



Independent School District #146
Regular School Board Meeting
7:00 PM on October 20, 2025
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order

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

2. Roll Call

Jeremy Cossette: Present

Marla Field: Present

Crystal Henderson: Present

Sara Hough: Present

Andrew Maier: Absent

Josh Schroeder: Present

Jacob Thompson: Present

Present: 6, Absent 1

Dr. Jon Ellerbusch - Superintendent: Present

Mr. Bryan Strand - HS Principal: Present

Mr. Todd Henrickson - Elementary Principal: Present

Mr. Aaron Schindler - Director of Student Activities and Community Education Coordinator:
Present

Ms. Jodi Samuelson - Finance Officer: Present

Guests Present: Chandra Buck, Tori Olson, Lisa Forsgren, Isaac Frauendienst, Sarah Poepping,
Megan Martin, McKinzie solum, Lynn Thorkildson, Chris Messer, Matt Askegaard, Carrie Jenkins,
Britta Teeple, Sandy Meyer, Ryan Bomstad, Kailee Strand, Lisa Gilbertson

3. Pledge of Allegiance

4. Approval of Agenda

5. Approval of Minutes

1. Call to Order

Call the meeting to order at 7:00 PM. This motion, made by Jeremy Cossette and seconded by Marla Field, Passed.

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

2. Roll Call

Jeremy Cossette: Present
Marla Field: Present
Crystal Henderson: Present
Sara Hough: Absent
Andrew Maier: Present
Josh Schroeder: Present
Jacob Thompson: Absent

Present: 5, Absent 2

Dr. Jon Ellerbusch - Superintendent: Present
Mr. Bryan Strand - HS Principal: Present
Mr. Todd Henrickson - Elementary Principal: Present
Mr. Aaron Schindler - Director of Student Activities and Community Education Coordinator:
Absent
Ms. Jodi Samuelson - Finance Officer: Present

Guests Present: Chandra Buck, Chris Messer, and Kevin Roller

3. Pledge of Allegiance

4. Approval of Agenda

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

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

5. Approval of Minutes

Vote to approve the minutes of the regular school board meeting on August 18, 2025 as presented/amended. This motion, made by Josh Schroeder and seconded by Marla Field, Passed.

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

6. Claims, Accounts and Financial

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

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

7. Appreciation, Recognition and Presentations

7.A. Food Services – Goals, Quality Improvements, and Local Sourcing

8. Recognition of Citizens for Input Purposes

None

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. This motion, made by Jeremy Cossette and seconded by Crystal Henderson, Passed.

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

11.A. Personnel

11.A.1) Shirley Bolgrean as Paraprofessional

11.A.2) McKenzie Davis as Paraprofessional

11.A.3) Samantha Palya as Paraprofessional

11.A.4) Savannah Messer as Paraprofessional in Kids Club Program

11.A.5) Katlin Deppa as Concessions Manager

11.A.6) Kathy Braton's Resignation as a Paraprofessional

11.A.7) Brea Hauck's Resignation as a Paraprofessional

11.A.8) Michelle Zajac's Resignation as a Paraprofessional

11.B. Donations

11.B.1) \$500 Donation from Barnesville Potato Days for Volleyball Auxiliary

11.B.2) \$500 Donation from Barnesville Potato Days for Weightlifting Auxiliary

11.B.3) \$250 Donation from Barnesville Potato Days for Girls Basketball Program

11.B.4) \$250 Donation from Barnesville Potato Days for Boys Basketball Program

11.B.5) \$100 Donation from Barnesville Grocery Store for Summer 2025 Recreation program

11.B.6) \$100 Donation from Dean's Bulk for Summer 2025 Recreation program

11.B.7) \$100 Donation from Farmers Co-Op Oil Company for Summer 2025 Recreation Program

12. New Business

12.A. Kraig Archambeau as Paraprofessional

Vote to approve the hiring of Kraig Archambeau as a paraprofessional, as recommended by administration. This motion, made by Marla Field and seconded by Jeremy Cossette, Passed. Sara Hough: Absent, Jacob Thompson: Absent, Andrew Maier: Abstain (With Conflict), Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Josh Schroeder: Yea
Yea: 4, Nay: 0, Absent: 2, Abstain (With Conflict): 1

12.B. Preliminary Levy Certification

Vote to approve the 2025 payable 2026 levy at the maximum amount. This motion, made by Andrew Maier and seconded by Josh Schroeder, Passed. Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

12.C. Truth in Taxation Hearing

Vote to approve scheduling the Truth in Taxation Hearing for Monday, December 15, 2025, at 7:10 p.m. at Barnesville High School. This motion, made by Josh Schroeder and seconded by Jeremy Cossette, Passed. Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

12.C.1) Monday, December 15, 2025, 7:10 PM, Barnesville High School

13. Addendum

13.A. Items for Remaining Voter Approved Authority

Vote to approve presented list of items using dollars made available by remaining voter approved authority. This motion, made by Andrew Maier and seconded by Josh Schroeder, Passed. Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea
Yea: 5, Nay: 0, Absent: 2

14. Discussion/Information

14.A. Policy on Student and Staff Attendance During State Tournaments

14.B. Strengthening District Identity Through Branding (Colors, Mascot, Logos)

15. Enrollment Update

16. Dates to Remember

16.A. Regular School Board Meeting

16.A.1) Monday, October 20, 2025, 7:00 PM, Barnesville High School

17. Adjournment

Vote to adjourn the meeting at 8:03 PM. This motion, made by Marla Field and seconded by Jeremy Cossette, Passed.

Sara Hough: Absent, Jacob Thompson: Absent, Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Andrew Maier: Yea, Josh Schroeder: Yea

Yea: 5, Nay: 0, Absent: 2

TREASURER'S REPORT

		<u>2025-26</u>	<u>2024-25</u>
Book Balance 9/1/25		\$897,775.09	\$1,009,514.64
Receipts			
	9/2/2025	8,545.81	
	9/3/2025	4,545.04	
	9/4/2025	2,213.19	
	9/5/2025	9,136.29	
	9/8/2025	2,551.33	
	9/9/2025	31,431.64	
	9/10/2025	1,578.24	
	9/11/2025	3,227.86	
	9/12/2025	4,234.86	
	9/16/2025	594,149.35	
	9/17/2025	11,533.77	
	9/18/2025	900.17	
	9/19/2025	445.68	
	9/22/2025	4,580.19	
	9/23/2025	2,178.36	
	9/24/2025	191.04	
	9/25/2025	953.65	
	9/26/2025	5,258.32	
	9/29/2025	2,069.32	
	9/30/2025	505,140.87	
Net in Transit	(10,512.00)	<u>\$1,184,352.98</u>	<u>\$394,737.24</u>
		\$2,082,128.07	\$1,404,251.88
Disbursements		<u>\$1,332,378.51</u>	<u>\$1,027,308.31</u>
Book Balance	9/30/2025	\$749,749.56	\$376,943.57
Student Activities		\$187,785.96	\$177,936.43
MSDLAF Investment		\$5,976,497.81	\$6,391,090.80
Midwest Money Market		<u>\$695,537.99</u>	<u>\$671,532.29</u>
Actual Balance		<u><u>\$7,609,571.32</u></u>	<u><u>\$7,617,503.09</u></u>

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	\$5,124,277.78	\$1,559,923.64	\$1,518,261.92	\$5,165,939.50 *	\$4,886,091.41 ^
Student Activities	\$170,663.37	\$28,168.18	\$11,045.59	\$187,785.96	\$177,936.43
Food Service	\$186,218.33	\$12,068.41	\$49,557.94	\$148,728.80	\$155,214.68
Community Service	(\$71,831.83)	\$33,488.91	\$106,671.13	(\$145,014.05)	(\$132,991.18)
Building Construction	\$1,350,496.10	\$4,218.93	\$260,466.56	\$1,094,248.47	\$1,412,866.10
Debt Service	\$993,029.49	\$164,853.15	\$0.00	\$1,157,882.64	\$1,118,385.65
Total	<u>\$7,752,853.24</u>	<u>\$1,802,721.22</u>	<u>\$1,946,003.14</u>	<u>\$7,609,571.32</u>	<u>\$7,617,503.09</u>

* General Fund balance includes \$1,865,585 of restricted/committed funds. (NOT UPDATED YET)

^ General Fund balance includes \$1,865,585 of restricted/committed funds.

Minnesota School District Liquid Asset Fund Plus
September 2025

Max Account	\$3,910,555.71
Liquid Account	\$15,693.63
2023 Bond Proceeds	\$1,094,248.47
Certificate of Deposit	\$956,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
4/7/2025	Bank of China, NY	4/7/2026	4.40%	\$239,000.00	\$249,516.00
6/11/2025	Mission National Bank, CA	6/11/2026	4.40%	\$239,000.00	\$249,516.00
8/1/2025	Solera National Bank, CO	8/3/2026	4.48%	\$239,000.00	\$249,765.87
11/5/2024	Cornerstone Bank, NE	11/5/2025	4.50%	\$239,000.00	\$249,755.00
Total Minnesota School District Liquid Asset Fund Plus					\$5,976,497.81

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2025

Sequence: Fd, O/S

		B26						% YTD	Remaining
Description		Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
01	General Fund								
001	Levies	(1,382,550.00)	0.00	(303,288.71)	22%	0.00	22%	(1,079,261.29)	
004	Tax Increment Finance Revenue	(2,000.00)	0.00	(813.39)	41%	0.00	41%	(1,186.61)	
010	County Apport	(22,490.00)	0.00	(6,869.34)	31%	0.00	31%	(15,620.66)	
019	Misc Local	(20,810.00)	0.00	(300.00)	1%	0.00	1%	(20,510.00)	
021	Revenue from MN Dist	(60,000.00)	0.00	0.00	0%	0.00	0%	(60,000.00)	
050	Fees from Patrons	(78,150.00)	(19,153.00)	(50,220.00)	64%	0.00	64%	(27,930.00)	
060	Student Activity	(121,700.00)	(20,129.90)	(27,615.90)	23%	0.00	23%	(94,084.10)	
061	Entry Fee	(9,500.00)	(975.00)	(975.00)	10%	0.00	10%	(8,525.00)	
071	Med Assist Fr Dept of HS	(75,000.00)	0.00	0.00	0%	0.00	0%	(75,000.00)	
092	Interest	(102,000.00)	(14,978.16)	(38,619.23)	38%	0.00	38%	(63,380.77)	
093	Rent Facilities	(13,000.00)	(165.00)	(165.00)	1%	0.00	1%	(12,835.00)	
096	Gifts/Bequests	(29,000.00)	0.00	(1,045.00)	4%	0.00	4%	(27,955.00)	
099	Misc Revene	(45,230.00)	(10,125.53)	(77,642.24)	172%	0.00	172%	32,412.24	
201	Endowment Fund Appr	(60,450.00)	(32,052.27)	(32,052.27)	53%	0.00	53%	(28,397.73)	
211	Foundation Aid	(8,031,640.00)	(868,151.73)	(1,500,878.04)	19%	0.00	19%	(6,530,761.96)	
227	Abatement	(1,430.00)	0.00	0.00	0%	0.00	0%	(1,430.00)	
229	Disparity Reduction	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)	
234	Hmstd/Ag Market Value Credit	(4,110.00)	581.00	581.00	(14%)	0.00	(14%)	(4,691.00)	
300	State & Grants	(179,650.00)	(3,380.74)	9,194.31	(5%)	0.00	(5%)	(188,844.31)	
317	LTFM State Aid	(73,680.00)	(1,017.24)	4,329.42	(6%)	0.00	(6%)	(78,009.42)	
360	Spec Ed General	(1,122,180.00)	91,116.73	(100,949.17)	9%	0.00	9%	(1,021,230.83)	
369	Rev-Other State Agen	(75,000.00)	0.00	6,432.51	(9%)	0.00	(9%)	(81,432.51)	
370	Misc Rev fm MDE	(6,430.00)	9,173.00	9,173.00	(143%)	0.00	(143%)	(15,603.00)	
401	Federal Funds & Grants	(45,890.00)	(8,889.34)	0.00	0%	0.00	0%	(45,890.00)	
619	COM Rev Producing Act (Contra)	45,000.00	5,512.80	5,512.80	12%	0.00	12%	39,487.20	
620	Sale Mat-Rev Producing Act	(90,000.00)	(8,534.20)	(8,534.20)	9%	0.00	9%	(81,465.80)	
621	Sale Mat-Resale Mat	(10,100.00)	0.00	0.00	0%	0.00	0%	(10,100.00)	
624	Sale of Equipment	(5,000.00)	0.00	(251.10)	5%	0.00	5%	(4,748.90)	

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2025

Sequence: Fd, O/S

Description		B26				Encumbrances	% YTD + Enc	Remaining Balance
		Annual Budget	Period 202603	Year To Date	% YTD			
01	General Fund							
625	Insurance Recovery	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
01	General Fund	(11,627,040.00)	(881,168.58)	(2,114,995.55)	18%	0.00	18%	(9,512,044.45)
02	Food Service							
092	Interest	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
099	Misc Revene	(1,300.00)	0.00	0.00	0%	0.00	0%	(1,300.00)
300	State & Grants	(450,090.00)	0.00	0.00	0%	0.00	0%	(450,090.00)
400	Federal Funds and Grants	(3,100.00)	(625.94)	(1,539.25)	50%	0.00	50%	(1,560.75)
471	School Lunch Fed	(60,000.00)	0.00	0.00	0%	0.00	0%	(60,000.00)
472	Free & Reduced Meals	(97,500.00)	0.00	0.00	0%	0.00	0%	(97,500.00)
473	Commodity Cash Program	(400.00)	0.00	0.00	0%	0.00	0%	(400.00)
474	Commodities	(35,000.00)	0.00	0.00	0%	0.00	0%	(35,000.00)
476	Breakfast Revenue	(36,590.00)	0.00	0.00	0%	0.00	0%	(36,590.00)
477	Cash In Lieu Commod	(210.00)	(166.22)	(409.82)	195%	0.00	195%	199.82
601	Type A Pupil	(45,430.00)	(10,615.10)	(30,946.86)	68%	0.00	68%	(14,483.14)
606	Type A Adult	(5,740.00)	(661.15)	(661.15)	12%	0.00	12%	(5,078.85)
02	Food Service	(740,360.00)	(12,068.41)	(33,557.08)	5%	0.00	5%	(706,802.92)
04	Community Service							
001	Levies	(66,330.00)	0.00	(12,839.70)	19%	0.00	19%	(53,490.30)
019	Misc Local	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
021	Revenue from MN Dist	(52,900.00)	0.00	0.00	0%	0.00	0%	(52,900.00)
050	Fees from Patrons	(322,480.00)	(22,824.00)	(96,147.91)	30%	0.00	30%	(226,332.09)
092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
096	Gifts/Bequests	(43,500.00)	0.00	(300.00)	1%	0.00	1%	(43,200.00)
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	(69,190.00)	(10,825.34)	(22,477.17)	32%	0.00	32%	(46,712.83)
301	Non-Public Aid	(1,020.00)	(40.65)	30.48	(3%)	0.00	(3%)	(1,050.48)
04	Community Service	(557,370.00)	(33,689.99)	(131,734.30)	24%	0.00	24%	(425,635.70)

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2025**

Sequence: Fd, O/S

Description		B26 Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
06	Building Construction							
092	Interest	(25,000.00)	(4,218.93)	(9,187.32)	37%	0.00	37%	(15,812.68)
06	Building Construction	(25,000.00)	(4,218.93)	(9,187.32)	37%	0.00	37%	(15,812.68)
07	Debt Redemption							
001	Levies	(1,335,920.00)	0.00	7,658.39	(1%)	0.00	(1%)	(1,343,578.39)
019	Misc Local	(1,500.00)	0.00	0.00	0%	0.00	0%	(1,500.00)
092	Interest	(500.00)	0.00	0.00	0%	0.00	0%	(500.00)
229	Disparity Reduction	(1,200.00)	(179.15)	(537.46)	45%	0.00	45%	(662.54)
234	Hmstd/Ag Market Value Credit	(24,300.00)	(3,538.90)	(10,616.72)	44%	0.00	44%	(13,683.28)
258	Wetland & Native	(958,480.00)	(147,140.09)	(441,420.25)	46%	0.00	46%	(517,059.75)
317	LTFM State Aid	(72,100.00)	(13,995.01)	(30,042.29)	42%	0.00	42%	(42,057.71)
07	Debt Redemption	(2,394,000.00)	(164,853.15)	(474,958.33)	20%	0.00	20%	(1,919,041.67)
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:		(15,543,770.00)	(1,095,999.06)	(2,764,432.58)	18%	0.00	18%	(12,779,337.42)

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2025

Sequence: Fd, Pro

		B26					%	%	%
Description		Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
010	Board-Education	49,790.00	3,459.54	15,925.38	32%	0.00	32%	33,864.62	
020	Office/Supt	243,450.00	18,632.62	57,113.14	23%	0.00	23%	186,336.86	
050	School Admin	537,370.00	43,737.55	117,670.94	22%	0.00	22%	419,699.06	
105	General Adm. Support	12,440.00	442.44	5,421.08	44%	0.00	44%	7,018.92	
108	Administrative Tech Services	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00	
110	Business Services	295,930.00	20,525.29	92,852.43	31%	0.00	31%	203,077.57	
201	Kindergarten	409,470.00	33,746.06	36,244.55	9%	63.98	9%	373,161.47	
203	Elem Ed	333,730.00	12,561.60	182,783.86	55%	496.00	55%	150,450.14	
204	First Grade	432,030.00	26,313.48	29,350.83	7%	0.00	7%	402,679.17	
205	Second Grade	303,170.00	32,220.25	35,133.06	12%	540.00	12%	267,496.94	
206	Third Grade	316,980.00	26,482.71	27,424.87	9%	0.00	9%	289,555.13	
207	Fourth Grade	307,500.00	24,250.60	25,248.94	8%	231.68	8%	282,019.38	
208	Fifth Grade	320,300.00	27,184.34	28,574.45	9%	0.00	9%	291,725.55	
209	Sixth Grade	297,560.00	23,632.91	26,720.24	9%	65.69	9%	270,774.07	
211	Secondary Ed-Gen	142,590.00	4,364.46	44,808.49	31%	1,409.71	32%	96,371.80	
212	Art	167,840.00	15,376.16	17,453.67	10%	440.17	11%	149,946.16	
213	Agriculture - Non Vocational	15,400.00	945.59	945.59	6%	0.00	6%	14,454.41	
215	Business	800.00	0.00	0.00	0%	149.47	19%	650.53	
216	Educ. Disadvantaged	45,340.00	1,923.99	1,923.99	4%	281.75	5%	43,134.26	
218	Gifted And Talented	8,930.00	0.00	0.00	0%	0.00	0%	8,930.00	
220	English	267,530.00	21,056.32	21,056.32	8%	0.00	8%	246,473.68	
230	Foreign Language	73,920.00	4,854.32	4,854.32	7%	0.00	7%	69,065.68	
240	Health/Phys Ed	295,770.00	22,472.36	22,472.36	8%	950.00	8%	272,347.64	
249	Dr Trg/behind Wheel	1,180.00	0.00	0.00	0%	0.00	0%	1,180.00	
254	Barneville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00	
255	Industrial Educ	119,270.00	10,637.89	11,578.51	10%	3,101.04	12%	104,590.45	
256	Mathematics	275,480.00	21,305.94	21,399.11	8%	0.00	8%	254,080.89	
258	Inst Music	76,110.00	5,511.51	5,511.51	7%	770.63	8%	69,827.86	
259	Vocal Music	143,500.00	10,293.10	10,293.10	7%	276.08	7%	132,930.82	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2025

Sequence: Fd, Pro

		B26					%	%	%
Description		Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	+ Enc	Enc	Remaining Balance
01	General Fund								
260	Science	285,660.00	23,174.08	23,174.08	8%	686.58	8%		261,799.34
270	Social-Scienc/Study	310,900.00	25,075.25	25,075.25	8%	0.00	8%		285,824.75
271	Remedial Reading/Lang Arts	100,470.00	11,062.02	11,062.02	11%	0.00	11%		89,407.98
272	Remedial Math	0.00	1,488.54	1,488.54	0%	0.00	0%		(1,488.54)
274	Study Skills Improvement	0.00	971.08	971.08	0%	0.00	0%		(971.08)
288	Flow Thru/Sales	19,500.00	0.00	1,566.13	8%	453.65	10%		17,480.22
289	Flo Thru/Sales	23,800.00	2,159.50	1,942.50	8%	0.00	8%		21,857.50
292	Boys/Girls Athletic	79,410.00	5,058.56	16,241.02	20%	1,845.24	23%		61,323.74
294	Boys Athletics	202,010.00	9,356.69	20,048.10	10%	1,556.25	11%		180,405.65
295	One Act Play	2,470.00	0.00	91.25	4%	0.00	4%		2,378.75
296	Girls Athletics	151,040.00	4,985.10	6,086.64	4%	0.00	4%		144,953.36
298	Extra-Curricular	157,940.00	7,173.63	23,351.68	15%	1,830.00	16%		132,758.32
299	Concessions	47,680.00	1,747.29	1,747.29	4%	299.89	4%		45,632.82
301	Agriculture	83,970.00	13,923.72	14,198.72	17%	0.00	17%		69,771.28
341	Business and Office Education	111,300.00	8,924.51	8,924.51	8%	0.00	8%		102,375.49
400	General Special Education	300.00	107.00	107.00	36%	0.00	36%		193.00
401	Speech/Lang.impaired	156,830.00	9,889.11	9,889.11	6%	0.00	6%		146,940.89
402	M.I.-Mild-Moderate	138,200.00	9,795.25	9,795.25	7%	259.99	7%		128,144.76
403	M.I.-Moderate-Severe	58,260.00	3,551.12	3,604.99	6%	0.00	6%		54,655.01
404	Physically Impaired	22,660.00	511.58	511.58	2%	0.00	2%		22,148.42
405	Deaf-Hard of Hearing	700.00	0.00	2,125.82	304%	0.00	304%		(1,425.82)
406	Visually Impaired	13,610.00	219.23	219.23	2%	0.00	2%		13,390.77
407	Spec Learning Disabl	266,320.00	23,067.36	23,067.36	9%	0.00	9%		243,252.64
408	Emot/Behavior Disord	150,380.00	12,002.10	12,148.70	8%	599.00	8%		137,632.30
410	Other Health Impair	208,410.00	17,100.26	17,246.85	8%	0.00	8%		191,163.15
411	Autistic	204,860.00	17,337.92	17,463.58	9%	0.00	9%		187,396.42
412	Develop Delayed	38,680.00	3,478.79	3,478.79	9%	0.00	9%		35,201.21
416	Multiple Handicap	300.00	0.00	0.00	0%	0.00	0%		300.00
420	Special Ed General	93,530.00	0.00	0.00	0%	0.00	0%		93,530.00

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2025

Sequence: Fd, Pro

		B26						% YTD	Remaining
Description		Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
01	General Fund								
422	Early Intervening Services	99,030.00	8,972.73	8,972.73	9%	0.00	9%	90,057.27	
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00	
610	Curric. Consult/Development	51,140.00	4,434.06	4,434.06	9%	0.00	9%	46,705.94	
612	Technology	93,100.00	2,470.43	33,551.18	36%	0.00	36%	59,548.82	
620	Educ.media/Library	87,230.00	7,502.57	10,092.03	12%	153.04	12%	76,984.93	
625	Audio/Visual Dept.	280.00	0.00	0.00	0%	0.00	0%	280.00	
630	Instruc-Related Technology	75,590.00	19,138.33	33,657.99	45%	8,628.62	56%	33,303.39	
640	Staff Development	118,240.00	18,635.79	25,932.79	22%	245.00	22%	92,062.21	
690	Other Inst Support	66,700.00	0.00	0.00	0%	0.00	0%	66,700.00	
710	Counseling/Guidance	102,910.00	7,902.39	7,902.39	8%	0.00	8%	95,007.61	
715	School Security	49,600.00	2,757.00	21,455.29	43%	878.00	45%	27,266.71	
716	Drug Abuse Prevention	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00	
718	Other School Safety	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00	
720	Health Services	96,000.00	8,371.21	8,649.89	9%	215.66	9%	87,134.45	
740	Social Work Services	68,850.00	0.00	0.00	0%	0.00	0%	68,850.00	
760	Pupil Transport	791,450.00	129,166.25	142,224.00	18%	0.00	18%	649,226.00	
790	Other Pupil Services	179,500.00	125.00	19,986.80	11%	0.00	11%	159,513.20	
810	Oper/Maintenance	1,131,140.00	74,826.17	216,661.25	19%	1,132.09	19%	913,346.66	
811	Grounds Maint	26,000.00	4,906.62	11,669.34	45%	0.00	45%	14,330.66	
812	Buildings Maint	73,400.00	150.00	45,739.74	62%	4,610.45	69%	23,049.81	
813	Equip Maint	22,000.00	136.47	1,392.29	6%	0.00	6%	20,607.71	
850	Facilities	96,920.00	1,813.00	10,349.34	11%	0.00	11%	86,570.66	
865	LTFM Excl'd Costs -Pro 866,867	88,390.00	354.14	20,180.74	23%	25.00	23%	68,184.26	
940	Prop/Other Ins	112,090.00	0.00	113,467.49	101%	0.00	101%	(1,377.49)	
960	Other Non-Recurring Items	2,500.00	0.00	0.00	0%	0.00	0%	2,500.00	
01	General Fund	11,872,890.00	915,752.88	1,834,707.15	15%	32,194.66	16%	10,005,988.19	
02	Food Service								
770	Food Service	813,510.00	49,557.94	92,072.45	11%	32,976.69	15%	688,460.86	
02	Food Service	813,510.00	49,557.94	92,072.45	11%	32,976.69	15%	688,460.86	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2025

Sequence: Fd, Pro

		B26					% YTD	Remaining
Description		Annual Budget	Period 202603	Year To Date	% YTD	Encumbrances	+ Enc	Balance
04	Community Service							
505	Community Ed	114,340.00	7,405.16	23,606.15	21%	0.00	21%	90,733.85
506	Summer Recreation	84,070.00	5,400.90	48,445.19	58%	0.00	58%	35,624.81
509	Kids Club	133,320.00	14,021.57	46,954.05	35%	0.00	35%	86,365.95
580	Early Childhood	46,990.00	25,114.75	25,114.75	53%	0.00	53%	21,875.25
582	School Readiness	216,570.00	54,929.83	57,802.65	27%	67.98	27%	158,699.37
583	Preschool Screening	3,540.00	0.00	0.00	0%	0.00	0%	3,540.00
585	Youth Dev/Youth Serv	11,320.00	0.00	0.00	0%	0.00	0%	11,320.00
590	Other Community Programs	1,020.00	0.00	0.00	0%	0.00	0%	1,020.00
04	Community Service	611,170.00	106,872.21	201,922.79	33%	67.98	33%	409,179.23
06	Building Construction							
870	Bldg/Capital Improv.	1,468,270.00	260,466.56	316,064.84	22%	42,670.50	24%	1,109,534.66
06	Building Construction	1,468,270.00	260,466.56	316,064.84	22%	42,670.50	24%	1,109,534.66
07	Debt Redemption							
910	Debt Redemption	2,401,700.00	0.00	420,850.00	18%	0.00	18%	1,980,850.00
07	Debt Redemption	2,401,700.00	0.00	420,850.00	18%	0.00	18%	1,980,850.00
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:		17,367,540.00	1,332,649.59	2,865,617.23	16%	107,909.83	17%	14,394,012.94

FOOD SERVICE REPORT 2025-26

2025-26	September	October	November	December	January	February	March	April	May	2024-25 Average
Beginning Balance	186,218.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,165
Receipts	12,068.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,115
Disbursements	49,557.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,931
Subtotal	148,728.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198,349
Est. Federal/State Funding Due	69,447.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,690
Ending Balance	218,175.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,039
Average Daily Participation										
Breakfast										
Elementary	163	0	0	0	0	0	0	0	0	161
High School	103	0	0	0	0	0	0	0	0	108
Total	266	0	0	0	0	0	0	0	0	269
Lunch										
Elementary	396	0	0	0	0	0	0	0	0	413
High School	277	0	0	0	0	0	0	0	0	263
Total	673	0	0	0	0	0	0	0	0	676

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 024	Flex Plan Medical & Dependent Care			\$142.00		
PO#:	Voucher #:	110633	Invoice	Invoice No: 09142025	9/16/2025		Paid Amt:	\$142.00	
							Check Amount:	\$142.00	
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 024	Flex Plan Medical & Dependent Care			\$43.50		
PO#:	Voucher #:	110634	Invoice	Invoice No: 091225	9/16/2025		Paid Amt:	\$43.50	
							Check Amount:	\$43.50	
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 033	Health Savings Account			\$1,453.45		
PO#:	Voucher #:	110649	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$1,453.45	
							Check Amount:	\$1,453.45	
MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01 215 005	Tax Sheltered Annuities			\$1,504.24		
PO#:	Voucher #:	110648	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$1,504.24	
							Check Amount:	\$1,504.24	
MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire			
			B 01 215 018	TRA			\$34,165.35		
PO#:	Voucher #:	110647	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$34,165.35	
			B 01 215 018	TRA			\$1,760.13		
PO#:	Voucher #:	110653	Invoice	Invoice No: S202605S0	9/18/2025		Paid Amt:	\$1,760.13	
							Check Amount:	\$35,925.48	
MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire			
			B 01 215 017	PERA			\$9,096.78		
PO#:	Voucher #:	110646	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$9,096.78	
			B 01 215 017	PERA			\$1,890.08		
PO#:	Voucher #:	110652	Invoice	Invoice No: S202605S0	9/18/2025		Paid Amt:	\$1,890.08	
							Check Amount:	\$10,986.86	
MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01 215 005	Tax Sheltered Annuities			\$1,022.62		
PO#:	Voucher #:	110642	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$1,022.62	
							Check Amount:	\$1,022.62	
MB	14128			INTERNAL REVENUE SERVICE		Wire			
			B 01 215 010	FICA Payable			\$37,099.20		
			B 01 215 011	Federal Tax	17		\$16,395.31		
PO#:	Voucher #:	110640	Invoice	Invoice No: S2026050	9/18/2025		Paid Amt:	\$53,494.51	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	14128			INTERNAL REVENUE SERVICE		Wire			
			B 01	215 010	FICA Payable		\$4,949.98		
			B 01	215 011	Federal Tax		\$947.26		
PO#:	Voucher #:	110650	Invoice	Invoice No: S202605S0	9/18/2025	Paid Amt:	\$5,897.24	Check Amount:	\$59,391.75
MB	14129			MINN DEPT OF REVENUE		Wire			
			B 01	215 013	State Tax		\$8,691.52		
PO#:	Voucher #:	110643	Invoice	Invoice No: S2026050	9/18/2025	Paid Amt:	\$8,691.52		
			B 01	215 013	State Tax		\$672.00		
PO#:	Voucher #:	110651	Invoice	Invoice No: S202605S0	9/18/2025	Paid Amt:	\$672.00	Check Amount:	\$9,363.52
MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01	215 005	Tax Sheltered Annuities		\$2,609.50		
PO#:	Voucher #:	110645	Invoice	Invoice No: S2026050	9/18/2025	Paid Amt:	\$2,609.50	Check Amount:	\$2,609.50
MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01	215 005	Tax Sheltered Annuities		\$1,408.36		
PO#:	Voucher #:	110638	Invoice	Invoice No: S2026050	9/18/2025	Paid Amt:	\$1,408.36	Check Amount:	\$1,408.36
MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire			
			B 01	215 005	Tax Sheltered Annuities		\$5,163.42		
PO#:	Voucher #:	110641	Invoice	Invoice No: S2026050	9/18/2025	Paid Amt:	\$5,163.42	Check Amount:	\$5,163.42
MB	17576			WEX HEALTH INC		Wire			
			B 01	215 024	Flex Plan Medical & Dependent Care		\$44.49		
PO#:	Voucher #:	110654	Invoice	Invoice No: 091825	9/19/2025	Paid Amt:	\$44.49	Check Amount:	\$44.49
MB	17576			WEX HEALTH INC		Wire			
			B 01	215 024	Flex Plan Medical & Dependent Care		\$351.80		
PO#:	Voucher #:	110682	Invoice	Invoice No: 092025	9/22/2025	Paid Amt:	\$351.80	Check Amount:	\$351.80
MB	17591			NELNET PAYMENT SERVICES		Wire			
			E 01	005 110 000 305 000	ACH Fee		\$7.96		
PO#:	Voucher #:	110683	Invoice	Invoice No: CI-000496031	9/22/2025	Paid Amt:	\$7.96	Check Amount:	\$7.96

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 024	Flex Plan Medical & Dependent Care			\$60.50		
PO#:	Voucher #:	110688	Invoice	Invoice No: 092225	9/23/2025	Paid Amt:		\$60.50	
						Check Amount:		\$60.50	
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 024	Flex Plan Medical & Dependent Care			\$14.60		
PO#:	Voucher #:	110689	Invoice	Invoice No: 092225	9/23/2025	Paid Amt:		\$14.60	
						Check Amount:		\$14.60	
MB	17576			WEX HEALTH INC		Wire			
			B 01 215 033	Health Savings Account			\$1,453.45		
PO#:	Voucher #:	110701	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$1,453.45	
						Check Amount:		\$1,453.45	
MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01 215 005	Tax Sheltered Annuities			\$1,504.24		
PO#:	Voucher #:	110700	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$1,504.24	
						Check Amount:		\$1,504.24	
MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire			
			B 01 215 018	TRA			\$35,463.95		
PO#:	Voucher #:	110699	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$35,463.95	
						Check Amount:		\$35,463.95	
MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire			
			B 01 215 017	PERA			\$10,654.84		
PO#:	Voucher #:	110698	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$10,654.84	
						Check Amount:		\$10,654.84	
MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
			B 01 215 005	Tax Sheltered Annuities			\$1,972.62		
PO#:	Voucher #:	110694	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$1,972.62	
						Check Amount:		\$1,972.62	
MB	14128			INTERNAL REVENUE SERVICE		Wire			
			B 01 215 010	FICA Payable			\$40,515.06		
			B 01 215 011	Federal Tax			\$17,967.54		
PO#:	Voucher #:	110692	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:		\$58,482.60	
						Check Amount:		\$58,482.60	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	14129			MINN DEPT OF REVENUE		Wire			
				B 01 215 013	State Tax		\$9,494.85		
PO#:	Voucher #:	110695	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:	\$9,494.85	Check Amount:	\$9,494.85
MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
				B 01 215 005	Tax Sheltered Annuities		\$2,651.16		
PO#:	Voucher #:	110697	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:	\$2,651.16	Check Amount:	\$2,651.16
MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
				B 01 215 005	Tax Sheltered Annuities		\$1,408.36		
PO#:	Voucher #:	110690	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:	\$1,408.36	Check Amount:	\$1,408.36
MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire			
				B 01 215 005	Tax Sheltered Annuities		\$5,163.42		
PO#:	Voucher #:	110693	Invoice	Invoice No: S2026060	9/30/2025	Paid Amt:	\$5,163.42	Check Amount:	\$5,163.42
MB	12942			MIDWEST BANK		Wire			
				E 01 005 110 000 305 000	Payroll ACH Fee		\$102.00		
PO#:	Voucher #:	110704	Invoice	Invoice No: 09302025	9/30/2025	Paid Amt:	\$102.00	Check Amount:	\$102.00
MB	17576			WEX HEALTH INC		Wire			
				B 01 215 024	Flex Plan Medical & Dependent Care		\$214.46		
PO#:	Voucher #:	110702	Invoice	Invoice No: 092325	9/30/2025	Paid Amt:	\$214.46	Check Amount:	\$214.46
MB	17576			WEX HEALTH INC		Wire			
				B 01 215 024	Flex Plan Medical & Dependent Care		\$25.00		
PO#:	Voucher #:	110703	Invoice	Invoice No: 092725	9/30/2025	Paid Amt:	\$25.00	Check Amount:	\$25.00
MB	17576			WEX HEALTH INC		Wire			
				E 01 005 110 000 305 000	Benefits Fees		\$96.25		
PO#:	Voucher #:	110733	Invoice	Invoice No: 0002226029-IN	9/30/2025	Paid Amt:	\$96.25	Check Amount:	\$96.25
MB	11760			LAKES COUNTRY SERVICE COOP.		Wire			
				B 01 215 026	Health Ins Premium		\$83,221.66		
PO#:	Voucher #:	110743	Invoice	Invoice No: October 2025	10/17/2025	Paid Amt:	\$83,221.66	Check Amount:	\$83,221.66

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	12942			MIDWEST BANK		Wire
			E 01 005 110 000 305 000	RDC Monthly fee		\$75.00
PO#:	Voucher #:	110745	Invoice	Invoice No: 100125	10/17/2025	Paid Amt: \$75.00
						Check Amount: \$75.00
MB	13040			JMC COMPUTER SERVICE INC.		Wire
			E 01 005 110 000 305 000	JMC Fees		\$380.61
PO#:	Voucher #:	110744	Invoice	Invoice No: Sep 25	10/17/2025	Paid Amt: \$380.61
						Check Amount: \$380.61
MB	17576			WEX HEALTH INC		Wire
			B 01 215 033	Health Savings Account		\$1,453.45
PO#:	Voucher #:	110908	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt: \$1,453.45
						Check Amount: \$1,453.45
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$161.18
PO#:	Voucher #:	111036	Invoice	Invoice No: 101025	10/17/2025	Paid Amt: \$161.18
						Check Amount: \$161.18
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$277.20
PO#:	Voucher #:	111040	Invoice	Invoice No: 101625	10/17/2025	Paid Amt: \$277.20
						Check Amount: \$277.20
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$1,765.76
PO#:	Voucher #:	111038	Invoice	Invoice No: 101425	10/17/2025	Paid Amt: \$1,765.76
						Check Amount: \$1,765.76
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$16.00
PO#:	Voucher #:	111039	Invoice	Invoice No: 10152025	10/17/2025	Paid Amt: \$16.00
						Check Amount: \$16.00
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$177.04
PO#:	Voucher #:	110746	Invoice	Invoice No: 100225	10/17/2025	Paid Amt: \$177.04
						Check Amount: \$177.04
MB	17576			WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care		\$407.00
PO#:	Voucher #:	111037	Invoice	Invoice No: 101125	20/17/2025	Paid Amt: \$407.00
						Check Amount: \$407.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
		B 01 215 005		Tax Sheltered Annuities			\$1,504.24		
PO#:	Voucher #:	110907	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$1,504.24	Check Amount:	\$1,504.24
MB	12860	MINNESOTA TEACHERS RETIREMENT				Wire			
		B 01 215 018		TRA			\$34,477.14		
PO#:	Voucher #:	110906	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$34,477.14	Check Amount:	\$34,477.14
MB	12861	PUBLIC EMPLOYEES RETIREMENT				Wire			
		B 01 215 017		PERA			\$11,019.43		
PO#:	Voucher #:	110905	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$11,019.43	Check Amount:	\$11,019.43
MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
		B 01 215 005		Tax Sheltered Annuities			\$1,972.62		
PO#:	Voucher #:	110901	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$1,972.62	Check Amount:	\$1,972.62
MB	14128	INTERNAL REVENUE SERVICE				Wire			
		B 01 215 010		FICA Payable			\$40,007.66		
		B 01 215 011		Federal Tax			\$17,145.95		
PO#:	Voucher #:	110899	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$57,153.61	Check Amount:	\$57,153.61
MB	14129	MINN DEPT OF REVENUE				Wire			
		B 01 215 013		State Tax			\$9,289.42		
PO#:	Voucher #:	110902	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$9,289.42	Check Amount:	\$9,289.42
MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
		B 01 215 005		Tax Sheltered Annuities			\$2,409.38		
PO#:	Voucher #:	110904	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$2,409.38	Check Amount:	\$2,409.38
MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire			
		B 01 215 005		Tax Sheltered Annuities			\$1,408.36		
PO#:	Voucher #:	110897	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$1,408.36	Check Amount:	\$1,408.36

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire			
		B 01 215 005		Tax Sheltered Annuities			\$5,163.42		
PO#:	Voucher #:	110900	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$5,163.42	Check Amount:	\$5,163.42
MB	88883 17424	DGF SCHOOLS				Check			
		E 01 300 296 000 369 512		Entry Fees/Student Travel			\$300.00		
PO#:	Voucher #:	110629	Invoice	Invoice No: 091625	9/17/2025	Paid Amt:	\$300.00	Check Amount:	\$300.00
MB	88884 12781	FREDRICKSON, SCOTT				Check			
		E 01 300 294 000 305 502		Fees For Services			\$192.00		
PO#:	Voucher #:	110636	Invoice	Invoice No: 091625	9/17/2025	Paid Amt:	\$192.00	Check Amount:	\$192.00
MB	88885 16539	GENERAL PARTS LLC				Check			
		E 02 005 770 701 350 000		Kitchen parts			\$353.70		
PO#: 50943	Voucher #:	110630	Invoice	Invoice No: 6554765	9/17/2025	Paid Amt:	\$353.70	Check Amount:	\$353.70
MB	88886 17713	INDEPENDENT SCHOOL DISTRICT #162				Check			
		E 01 300 292 000 369 516		Entry Fees/Student Travel			\$200.00		
PO#:	Voucher #:	110628	Invoice	Invoice No: 091625	9/17/2025	Paid Amt:	\$200.00	Check Amount:	\$200.00
MB	88887 17436	LUTTIO, JEREMY				Check			
		E 01 300 296 000 305 512		Fees For Services			\$167.00		
PO#:	Voucher #:	110631	Invoice	Invoice No: 091525	9/17/2025	Paid Amt:	\$167.00	Check Amount:	\$167.00
MB	88888 17789	PULCZINSKI, MICHAEL A				Check			
		E 01 300 294 000 305 502		Fees For Services			\$150.00		
PO#:	Voucher #:	110635	Invoice	Invoice No: 91625	9/17/2025	Paid Amt:	\$150.00	Check Amount:	\$150.00
MB	88889 17468	QUAST, JONATHAN L				Check			
		E 01 300 296 000 305 512		Fees For Services			\$167.00		
PO#:	Voucher #:	110632	Invoice	Invoice No: 091525	9/17/2025	Paid Amt:	\$167.00	Check Amount:	\$167.00
MB	88890 17897	TUCKER, LANE				Check			
		E 01 300 294 000 305 502		Fees For Services			\$150.00		
PO#:	Voucher #:	110637	Invoice	Invoice No: 091625	9/17/2025	Paid Amt:	\$150.00	Check Amount:	\$150.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88891	14911		REMIT2 AMAZON CAPITAL SERVICES		Check
			E 01	100 620 000 470 000 book		\$12.99
			E 01	100 620 000 470 000 book		\$17.16
PO#: 50376	Voucher #:	110672	Invoice	Invoice No: 1N9N-DR93-773Y	9/23/2025	Paid Amt: \$30.15
			E 01	100 620 000 470 000 book		\$14.77
			E 01	100 620 000 470 000 book		\$10.38
			E 01	100 620 000 470 000 book		\$10.30
			E 01	100 620 000 470 000 book		\$26.18
			E 01	100 620 000 470 000 book		\$14.39
			E 01	100 620 000 470 000 book		\$8.79
			E 01	100 620 000 470 000 book		\$5.53
PO#: 51119	Voucher #:	110666	Invoice	Invoice No: 1QQX-XHX3-P1JH	9/23/2025	Paid Amt: \$90.34
			E 01	100 620 000 470 000 book		\$9.99
			E 01	100 620 000 470 000 book		\$13.82
			E 01	100 620 000 470 000 book		\$14.39
			E 01	100 620 000 470 000 book		\$9.99
PO#: 51119	Voucher #:	110667	Invoice	Invoice No: 1RF6-CV1R-V6R1	9/23/2025	Paid Amt: \$48.19
			E 01	100 620 000 470 000 book		\$19.35
			E 01	100 620 000 470 000 book		\$16.19
			E 01	100 620 000 470 000 book		\$17.51
			E 01	100 620 000 470 000 book		\$15.40
			E 01	100 620 000 470 000 book		\$11.50
			E 01	100 620 000 470 000 book		\$11.40
			E 01	100 620 000 470 000 book		\$15.19
			E 01	100 620 000 470 000 book		\$16.28
			E 01	100 620 000 470 000 book		\$12.00
			E 01	100 620 000 470 000 book		\$16.24
			E 01	100 620 000 470 000 book		\$16.10
			E 01	100 620 000 470 000 book		\$14.00
			E 01	100 620 000 470 000 book		\$18.12
			E 01	100 620 000 470 000 Misc		\$11.40
			E 01	100 620 000 470 000 book		\$16.46
			E 01	100 620 000 470 000 book		\$13.50
			E 01	100 620 000 470 000 book		\$4.88
			E 01	100 620 000 470 000 book		\$8.99
			E 01	100 620 000 470 000 book		\$8.97
			E 01	100 620 000 470 000 book		\$7.88

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88891	14911		REMIT2 AMAZON CAPITAL SERVICES		Check
			E 01	100 620 000 470 000 book		\$18.51
			E 01	100 620 000 470 000 book		\$19.19
			E 01	100 620 000 470 000 book		\$13.50
			E 01	100 620 000 470 000 book		\$17.66
			E 01	100 620 000 470 000 book		\$5.95
			E 01	100 620 000 470 000 book		\$5.95
			E 01	100 620 000 470 000 book		\$9.99
			E 01	100 620 000 470 000 book		\$10.84
			E 01	100 620 000 470 000 book		\$20.84
PO#: 51119	Voucher #:	110668	Invoice	Invoice No: 1YJW-WYMV-4K6L	9/23/2025	Paid Amt: \$393.79
			E 01	005 110 000 401 000 Toner		\$257.89
PO#: 51100	Voucher #:	110669	Invoice	Invoice No: 14QY-T7WN-9QCP	9/23/2025	Paid Amt: \$257.89
			E 01	100 620 000 470 000 Lion Flip-N-Tell Display Book-N-Easel, Letter, ;		\$0.00
			E 01	100 620 000 470 000 book		\$13.57
			E 01	100 620 000 470 000 book		\$18.99
			E 01	100 620 000 470 000 book		\$15.19
			E 01	100 620 000 470 000 book		\$14.49
			E 01	100 620 000 470 000 book		\$14.50
			E 01	100 620 000 470 000 book		\$10.02
			E 01	100 620 000 470 000 book		\$5.95
			E 01	100 620 000 470 000 book		\$9.90
			E 01	100 620 000 470 000 book		\$5.99
			E 01	100 620 000 470 000 book		\$10.10
			E 01	100 620 000 470 000 book		\$8.60
			E 01	100 620 000 470 000 book		\$7.19
			E 01	100 620 000 470 000 book		\$5.64
			E 01	100 620 000 470 000 book		\$11.15
			E 01	100 620 000 470 000 book		\$12.90
			E 01	100 620 000 470 000 book		\$12.10
			E 01	100 620 000 470 000 book		\$15.18
			E 01	100 620 000 470 000 book		\$9.99
			E 01	100 620 000 470 000 book		\$5.70
			E 01	100 620 000 470 000 book		\$8.79
			E 01	100 620 000 470 000 book		\$8.34
			E 01	100 620 000 470 000 book	25	\$12.17
			E 01	100 620 000 470 000 book		\$16.85

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88891	14911		REMIT2 AMAZON CAPITAL SERVICES		Check
			E 01	100 620 000 470 000	book	\$13.99
			E 01	100 620 000 470 000	book	\$20.80
			E 01	100 620 000 470 000	book	\$13.25
			E 01	100 620 000 470 000	book	\$16.30
			E 01	100 620 000 470 000	book	\$16.93
			E 01	100 620 000 470 000	book	\$16.63
			E 01	100 620 000 470 000	book	\$13.33
			E 01	100 620 000 470 000	book	\$7.34
			E 01	100 620 000 470 000	book	\$16.65
			E 01	100 620 000 470 000	book	\$17.59
			E 01	100 620 000 470 000	book	\$16.83
			E 01	100 620 000 470 000	book	\$15.99
			E 01	100 620 000 470 000	book	\$15.97
			E 01	100 620 000 470 000	book	\$9.56
			E 01	100 620 000 470 000	book	\$5.58
PO#: 51119	Voucher #:	110670	Invoice	Invoice No: 1RV3-QX6F-4RT1	9/23/2025	Paid Amt: \$470.04
			E 01	300 299 000 401 000	Roasters and Crock Pots for concessions	\$403.96
PO#:	Voucher #:	110671	Invoice	Invoice No: 111G-DHV3-6Y4K	9/23/2025	Paid Amt: \$403.96
						Check Amount: \$1,694.36
MB	88892	17904		BARNINGHAM, ANGELICA A		Check
			E 04	005 505 321 305 000	TKD	\$547.50
PO#:	Voucher #:	110656	Invoice	Invoice No: 092225	9/23/2025	Paid Amt: \$547.50
						Check Amount: \$547.50
MB	88893	17424		DGF SCHOOLS		Check
			E 01	300 296 000 369 512	Entry Fees/Student Travel	\$150.00
PO#:	Voucher #:	110664	Invoice	Invoice No: 092725	9/23/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
MB	88894	15325		DUMAS, ANDREW		Check
			E 01	300 294 000 305 502	Fees For Services	\$160.00
PO#:	Voucher #:	110661	Invoice	Invoice No: 09192025	9/23/2025	Paid Amt: \$160.00
						Check Amount: \$160.00
MB	88895	17902		HALVERSON, BRADLEY R		Check
			E 01	300 294 000 305 502	Fees For Services	\$105.00
PO#:	Voucher #:	110686	Invoice	Invoice No: 09225	9/23/2025	Paid Amt: \$105.00
						Check Amount: \$105.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88896	10689		HEART OF LAKES CONFERENCE		Check
			E 01	300 298 000 820 000	HOL Fees	\$850.00
PO#:	Voucher #:	110665	Invoice	Invoice No: 092225	9/23/2025	Paid Amt: \$850.00
						Check Amount: \$850.00
MB	88897	13527		WAITE HILTON GARDEN INN		Check
			E 01	300 640 316 366 000	Gen.trv,Meals, Rooms	\$157.22
PO#:	Voucher #:	110657	Invoice	Invoice No: 092225	9/23/2025	Paid Amt: \$157.22
						Check Amount: \$157.22
MB	88898	17892		REMIT KELLY SERVICES INC		Check
			E 01	100 203 000 305 000	Elementary Substitute Teachers	\$390.00
			E 01	300 211 000 305 000	High School Substitute Teachers	\$292.50
PO#:	Voucher #:	110658	Invoice	Invoice No: 5610974919	9/23/2025	Paid Amt: \$682.50
						Check Amount: \$682.50
MB	88899	11345		REMIT LAKESHORE LEARNING MATERIALS LLC		Check
			E 01	100 207 000 460 000	DD818 DD818 - Reading Comprehension Dail	\$267.84
			E 01	100 207 000 460 000	EE974 EE974 - Daily Math Practice Journal - C	\$267.84
PO#: 51105	Voucher #:	110679	Invoice	Invoice No: 91913089	9/23/2025	Paid Amt: \$535.68
						Check Amount: \$535.68
MB	88900	17907		LOYD, MORGAN		Check
			E 01	300 294 000 305 502	Fees For Services	\$125.00
PO#:	Voucher #:	110684	Invoice	Invoice No: 92225	9/23/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
MB	88901	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check
			B 01	215 025	Nea-Mea-Bea Dues Payable	\$440.64
PO#:	Voucher #:	110644	Invoice	Invoice No: S2026050	9/23/2025	Paid Amt: \$440.64
						Check Amount: \$440.64
MB	88902	17143		MOSCA, JEFF		Check
			E 01	300 294 000 305 502	Fees For Services	\$160.00
PO#:	Voucher #:	110663	Invoice	Invoice No: 091925	9/23/2025	Paid Amt: \$160.00
						Check Amount: \$160.00
MB	88903	15503		NELSON AUTO CENTER		Check
			E 01	005 760 000 548 000	2025 Ford Transit Passenger Van	\$65,273.00
PO#: 51169	Voucher #:	110655	Invoice	Invoice No: F S377	9/23/2025	Paid Amt: \$65,273.00
						Check Amount: \$65,273.00



Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88904	13201		NUDELL, ROB		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110659	Invoice	Invoice No: 091925	9/23/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88905	10580		SAMUELSON, CRAIG		Check			
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110685	Invoice	Invoice No: 092225	9/23/2025	Paid Amt:	\$105.00		
						Check Amount:	\$105.00		
MB	88906	17228	REMIT	SAVVAS LEARNING COMPANY LLC		Check			
			E 01	100 203 302 460 000	Kindergarten Math Workbooks - ISBN 9781411		\$190.00		
			E 01	100 203 302 460 000	5th Grade Math Workbooks - ISBN 978141884		\$190.00		
			E 01	100 203 302 460 000	Shipping		\$30.40		
PO#: 51107	Voucher #:	110681	Invoice	Invoice No: 7029185655	9/23/2025	Paid Amt:	\$410.40		
						Check Amount:	\$410.40		
MB	88907	14334		SIGN POST		Check			
			E 01	300 292 000 401 505	New Lettering for Record Board		\$18.92		
PO#: 51143	Voucher #:	110674	Invoice	Invoice No: 6499	9/23/2025	Paid Amt:	\$18.92		
						Check Amount:	\$18.92		
MB	88908	10140		STEIN'S INC		Check			
			E 01	005 810 000 410 000	hand sanitizer		\$230.94		
			E 01	005 810 000 410 000	mop heads		\$102.25		
PO#: 51136	Voucher #:	110545	Invoice	Invoice No: 961998-2	9/23/2025	Paid Amt:	\$333.19		
			E 01	005 813 000 350 000	squeegee kit		\$62.47		
			E 01	005 813 000 350 000	repair of advance avenger 2805D		\$74.00		
PO#: 51154	Voucher #:	110675	Invoice	Invoice No: 962917	9/23/2025	Paid Amt:	\$136.47		
			E 01	005 810 000 410 000	hand sanitizer		\$115.47		
PO#: 51153	Voucher #:	110678	Invoice	Invoice No: 961998-3	9/23/2025	Paid Amt:	\$115.47		
			E 01	005 810 000 410 000	Toilet paper		\$239.10		
			E 01	005 810 000 410 000	Hand towel		\$278.70		
			E 01	005 810 000 410 000	E23 disenfectant		\$117.24		
			E 01	005 810 000 410 000	foaming hand wash		\$199.08		
			E 01	005 810 000 410 000	can liner 12-16 gallon		\$48.16		
			E 01	005 810 000 410 000	can liner 33 gal		\$68.50		
			E 01	005 810 000 410 000	can liner 60 gal		\$67.66		
			E 01	005 810 000 410 000	Mint bowl cleaner		\$74.64		
			E 01	005 810 000 410 000	wet mop	28	\$102.25		
			E 01	005 865 352 401 000	nitrile gloves		\$112.28		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type
MB	88908	10140		STEIN'S INC				Check
			E 01	005 865 352 401 000	nitrile gloves			\$122.28
			E 01	005 865 352 401 000	nitrile gloves			\$119.58
			E 01	005 810 000 410 000	freight			\$5.00
PO#: 51096	Voucher #:	110546	Invoice	Invoice No: 961998		9/23/2025		Paid Amt: \$1,554.47
			E 01	005 810 000 410 000	felt pads			\$143.94
PO#: 51097	Voucher #:	110548	Invoice	Invoice No: 961998-1		9/23/2025		Paid Amt: \$143.94
			E 01	005 810 000 410 000	14" pads			\$95.94
			E 01	005 810 000 410 000	vacuum filters			\$156.54
			E 01	005 810 000 410 000	brush strip			\$93.10
			E 01	005 810 000 410 000	filter			\$58.74
			E 01	005 810 000 410 000	filter			\$55.53
			E 01	005 810 000 410 000	blade kit			\$72.87
			E 01	005 810 000 410 000	E15 cleaner			\$123.07
			E 01	005 810 000 410 000	E12 glass cleaner			\$109.18
			E 01	005 810 000 410 000	E33 floor cleaner			\$281.22
			E 01	005 810 000 410 000	E23 disenfectant			\$117.24
			E 01	005 810 000 410 000	can liner			\$48.16
			E 01	005 810 000 410 000	24x32 bags			\$18.16
			E 01	005 810 000 410 000	33 gal bags			\$68.50
			E 01	005 810 000 410 000	60 gallon can liner			\$67.66
			E 01	005 810 000 410 000	Toilet paper			\$143.46
			E 01	005 810 000 410 000	paper towels			\$334.44
			E 01	005 720 302 401 000	tampons			\$88.95
			E 01	005 810 000 410 000	freight			\$5.00
PO#: 51155	Voucher #:	110676	Invoice	Invoice No: 962354		9/23/2025		Paid Amt: \$1,937.76
			E 01	005 810 000 410 000	rags			\$184.80
PO#: 51152	Voucher #:	110677	Invoice	Invoice No: 961631		9/23/2025		Paid Amt: \$184.80
			E 01	005 810 000 410 000	blu cleaner			\$295.96
			E 01	005 810 000 410 000	freight			\$5.00
PO#: 51083	Voucher #:	110550	Invoice	Invoice No: 961615		9/23/2025		Paid Amt: \$300.96
			E 01	005 810 000 410 000	Returned items			\$3,540.82
PO#:	Voucher #:	110547	Credit	Invoice No: 962358		9/23/2025		Paid Amt: (\$3,540.82)
			E 01	005 810 000 410 000	dust mop			\$132.85
			E 01	005 810 000 410 000	dust mop			\$225.04
			E 01	005 810 000 410 000	hand towels	29		\$55.74
			E 01	005 810 000 410 000	tp			\$47.82

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	88908	10140		STEIN'S INC		Check		
			E 01	005 810 000 410 000	freight		\$5.00	
PO#:	51137	Voucher #:	110544	Invoice	Invoice No: 962657	9/23/2025	Paid Amt:	\$466.45
			E 01	005 810 000 410 000	felt chair pads		\$143.94	
PO#:	51135	Voucher #:	110549	Invoice	Invoice No: 961615-1	9/23/2025	Paid Amt:	\$143.94
			E 01	005 810 000 410 000	repairs to i mop		\$159.80	
PO#:	51082	Voucher #:	110551	Invoice	Invoice No: 961532	9/23/2025	Paid Amt:	\$159.80
							Check Amount:	\$1,936.43
MB	88909	10141		SUPREME SCHOOL SUPPLY CO.		Check		
			E 01	100 203 000 401 000	General Supplies		\$8.75	
PO#:		Voucher #:	110680	Invoice	Invoice No: 186237	9/23/2025	Paid Amt:	\$8.75
							Check Amount:	\$8.75
MB	88910	15514		SYLLIAASEN, BRAD		Check		
			E 01	300 294 000 305 502	Fees For Services		\$160.00	
PO#:		Voucher #:	110662	Invoice	Invoice No: 091925	9/23/2025	Paid Amt:	\$160.00
							Check Amount:	\$160.00
MB	88911	17897		TUCKER, LANE		Check		
			E 01	300 294 000 305 502	Fees For Services		\$125.00	
PO#:		Voucher #:	110687	Invoice	Invoice No: 092225	9/23/2025	Paid Amt:	\$125.00
							Check Amount:	\$125.00
MB	88912	17611		VALLEY BUS COACHES LLC		Check		
			E 01	300 296 733 360 512	Contract-Public Carr		\$1,012.50	
			E 01	300 289 733 360 000	Contract-Public Carr		\$552.50	
PO#:		Voucher #:	110673	Invoice	Invoice No: 9122	9/23/2025	Paid Amt:	\$1,565.00
							Check Amount:	\$1,565.00
MB	88913	15200		WEISER, RYAN		Check		
			E 01	300 294 000 305 502	Fees For Services		\$160.00	
PO#:		Voucher #:	110660	Invoice	Invoice No: 091925	9/23/2025	Paid Amt:	\$160.00
							Check Amount:	\$160.00
MB	88914	15344	remit	AVIBEN LLC		Check		
			E 01	005 110 000 305 000	Fees For Services		\$70.84	
PO#:		Voucher #:	110705	Invoice	Invoice No: 39008	10/3/2025	Paid Amt:	\$70.84
							Check Amount:	\$70.84

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88915	16535		BELLEFEUILLE, JEROME D.		Check			
			E 01	300 294 000 305 502	Fees For Services		\$275.00		
PO#:	Voucher #:	110706	Invoice	Invoice No: 092725	10/3/2025	Paid Amt:	\$275.00		
						Check Amount:	\$275.00		
MB	88916	17893	REMIT	BLAZER ATHLETIC		Check			
			E 01	300 292 000 401 505	7445 Steelex Spikes (1/4")		\$108.00		
			E 01	300 292 000 401 505	Shipping		\$16.20		
PO#: 51147	Voucher #:	110707	Invoice	Invoice No: 70826	10/3/2025	Paid Amt:	\$124.20		
						Check Amount:	\$124.20		
MB	88917	17565		CHRISTENSON, DANIEL S		Check			
			E 01	300 296 000 305 512	Fees For Services		\$275.00		
PO#:	Voucher #:	110709	Invoice	Invoice No: 092725	10/3/2025	Paid Amt:	\$275.00		
			E 01	300 296 000 305 512	Fees For Services		\$165.00		
PO#:	Voucher #:	110708	Invoice	Invoice No: 100225	10/3/2025	Paid Amt:	\$165.00		
						Check Amount:	\$440.00		
MB	88918	10001		CITY OF BARNESVILLE		Check			
			E 01	005 810 000 332 000	Electricity		\$17,480.10		
			E 01	005 810 000 331 000	Water-Sewage		\$1,079.33		
			E 01	005 810 000 330 000	Garbage		\$23.78		
			E 04	005 505 321 320 000	Communication		\$33.58		
			E 01	005 810 000 320 000	Communication		\$796.81		
PO#:	Voucher #:	110710	Invoice	Invoice No: 10140194	10/3/2025	Paid Amt:	\$19,413.60		
						Check Amount:	\$19,413.60		
MB	88919	16819		COLEMAN, CHRIS		Check			
			E 01	300 296 000 305 512	Fees For Services		\$165.00		
PO#:	Voucher #:	110711	Invoice	Invoice No: 100225	10/3/2025	Paid Amt:	\$165.00		
			E 01	300 296 000 305 512	Fees For Services		\$275.00		
PO#:	Voucher #:	110712	Invoice	Invoice No: 092725	10/3/2025	Paid Amt:	\$275.00		
						Check Amount:	\$440.00		
MB	88920	12853		EA - BARNESVILLE		Check			
			B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,681.46		
PO#:	Voucher #:	110639	Invoice	Invoice No: S2026050	10/3/2025	Paid Amt:	\$2,681.46		
			B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,681.46		
PO#:	Voucher #:	110691	Invoice	Invoice No: S2026060	10/3/2025	Paid Amt:	\$2,681.46		
						Check Amount:	\$5,362.92		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88921	15977	REMIT	ELAN FINANCIAL SERVICES		Check
			E 01	005 020 000 401 000	ChatGPT Subscriptions	\$20.00
			E 01	100 050 000 401 000	ChatGPT Subscriptions	\$20.00
			E 01	005 110 000 401 000	ChatGPT Subscriptions	\$20.00
			E 01	300 298 000 401 000	ChatGPT Subscriptions	\$20.00
			E 04	005 509 321 401 000	Brightwheel subscription	\$150.00
			E 01	300 292 000 401 000	Fall sports supplies	\$95.58
			E 01	300 289 000 401 000	Auxiliary Acct Expense	\$127.40
			E 01	100 205 000 460 000	2nd Grade Instructional Subscription	\$468.00
			E 01	300 292 000 369 516	Cross Country Entry Fee	\$216.00
			E 01	300 050 000 366 000	Staff Development	\$147.51
			E 01	005 760 733 401 000	Motor Vehicle Registration	\$42.90
			E 01	005 760 733 442 000	Gasoline	\$124.80
			E 01	300 270 000 430 000	HS Social Studies Subscription	\$120.00
PO#:	Voucher #:	110713	Invoice	Invoice No: September 2025	10/3/2025	Paid Amt: \$1,572.19
						Check Amount: \$1,572.19
MB	88922	14156		HAWLEY HIGH SCHOOL		Check
			E 01	300 292 000 369 516	Entry Fees/Student Travel	\$200.00
PO#:	Voucher #:	110716	Invoice	Invoice No: 100125	10/3/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
MB	88923	17812		HEIBERG, JONATHAN		Check
			E 01	300 294 000 305 502	Fees For Services	\$105.00
PO#:	Voucher #:	110714	Invoice	Invoice No: 092925	10/3/2025	Paid Amt: \$105.00
						Check Amount: \$105.00
MB	88924	12161		INDEPENDENT SCHOOL DIST 548		Check
			E 01	300 292 000 369 516	Entry Fees/Student Travel	\$150.00
PO#:	Voucher #:	110715	Invoice	Invoice No: 092525	10/3/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
MB	88925	12109		INDEPENDENT SCHOOL DIST. 549		Check
			E 01	300 296 000 369 512	Entry Fees/Student Travel	\$200.00
PO#:	Voucher #:	110717	Invoice	Invoice No: 100125	10/3/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
MB	88926	14996		JOHNSON, CHARLES E		Check
			E 01	300 296 000 305 512	Fees For Services	\$275.00
PO#:	Voucher #:	110718	Invoice	Invoice No: 092725	10/3/2025	Paid Amt: \$275.00
						Check Amount: \$275.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88927	16820		JORGENSON, MARK		Check			
			E 01	300 296 000 305 512	Fees For Services		\$275.00		
PO#:	Voucher #:	110719	Invoice	Invoice No: 100325	10/3/2025	Paid Amt:	\$275.00		
						Check Amount:	\$275.00		
MB	88928	17892	REMIT	KELLY SERVICES INC		Check			
			E 01	100 203 000 305 000	Elementary Substitute Teachers		\$682.50		
			E 01	300 211 000 305 000	HS Substitute Teachers		\$1,072.50		
PO#:	Voucher #:	110720	Invoice	Invoice No: 5611325353	10/3/2025	Paid Amt:	\$1,755.00		
			E 01	100 203 000 305 000	Elementary Substitute Teachers		\$1,072.50		
			E 01	300 211 000 305 000	HS Substitute Teachers		\$585.00		
PO#:	Voucher #:	110721	Invoice	Invoice No: 5611144124	10/3/2025	Paid Amt:	\$1,657.50		
						Check Amount:	\$3,412.50		
MB	88929	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check			
			B 01	215 025	Nea-Mea-Bea Dues Payable		\$441.82		
PO#:	Voucher #:	110696	Invoice	Invoice No: S2026060	10/3/2025	Paid Amt:	\$441.82		
						Check Amount:	\$441.82		
MB	88930	17316		OLSON, RANDALL		Check			
			E 01	300 294 000 305 502	Fees For Services		\$140.00		
PO#:	Voucher #:	110722	Invoice	Invoice No: 092525	10/3/2025	Paid Amt:	\$140.00		
			E 01	300 294 000 305 502	Fees For Services		\$140.00		
PO#:	Voucher #:	110723	Invoice	Invoice No: 092925	10/3/2025	Paid Amt:	\$140.00		
						Check Amount:	\$280.00		
MB	88931	16017	REMIT	PURCHASE POWER		Check			
			E 01	005 110 000 329 000	postage		\$1,060.50		
PO#:	Voucher #:	110724	Invoice	Invoice No: September 8, 2025	10/3/2025	Paid Amt:	\$1,060.50		
						Check Amount:	\$1,060.50		
MB	88932	12141	po	REGION 6A, MSHSL		Check			
			E 01	300 295 000 369 519	Entry Fees/Student Travel		\$225.00		
PO#:	Voucher #:	110725	Invoice	Invoice No: 093025	10/3/2025	Paid Amt:	\$225.00		
						Check Amount:	\$225.00		
MB	88933	17898		SCHMIDT, BLAIZ		Check			
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110726	Invoice	Invoice No: 092925	10/3/2025	Paid Amt:	\$105.00		
						Check Amount:	\$105.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88934	13113		STORRUSTEN, DANIEL		Check			
			E 01	300 296 000 305 512	Fees For Services		\$325.00		
PO#:	Voucher #:	110727	Invoice	Invoice No: 092725	10/3/2025	Paid Amt:	\$325.00		
						Check Amount:	\$325.00		
MB	88935	17317		TERVOLA, MELINDA		Check			
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110728	Invoice	Invoice No: 092525	10/3/2025	Paid Amt:	\$105.00		
						Check Amount:	\$105.00		
MB	88936	17897		TUCKER, LANE		Check			
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110729	Invoice	Invoice No: 092525	10/3/2025	Paid Amt:	\$105.00		
						Check Amount:	\$105.00		
MB	88937	16653	remit	VERIFIED FIRST		Check			
			E 01	005 105 000 305 000	Background Chckcs		\$124.74		
PO#:	Voucher #:	110732	Invoice	Invoice No: INV-000568586	10/3/2025	Paid Amt:	\$124.74		
						Check Amount:	\$124.74		
MB	88938	17899		WICKLUND, AUSTIN		Check			
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110730	Invoice	Invoice No: 092525	10/3/2025	Paid Amt:	\$105.00		
			E 01	300 294 000 305 502	Fees For Services		\$105.00		
PO#:	Voucher #:	110731	Invoice	Invoice No: 092925	10/3/2025	Paid Amt:	\$105.00		
						Check Amount:	\$210.00		
MB	88939	15893		DILLY, CLAYTON		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110734	Invoice	Invoice No: 100325	10/8/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88940	17107		FIECHTNER, JEFFREY		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110735	Invoice	Invoice No: 100325	10/8/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88941	14156	VB	HAWLEY VOLLEYBALL		Check			
			E 01	300 296 000 369 512	Entry Fees/Student Travel		\$150.00		
PO#:	Voucher #:	110738	Invoice	Invoice No: 101125	10/8/2025	Paid Amt:	\$150.00		
						Check Amount:	\$150.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88942	17911		HEPOLA, MICHAEL		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110736	Invoice	Invoice No: 100325	10/8/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88943	12161		INDEPENDENT SCHOOL DIST 548		Check			
			E 01	300 296 000 369 512	Entry Fees/Student Travel		\$150.00		
PO#:	Voucher #:	110739	Invoice	Invoice No: 101125	10/8/2025	Paid Amt:	\$150.00		
						Check Amount:	\$150.00		
MB	88944	12232		INDEPENDENT SCHOOL DISTRICT 23		Check			
			E 01	300 296 000 369 512	Entry Fees/Student Travel		\$200.00		
PO#:	Voucher #:	110737	Invoice	Invoice No: 101125	10/8/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
MB	88945	17912		JOHNSON, CASEY		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110740	Invoice	Invoice No: 100325	10/8/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88946	15885		SCRIPPS NATIONAL SPELLING BEE INC		Check			
			E 01	300 298 000 369 000	Spelling Bee		\$206.50		
PO#:	Voucher #:	110741	Invoice	Invoice No: SK32-0000039849	10/8/2025	Paid Amt:	\$206.50		
						Check Amount:	\$206.50		
MB	88948	16564		THALMANN, KALEB		Check			
			E 01	300 294 000 305 502	Fees For Services		\$160.00		
PO#:	Voucher #:	110742	Invoice	Invoice No: 100325	10/8/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
MB	88949	16124		A-1 SEWER & DRAIN INC		Check			
			E 01	005 865 381 350 000	Clean main drain at elementary		\$592.00		
PO#: 51163	Voucher #:	110747	Invoice	Invoice No: 52895	10/17/2025	Paid Amt:	\$592.00		
						Check Amount:	\$592.00		
MB	88950	11239	REMIT	ACME TOOLS		Check			
			E 01	300 255 000 530 000	#DWF809C2 Dewlat 20V Impact Driver		\$188.18		
			E 01	300 255 000 530 000	#RD1101 Makita D-Handle Router		\$332.24		
PO#: 51187	Voucher #:	110751	Invoice	Invoice No: 15055619	10/17/2025	Paid Amt:	\$520.42		
			E 01	300 255 000 530 000	#624807-01 Dewalt 18" Tool Bag		\$58.34		
PO#: 51187	Voucher #:	110769	Invoice	Invoice No: 15113828	10/17/2025	Paid Amt:	\$58.34		
			E 01	300 255 000 530 000	DW01DT612 Dewalt Replacement Chain		\$17.96		
			E 01	300 255 000 530 000	#89094 Allied Combination Wrench set		\$51.98		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88950	11239	REMIT	ACME TOOLS		Check
			E 01	300 255 000 530 000	#71/10 B&C Eagle 22 Gauge Staples	\$8.34
			E 01	300 255 000 530 000	#B18-114 B&C Eagle Brad Finish Nails	\$8.36
			E 01	300 255 000 530 000	#361524 Trigger Start Torch	\$46.19
			E 01	300 255 000 530 000	#SML-C125-1200 Kreg Screws	\$42.89
			E 01	300 255 000 530 000	#B05030K Makita 5" Random Orbit Sander	\$96.32
			E 01	300 255 000 530 000	Credit	(\$20.00)
PO#: 51187	Voucher #:	110749	Invoice	Invoice No: 15054503	10/17/2025	Paid Amt: \$252.04
			E 01	300 255 000 530 000	#1/4x6HOOK Bandsaw Stock	\$10.71
			E 01	300 255 000 530 000	#WELD Welding Bandsaws	\$14.50
PO#: 51187	Voucher #:	110750	Invoice	Invoice No: 15061777	10/17/2025	Paid Amt: \$25.21
						Check Amount: \$856.01
MB	88951	15412		AFLAC TRADITIONAL AND DIRECT		Check
			B 01	215 029	Supplemental Insurance-Voluntary	\$397.99
PO#:	Voucher #:	110752	Invoice	Invoice No: 678326	10/17/2025	Paid Amt: \$397.99
						Check Amount: \$397.99
MB	88952	14911	REMIT2	AMAZON CAPITAL SERVICES		Check
			E 01	100 411 372 401 000	Return	\$119.97
PO#:	Voucher #:	110767	Credit	Invoice No: 1HVF-D9FH-V63R	10/17/2025	Paid Amt: (\$119.97)
			E 01	100 216 401 401 000	Dry Erase Markers Black Chisel Tip- 36 count	\$45.24
PO#: 51161	Voucher #:	110757	Invoice	Invoice No: 1DDD-43R9-6MTH	10/17/2025	Paid Amt: \$45.24
			E 01	100 408 740 401 000	Multi-Purpose Caddy Organizer	\$22.98
			E 01	100 408 740 401 000	Sharpie Clearview Highlighter sticks	\$11.98
PO#: 51162	Voucher #:	110768	Invoice	Invoice No: 1N9G-QRL7-6QMX	10/17/2025	Paid Amt: \$34.96
			E 01	100 216 401 430 000	hand2mind mini 20 bead wooden rekenrek	\$14.79
			E 01	100 216 401 430 000	Flash cards Number 0-100	\$3.49
			E 01	100 216 401 430 000	Learning Resources Math Link Cubes	\$51.60
			E 01	100 216 401 430 000	Luxiv 200 pcs plastic counters with storage bo	\$13.99
PO#: 51175	Voucher #:	110758	Invoice	Invoice No: 1FY6-RHJJ-CLQR	10/17/2025	Paid Amt: \$83.87
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$279.32
PO#:	Voucher #:	110759	Invoice	Invoice No: 1C41-N3YY-CLVM	10/17/2025	Paid Amt: \$279.32
			E 01	100 203 000 401 000	Instamax film for Trojan Way displays	\$67.58
			E 01	100 203 000 401 000	Shipping	\$0.00
PO#: 51202	Voucher #:	110763	Invoice	Invoice No: 1VFR-J1WR-YY3D	10/17/2025	Paid Amt: \$67.58
			E 01	100 620 000 470 000	Dork Diaries 16	\$18.50
			E 01	100 620 000 470 000	Dream	\$14.39
			E 01	100 620 000 470 000	Identikill	\$15.38

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88952	14911		REMIT2 AMAZON CAPITAL SERVICES		Check
			E 01	100 620 000 470 000	30,000 Stitches	\$13.17
			E 01	100 620 000 470 000	Warrior Graphic Novel The Prophecies Begin	\$18.93
			E 01	100 620 000 470 000	The Law of Finders Keepers	\$8.36
PO#: 51159	Voucher #:	110753	Invoice	Invoice No: 14RD-QT7Y-QC9H	10/17/2025	Paid Amt: \$88.73
			E 01	005 812 000 420 000	Flag pole topper	\$32.01
			E 01	005 812 000 420 000	door sweep	\$14.44
PO#: 51176	Voucher #:	110760	Invoice	Invoice No: 11WL-F4XT-CR6R	10/17/2025	Paid Amt: \$46.45
			E 01	005 760 733 401 000	DOT Compliant All in one Kits	\$1,149.10
PO#: 51164	Voucher #:	110754	Invoice	Invoice No: 1PMH-QF9G-CRNM	10/17/2025	Paid Amt: \$1,149.10
			E 01	100 204 000 430 000	hand2mind Advancing Phonics Word Work Sn	\$78.33
			E 01	100 204 000 430 000	TaoBary 300 Pcs Watercolor Paper Sheet Bull	\$28.99
PO#: 51185	Voucher #:	110761	Invoice	Invoice No: 17PL-YNLJ-4TKR	10/17/2025	Paid Amt: \$107.32
			E 01	100 740 000 430 000	Troll by Frances Stickley, Stefano Martinuz (Pz	\$9.99
			E 01	100 740 000 430 000	Henri and the Magnificent Snort : A Children's	\$16.00
			E 01	100 740 000 430 000	Prang (Formerly SunWorks) Construction Pap	\$4.57
			E 01	100 740 000 430 000	The Legend of Spookley the Square Pumpkin	\$9.95
			E 01	100 740 000 430 000	Amazon Basics Sheet Protector, Non-Glare, 10	\$5.70
			E 01	100 740 000 430 000	Two Pocket Folders, PANDRI 30 Pack Two Po	\$19.00
			E 01	100 740 000 430 000	Sticky Notes, 12 Pads, 3x3 inches, Soft Pastel	\$5.69
			E 01	100 740 000 430 000	Toidgy 288 PCS Washable Markers for Kids	\$34.99
			E 01	100 740 000 430 000	Astrobrights Mega Collection, Colored Paper,	\$19.49
			E 01	100 740 000 430 000	MECCANIXITY 100 Sheets Colored Copy Pap	\$9.39
			E 01	100 740 000 430 000	shipping	\$0.00
PO#: 51146	Voucher #:	110756	Invoice	Invoice No: 13HM-1CML-6JRD	10/17/2025	Paid Amt: \$134.77
			E 01	100 620 000 470 000	book	\$16.99
PO#: 51119	Voucher #:	110871	Invoice	Invoice No: 1G1P-NHD9-7MC3	10/17/2025	Paid Amt: \$16.99
			E 01	100 620 000 470 000	book	\$16.99
PO#: 51119	Voucher #:	110762	Invoice	Invoice No: 1114-R44T-GJCN	10/17/2025	Paid Amt: \$16.99
			E 01	100 620 000 470 000	I Survived the Dust Bowl	\$20.61
PO#: 51159	Voucher #:	110813	Invoice	Invoice No: 1JGK-XLKD-XRV9	10/17/2025	Paid Amt: \$20.61
			E 01	005 810 000 410 000	Water filters	\$503.96
PO#: 51195	Voucher #:	110764	Invoice	Invoice No: 1FHF-T9QK-DFF6	10/17/2025	Paid Amt: \$503.96
			E 01	300 258 000 401 000	Loop 2 Earplugs	\$59.35
			E 01	300 258 000 401 000	Amazon Tissues	\$6.98
			E 01	300 258 000 401 000	Highlighters	\$5.99
			E 01	300 258 000 401 000	Painters Tape	\$3.31

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88952	14911		REMIT2 AMAZON CAPITAL SERVICES		Check			
			E 01	300 258 000 401 000	Batteries	\$11.99			
			E 01	300 258 000 401 000	Markers	\$45.98			
PO#: 51149	Voucher #:	110755	Invoice	Invoice No: 1PSN-GKWP-6MJG	10/17/2025	Paid Amt:	\$133.60		
			E 01	100 620 000 470 000	Odder	\$15.19			
			E 01	100 620 000 470 000	The Ghosts of Tupelo Landing	\$14.99			
			E 01	100 620 000 470 000	Yuntau Acrylic Bookmark Display, Adjustable	\$25.99			
			E 01	100 620 000 470 000	The Treasure Key	\$12.49			
			E 01	100 620 000 470 000	The Odds of Getting Even	\$9.29			
			E 01	100 620 000 470 000	The Wild Robot on the Island	\$15.79			
			E 01	100 620 000 470 000	Warriors Graphic Novel #2	\$17.30			
			E 01	100 620 000 470 000	The Chocolate Spy	\$11.99			
			E 01	100 620 000 470 000	Barney	\$5.99			
PO#: 51159	Voucher #:	110765	Invoice	Invoice No: 1C1H-CJK4-1P1M	10/17/2025	Paid Amt:	\$129.02		
			E 01	100 411 372 401 000	Sedroc Forearm Guards Padded Arm Sleeves	\$56.85			
			E 01	100 411 372 401 000	ASAKi Hema Gear Throat Protector/Fencing G	\$119.97			
PO#: 51170	Voucher #:	110766	Invoice	Invoice No: 1HHF-CC6V-6CNT	10/17/2025	Paid Amt:	\$176.82		
							Check Amount:	\$2,915.36	
MB	88953	15900		ANDERSON ELECTRIC LLC		Check			
			E 01	005 865 370 350 000	Worked on exit lights	\$200.00			
PO#: 51218	Voucher #:	110771	Invoice	Invoice No: 8483	10/17/2025	Paid Amt:	\$200.00		
			E 01	005 812 000 420 000	New Outlet for new water fountain unit	\$210.00			
PO#: 51217	Voucher #:	110772	Invoice	Invoice No: 8490	10/17/2025	Paid Amt:	\$210.00		
							Check Amount:	\$410.00	
MB	88954	17913		ANDERSON, BREANNA		Check			
			R 04	005 505 321 050 000	Refund	\$60.00			
PO#:	Voucher #:	110770	Invoice	Invoice No: 093025	10/17/2025	Paid Amt:	\$60.00		
							Check Amount:	\$60.00	
MB	88955	16194		ANDERSON, RYAN K		Check			
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:	Voucher #:	110933	Invoice	Invoice No: 101525	10/17/2025	Paid Amt:	\$150.00		
							Check Amount:	\$150.00	
MB	88956	17583		A-OX WELDING SUPPLY INC		Check			
			E 01	300 301 830 433 000	3 year lease on welding tanks	\$307.50			
PO#: 51201	Voucher #:	110748	Invoice	Invoice No: 0088076583	10/17/2025	Paid Amt:	\$307.50		
							Check Amount:	\$307.50	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88957	10685		BARNESVILLE BUS COMPANY, INC.		Check
			E 04	005 582 344 360 000 Preschool Busing		\$2,550.00
PO#:	Voucher #:	110775	Invoice	Invoice No: September 25 PS	10/17/2025	Paid Amt: \$2,550.00
			E 01	005 105 000 305 000 Drug/Alcohol Tests		\$180.00
PO#:	Voucher #:	110779	Invoice	Invoice No: 9022	10/17/2025	Paid Amt: \$180.00
			E 01	300 294 733 360 502 FB		\$4,455.00
			E 01	300 296 733 360 512 VB		\$6,158.50
			E 01	300 213 733 360 000 Ag		\$546.00
			E 01	300 292 733 360 516 Cross Country		\$1,888.00
			E 01	300 298 733 360 000 Student Council		\$344.00
PO#:	Voucher #:	110776	Invoice	Invoice No: Sept 25 Extra	10/17/2025	Paid Amt: \$13,391.50
			E 01	005 760 720 360 000 Camera Charge (50%)		\$100.00
PO#:	Voucher #:	110777	Invoice	Invoice No: 1641-5929	10/17/2025	Paid Amt: \$100.00
			E 01	005 760 720 442 000 Gasoline		\$1,182.34
			E 01	005 760 720 442 000 Gasoline		\$1,659.08
PO#:	Voucher #:	110778	Invoice	Invoice No: Sept 25 Fuel	10/17/2025	Paid Amt: \$2,841.42
			E 01	005 760 713 360 000 Open Enrollment Transportation		\$8,568.00
PO#:	Voucher #:	110774	Invoice	Invoice No: September 25 OE	10/17/2025	Paid Amt: \$8,568.00
						Check Amount: \$27,630.92
MB	88958	10685		BARNESVILLE BUS COMPANY, INC.		Check
			E 01	005 760 720 360 000 Monthly Fee		\$59,250.00
PO#:	Voucher #:	110773	Invoice	Invoice No: October 2025	10/17/2025	Paid Amt: \$59,250.00
						Check Amount: \$59,250.00
MB	88959	12156		BARNESVILLE C-STORE		Check
			E 01	005 760 733 442 000 Gasoline		\$46.41
PO#:	Voucher #:	110799	Invoice	Invoice No: 2577-2	10/17/2025	Paid Amt: \$46.41
			E 01	005 760 733 442 000 Gasoline		\$38.23
PO#:	Voucher #:	110803	Invoice	Invoice No: 3145-1	10/17/2025	Paid Amt: \$38.23
			E 01	005 760 733 442 000 Gasoline		\$62.25
PO#:	Voucher #:	110807	Invoice	Invoice No: 3867-1	10/17/2025	Paid Amt: \$62.25
			E 01	005 811 000 442 000 Gasoline		\$22.10
PO#:	Voucher #:	110781	Invoice	Invoice No: 8384-1	10/17/2025	Paid Amt: \$22.10
			E 01	005 760 733 442 000 Gasoline		\$59.26
PO#:	Voucher #:	110802	Invoice	Invoice No: 3027-1	10/17/2025	Paid Amt: \$59.26
			E 01	005 760 733 442 000 Gasoline		\$34.39
PO#:	Voucher #:	110804	Invoice	Invoice No: 3208-1	10/17/2025	Paid Amt: \$34.39

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88959	12156		BARNESVILLE C-STORE		Check
			E 01	005 760 733 442 000 Gasoline		\$48.19
PO#:	Voucher #:	110801	Invoice	Invoice No: 3135-2	10/17/2025	Paid Amt: \$48.19
			E 01	005 811 000 442 000 Gasoline		\$12.68
PO#:	Voucher #:	110780	Invoice	Invoice No: 372-2	10/17/2025	Paid Amt: \$12.68
			E 01	005 760 733 442 000 Gasoline		\$43.71
PO#:	Voucher #:	110805	Invoice	Invoice No: 3870-1	10/17/2025	Paid Amt: \$43.71
			E 01	005 760 733 442 000 Gasoline		\$22.86
PO#:	Voucher #:	110806	Invoice	Invoice No: 3878-2	10/17/2025	Paid Amt: \$22.86
			E 01	005 811 000 442 000 Gasoline		\$40.64
PO#:	Voucher #:	110782	Invoice	Invoice No: 1716-2	10/17/2025	Paid Amt: \$40.64
			E 01	005 811 000 442 000 Gasoline		\$53.47
PO#:	Voucher #:	110783	Invoice	Invoice No: 2890-2	10/17/2025	Paid Amt: \$53.47
			E 01	005 760 733 442 000 Gasoline		\$51.50
PO#:	Voucher #:	110786	Invoice	Invoice No: 8530-2	10/17/2025	Paid Amt: \$51.50
			E 01	005 760 733 442 000 Gasoline		\$52.61
PO#:	Voucher #:	110787	Invoice	Invoice No: 9333-2	10/17/2025	Paid Amt: \$52.61
			E 01	005 760 733 442 000 Gasoline		\$58.21
PO#:	Voucher #:	110790	Invoice	Invoice No: 461-2	10/17/2025	Paid Amt: \$58.21
			E 01	005 810 000 442 000 Gasoline		\$50.00
PO#:	Voucher #:	110788	Invoice	Invoice No: 133-1	10/17/2025	Paid Amt: \$50.00
			E 01	005 760 733 442 000 Gasoline		\$47.80
PO#:	Voucher #:	110789	Invoice	Invoice No: 457-2	10/17/2025	Paid Amt: \$47.80
			E 01	005 760 733 442 000 Gasoline		\$48.91
PO#:	Voucher #:	110791	Invoice	Invoice No: 630-1	10/17/2025	Paid Amt: \$48.91
			E 01	005 760 733 442 000 Gasoline		\$38.95
PO#:	Voucher #:	110797	Invoice	Invoice No: 1976-2	10/17/2025	Paid Amt: \$38.95
			E 01	005 760 733 442 000 Gasoline		\$65.52
PO#:	Voucher #:	110793	Invoice	Invoice No: 1302-2	10/17/2025	Paid Amt: \$65.52
			E 01	005 760 733 442 000 Gasoline		\$50.58
PO#:	Voucher #:	110795	Invoice	Invoice No: 1645-2	10/17/2025	Paid Amt: \$50.58
			E 01	005 760 733 442 000 Gasoline		\$45.62
PO#:	Voucher #:	110794	Invoice	Invoice No: 1357-2	10/17/2025	Paid Amt: \$45.62
			E 01	005 760 733 442 000 Gasoline		\$52.55
PO#:	Voucher #:	110784	Invoice	Invoice No: 7668-1	10/17/2025	Paid Amt: \$52.55
			E 01	005 760 733 442 000 Gasoline	40	\$47.99
PO#:	Voucher #:	110796	Invoice	Invoice No: 1786-2	10/17/2025	Paid Amt: \$47.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88959	12156		BARNESVILLE C-STORE		Check
			E 01 005 760 733 442 000	Gasoline		\$52.49
PO#:	Voucher #:	110785	Invoice	Invoice No: 8229-1	10/17/2025	Paid Amt: \$52.49
			E 01 005 760 733 442 000	Gasoline		\$40.96
PO#:	Voucher #:	110792	Invoice	Invoice No: 637-1	10/17/2025	Paid Amt: \$40.96
			E 01 005 760 733 442 000	Gasoline		\$52.53
PO#:	Voucher #:	110798	Invoice	Invoice No: 2275-1	10/17/2025	Paid Amt: \$52.53
			E 01 005 760 733 442 000	Gasoline		\$57.35
			E 01 005 760 733 401 000	Car Wash		\$10.00
PO#:	Voucher #:	110800	Invoice	Invoice No: 2824-2	10/17/2025	Paid Amt: \$67.35
						Check Amount: \$1,307.76
MB	88960	16618		BARNESVILLE DRUG & HARDWARE		Check
			E 01 300 301 830 433 000	Indiv Instruct Mat'l		\$51.57
PO#:	Voucher #:	110816	Invoice	Invoice No: 244304	10/17/2025	Paid Amt: \$51.57
			E 01 005 810 000 410 000	Custodial Supplies		\$22.99
PO#:	Voucher #:	110817	Invoice	Invoice No: 245353	10/17/2025	Paid Amt: \$22.99
			E 01 005 810 000 410 000	Custodial Supplies		\$42.37
PO#:	Voucher #:	110818	Invoice	Invoice No: 243960	10/17/2025	Paid Amt: \$42.37
			E 01 005 810 000 410 000	Custodial Supplies		\$6.99
PO#:	Voucher #:	110819	Invoice	Invoice No: 246429	10/17/2025	Paid Amt: \$6.99
			E 01 005 810 000 410 000	Custodial Supplies		\$9.36
PO#:	Voucher #:	110820	Invoice	Invoice No: 244501	10/17/2025	Paid Amt: \$9.36
			E 01 300 240 000 401 000	Marking Paint for PE		\$23.98
PO#:	Voucher #:	110821	Invoice	Invoice No: 244227	10/17/2025	Paid Amt: \$23.98
			E 02 005 770 701 401 000	General Supplies		\$4.99
PO#:	Voucher #:	110822	Invoice	Invoice No: 243680	10/17/2025	Paid Amt: \$4.99
			E 02 005 770 701 401 000	General Supplies		\$66.48
PO#:	Voucher #:	110823	Invoice	Invoice No: 243866	10/17/2025	Paid Amt: \$66.48
						Check Amount: \$228.73
MB	88961	10013		BARNESVILLE GROCERY		Check
			E 01 300 403 740 433 000	Indiv Instruct Mat'l		\$22.12
PO#:	Voucher #:	110814	Invoice	Invoice No: Sept 25 Special Ed	10/17/2025	Paid Amt: \$22.12
			E 02 005 770 469 490 000	Food		\$59.72
PO#:	Voucher #:	110812	Invoice	Invoice No: 001053290908	10/17/2025	Paid Amt: \$59.72
			E 01 300 301 830 433 000	Indiv Instruct Mat'l		\$26.93
PO#:	Voucher #:	110815	Invoice	Invoice No: 001053731112	10/17/2025	Paid Amt: \$26.93
						Check Amount: \$108.77

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88962	10025		BARNESVILLE RECORD-REVIEW		Check
			E 01	005 010 000 380 000	Minutes-August 18 board meeting	\$577.50
PO#:	Voucher #:	110982	Invoice	Invoice No: 09302025	10/17/2025	Paid Amt: \$577.50
						Check Amount: \$577.50
MB	88963	17904		BARNINGHAM, ANGELICA A		Check
			E 04	005 505 321 305 000	TKD	\$967.50
PO#:	Voucher #:	110824	Invoice	Invoice No: 101425	10/17/2025	Paid Amt: \$967.50
						Check Amount: \$967.50
MB	88964	17074		BLICK ART MATERIALS		Check
			E 01	100 212 000 430 000	73528-4010 Creativity Street Plastic Pony Bea	\$9.48
PO#: 51073	Voucher #:	110808	Invoice	Invoice No: 6285861	10/17/2025	Paid Amt: \$9.48
			E 01	300 212 000 430 000	07607-1203 Masterpiece No. 12 Unprimed Co	\$101.99
			E 01	300 212 000 430 000	Freight	\$76.00
PO#: 51002	Voucher #:	110809	Invoice	Invoice No: 6261849	10/17/2025	Paid Amt: \$177.99
						Check Amount: \$187.47
MB	88965	13080		BOND, BRIAN		Check
			E 01	300 294 000 305 502	Fees For Services	\$170.00
PO#:	Voucher #:	110810	Invoice	Invoice No: 100925	10/17/2025	Paid Amt: \$170.00
						Check Amount: \$170.00
MB	88966	17906		BOONE MASONRY & EXCAVATING		Check
			E 06	005 870 000 305 899	Culvert by football field	\$1,350.00
PO#: 51196	Voucher #:	110883	Invoice	Invoice No: 35	10/17/2025	Paid Amt: \$1,350.00
						Check Amount: \$1,350.00
MB	88967	16343	remit	BRAINPOP LLC		Check
			E 01	100 205 000 460 000	Brainpop Jr Teacher access	\$275.00
			E 01	100 205 000 460 000	PO processing fee	\$27.75
			E 01	100 205 000 460 000	BrainPOP Jr. Teacher Access renewal	\$275.00
			E 01	100 205 000 460 000	Purchase Order Processing Fee renewal	\$27.75
PO#: 51111	Voucher #:	110811	Invoice	Invoice No: #US598017	10/17/2025	Paid Amt: \$605.50
						Check Amount: \$605.50
MB	88968	17854	REMIT	CINTAS CORP		Check
			E 02	005 770 701 382 000	Laundry/Dry Cleaning	\$51.95
PO#:	Voucher #:	110844	Invoice	Invoice No: 4244053668	10/17/2025	Paid Amt: \$51.95
			E 02	005 770 701 382 000	Laundry/Dry Cleaning	\$51.95
PO#:	Voucher #:	110845	Invoice	Invoice No: 4242557107	10/17/2025	Paid Amt: \$51.95

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	88968	17854	REMIT	CINTAS CORP		Check		
			E 02 005 770	701 382 000 Laundry/Dry Cleaning			\$58.58	
PO#:	Voucher #:	110846	Invoice	Invoice No: 4242557175	10/17/2025	Paid Amt:	\$58.58	
			E 02 005 770	701 382 000 Laundry/Dry Cleaning			\$58.58	
PO#:	Voucher #:	110847	Invoice	Invoice No: 4244053690	10/17/2025	Paid Amt:	\$58.58	
						Check Amount:	\$221.06	
MB	88969	13033		CLAY COUNTY COLLABORATIVE		Check		
			E 01 200 690	000 390 000 Partnership Fee			\$100.00	
PO#:	Voucher #:	110825	Invoice	Invoice No: 090925	10/17/2025	Paid Amt:	\$100.00	
			E 01 200 690	000 390 000 School Based Mental Health Contr.			\$10,000.00	
PO#:	Voucher #:	110826	Invoice	Invoice No: FY 2026	10/17/2025	Paid Amt:	\$10,000.00	
						Check Amount:	\$10,100.00	
MB	88970	10671		CLAY COUNTY FAIR		Check		
			E 01 005 850	302 370 000 Football Practice Field -			\$1,000.00	
PO#:	Voucher #:	110827	Invoice	Invoice No: 2025-043	10/17/2025	Paid Amt:	\$1,000.00	
						Check Amount:	\$1,000.00	
MB	88971	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
			E 02 005 770	707 490 000 Food			\$87.00	
PO#:	Voucher #:	110848	Invoice	Invoice No: 5240248	10/17/2025	Paid Amt:	\$87.00	
			E 02 005 770	707 490 000 Food			\$106.00	
PO#:	Voucher #:	110849	Invoice	Invoice No: 5204375	10/17/2025	Paid Amt:	\$106.00	
						Check Amount:	\$193.00	
MB	88972	16568	CONC	COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
			R 01 300 299	000 619 000 Concessions Cost of Sales			\$2,067.00	
PO#:	Voucher #:	110828	Invoice	Invoice No: 5240250	10/17/2025	Paid Amt:	\$2,067.00	
						Check Amount:	\$2,067.00	
MB	88973	16937		COLE PAPERS INC		Check		
			R 01 300 299	000 619 000 Concessions Cost of Sales			\$55.71	
PO#:	Voucher #:	110829	Invoice	Invoice No: 10626651	10/17/2025	Paid Amt:	\$55.71	
			R 01 300 299	000 619 000 Concessions Cost of Sales			\$60.83	
PO#:	Voucher #:	110830	Invoice	Invoice No: 10626202	10/17/2025	Paid Amt:	\$60.83	
			R 01 300 299	000 619 000 Return			\$41.09	
PO#:	Voucher #:	110831	Credit	Invoice No: 37031	10/17/2025	Paid Amt:	(\$41.09)	
			R 01 300 299	000 619 000 Concessions Cost of Sales			\$316.30	
PO#:	Voucher #:	110832	Invoice	Invoice No: 10635231	10/17/2025	Paid Amt:	\$316.30	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	88973	16937		COLE PAPERS INC		Check		
			E 02 005 770 701 401 000	General Supplies		\$27.32		
PO#:	Voucher #:	110833	Invoice	Invoice No: 10626649	10/17/2025	Paid Amt:	\$27.32	
			E 02 005 770 701 401 000	General Supplies		\$103.44		
PO#:	Voucher #:	110834	Invoice	Invoice No: 10626204	10/17/2025	Paid Amt:	\$103.44	
			E 02 005 770 701 401 000	General Supplies		\$187.86		
PO#:	Voucher #:	110835	Invoice	Invoice No: 10632403	10/17/2025	Paid Amt:	\$187.86	
			E 02 005 770 701 401 000	General Supplies		\$511.12		
PO#:	Voucher #:	110836	Invoice	Invoice No: 10630846	10/17/2025	Paid Amt:	\$511.12	
			E 02 005 770 701 401 000	General Supplies		\$54.59		
PO#:	Voucher #:	110837	Invoice	Invoice No: 10627785	10/17/2025	Paid Amt:	\$54.59	
			E 02 005 770 701 401 000	General Supplies		\$168.27		
PO#:	Voucher #:	110838	Invoice	Invoice No: 10635359	10/17/2025	Paid Amt:	\$168.27	
			E 02 005 770 701 401 000	Return		\$177.80		
PO#:	Voucher #:	110839	Credit	Invoice No: 37213	10/17/2025	Paid Amt:	(\$177.80)	
			E 02 005 770 701 401 000	General Supplies		\$117.28		
PO#:	Voucher #:	110840	Invoice	Invoice No: 10636094	10/17/2025	Paid Amt:	\$117.28	
			E 02 005 770 701 401 000	General Supplies		\$364.57		
PO#:	Voucher #:	110841	Invoice	Invoice No: 10637860	10/17/2025	Paid Amt:	\$364.57	
							Check Amount:	\$1,748.40
MB	88974	16819		COLEMAN, CHRIS		Check		
			E 01 300 296 000 305 512	Fees For Services		\$140.00		
PO#:	Voucher #:	110842	Invoice	Invoice No: 100925	10/17/2025	Paid Amt:	\$140.00	
							Check Amount:	\$140.00
MB	88975	17726		CROSS COUNTRY		Check		
			E 01 300 299 000 305 000	Concessions		\$927.06		
PO#:	Voucher #:	110843	Invoice	Invoice No: 100425	10/17/2025	Paid Amt:	\$927.06	
							Check Amount:	\$927.06
MB	88976	15619		CULINEX		Check		
			E 02 005 770 701 530 000	Heating Holding Proofing Cabinet Mobile		\$6,943.00		
			E 02 005 770 701 530 000	Flush mounting door latch with key lock		\$250.00		
			E 02 005 770 701 530 000	Freight		\$375.00		
PO#:	Voucher #:	110896	Invoice	Invoice No: INV966113	10/17/2025	Paid Amt:	\$7,568.00	
							Check Amount:	\$7,568.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88977	17810		CYBER ADVISORS LLC		Check			
			E 01	005 612 000 315 000	Paging System / Phone System Work		\$1,350.00		
PO#:	51197	Voucher #:	110850	Invoice	Invoice No: 145018		10/17/2025	Paid Amt:	\$1,350.00
								Check Amount:	\$1,350.00
MB	88978	14803		DAKOTA REFRIGERATION		Check			
			E 01	005 813 000 350 000	Repairs to old walk-in cooler		\$701.50		
PO#:	51198	Voucher #:	110851	Invoice	Invoice No: F219345		10/17/2025	Paid Amt:	\$701.50
								Check Amount:	\$701.50
MB	88979	15846		ELEMENTARY AUXILIARY ACCOUNT		Check			
			E 01	300 299 000 305 000	Concessions		\$552.47		
PO#:		Voucher #:	110852	Invoice	Invoice No: 101425		10/17/2025	Paid Amt:	\$552.47
								Check Amount:	\$552.47
MB	88980	15730		ESSENTIA HEALTH		Check			
			E 01	300 790 000 305 000	monthly sports medicine agreement		\$125.00		
PO#:		Voucher #:	110854	Invoice	Invoice No: CINV-00001660		10/17/2025	Paid Amt:	\$125.00
								Check Amount:	\$125.00
MB	88981	17768		REMIT EVERYDAY SPEECH LLC		Check			
			E 01	100 408 372 433 000	One year subscription		\$599.99		
PO#:	51160	Voucher #:	110853	Invoice	Invoice No: 208276		10/17/2025	Paid Amt:	\$599.99
								Check Amount:	\$599.99
MB	88982	10052		FARMERS COOPERATIVE OIL CO		Check			
			E 01	005 811 000 442 000	Gasoline		\$25.24		
PO#:		Voucher #:	110865	Invoice	Invoice No: 9032-1		10/17/2025	Paid Amt:	\$25.24
			E 01	005 811 000 442 000	Gasoline		\$24.12		
PO#:		Voucher #:	110863	Invoice	Invoice No: 4702-1		10/17/2025	Paid Amt:	\$24.12
			E 01	005 760 733 442 000	Gasoline		\$36.04		
PO#:		Voucher #:	110860	Invoice	Invoice No: 5951-2		10/17/2025	Paid Amt:	\$36.04
			E 01	005 811 000 442 000	Gasoline		\$22.01		
PO#:		Voucher #:	110862	Invoice	Invoice No: 187-2		10/17/2025	Paid Amt:	\$22.01
			E 01	005 760 733 442 000	Gasoline		\$55.84		
PO#:		Voucher #:	110856	Invoice	Invoice No: 1743-1		10/17/2025	Paid Amt:	\$55.84
			E 01	005 760 733 442 000	Gasoline		\$62.54		
PO#:		Voucher #:	110859	Invoice	Invoice No: 7567-1		10/17/2025	Paid Amt:	\$62.54
			E 01	005 760 733 442 000	Gasoline		\$44.00		
PO#:		Voucher #:	110857	Invoice	Invoice No: 4062-1		10/17/2025	Paid Amt:	\$44.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	88982	10052		FARMERS COOPERATIVE OIL CO		Check		
			E 01 005 811 000 442 000	Gasoline			\$13.61	
PO#:	Voucher #:	110861	Invoice	Invoice No: 1867-1	10/17/2025	Paid Amt:	\$13.61	
			E 01 005 760 733 442 000	Gasoline			\$22.27	
PO#:	Voucher #:	110855	Invoice	Invoice No: 9567-1	10/17/2025	Paid Amt:	\$22.27	
			E 01 005 811 000 442 000	Gasoline			\$23.07	
PO#:	Voucher #:	110864	Invoice	Invoice No: 6865-1	10/17/2025	Paid Amt:	\$23.07	
			E 01 005 760 733 442 000	Gasoline			\$29.42	
PO#:	Voucher #:	110858	Invoice	Invoice No: 4693-2	10/17/2025	Paid Amt:	\$29.42	
						Check Amount:	\$358.16	
MB	88983	17551		FISHING TEAM		Check		
			E 01 300 299 000 305 000	Concessions			\$875.20	
PO#:	Voucher #:	110866	Invoice	Invoice No: 100225	10/17/2025	Paid Amt:	\$875.20	
						Check Amount:	\$875.20	
MB	88984	12781		FREDRICKSON, SCOTT		Check		
			E 01 300 294 000 305 502	Fees For Services			\$170.00	
PO#:	Voucher #:	110867	Invoice	Invoice No: 100925	10/17/2025	Paid Amt:	\$170.00	
						Check Amount:	\$170.00	
MB	88985	10060		FUCHS SANITATION, INC		Check		
			E 01 005 810 000 330 000	Garbage			\$1,384.89	
PO#:	Voucher #:	110870	Invoice	Invoice No: 251001972062	10/17/2025	Paid Amt:	\$1,384.89	
			E 02 005 770 701 330 000	Garbage			\$3,335.34	
			E 02 005 770 701 330 000	Garbage			\$567.01	
PO#:	Voucher #:	110869	Invoice	Invoice No: 150707	10/17/2025	Paid Amt:	\$3,902.35	
			E 02 005 770 701 330 000	Garbage			\$3,335.34	
			E 02 005 770 701 330 000	Garbage			\$567.01	
PO#:	Voucher #:	110868	Invoice	Invoice No: 150706	10/17/2025	Paid Amt:	\$3,902.35	
						Check Amount:	\$9,189.59	
MB	88986	14085		GAME ONE		Check		
			E 01 300 292 000 401 505	Tri-Color Backpack			\$120.00	
			E 01 300 292 000 401 505	Shipping			\$18.00	
PO#: 51113	Voucher #:	110872	Invoice	Invoice No: 10485610	10/17/2025	Paid Amt:	\$138.00	
						Check Amount:	\$138.00	
MB	88987	16539		GENERAL PARTS LLC		Check		
			E 01 300 299 000 305 000	malt machine tune up			\$299.89	
PO#: 51189	Voucher #:	110874	Invoice	Invoice No: 6644442	46 10/17/2025	Paid Amt:	\$299.89	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	88987	16539		GENERAL PARTS LLC		Check		
			E 02	005 770 701 350 000	repairs to mixer		\$355.07	
PO#: 51178	Voucher #:	11042	Invoice	Invoice No: 6641090	10/17/2025	Paid Amt:	\$355.07	
			E 02	005 770 701 350 000	repairs to food warmer		\$270.45	
PO#: 51177	Voucher #:	110873	Invoice	Invoice No: 6640073	10/17/2025	Paid Amt:	\$270.45	
						Check Amount:	\$925.41	
MB	88988	12255	REMIT	GOPHER		Check		
			E 01	100 288 000 401 000	GP71-522 Rainbow SofTex Footballs - Set of		\$77.55	
			E 01	100 288 000 401 000	GP63-129 Medium Red Belts		\$53.30	
			E 01	100 288 000 401 000	GP63-132 Medium Blue Belts		\$53.30	
			E 01	100 288 000 401 000	GP63-130 Large Red Belts		\$53.30	
			E 01	100 288 000 401 000	GP63-133 Large Blue Belts		\$53.30	
			E 01	100 288 000 401 000	GP72-034 Rainbow TuffSport Soccer Balls - 5		\$115.43	
			E 01	100 288 000 401 000	GP60-100 Gopher Victory 1000 Basketball Bal		\$53.31	
			E 01	100 288 000 401 000	Shipping-Free		\$0.00	
			E 01	100 288 000 401 000	FREE-25 bonus		(\$25.00)	
PO#: 51190	Voucher #:	110875	Invoice	Invoice No: #IN473551	10/17/2025	Paid Amt:	\$434.49	
			E 01	100 240 000 430 000	49-590 Rainbow IntroFit Tremor Slamballs witt		\$237.65	
			E 01	100 240 000 430 000	53-481 Gopher S1 Recreational Shuttlecocks		\$42.54	
			E 01	100 240 000 430 000	42-105 Gopher Rainbow Soft-Stix Foam Bats		\$163.93	
			E 01	100 240 000 430 000	20-536 Rainbow Nylon Beanbags 5"sq, Set of		\$124.29	
			E 01	100 240 000 430 000	17-500 Protective Goggles - Set of 36		\$177.11	
			E 01	100 240 000 430 000	71-522 Rainbow Softex Footballs - Size 4 Youl		\$77.55	
			E 01	100 240 000 430 000	71-521 Rainbow SofTex Footballs - Size 2 Pee		\$77.55	
			E 01	100 240 000 430 000	71-679 Rainbow Low-Bounce/Low-Density Un		\$49.38	
			E 01	100 240 000 430 000	Coupon - FREE-100		(\$100.00)	
PO#: 51184	Voucher #:	110876	Invoice	Invoice No: #IN472960	10/17/2025	Paid Amt:	\$850.00	
						Check Amount:	\$1,284.49	
MB	88989	17846		GOPHERMODS, LLC		Check		
			E 01	005 630 000 315 555	iPad Fix		\$851.00	
PO#: 51121	Voucher #:	11041	Invoice	Invoice No: 7294	10/17/2025	Paid Amt:	\$851.00	
						Check Amount:	\$851.00	
MB	88990	15508		GULSETH, MARK		Check		
			E 01	300 294 000 305 502	Fees For Services		\$208.00	
PO#:	Voucher #:	110935	Invoice	Invoice No: 101525	10/17/2025	Paid Amt:	\$208.00	
					47	Check Amount:	\$208.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88991	17263		H2I GROUP INC		Check			
			E 01	300 298 000 401 000	Replacement Part for Middle Gym Standards	\$125.00			
PO#:	51219	Voucher #:	110877	Invoice	Invoice No: 248920	10/17/2025	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
MB	88992	17902		HALVERSON, BRADLEY R		Check			
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:		Voucher #:	110878	Invoice	Invoice No: 100725	10/17/2025	Paid Amt:	\$150.00	
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:		Voucher #:	110879	Invoice	Invoice No: 100925	10/17/2025	Paid Amt:	\$150.00	
							Check Amount:	\$300.00	
MB	88993	15491		HANSEN, PHIL		Check			
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:		Voucher #:	110936	Invoice	Invoice No: 101525	10/17/2025	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
MB	88994	17812		HEIBERG, JONATHAN		Check			
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:		Voucher #:	110937	Invoice	Invoice No: 101525	10/17/2025	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
MB	88995	17720		HILLBILLY LASER		Check			
			E 01	300 294 000 401 504	6x8 Plaque Matte Black Base w/Silver+Black L	\$71.80			
			E 01	300 294 000 401 504	Round Crystal Award	\$40.00			
			E 01	300 294 000 401 504	MVP Trophy	\$22.00			
PO#:	51026	Voucher #:	110880	Invoice	Invoice No: 3888	10/17/2025	Paid Amt:	\$133.80	
							Check Amount:	\$133.80	
MB	88996	17138		HOGANSON, MIKE		Check			
			E 01	300 294 000 305 502	Fees For Services	\$150.00			
PO#:		Voucher #:	110934	Invoice	Invoice No: 101525	10/17/2025	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
MB	88997	16162		HUBER ELECTRIC INC.		Check			
			E 01	005 812 000 420 000	Coupler for motor	\$42.00			
PO#:	51206	Voucher #:	110881	Invoice	Invoice No: 57082	10/17/2025	Paid Amt:	\$42.00	
			E 01	005 865 380 350 000	Bearing assembly repair	\$1,275.00			
PO#:	51199	Voucher #:	110882	Invoice	Invoice No: 57061	10/17/2025	Paid Amt:	\$1,275.00	
							Check Amount:	\$1,317.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	88998	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check
			E 06	005 870 000 530 898	Preschool Student Seating and Jonti-Craft Tot	\$6,311.50
PO#: 51093	Voucher #:	110885	Invoice	Invoice No: CIN130499	10/17/2025	Paid Amt: \$6,311.50 
			E 01	300 211 000 401 000	DBL554210 DISPLAY,SHERPA DSKTOP ,GY	\$532.70
			E 01	300 211 000 401 000	AVE11025 TAG,KEY,MTL RIM,50/PK,WHT	\$5.26
			E 01	300 211 000 401 000	UNV55520 PENCIL,#2,BLACKSTONIAN	\$1.76
PO#: 51145	Voucher #:	110884	Invoice	Invoice No: IN4934008	10/17/2025	Paid Amt: \$539.72
			E 01	100 212 000 430 000	PAC4712 PAPER,DRAWING, SUL,HWT,WE	\$74.07
PO#: 51183	Voucher #:	110886	Invoice	Invoice No: IN4944589	10/17/2025	Paid Amt: \$74.07
			E 01	005 812 000 420 000	ACC-CASTER-4PK3IN-CP / Casters for 2 leg	\$105.39
			E 01	005 812 000 420 000	Shipping	\$14.56
PO#: 51182	Voucher #:	110887	Invoice	Invoice No: CIN130780	10/17/2025	Paid Amt: \$119.95
			E 01	100 259 000 401 000	LOG910001354 POINTER,PRSNTER R400,R	\$46.06
PO#: 51174	Voucher #:	110888	Invoice	Invoice No: IN4947733	10/17/2025	Paid Amt: \$46.06
			E 01	100 212 000 430 000	Return	\$16.02
PO#:	Voucher #:	110889	Credit	Invoice No: SCN-133243	10/17/2025	Paid Amt: (\$16.02)
			E 01	100 259 000 401 000	UNV34112 FOLDER,REINF,HANG,25,AST	\$7.40
			E 01	100 259 000 401 000	TPG355 ERASER,MAGNT,2"X2",12,YL	\$22.62
PO#: 51174	Voucher #:	110890	Invoice	Invoice No: IN4939675	10/17/2025	Paid Amt: \$30.02
			E 01	300 215 000 401 000	00048988501164 SOLID ODOR ABSORBER	\$30.44
			E 01	300 215 000 401 000	00048988506169 SOLID ODOR ABSORBER	\$30.76
PO#: 51142	Voucher #:	110891	Invoice	Invoice No: IN4933197	10/17/2025	Paid Amt: \$61.20
			E 01	300 215 000 401 000	MMM209024A TAPE,PAINTERS,BE	\$8.70
PO#: 51142	Voucher #:	110892	Invoice	Invoice No: IN4933991	10/17/2025	Paid Amt: \$8.70
			E 01	100 212 000 430 000	CYO542129 PUMP,F/DISPNSNG PAINT,WHT	\$16.02
PO#: 51019	Voucher #:	110893	Invoice	Invoice No: IN4931878	10/17/2025	Paid Amt: \$16.02
			E 01	300 215 000 401 000	SAN80008A MARKER,DRY ER,CHSL,PP	\$12.95
			E 01	300 215 000 401 000	SAN81505 ERASER,DRY ERASE SURFACE:	\$4.78
			E 01	300 215 000 401 000	UNV31401 BNDR,RNG,11X8.5,1",BK	\$15.30
			E 01	300 215 000 401 000	PENBL77A PEN,ENERGEL RTX .7,BK	\$8.25
			E 01	300 215 000 401 000	SAN33001 MARKER,SUPER,SHARPIE,BK	\$14.89
			E 01	300 215 000 401 000	DURMN1500B4Z BATTERY,ALKLN,AA,4PK,1	\$5.09
PO#: 51142	Voucher #:	110894	Invoice	Invoice No: IN4931790	10/17/2025	Paid Amt: \$61.26
			E 01	300 215 000 401 000	WIN2360 TISSUE,FACIAL,100/BX,30CN	\$18.31
PO#: 51142	Voucher #:	110895	Invoice	Invoice No: IN4931342	10/17/2025	Paid Amt: \$18.31

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	88998	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check			
			E 01	100 201 000 401 000	Freight charge on earlier invoice	\$3.00			
PO#:	Voucher #:	110910	Invoice	Invoice No: IN4907648	10/17/2025	Paid Amt:	\$3.00		
						Check Amount:	\$7,273.79		
MB	88999	16615		JIFFY JONS INC		Check			
			E 01	005 811 000 350 000	Jiffy Jon Rent (FB fields)	\$552.00			
PO#:	Voucher #:	110909	Invoice	Invoice No: 78192	10/17/2025	Paid Amt:	\$552.00		
						Check Amount:	\$552.00		
MB	89000	10904		JOHNSON CONTROLS, INC		Check			
			E 01	005 865 380 350 000	Replaced smoke detector in RTU	\$948.48			
PO#: 51207	Voucher #:	110912	Invoice	Invoice No: 1-136470193546	10/17/2025	Paid Amt:	\$948.48		
			E 01	005 865 380 350 000	leak repair on RTU 1 HS	\$219.69			
PO#: 51207	Voucher #:	110911	Invoice	Invoice No: 1-136502208361	10/17/2025	Paid Amt:	\$219.69		
						Check Amount:	\$1,168.17		
MB	89001	12685	REMIT	JW PEPPER & SON INC.		Check			
			E 01	300 258 000 430 000	Ritmo y Sabor	\$70.00			
PO#: 51144	Voucher #:	110930	Invoice	Invoice No: 367792058	10/17/2025	Paid Amt:	\$70.00		
			E 01	300 258 000 430 000	Rizz	\$75.00			
			E 01	300 258 000 430 000	Danza Zanzare	\$70.00			
			E 01	300 258 000 430 000	Arctic Wars	\$45.00			
			E 01	300 258 000 430 000	Shipping	\$24.99			
PO#: 51144	Voucher #:	110929	Invoice	Invoice No: 367791872	10/17/2025	Paid Amt:	\$214.99		
						Check Amount:	\$284.99		
MB	89002	17892	REMIT	KELLY SERVICES INC		Check			
			E 01	100 203 000 305 000	Elementary Substitute Teachers	\$2,242.50			
			E 01	300 211 000 305 000	HS Substitute Teachers	\$780.00			
PO#:	Voucher #:	111033	Invoice	Invoice No: 5611671994	10/17/2025	Paid Amt:	\$3,022.50		
			E 01	100 203 000 305 000	Elementary Substitute Teachers	\$1,365.00			
			E 01	300 211 000 305 000	HS Substitute Teachers	\$487.50			
PO#:	Voucher #:	110913	Invoice	Invoice No: 5611511103	10/17/2025	Paid Amt:	\$1,852.50		
						Check Amount:	\$4,875.00		
MB	89003	16348	remit	KEMPS LLC		Check			
			E 02	005 770 701 495 000	Milk	\$346.20			
PO#:	Voucher #:	110914	Invoice	Invoice No: 5950121	10/17/2025	Paid Amt:	\$346.20		
			E 02	005 770 701 495 000	Milk	\$398.40			
PO#:	Voucher #:	110915	Invoice	Invoice No: 5945422	50 10/17/2025	Paid Amt:	\$398.40		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	89003	16348	remit	KEMPS LLC		Check		
			E 02	005 770 701 495 000	Milk	\$627.00		
			E 02	005 770 701 490 000	Food	\$22.35		
PO#:	Voucher #:	110916	Invoice	Invoice No: 5938821	10/17/2025	Paid Amt:	\$649.35	
			E 02	005 770 701 495 000	Milk	\$724.65		
			E 02	005 770 701 490 000	Food	\$22.35		
PO#:	Voucher #:	110917	Invoice	Invoice No: 5961152	10/17/2025	Paid Amt:	\$747.00	
			E 02	005 770 701 495 000	Milk	\$848.82		
			E 02	005 770 701 490 000	Food	\$22.35		
PO#:	Voucher #:	110918	Invoice	Invoice No: 5926802	10/17/2025	Paid Amt:	\$871.17	
			E 02	005 770 701 495 000	Milk	\$806.15		
			E 02	005 770 701 490 000	Food	\$22.35		
PO#:	Voucher #:	110919	Invoice	Invoice No: 8933968	10/17/2025	Paid Amt:	\$828.50	
			E 02	005 770 701 495 000	Milk	\$327.36		
PO#:	Voucher #:	110920	Invoice	Invoice No: 5956684	10/17/2025	Paid Amt:	\$327.36	
			E 02	005 770 701 495 000	Milk	\$202.00		
PO#:	Voucher #:	110921	Invoice	Invoice No: 5928661	10/17/2025	Paid Amt:	\$202.00	
			E 02	005 770 701 495 000	Milk	\$525.70		
PO#:	Voucher #:	110922	Invoice	Invoice No: 5936101	10/17/2025	Paid Amt:	\$525.70	
			E 02	005 770 701 495 000	Milk	\$411.05		
PO#:	Voucher #:	110923	Invoice	Invoice No: 5939556	10/17/2025	Paid Amt:	\$411.05	
			E 02	005 770 701 495 000	Milk	\$405.87		
PO#:	Voucher #:	110924	Invoice	Invoice No: 5967970	10/17/2025	Paid Amt:	\$405.87	
			E 02	005 770 701 495 000	Milk	\$444.25		
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$181.35		
PO#:	Voucher #:	110925	Invoice	Invoice No: 5951222	10/17/2025	Paid Amt:	\$625.60	
			E 02	005 770 701 495 000	Milk	\$196.85		
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$90.67		
PO#:	Voucher #:	110926	Invoice	Invoice No: 5961674	10/17/2025	Paid Amt:	\$287.52	
			E 02	005 770 701 495 000	Milk	\$263.20		
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$90.67		
PO#:	Voucher #:	110927	Invoice	Invoice No: 5968040	10/17/2025	Paid Amt:	\$353.87	
			E 02	005 770 701 495 000	Return	\$56.64		
PO#:	Voucher #:	110928	Credit	Invoice No: 30501226945	10/17/2025	Paid Amt:	(\$56.64)	
							Check Amount:	\$6,922.95

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	89004	14364		KENNEDY & GRAVEN, CHARTERED		Check		
			E 01	005 105 000 305 000	Fees For Services		\$1,616.50	
PO#:	Voucher #:	110931	Invoice	Invoice No: 189691	10/17/2025	Paid Amt:	\$1,616.50	
			E 01	005 105 000 305 000	Fees For Services		\$1,060.00	
PO#:	Voucher #:	110932	Invoice	Invoice No: 190105	10/17/2025	Paid Amt:	\$1,060.00	
						Check Amount:	\$2,676.50	
MB	89005	10190	remit	LAKE AGASSIZ EDUCATION COOPERATIVE		Check		
			E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$4,895.31	
			E 01	200 401 740 396 000	Sp Ed Sal Pur F Other D		\$2,821.90	
			E 01	200 406 740 396 000	Sp Ed Sal Pur F Other D		\$293.39	
			E 01	100 740 317 347 000			\$4,000.00	
			E 01	200 420 740 396 000			\$2,696.30	
			E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$76.62	
PO#:	Voucher #:	110938	Invoice	Invoice No: September 2025	10/17/2025	Paid Amt:	\$14,783.52	
			E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$4,895.31	
			E 01	200 401 740 396 000	Sp Ed Sal Pur F Other D		\$2,821.90	
			E 01	200 406 740 396 000	Sp Ed Sal Pur F Other D		\$293.39	
			E 01	100 740 317 347 000			\$4,000.00	
			E 01	200 420 740 396 000			\$2,696.30	
			E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$76.62	
PO#:	Voucher #:	110939	Invoice	Invoice No: October 2025	10/17/2025	Paid Amt:	\$14,783.52	
						Check Amount:	\$29,567.04	
MB	89006	14269		LAKES COUNTRY SERVICE COOP		Check		
			E 01	005 612 000 405 000	Adobe License Renewal		\$275.00	
PO#:	Voucher #:	110941	Invoice	Invoice No: 102025	10/17/2025	Paid Amt:	\$275.00	
						Check Amount:	\$275.00	
MB	89007	14269		LAKES COUNTRY SERVICE COOP		Check		
			E 01	300 298 000 369 000	Spelling Bee Registration		\$125.00	
PO#:	Voucher #:	110940	Invoice	Invoice No: Spell Bee 26	10/17/2025	Paid Amt:	\$125.00	
						Check Amount:	\$125.00	
MB	89008	10039		LARRY DAVIS GARAGE		Check		
			E 01	005 850 389 570 000	6 month storage facility lease		\$1,800.00	
PO#:	Voucher #:	110942	Invoice	Invoice No: 20320	10/17/2025	Paid Amt:	\$1,800.00	
						Check Amount:	\$1,800.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	89009	17675	REMIT	LINDE GAS & EQUIPMENT INC		Check			
			E 01	005 812 000 420 000	Filters		\$4,400.00		
PO#: 51165	Voucher #:	110943	Invoice	Invoice No: 51867335	10/17/2025	Paid Amt:	\$4,400.00		
						Check Amount:	\$4,400.00		
MB	89010	14637		LOCKSHOP		Check			
			E 01	005 812 000 420 000	New keys		\$90.50		
PO#: 51208	Voucher #:	110944	Invoice	Invoice No: 0000305185	10/17/2025	Paid Amt:	\$90.50		
			E 01	005 865 369 350 000	service call		\$80.00		
			E 01	005 865 369 350 000	Door lock set		\$204.80		
			E 01	005 865 369 350 000	Door lock set		\$248.00		
			E 01	005 865 369 350 000	mileage		\$105.00		
			E 01	005 865 369 350 000	labor		\$40.00		
PO#: 51209	Voucher #:	110945	Invoice	Invoice No: 0000304421	10/17/2025	Paid Amt:	\$677.80		
						Check Amount:	\$768.30		
MB	89011	17436		LUTTIO, JEREMY		Check			
			E 01	300 296 000 305 512	Fees For Services		\$167.00		
PO#:	Voucher #:	110946	Invoice	Invoice No: 101425	10/17/2025	Paid Amt:	\$167.00		
						Check Amount:	\$167.00		
MB	89012	17714		LUTTIO, SCOTT		Check			
			E 01	300 296 000 305 512	Fees For Services		\$167.00		
PO#:	Voucher #:	110947	Invoice	Invoice No: 101425	10/17/2025	Paid Amt:	\$167.00		
						Check Amount:	\$167.00		
MB	89013	15395		MADISON NATIONAL LIFE		Check			
			B 01	215 027	Life & LTD		\$1,992.26		
PO#:	Voucher #:	110949	Invoice	Invoice No: October 2025	10/17/2025	Paid Amt:	\$1,992.26		
						Check Amount:	\$1,992.26		
MB	89014	15161	REMIT	MARSH & MCLENNAN AGENCY		Check			
			E 01	005 760 733 340 000	Auto		\$1,588.00		
PO#:	Voucher #:	110948	Invoice	Invoice No: 32268	10/17/2025	Paid Amt:	\$1,588.00		
						Check Amount:	\$1,588.00		
MB	89015	17278		MENARDS		Check			
			E 01	005 810 000 410 000	Drum Fan Item 6211722		\$89.99		
			E 01	005 810 000 410 000	Misc		\$0.00		
PO#: 51156	Voucher #:	110951	Invoice	Invoice No: 22035	10/17/2025	Paid Amt:	\$89.99		
			E 01	005 810 000 410 000	shop vac	53	\$79.99		
			E 01	005 810 000 410 000	bolt cutter		\$22.99		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	89015	17278		MENARDS		Check		
			E 01	005 810 000 410 000	tire gauge	\$44.97		
			E 01	005 810 000 410 000	water softener cleaner	\$23.98		
PO#:	51180	Voucher #:	110952	Invoice	Invoice No: 22036	10/17/2025	Paid Amt:	\$171.93
			E 01	005 810 000 410 000	Pipe fittings	\$63.67		
PO#:	51220	Voucher #:	110953	Invoice	Invoice No: 23261	10/17/2025	Paid Amt:	\$63.67
			E 01	005 810 000 410 000	chain lube	\$17.98		
			E 01	005 810 000 410 000	misc hardwar	\$64.01		
PO#:	51194	Voucher #:	110954	Invoice	Invoice No: 22362	10/17/2025	Paid Amt:	\$81.99
							Check Amount:	\$407.58
MB	89016	10392		MESPA		Check		
			E 01	005 640 316 366 000	School Law Seminar - Henrickson	\$195.00		
PO#:		Voucher #:	110955	Invoice	Invoice No: 20461	10/17/2025	Paid Amt:	\$195.00
			E 01	005 640 316 366 000	School Law Seminar - Schindler	\$195.00		
PO#:		Voucher #:	110956	Invoice	Invoice No: 20470	10/17/2025	Paid Amt:	\$195.00
							Check Amount:	\$390.00
MB	89017	10392		MESPA		Check		
			E 01	100 050 000 820 000	Dues and Membership	\$68.00		
PO#:		Voucher #:	110957	Invoice	Invoice No: 20469	10/17/2025	Paid Amt:	\$68.00
							Check Amount:	\$68.00
MB	89018	13738		MIDAMERICA BOOKS		Check		
			E 01	100 620 000 470 000	books	\$124.75		
PO#:	51210	Voucher #:	110958	Invoice	Invoice No: 0071713	10/17/2025	Paid Amt:	\$124.75
							Check Amount:	\$124.75
MB	89019	10416		MINNESOTA UI		Check		
			E 01	100 203 000 280 000	Unemployment Comp	\$1,160.05		
			E 01	005 790 000 281 000	Between Term Unemployment	\$48,470.62		
PO#:		Voucher #:	110959	Invoice	Invoice No: 106-002-Qtr 3, 2025	10/17/2025	Paid Amt:	\$49,630.67
							Check Amount:	\$49,630.67
MB	89020	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
			B 01	215 025	Nea-Mea-Bea Dues Payable	\$427.59		
PO#:		Voucher #:	110903	Invoice	Invoice No: S2026070	10/17/2025	Paid Amt:	\$427.59
							Check Amount:	\$427.59



Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	89021	11039		MN ST COMMUNITY/TECH COLLEGE		Check			
			E 01	300 690 000 390 000 PSEO			\$14,763.29		
PO#:	Voucher #:	110960	Invoice	Invoice No: 00880160	10/17/2025	Paid Amt:	\$14,763.29	Check Amount:	\$14,763.29
MB	89022	13173	do	MOORHEAD PUBLIC SCHOOL		Check			
			E 01	998 790 000 390 000 Payment Ed MN Dist			\$2,597.40		
PO#:	Voucher #:	110961	Invoice	Invoice No: 005082	10/17/2025	Paid Amt:	\$2,597.40	Check Amount:	\$2,597.40
MB	89023	17910		MUSCO SPORTS LIGHTING LLC		Check			
			E 01	005 865 370 350 000 Upgrades and replacement parts			\$10,708.00		
PO#: 51211	Voucher #:	110962	Invoice	Invoice No: 443123	10/17/2025	Paid Amt:	\$10,708.00	Check Amount:	\$10,708.00
MB	89024	10452	remit	NAPA CENTRAL		Check			
			E 01	005 813 000 420 000 Battery for Kubota			\$175.99		
PO#:	Voucher #:	110963	Invoice	Invoice No: 416420	10/17/2025	Paid Amt:	\$175.99	Check Amount:	\$175.99
MB	89025	15415		NCPERS GROUP LIFE INS.		Check			
			B 01	215 028 PERA Life Insurance			\$80.00		
PO#:	Voucher #:	110964	Invoice	Invoice No: 108802112025	10/17/2025	Paid Amt:	\$80.00	Check Amount:	\$80.00
MB	89026	12074		NW LINKS		Check			
			E 01	005 108 311 320 000 FY 26 Quarter 1 Network Cost			\$4,172.60		
PO#:	Voucher #:	110965	Invoice	Invoice No: 15830	10/17/2025	Paid Amt:	\$4,172.60	Check Amount:	\$4,172.60
MB	89027	17471		PERFORMANCE FOODSERVICE -TWIN CITIES		Check			
			E 02	005 770 705 490 000 Breakfast Food			\$366.62		
			E 02	005 770 701 490 000 Food			\$1,191.14		
			E 02	005 770 701 401 000 General Supplies			\$55.61		
PO#:	Voucher #:	110966	Invoice	Invoice No: 711384	10/17/2025	Paid Amt:	\$1,613.37		
			E 02	005 770 705 490 000 Breakfast Food			\$379.05		
			E 02	005 770 701 490 000 Food			\$1,108.16		
PO#:	Voucher #:	110967	Invoice	Invoice No: 698553	10/17/2025	Paid Amt:	\$1,487.21		
			E 02	005 770 701 490 000 Food			\$195.14		
			E 02	005 770 705 490 000 Breakfast Food			\$126.58		
			E 02	005 770 701 401 000 General Supplies			\$60.88		
PO#:	Voucher #:	110968	Invoice	Invoice No: 703069	55 10/17/2025	Paid Amt:	\$382.60		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	89027	17471		PERFORMANCE FOODSERVICE -TWIN CITIES		Check		
			E 02	005 770 707 490 000	Food	\$71.78		
			E 02	005 770 705 490 000	Breakfast Food	\$291.69		
			E 04	005 509 321 490 000	Food	\$101.74		
PO#:	Voucher #:	110969	Invoice	Invoice No: 724448	10/17/2025	Paid Amt:	\$465.21	
			E 02	005 770 701 490 000	Food	\$556.88		
PO#:	Voucher #:	110970	Invoice	Invoice No: 724449	10/17/2025	Paid Amt:	\$556.88	
			E 02	005 770 705 490 000	Breakfast Food	\$22.31		
PO#:	Voucher #:	110971	Credit	Invoice No: 738769	10/17/2025	Paid Amt:	(\$22.31)	
						Check Amount:	\$4,482.96	
MB	89028	13486		POST PROM		Check		
			E 01	300 299 000 305 000	Fees For Services	\$512.63		
PO#:	Voucher #:	110972	Invoice	Invoice No: 091925	10/17/2025	Paid Amt:	\$512.63	
						Check Amount:	\$512.63	
MB	89029	17379	REMIT	POWERSCHOOL GROUP LLC		Check		
			E 01	005 630 000 505 000	Schoology Subscription	\$7,777.62		
PO#: 51122	Voucher #:	110973	Invoice	Invoice No: INV469061	10/17/2025	Paid Amt:	\$7,777.62	
						Check Amount:	\$7,777.62	
MB	89030	12076	remit	PREMIUM WATERS - FARGO		Check		
			E 01	005 720 000 401 000	General Supplies	\$169.98		
PO#:	Voucher #:	110974	Invoice	Invoice No: 502958-09-25	10/17/2025	Paid Amt:	\$169.98	
						Check Amount:	\$169.98	
MB	89031	16017	REMIT	PURCHASE POWER		Check		
			E 01	005 110 000 329 000	postage	\$781.04		
PO#:	Voucher #:	110975	Invoice	Invoice No: October 8, 2025	10/17/2025	Paid Amt:	\$781.04	
						Check Amount:	\$781.04	
MB	89032	10166		REGION I		Check		
			E 01	005 110 000 316 000	Data Processing Svcs	\$2,498.44		
			E 01	005 110 302 316 000	Data Processing Svcs	\$2,122.46		
PO#:	Voucher #:	110976	Invoice	Invoice No: 15730	10/17/2025	Paid Amt:	\$4,620.90	
						Check Amount:	\$4,620.90	
MB	89033	11531		RENNEBERG HARDWOODS		Check		
			E 01	300 255 000 450 000	Red Oak (S3S 13/16")	\$1,282.50		
			E 01	300 255 000 450 000	Alder (S3S to 13/16")	\$292.50		
			E 01	300 255 000 450 000	Maple (S3S) to 13/16")	\$390.00		
			E 01	300 255 000 450 000	3/4" Oak Plywood VC	\$771.88		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MB	89033	11531		RENNEBERG HARDWOODS		Check			
			E 01	300 255 000 450 000	1/4" Red Oak Plywood VC		\$153.45		
			E 01	300 255 000 450 000	Shipping		\$50.00		
PO#: 51151	Voucher #:	110977	Invoice	Invoice No: 00046520	10/17/2025	Paid Amt:	\$2,940.33	Check Amount:	\$2,940.33
MB	89034	17730	remit	RICKFORD RANCH LLC		Check			
			E 02	005 770 701 490 000	Food		\$8,787.00		
PO#:	Voucher #:	110978	Invoice	Invoice No: 351	10/17/2025	Paid Amt:	\$8,787.00	Check Amount:	\$8,787.00
MB	89035	14025	REMIT	RIDDELL / ALL AMERICAN SPORTS CORP		Check			
			E 01	300 294 000 401 502	Reconditioning of 35 helmets		\$3,345.50		
PO#: 51216	Voucher #:	110979	Invoice	Invoice No: 952292911	10/17/2025	Paid Amt:	\$3,345.50		
			E 01	300 294 000 401 502	Helmets being painted 20 helmets done		\$1,366.00		
PO#: 51216	Voucher #:	110980	Invoice	Invoice No: 952294339	10/17/2025	Paid Amt:	\$1,366.00		
			E 01	300 294 302 530 502	JH helmets new 6 helmets ordered		\$968.45		
PO#: 51216	Voucher #:	110981	Invoice	Invoice No: 952307228	10/17/2025	Paid Amt:	\$968.45	Check Amount:	\$5,679.95
MB	89036	10580		SAMUELSON, CRAIG		Check			
			E 01	300 294 000 305 502	Fees For Services		\$150.00		
PO#:	Voucher #:	110983	Invoice	Invoice No: 100725	10/17/2025	Paid Amt:	\$150.00	Check Amount:	\$150.00
MB	89037	17569		SAMUELSON, MATTHEW		Check			
			E 01	300 294 000 305 502	Fees For Services		\$192.00		
PO#:	Voucher #:	110984	Invoice	Invoice No: 100725	10/17/2025	Paid Amt:	\$192.00	Check Amount:	\$192.00
MB	89038	13532	remit	SCHMITT MUSIC CREDIT DEPT		Check			
			E 01	300 258 000 350 000	Sousa Lyre		\$21.57		
			E 01	300 258 000 350 000	Trombone Lyre		\$36.42		
			E 01	300 258 000 350 000	Trumpet Lyre		\$33.70		
			E 01	300 258 000 350 000	Trumpet Lyre - Clamp On		\$11.85		
			E 01	300 258 000 350 000	Saxophone Lyre		\$14.38		
			E 01	300 258 000 350 000	Clarinet Lyre		\$51.70		
PO#: 51158	Voucher #:	110985	Invoice	Invoice No: 6726823	10/17/2025	Paid Amt:	\$169.62	Check Amount:	\$169.62
MB	89039	11245	REMIT	SCHOOL SPECIALTY LLC		Check			
			E 01	100 212 000 430 000	1536853 Hero Arts Just for Kids Scented Ink F		\$38.58		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	89039	11245	REMIT	SCHOOL SPECIALTY LLC		Check		
			E 01	100 212 000 430 000	391151 Crayola Dough, 3 Pound Bucket, Purp	\$20.14		
			E 01	100 212 000 430 000	457583 Sax Sulphite Spiral Binding Artists Ske	\$107.80		
PO#: 51172	Voucher #:	110987	Invoice	Invoice No: 308104811592	10/17/2025	Paid Amt:	\$166.52	
			E 01	100 212 000 430 000	1536853 Hero Arts Just for Kids Scented Ink F	\$51.44		
			E 01	100 212 000 430 000	391151 Crayola Dough, 3 Pound Bucket, Purp	\$20.14		
PO#: 51168	Voucher #:	110986	Invoice	Invoice No: 308104811582	10/17/2025	Paid Amt:	\$71.58	
						Check Amount:	\$238.10	
MB	89040	16244	REMIT	STATE INDUSTRIAL PRODUCTS		Check		
			E 01	005 810 000 410 000	Carpet cleaner	\$1,092.00		
			E 01	005 810 000 410 000	freight	\$112.72		
PO#: 51221	Voucher #:	110988	Invoice	Invoice No: 903953453	10/17/2025	Paid Amt:	\$1,204.72	
						Check Amount:	\$1,204.72	
MB	89041	10140		STEIN'S INC		Check		
			E 01	005 810 000 410 000	foaming hand wash	\$132.72		
			E 01	005 810 000 410 000	can liner 24x32	\$24.08		
			E 01	005 810 000 410 000	can liner 29x44	\$36.32		
			E 01	005 810 000 410 000	can liner 60 gal	\$33.83		
			E 01	005 810 000 410 000	can liner 33 gal	\$68.50		
			E 01	005 810 000 410 000	Air freshener	\$146.82		
			E 01	005 810 000 410 000	dispensers	\$150.00		
			E 01	005 810 000 410 000	paper towels	\$278.70		
			E 01	005 810 000 410 000	TP	\$143.46		
			E 01	005 810 000 410 000	wax bags	\$42.02		
			E 01	005 810 000 410 000	freight	\$5.00		
PO#: 51200	Voucher #:	110991	Invoice	Invoice No: 963818	10/17/2025	Paid Amt:	\$1,061.45	
			E 01	005 810 000 410 000	TP	\$286.92		
			E 01	005 810 000 410 000	hand towels	\$278.70		
			E 01	005 810 000 410 000	can liner	\$68.50		
			E 01	005 810 000 410 000	can liner	\$33.83		
			E 01	005 810 000 410 000	can liner	\$72.24		
			E 01	005 810 000 410 000	E15 cleaner	\$123.07		
			E 01	005 810 000 410 000	hand sanitizer	\$398.16		
			E 01	005 720 302 401 000	Feminine napkins	\$168.28		
			E 01	005 720 302 401 000	Tampons	\$177.90		
			E 01	005 810 000 410 000	freight	\$5.00		
PO#: 51212	Voucher #:	110992	Invoice	Invoice No: 964118	10/17/2025	Paid Amt:	\$1,612.60	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89041	10140		STEIN'S INC		Check
			E 01	005 810 000 410 000	E15 cleaner	\$246.14
			E 01	005 810 000 410 000	can liner 12-16 gallon	\$96.32
			E 01	005 810 000 410 000	can liner	\$36.32
			E 01	005 810 000 410 000	can liner 33 gal	\$68.50
			E 01	005 810 000 410 000	can liner	\$33.83
			E 01	005 810 000 410 000	can liner	\$23.76
			E 01	005 810 000 410 000	tp	\$47.82
			E 01	005 810 000 410 000	hand towles	\$111.48
			E 01	005 810 000 410 000	freight	\$5.00
PO#: 51181	Voucher #:	110989	Invoice	Invoice No: 963411	10/17/2025	Paid Amt: \$669.17
			E 01	005 810 000 410 000	TP	\$143.46
			E 01	005 810 000 410 000	Hand towles	\$278.70
			E 01	005 810 000 410 000	can liner 60 gal	\$33.83
			E 01	005 810 000 410 000	Can liner 33 gallon	\$34.25
			E 01	005 810 000 410 000	29x44	\$36.32
			E 01	005 810 000 410 000	can liner 12-16	\$72.24
			E 01	005 810 000 410 000	E15 cleaner	\$129.28
			E 01	005 810 000 410 000	wax bags	\$84.04
			E 01	005 810 000 410 000	freight	\$5.00
PO#: 51222	Voucher #:	110990	Invoice	Invoice No: 964424	10/17/2025	Paid Amt: \$817.12
						Check Amount: \$4,160.34
MB	89042	13113		STORRUSTEN, DANIEL		Check
			E 01	300 296 000 305 512	Fees For Services	\$188.00
PO#:	Voucher #:	110993	Invoice	Invoice No: 100925	10/17/2025	Paid Amt: \$188.00
						Check Amount: \$188.00
MB	89043	17905		STRAND ACE HARDWARE		Check
			E 01	300 625 000 401 000	General Supplies	\$15.18
PO#:	Voucher #:	110994	Invoice	Invoice No: 5518	10/17/2025	Paid Amt: \$15.18
			E 01	005 810 000 410 000	Custodial Supplies	\$20.58
PO#:	Voucher #:	110995	Invoice	Invoice No: 7061	10/17/2025	Paid Amt: \$20.58
			E 01	300 213 000 350 000	Rep-Maint Services	\$283.82
PO#:	Voucher #:	110996	Invoice	Invoice No: 6946	10/17/2025	Paid Amt: \$283.82
						Check Amount: \$319.58
MB	89044	17901		SYSCO NORTH DAKOTA INC		Check
			E 02	005 770 705 490 000	Breakfast Food	59 \$1,025.32

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89044	17901		SYSCO NORTH DAKOTA INC		Check
			E 02	005 770 701 490 000 Food		\$2,655.62
PO#:	Voucher #:	111007	Invoice	Invoice No: 395010662	10/17/2025	Paid Amt: \$3,680.94
			E 02	005 770 705 490 000 Breakfast Food		\$716.19
			E 02	005 770 701 490 000 Food		\$2,276.35
PO#:	Voucher #:	111008	Invoice	Invoice No: 395005653	10/17/2025	Paid Amt: \$2,992.54
			E 02	005 770 701 401 000 General Supplies		\$60.79
			E 02	005 770 701 490 000 Food		\$826.23
PO#:	Voucher #:	111009	Invoice	Invoice No: 395003643	10/17/2025	Paid Amt: \$887.02
			E 02	005 770 705 490 000 Breakfast Food		\$894.30
			E 02	005 770 701 490 000 Food		\$2,660.19
PO#:	Voucher #:	111010	Invoice	Invoice No: 395001059	10/17/2025	Paid Amt: \$3,554.49
			E 01	300 299 000 401 000 General Supplies		\$166.50
			R 01	300 299 000 619 000 Concessions Cost of Sales		\$1,531.78
PO#:	Voucher #:	111011	Invoice	Invoice No: 395001057	10/17/2025	Paid Amt: \$1,698.28
			E 02	005 770 705 490 000 Breakfast Food		\$496.69
			E 02	005 770 701 490 000 Food		\$1,516.00
PO#:	Voucher #:	111012	Invoice	Invoice No: 395013406	10/17/2025	Paid Amt: \$2,012.69
			E 02	005 770 707 490 000 Food		\$105.45
			E 02	005 770 705 490 000 Breakfast Food		\$237.15
			E 02	005 770 701 490 000 Food		\$616.83
			E 02	005 770 701 401 000 General Supplies		\$46.09
PO#:	Voucher #:	111014	Invoice	Invoice No: 395008551	10/17/2025	Paid Amt: \$1,005.52
			E 01	300 299 000 401 000 General Supplies		\$130.55
			R 01	300 299 000 619 000 Concessions Cost of Sales		\$1,410.93
PO#:	Voucher #:	111015	Invoice	Invoice No: 395010661	10/17/2025	Paid Amt: \$1,541.48
			E 01	300 299 000 401 000 General Supplies		\$224.85
			R 01	300 299 000 619 000 Concessions Cost of Sales		\$525.43
PO#:	Voucher #:	111016	Invoice	Invoice No: 395013407	10/17/2025	Paid Amt: \$750.28
			E 02	005 770 705 490 000 Breakfast Food		\$48.95
			E 02	005 770 701 490 000 Food		\$1,293.42
PO#:	Voucher #:	111018	Invoice	Invoice No: 395001058	10/17/2025	Paid Amt: \$1,342.37
			E 02	005 770 705 490 000 Breakfast Food		\$64.26
			E 02	005 770 701 490 000 Food		\$1,410.50
PO#:	Voucher #:	110997	Invoice	Invoice No: 395019649	10/17/2025	Paid Amt: \$1,474.76
			R 01	300 299 000 619 000 Concessions Cost of Sales		\$298.98
PO#:	Voucher #:	110998	Invoice	Invoice No: 395019650	10/17/2025	Paid Amt: \$298.98

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89044	17901		SYSKO NORTH DAKOTA INC		Check
			E 02 005 770 705 490 000	Breakfast Food		\$323.28
			E 02 005 770 707 490 000	Food		\$20.58
			E 02 005 770 701 490 000	Food		\$1,203.33
PO#:	Voucher #:	110999	Invoice	Invoice No: 395017088	10/17/2025	Paid Amt: \$1,547.19
			E 02 005 770 705 490 000	Breakfast Food		\$84.29
			E 02 005 770 707 490 000	Food		\$124.38
			E 02 005 770 701 490 000	Food		\$1,307.10
PO#:	Voucher #:	111000	Invoice	Invoice No: 395021698	10/17/2025	Paid Amt: \$1,515.77
			E 02 005 770 705 490 000	Breakfast Food		\$83.56
			E 02 005 770 701 490 000	Food		\$1,211.10
PO#:	Voucher #:	111001	Invoice	Invoice No: 395013408	10/17/2025	Paid Amt: \$1,294.66
			E 02 005 770 707 490 000	Food		\$48.60
			E 02 005 770 705 490 000	Breakfast Food		\$123.70
			E 02 005 770 701 490 000	Food		\$1,714.12
PO#:	Voucher #:	111002	Invoice	Invoice No: 395003641	10/17/2025	Paid Amt: \$1,886.42
			E 02 005 770 705 490 000	Breakfast Food		\$151.92
			E 02 005 770 701 490 000	Food		\$1,278.49
			E 02 005 770 707 490 000	Food		\$48.68
			E 02 005 770 701 401 000	General Supplies		\$62.44
PO#:	Voucher #:	111017	Invoice	Invoice No: 395005651	10/17/2025	Paid Amt: \$1,541.53
			R 01 300 299 000 619 000	Concessions Cost of Sales		\$125.16
PO#:	Voucher #:	111003	Invoice	Invoice No: 395005652	10/17/2025	Paid Amt: \$125.16
			R 01 300 299 000 619 000	Concessions Cost of Sales		\$162.95
PO#:	Voucher #:	111004	Invoice	Invoice No: 395003642	10/17/2025	Paid Amt: \$162.95
			E 04 005 509 321 490 000	Food		\$206.35
			E 02 005 770 705 490 000	Breakfast Food		\$864.98
			E 02 005 770 701 490 000	Food		\$1,037.10
PO#:	Voucher #:	111005	Invoice	Invoice No: 395017089	10/17/2025	Paid Amt: \$2,108.43
			E 02 005 770 701 490 000	Food		\$1,420.63
			E 02 005 770 701 401 000	General Supplies		\$113.46
			E 02 005 770 705 490 000	Breakfast Food		\$183.35
			E 02 005 770 707 490 000	Food		\$192.04
			R 01 300 299 000 619 000	Concessions Cost of Sales		\$636.17
PO#:	Voucher #:	111013	Invoice	Invoice No: 395010660	10/17/2025	Paid Amt: \$2,545.65
			E 02 005 770 705 490 000	Breakfast Food	61	\$158.07

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89044	17901		SYSCO NORTH DAKOTA INC		Check
			E 02	005 770 701 490 000	Food	\$1,622.69
PO#:	Voucher #:	111006	Invoice	Invoice No: 395019651	10/17/2025	Paid Amt: \$1,780.76
						Check Amount: \$35,747.87
MB	89045	16215	remit	TEACHER SYNERGY LLC		Check
			E 01	100 207 000 460 000	Mocha (The Puppy Place)	\$3.00
			E 01	100 207 000 460 000	Shipping FREE	\$0.00
PO#: 51214	Voucher #:	111019	Invoice	Invoice No: 315145005	10/17/2025	Paid Amt: \$3.00
						Check Amount: \$3.00
MB	89046	17865	REMIT	TOSHIBA AMERICA BUSINESS SOLUTIONS INC		Check
			E 01	100 203 302 580 000		\$984.22
			E 01	300 211 302 580 000		\$984.22
			E 01	005 110 302 580 000		\$492.11
PO#:	Voucher #:	111023	Invoice	Invoice No: 5036113714	10/17/2025	Paid Amt: \$2,460.55
						Check Amount: \$2,460.55
MB	89047	10225		TRAINING ROOM INC		Check
			E 01	300 292 000 401 000	Coach Tape	\$379.75
			E 01	300 292 000 401 000	Band-aids Cloth Stretch 1" x 3"	\$8.30
			E 01	300 292 000 401 000	Band-aids Cloth Stretch 2" x 4 1/2"	\$12.70
			E 01	300 292 000 401 000	Band-aids Cloth Stretch 3/4" x 3"	\$7.30
			E 01	300 292 000 401 000	Bio Freeze 16 oz Gel Dispenser	\$47.95
			E 01	300 292 000 401 000	Compressionette 3" x 11 yd	\$29.95
			E 01	300 292 000 401 000	Elastic Wraps-Double Length Velcro Closure 6	\$77.90
			E 01	300 292 000 401 000	Gauze Pads - Non-Sterile 3" x3"	\$9.75
			E 01	300 292 000 401 000	Gauze Rolls 2"	\$18.00
			E 01	005 865 352 401 000	Gloves - Nitrile Medium	\$25.00
			E 01	300 292 000 401 000	Hydrogen Peroxide Pump Spray - 2 oz	\$14.50
			E 01	300 292 000 401 000	Jumpers Knee Strap Black	\$18.90
			E 01	300 292 000 401 000	Jaw Tape Cutter	\$21.90
			E 01	300 292 000 401 000	Leukotape P	\$29.85
PO#: 50913	Voucher #:	111021	Invoice	Invoice No: 0000725	10/17/2025	Paid Amt: \$701.75
			E 01	300 292 000 401 000	More Skin (2nd Skin) 200 - 1" Squares	\$31.45
			E 01	300 292 000 401 000	Ortho-Gel Padding 2-1/4" x 12 x 12	\$46.95
			E 01	300 292 000 401 000	Ortho-Gel Padding 2-3/8" x 12 x 12	\$57.95
			E 01	300 292 000 401 000	Sani-Hands Sanitizing Wipes - 135 Canister	\$18.90
			E 01	300 292 000 401 000	Telfa Pads 2" x 3" - Box of 400	\$10.95
			E 01	300 292 000 401 000	Theraband Resistance Band 50 yd. Dispenser	\$216.90

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89047	10225		TRAINING ROOM INC		Check
			E 01	300 292 000 401 000	Theraband Resistance Band 50 yd. Dispenser	\$95.45
			E 01	300 292 000 401 000	Neoprene Sleeves Knee - Each Small	\$13.95
			E 01	300 292 000 401 000	Neoprene Sleeves Knee - Each Medium	\$13.95
			E 01	300 292 000 401 000	Neoprene Sleeves Knee - Each Large	\$13.95
			E 01	300 292 000 401 000	Neoprene Sleeves Thigh - Each Small	\$13.45
			E 01	300 292 000 401 000	Neoprene Sleeves Thigh - Each Large	\$13.45
			E 01	300 292 000 401 000	Moleskin 2" x 25 yd. Roll	\$24.95
			E 01	300 292 000 401 000	Ice Bags - 10" x 18", Plastic Roll of 1,500	\$109.95
			E 01	300 292 000 401 000	Gatorade Products Thirst Quencher Powder S	\$95.00
			E 01	300 292 000 401 000	Freight	\$53.87
PO#: 50913	Voucher #:	111022	Invoice	Invoice No: 0000726	10/17/2025	Paid Amt: \$831.07
			E 01	300 292 000 401 000	Compressionette Tetra 4" x 11 yd	\$33.95
			E 01	300 292 000 401 000	Ice Bags - 10" x 18", Plastic Ice Bag Dispense	\$28.50
			E 01	300 292 000 401 000	Neoprene Sleeves Thigh - Each Medium	\$13.45
			E 01	300 292 000 401 000	freight	\$14.98
PO#: 50913	Voucher #:	111020	Invoice	Invoice No: 0000967	10/17/2025	Paid Amt: \$90.88
						Check Amount: \$1,623.70
MB	89048	17895	REMIT	US MATH RECOVERY COUNCIL		Check
			E 01	100 216 401 430 000	Numeral Track - Spiral Bound	\$31.75
			E 01	100 216 401 430 000	Addition and Subtraction to 20 Strategies and	\$125.00
			E 01	100 216 401 430 000	Addition and Subtraction to 10 Strategies and	\$125.00
PO#: 51173	Voucher #:	110950	Invoice	Invoice No: #INV7648	10/17/2025	Paid Amt: \$281.75
						Check Amount: \$281.75
MB	89049	17611		VALLEY BUS COACHES LLC		Check
			E 01	300 296 733 360 512	Contract-Public Carr	\$878.00
			E 01	300 289 733 360 000	VB Aux portion	\$512.00
PO#:	Voucher #:	111024	Invoice	Invoice No: 9147	10/17/2025	Paid Amt: \$1,390.00
						Check Amount: \$1,390.00
MB	89050	13938		VOLLEYBALL		Check
			E 01	300 299 000 305 000	Fees For Services	\$817.01
PO#:	Voucher #:	111025	Invoice	Invoice No: 100925	10/17/2025	Paid Amt: \$817.01
			E 01	300 299 000 305 000	Fees For Services	\$872.22
PO#:	Voucher #:	111026	Invoice	Invoice No: 092725	10/17/2025	Paid Amt: \$872.22
						Check Amount: \$1,689.23

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89051	13590		WE TRAVEL PC INC		Check
			E 01 005 630 302 305 000	We Travel PC Labor		\$7,083.33
PO#: 51224	Voucher #:	111028	Invoice	Invoice No: 14407	10/17/2025	Paid Amt: \$7,083.33
			E 01 005 612 000 319 000	District Staff DNS Filter		\$99.00
PO#: 51224	Voucher #:	111031	Invoice	Invoice No: 14410	10/17/2025	Paid Amt: \$99.00
			E 01 010 612 000 455 000	Apple TV 4k with Ethernet		\$165.55
			E 01 005 630 000 455 555	60w Charging Station		\$199.96
			E 01 100 612 000 455 000	Samsung 65" TV		\$499.99
			E 01 300 612 000 401 000	Ultra 60w 8 port Gigabit Switch		\$159.00
			E 01 300 612 000 401 000	M.2 SSD 512gb Hard Drive		\$39.99
			E 01 300 612 000 401 000	2.5 SSD 256gb Hard Drive		\$119.96
			E 01 005 612 000 455 000	Dell Latitude Battery		\$112.49
			E 01 005 630 000 455 555	1ft USB to Lightning Cable		\$59.85
			E 01 005 630 000 455 555	1.5ft USB C to Lightning Cable		\$95.76
			E 01 100 612 000 401 000	Yodeck Player plus License		\$159.00
			E 01 100 612 000 455 000	25' USB A to B		\$14.99
			E 01 100 612 000 455 000	25' HDMI 2.0 Cable		\$19.99
PO#: 51224	Voucher #:	111027	Invoice	Invoice No: 14370	10/17/2025	Paid Amt: \$1,646.53
			E 01 005 612 000 319 000	BHS PC and Mac Management		\$750.00
PO#: 51224	Voucher #:	111029	Invoice	Invoice No: 14408	10/17/2025	Paid Amt: \$750.00
			E 01 005 715 342 405 000	Check Point Email Security		\$540.00
			E 01 005 715 342 405 000	Google Workspace Backup SaaS		\$420.00
			E 01 005 715 342 405 000	Server Protection		\$250.00
			E 01 005 715 342 405 000	Advanced MDR/EDR/SOC pcs and macs		\$995.00
			E 01 005 715 342 405 000	Vulnerability Scanning		\$250.00
			E 01 005 715 342 405 000	Cyber Awareness Training Staff		\$302.00
PO#: 51224	Voucher #:	111030	Invoice	Invoice No: 14409	10/17/2025	Paid Amt: \$2,757.00
			E 01 005 612 000 401 000	Chat GPT Subscription		\$20.00
PO#: 51224	Voucher #:	111032	Invoice	Invoice No: 14411	10/17/2025	Paid Amt: \$20.00
						Check Amount: \$12,355.86
MB	89052	16972		XCEL ENERGY		Check
			E 01 005 810 000 333 000	Natural Gas		\$2,293.91
PO#:	Voucher #:	111034	Invoice	Invoice No: 946120536	10/17/2025	Paid Amt: \$2,293.91
						Check Amount: \$2,293.91

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/16/2025-10/17/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	89053	16972		XCEL ENERGY		Check
			E 01	005 810 000 333 000 Natural Gas		\$1,871.08
PO#:	Voucher #:	111035	Invoice	Invoice No: 946074368	10/17/2025	Paid Amt: \$1,871.08
						Check Amount: \$1,871.08
MB	89054	15846		ELEMENTARY AUXILIARY ACCOUNT		Check
			E 01	300 299 000 305 000 Concessions		\$793.35
PO#:	Voucher #:	111046	Invoice	Invoice No: 101525	10/17/2025	Paid Amt: \$793.35
						Check Amount: \$793.35
MB	89055	16080	remit	LEARNING A-Z		Check
			E 01	100 203 000 406 000 Raz-Plus		\$496.00
PO#: 51191	Voucher #:	111043	Invoice	Invoice No: CI-00359775	10/17/2025	Paid Amt: \$496.00
						Check Amount: \$496.00
MB	89056	17903		OPATRIL CONCRETE CONSTRUCTION INC		Check
			E 06	005 870 000 520 803 Playground sidewalk		\$4,974.00
			E 06	005 870 000 520 803 Install pole vault box		\$965.00
			E 06	005 870 000 520 803 Replace sidewalk in front of elementary		\$9,900.00
			E 06	005 870 000 520 803 replaces portion of city sidewalk		\$1,300.00
PO#: 51150	Voucher #:	111044	Invoice	Invoice No: 1465	10/17/2025	Paid Amt: \$17,139.00
						Check Amount: \$17,139.00
MB	89057	16610	remit	ULINE		Check
			E 01	005 720 000 401 000 H-2891BL Single-Sided Grid Bike Rack - 9 Ca		\$1,100.00
			E 01	005 720 000 401 000 Shipping		\$106.78
PO#: 51213	Voucher #:	111045	Invoice	Invoice No: 199034495	10/17/2025	Paid Amt: \$1,206.78
						Check Amount: \$1,206.78
						Report Total: \$996,096.54



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

Fund	Description	Total
01	General Fund	\$898,368.85
02	Food Service	\$68,310.52
04	Community Service	\$4,616.67
06	Building Construction	\$24,800.50
Report Total		\$996,096.54

Student Activity Account Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/12/2025-10/16/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MN	18764	1008		ASKEGAARD, MEGAN		Check
			E 01 300 298 000 401 540	Team Meal		\$125.70
PO#:	Voucher #:	5736	Invoice	Invoice No: TG1	9/17/2025	Paid Amt: \$125.70
						Check Amount: \$125.70
MN	18765	1857		BERG, ERICA		Check
			E 01 300 298 000 401 540	Team Up Items		\$255.91
PO#:	Voucher #:	5735	Invoice	Invoice No: VBPRIZES	9/17/2025	Paid Amt: \$255.91
						Check Amount: \$255.91
MN	18766	1842		HILLBILLY LASER		Check
			E 01 300 298 000 401 540	Team Posters		\$185.00
PO#:	Voucher #:	5733	Invoice	Invoice No: 4030	9/17/2025	Paid Amt: \$185.00
						Check Amount: \$185.00
MN	18767	1026		ISD #146		Check
			E 01 300 298 000 401 540	Bus to East Grand Forks		\$552.50
PO#:	Voucher #:	5734	Invoice	Invoice No: 6023	9/17/2025	Paid Amt: \$552.50
						Check Amount: \$552.50
MN	18768	1057		JOSTENS, INC		Check
			E 01 100 298 000 401 110	Student Planners		\$701.25
PO#: 1520	Voucher #:	5737	Invoice	Invoice No: 141385	9/17/2025	Paid Amt: \$701.25
						Check Amount: \$701.25
MN	18769	1856		T-SQUARED SCREEN PRINTING		Check
			E 01 300 298 000 401 550	Alteration Uniform		\$377.62
PO#:	Voucher #:	5738	Invoice	Invoice No: 2885	9/17/2025	Paid Amt: \$377.62
						Check Amount: \$377.62
MN	18770	1011		ANDERSON'S		Check
			E 01 300 298 000 401 470	SF9645: Armani 1 7/8 Crown		\$132.75
			E 01 300 298 000 401 470	STC104M: Royal Grandeur Set Crown Met Pur/		\$70.09
			E 01 300 298 000 401 470	Shipping		\$56.98
PO#: 1527	Voucher #:	5744	Invoice	Invoice No: 4642510	9/24/2025	Paid Amt: \$259.82
			E 01 300 298 000 401 470	Homecoming Supplies		\$153.49
PO#: 1529	Voucher #:	5745	Invoice	Invoice No: 4645539	9/24/2025	Paid Amt: \$153.49
						Check Amount: \$413.31
MN	18771	1008		ASKEGAARD, MEGAN		Check
			E 01 300 298 000 401 540	Team Meal		\$14.95
PO#:	Voucher #:	5740	Invoice	Invoice No: PG9/18/25	9/24/2025	Paid Amt: \$14.95
						Check Amount: \$14.95

Student Activity Account Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/12/2025-10/16/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MN	18772	1137		CI SPORT		Check
			E 01 300 298 000 401 515	Meet TShirts		\$677.50
PO#:	Voucher #:	5742	Invoice	Invoice No: 880836	9/24/2025	Paid Amt: \$677.50
						Check Amount: \$677.50
MN	18773	1065		MIDWEST BANK		Check
			E 01 300 298 000 401 470	Start UP Money HOCO Activities		\$300.00
PO#:	Voucher #:	5743	Invoice	Invoice No: HOCO2025	9/24/2025	Paid Amt: \$300.00
						Check Amount: \$300.00
MN	18774	1854		OVR PERFORMANCE LLC		Check
			E 01 300 298 000 401 590	Quote 848		\$258.00
PO#: 1524	Voucher #:	5739	Invoice	Invoice No: 24623223	9/24/2025	Paid Amt: \$258.00
						Check Amount: \$258.00
MN	18775	1602		TEEPLES, BRITTA		Check
			E 01 300 298 000 401 106	Turkey Bingo		\$125.95
PO#:	Voucher #:	5741	Invoice	Invoice No: CTC8/29/25	9/24/2025	Paid Amt: \$125.95
						Check Amount: \$125.95
MN	18776	1434		AMAZON CAPITAL SERVICES		Check
			E 01 100 298 000 401 110	School Spirit Prizes		\$204.25
PO#: 1530	Voucher #:	5759	Invoice	Invoice No: 1FT6-N3T6-6QTC	10/7/2025	Paid Amt: \$204.25
						Check Amount: \$204.25
MN	18777	1008		ASKEGAARD, MEGAN		Check
			E 01 300 298 000 401 540	Team Breakfast		\$61.77
PO#:	Voucher #:	5751	Invoice	Invoice No: 09292025	10/7/2025	Paid Amt: \$61.77
						Check Amount: \$61.77
MN	18778	1021		BSN SPORTS, INC.		Check
			E 01 300 298 000 401 515	Women's Uniform		\$1,430.00
			E 01 300 298 000 401 515	Men's Uniform		\$718.00
PO#: 1525	Voucher #:	5754	Invoice	Invoice No: 9361068120 & 9314318	10/7/2025	Paid Amt: \$2,148.00
						Check Amount: \$2,148.00
MN	18779	1118		DESIGNS BY BECKY		Check
			E 01 300 298 000 401 470	HOCO Corn. Flowers		\$175.00
PO#:	Voucher #:	5749	Invoice	Invoice No: 10085	10/7/2025	Paid Amt: \$175.00
						Check Amount: \$175.00
MN	18780	1858		FRAUDENIENST, ISAAC		Check
			E 01 300 298 000 401 470	HOCO Decorations		\$162.46
PO#:	Voucher #:	5755	Invoice	Invoice No: HOCOamaz	10/7/2025	Paid Amt: \$162.46

Student Activity Account Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/12/2025-10/16/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MN	18780	1858		FRAUDENIENST, ISAAC		Check
			E 01 300 298 000 401 470	HOCO Activities		\$36.65
PO#:	Voucher #:	5756	Invoice	Invoice No: HOCOBville	10/7/2025	Paid Amt: \$36.65
			E 01 300 298 000 401 470	HOCO Supplies		\$119.68
PO#:	Voucher #:	5757	Invoice	Invoice No: HOCOWalmart	10/7/2025	Paid Amt: \$119.68
			E 01 300 298 000 401 470	HOCO Spirit Items		\$240.77
PO#:	Voucher #:	5758	Invoice	Invoice No: HOCOSpirit	10/7/2025	Paid Amt: \$240.77
						Check Amount: \$559.56
MN	18781	1860		GORTON, KEASHA		Check
			E 01 300 298 000 401 540	Pilates Class- Team Bonding		\$200.00
PO#:	Voucher #:	5760	Invoice	Invoice No: 001	10/7/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
MN	18782	1839		HASPEL, KELSEY		Check
			E 01 300 298 000 401 260	HOCO Float		\$87.72
PO#:	Voucher #:	5750	Invoice	Invoice No: 09242025	10/7/2025	Paid Amt: \$87.72
						Check Amount: \$87.72
MN	18783	1820		LIL' BITZ PUMPKIN PATCH		Check
			E 01 100 298 000 401 110	Field Trip		\$593.00
PO#:	Voucher #:	5746	Invoice	Invoice No: 114	10/7/2025	Paid Amt: \$593.00
						Check Amount: \$593.00
MN	18784	1061		LONG WEEKEND SPORTSWEAR		Check
			E 01 300 298 000 401 540	Cancer night Shirts		\$874.00
PO#:	Voucher #:	5747	Invoice	Invoice No: 2740	10/7/2025	Paid Amt: \$874.00
						Check Amount: \$874.00
MN	18785	1846		STEVE WEISS MUSIC, INC		Check
			E 01 300 298 000 401 300	Bass Drum Carrier		\$186.00
PO#:	Voucher #:	5752	Invoice	Invoice No: 1362476.2	10/7/2025	Paid Amt: \$186.00
						Check Amount: \$186.00
MN	18786	1117		TAG UP		Check
			E 01 300 298 000 401 580	Locker Signs		\$22.40
PO#: 1528	Voucher #:	5753	Invoice	Invoice No: 2025/505605	10/7/2025	Paid Amt: \$22.40
						Check Amount: \$22.40
MN	18787	1602		TEEPLES, BRITTA		Check
			E 01 300 298 000 401 106	Team Meeting		\$92.97
PO#:	Voucher #:	5748	Invoice	Invoice No: 09222025	10/7/2025	Paid Amt: \$92.97
						Check Amount: \$92.97

Student Activity Account Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/12/2025-10/16/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MN	18788	1065		MIDWEST BANK		Check
			E 01 300 298 000 401 540	Pink Night Start up		\$300.00
PO#:	Voucher #:	5761	Invoice	Invoice No: Pink Night Start Up	10/8/2025	Paid Amt: \$300.00
						Check Amount: \$300.00
MN	18789	1016		BARNESVILLE GROCERY		Check
			E 01 300 298 000 401 410	FFA		\$622.00
PO#:	Voucher #:	5765	Invoice	Invoice No: 8671	10/14/2025	Paid Amt: \$622.00
						Check Amount: \$622.00
MN	18790	1016		BARNESVILLE GROCERY		Check
			E 01 300 298 000 401 540	Team Meal		\$150.00
PO#:	Voucher #:	5769	Invoice	Invoice No: 6790	10/14/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
MN	18791	1016		BARNESVILLE GROCERY		Check
			E 01 300 298 000 401 561	Water for Team		\$20.96
PO#:	Voucher #:	5770	Invoice	Invoice No: 9833	10/14/2025	Paid Amt: \$20.96
						Check Amount: \$20.96
MN	18792	1165		BREAKDOWN SPORTS USA		Check
			E 01 300 298 000 401 530	JV Girls BB Summer Tournament		\$260.00
PO#:	Voucher #:	5768	Invoice	Invoice No: JV Summer Tournament	10/14/2025	Paid Amt: \$260.00
						Check Amount: \$260.00
MN	18793	1556		LEISURE TIME TOURS		Check
			E 01 300 298 000 401 315	Choir Trip Deposit		\$4,200.00
PO#:	Voucher #:	5763	Invoice	Invoice No: Choir Trip Deposit	10/14/2025	Paid Amt: \$4,200.00
						Check Amount: \$4,200.00
MN	18794	1556		LEISURE TIME TOURS		Check
			E 01 300 298 000 401 315	Choir trip Payment		\$16,800.00
PO#:	Voucher #:	5764	Invoice	Invoice No: Choir Trip Payment	10/14/2025	Paid Amt: \$16,800.00
						Check Amount: \$16,800.00
MN	18795	1556		LEISURE TIME TOURS		Check
			E 01 300 298 000 401 300	Deposit Band		\$2,400.00
PO#:	Voucher #:	5762	Invoice	Invoice No: DepositBand	10/14/2025	Paid Amt: \$2,400.00
						Check Amount: \$2,400.00
MN	18796	1771		MASC MINNESOTA ASSOCIATION OF STUDENT COUNCILS		Check
			E 01 300 298 000 401 470	MASC Membership		\$85.00
PO#:	Voucher #:	5767	Invoice	Invoice No: 3958	10/14/2025	Paid Amt: \$85.00
						Check Amount: \$85.00

Student Activity Account Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/12/2025-10/16/2025 Period: 202601-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
MN	18797	1004		RIDDELL ALL AMERICAN SPORTS		Check	
			E 01 300 298 000 401 580	Equipment Bags		\$710.83	
PO#:	Voucher #:	5766	Invoice	Invoice No: 952347648	10/14/2025	Paid Amt: \$710.83	
						Check Amount: \$710.83	
MN	18798	1840		W.D. TOURS INC.		Check	
			E 01 300 298 000 401 410	National FFA Convention		\$7,700.00	
PO#:	Voucher #:	5771	Invoice	Invoice No: National FFA Convent	10/14/2025	Paid Amt: \$7,700.00	
						Check Amount: \$7,700.00	
MN	18799	1008		ASKEGAARD, MEGAN		Check	
			E 01 300 298 000 401 540	Parent Night Flowers		\$40.00	
PO#:	Voucher #:	5773	Invoice	Invoice No: Flowers	10/16/2025	Paid Amt: \$40.00	
						Check Amount: \$40.00	
MN	18800	1556		LEISURE TIME TOURS		Check	
			E 01 300 298 000 401 300	Band Trip Payment		\$9,600.00	
PO#:	Voucher #:	5772	Invoice	Invoice No: BandTrip	10/16/2025	Paid Amt: \$9,600.00	
						Check Amount: \$9,600.00	
						Report Total:	\$52,081.15

CLAIMS PRESENTED TO THE BOARD OF EDUCATION

Monday, October 20, 2025

Aadland, Alexandra			\$285.00	
	Volleyball Official	\$285.00		
Amundson, Scott			\$29.40	
	Staff Development	\$29.40		
Anderson, Breanna			\$50.64	
	Staff Development	\$50.64		
Andres, Liam			\$469.91	
	Custodial Expense	\$469.91		
Archambeau, Kraig			\$305.27	
	Staff Development	\$54.83		
	Transportation	\$201.10		
	Para	\$49.34		
Bang, Michaela			\$291.59	
	Staff Development	\$291.59		
Bielejeski, Lisa			\$740.00	
	Paraprofessional Substitute	\$740.00		
Blanco, Amira			\$311.97	
	Kids Club	\$311.97		
Blilie, Macie			\$203.14	
	Kids Club	\$203.14		
Blomberg, Cassandra			\$3,488.82	
	Kids Club	\$1,515.98		
	Preschool	\$1,926.96		
	Staff Development	\$45.88		
Bolgrean, Alexis			\$132.00	
	Volleyball Official	\$132.00		
Bolgrean, Shirley			\$1,711.12	
	Paraprofessional	\$1,711.12		
	Staff Development	\$52.74		
Bontjes, Alexis			\$66.00	
	Volleyball Official	\$66.00		
Bontjes, Jaida			\$216.00	
	Volleyball Official	\$216.00		
Bowen, Susan			\$90.63	
	Food Service Expense	\$90.63		
Braton, Carrie			\$58.55	
	Staff Development	\$58.55		
Brekhus, Korina			\$58.04	
	Kids Club	\$58.04		
Caruso, Amy			\$1,309.36	
	Preschool	\$1,158.48		
	Community Ed	\$105.00		
	Staff Development	\$45.88		
Christensen, Sierra			\$17.22	
	Teacher Substitute	\$17.22		
Connelly, Lesley			\$49.28	
	Staff Development	\$49.28		
Davis, McKenzie			\$54.83	
	Staff Development	\$54.83		
Del Greco, Benjamin			\$34.44	
	Teacher Substitute	\$34.44		
Deppa, Katlin			\$525.46	
	Concessions	\$525.46		

Dosch-Erlandson, Patricia			\$29.40		
	Staff Development		\$29.40		
Ellerbusch, Jon			\$774.50		
	Staff Development		\$774.50		
Ernst, Laurie			\$297.02		
	Custodial Expense		\$297.02		
Fenner, Juanita			\$1,209.88		
	Food Service Expense		\$1,209.88		
Fradet, Annika			\$862.33		
	Kids Club		\$862.33		
Fraundienst, Isaac			\$440.20		
	Summer Rec		\$440.20		
Gerdes, Madelyn			\$123.37		
	Staff Development		\$123.37		
Gilbertson, Carl			\$140.00		
	Custodial Expence		\$140.00		
Gilbertson, Lisa			\$665.60		
	Staff Development		\$665.60		
Goergen, Deborah			\$28.34		
	Staff Development		\$28.34		
Haj, George			\$232.96		
	Staff Development		\$232.96		
Halverson-Wolters, Chrissa			\$519.14		
	Breakfast Monitor		\$225.00		
	Staff Development		\$294.14		
Hamman, Angela			\$925.68		
	Food Service Expense		\$925.68		
Haspel, Kelsey			\$45.88		
	Staff Development		\$45.88		
Haugen, Samantha			\$1,648.75		
	Paraprofessional Substitute		\$1,648.75		
Haugen-Forsgren, Lisa			\$103.32		
	Teacher Substitute		\$103.32		
Haus, Jessica			\$229.90		
	Breakfast Monitor		\$23.44		
	Staff Development		\$206.46		
Heikes, Jessica			\$46.88		
	Staff Development		\$46.88		
Herbranson, Joanne			\$163.65		
	Staff Development		\$163.65		
Honrud, Alissa			\$132.72		
	Teacher Substitute		\$103.32		
	Staff Development		\$29.40		
Hock, Gabriel			\$96.19		
	Custodial Expense		\$96.19		
Hoyer, Megan			\$34.44		
	Staff Development		\$34.44		
Johnson, Jedidiah			\$34.44		
	Teacher Substitute		\$34.44		
Jolicoeur, Kendra			\$17.22		
	Teacher Substitute		\$17.22		
Jordahl, Lowell			\$392.00		
	Custodial Expense		\$392.00		
Julsrud, Wanda			\$2,246.17		
	Transportation		\$2,246.17		

Kara, Roxanne			\$104.00	
		Custodial Expence	\$104.00	
Kluck, Melissa				\$2,754.32
		Transportation	\$2,690.39	
		Staff Development	\$63.93	
Krause, Jamin				\$180.60
		Staff Development	\$180.60	
Kuik, Julie				\$48.58
		Clerical	\$48.58	
Lau, Victoria				\$52.00
		Paraprofessional Substitute	\$52.00	
Lien, Sara				\$97.00
		Concessions	\$97.00	
Loen, Nancy				\$5,400.36
		Extended Contract Days	\$5,400.36	
Manning, Lynn				\$97.88
		Food Service Expense	\$97.88	
Messer, Savannah				\$547.53
		Paraprofessional	\$303.53	
		Paraprofessional Substitute	\$244.00	
Meyer, Sandra				\$103.32
		Teacher Substitute	\$103.32	
Nelson, Nichole				\$51.66
		Teacher Substitute	\$51.66	
Nibbe, Alissa				\$440.20
		Summer Rec	\$440.20	
Odden, Scott				\$169.65
		Custodial Expense	\$169.65	
Olson, Logan				\$53.88
		Custodial Expense	\$53.88	
Olson, Tori				\$29.40
		Staff Development	\$29.40	
Palya, Samantha				\$1,400.48
		Paraprofessional	\$681.60	
		Transportation	\$665.63	
		Staff Development	\$53.25	
Pender, Cassie				\$51.62
		Staff Development	\$51.62	
Peterson, Henry				\$474.04
		Custodial Expense	\$474.04	
Rasmussen, Janet				\$52.04
		Staff Development	\$52.04	
Redding, LaVonne				\$714.78
		Food Service Expense	\$714.78	
Reep, Richard				\$128.00
		Custodial Expense	\$128.00	
Ronsberg, Betsy				\$416.06
		Breakfast Monitor	\$222.68	
		Staff Development	\$193.38	
Rotz, Stacey				\$1,775.58
		Preschool	\$1,722.84	
		Staff Development	\$52.74	
Samuelson, Jodi				\$65.00
		School Board Expense	\$65.00	
Schindler, Aaron				\$79.80
		Staff Development	\$79.80	

Schwartz,Ashley				\$52.74	
		Staff Development	\$52.74		
Seifert, Nicole				\$34.44	
		Teacher Substitute	\$34.44		
Shirek, Leslie				\$135.00	
		Volleyball Official	\$135.00		
Snow, Kayla				\$796.55	
		Kids Club	\$796.55		
Solum, McKenzie				\$34.44	
		Teacher Substitute	\$34.44		
Spillum, Emma				\$304.71	
		Kids Club	\$304.71		
Spillum, Mary				\$584.45	
		Kids Club	\$584.45		
Stanton, Shelly				\$300.00	
		Custodial Expense	\$300.00		
Strand, Bryan				\$179.00	
		Staff Development	\$179.00		
Suter, Cheryl				\$88.62	
		Staff Development	\$88.62		
Wilhelm, April				\$43.86	
		Staff Development	\$43.86		
Wirth, Barb				\$1,043.42	
		Food Service Expense	\$1,043.42		
Wirth, Leah				\$52.74	
		Staff Development	\$52.74		
Zander, Cindy				\$865.28	
		Staff Development	\$865.28		
Zepper, Cary				\$26.74	
		Paraprofessional	\$26.74		
		TOTAL	41,821.16	\$41,768.42	
MSDLAF TRANSFERS TO MIDWEST BANK					
	9/16/25	TRANSFER		\$325,000	
	9/16/25	TRANSFER		\$265,561	
	9/30/25	TRANSFER		\$500,000	
	10/16/25	TRANSFER		\$500,000	
					\$1,590,561
MIDWEST BANK CREDIT CARD EXPENDITURES					
Jon Ellerbusch					\$210.41
		New Staff Meal	\$147.51		
		ChatGPT Subscription	\$20.00		
		New Van license	\$42.90		
Todd Henrickson					\$488.00
		ChatGPT Subscription	\$20.00		
		2nd Grade Instructional Supplies	\$468.00		
Bryan Strand					\$252.20
		Gasoline	\$124.80		
		FB Auxiliary Account Expense	\$127.40		
Jodi Samuelson					\$140.00
		HS Social Studies instructional supplies	\$120.00		
		Chat GPT Subscription	\$20.00		

Aaron Schindler						\$481.58
		Cross Country Entry Fee		\$216.00		
		Fall Sports Supplies		\$95.58		
		ChatGPT Subscription		\$20.00		
		Brightwheel Subscription		\$150.00		
Total Credit Card Expense						\$1,572.19

7. Appreciation, Recognition and Presentations
A. Executive Summary of FY25 Audit
Courtney Mosloski, Eide Bailly



Independent School District No. 146

Executive Summary – June 30, 2025



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

Findings

Financial Statements:

- Preparation of Financial Statements
- Material Journal Entries
- Segregation of Duties
- Improper Retention of Employee Personnel Forms

Minnesota Legal Compliance:

- None Reported



GASB 101 Implementation

- New accounting standard for compensated absences liabilities
- Modernizes the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liabilities
- Required for reporting periods ending June 30, 2025

As a result of implementing this, long-term liabilities as of July 1, 2024, increased by approximately \$1,425,600

Cash and Investments

Cash and Investments

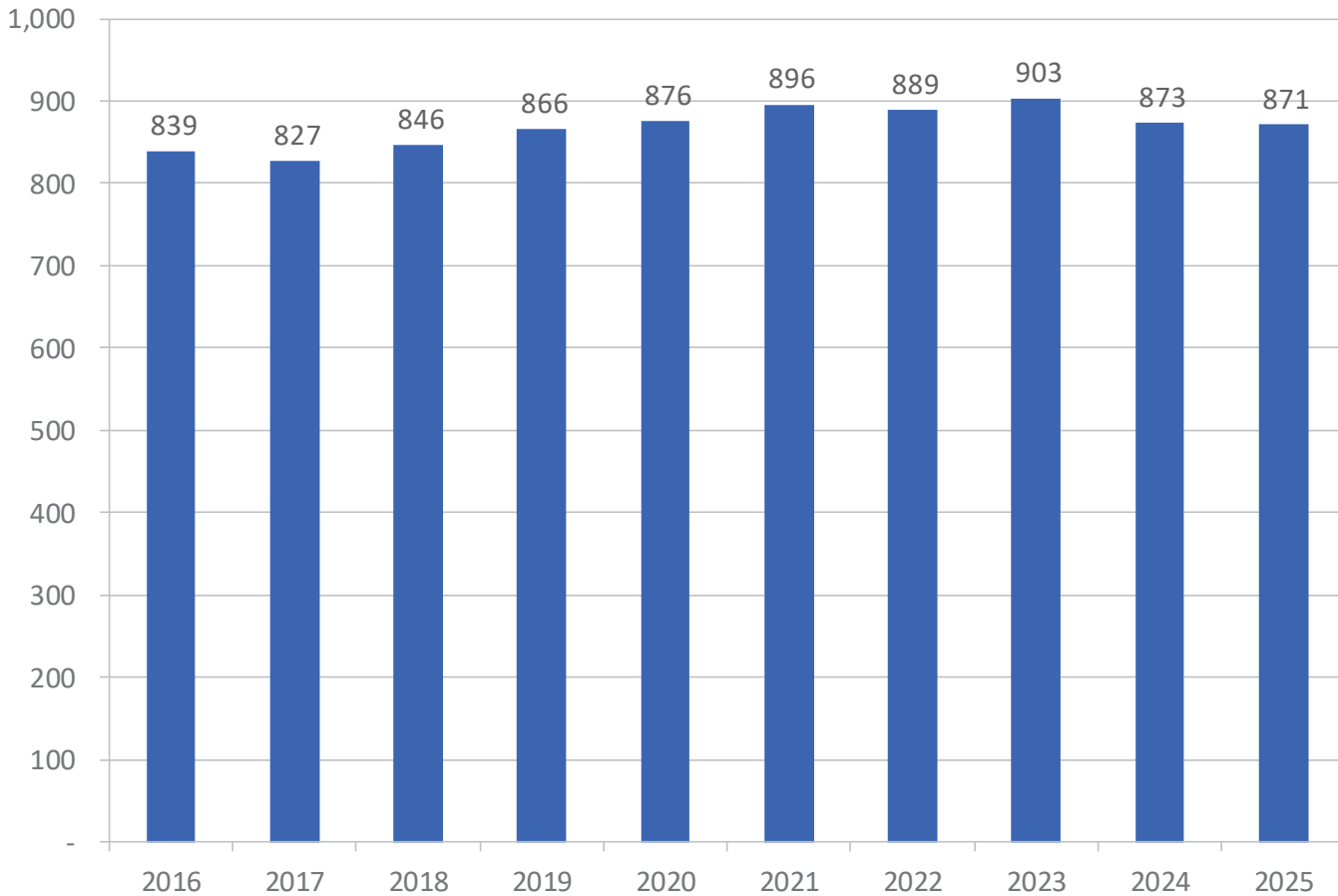
Most significantly affected by the state aid payment structure.

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	\$ 9,043,660	\$ 9,314,530	\$ 9,612,482	\$ 297,952
Local levies	1,353,970	1,355,030	1,361,429	6,399
Federal sources	67,570	72,020	68,319	(3,701)
Other	761,660	906,310	911,722	5,412
Total revenues	<u>11,226,860</u>	<u>11,647,890</u>	<u>11,953,952</u>	<u>306,062</u>
				2.63% Over
Expenditures				
Current				
Regular and vocational instruction	5,739,520	5,768,140	5,712,606	55,534
Administration and district support services	1,093,840	1,134,440	1,112,452	21,988
Special education instruction	1,182,220	1,396,940	1,419,822	(22,882)
Instructional and pupil support services	1,498,990	1,681,200	1,735,155	(53,955)
Sites and buildings	1,365,030	1,418,720	1,362,989	55,731
Other	121,390	119,040	119,045	(5)
Debt service	32,400	32,400	42,447	(10,047)
Capital outlay	66,950	96,990	54,861	42,129
Total expenditures	<u>11,100,340</u>	<u>11,647,870</u>	<u>11,559,377</u>	<u>88,493</u>
				0.76% Under
Excess of Revenues over Expenditures	126,520	20	394,575	394,555
Other Financing Sources				
Lease proceeds	-	-	21,149	21,149
Insurance recovery	5,000	14,760	21,967	7,207
	<u>5,000</u>	<u>14,760</u>	<u>43,116</u>	<u>28,356</u>
Net Change in Fund Balance	<u>\$ 131,520</u>	<u>\$ 14,780</u>	437,691	<u>\$ 422,911</u>
Fund Balance, Beginning of Year			<u>4,210,206</u>	
Fund Balance, End of Year			<u>\$ 4,647,897</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 council but is not legally restricted

Assigned

Intended for a specific activity by the council or designated individuals

Not legally restricted

Unassigned

Reserves

“Rainy day” fund

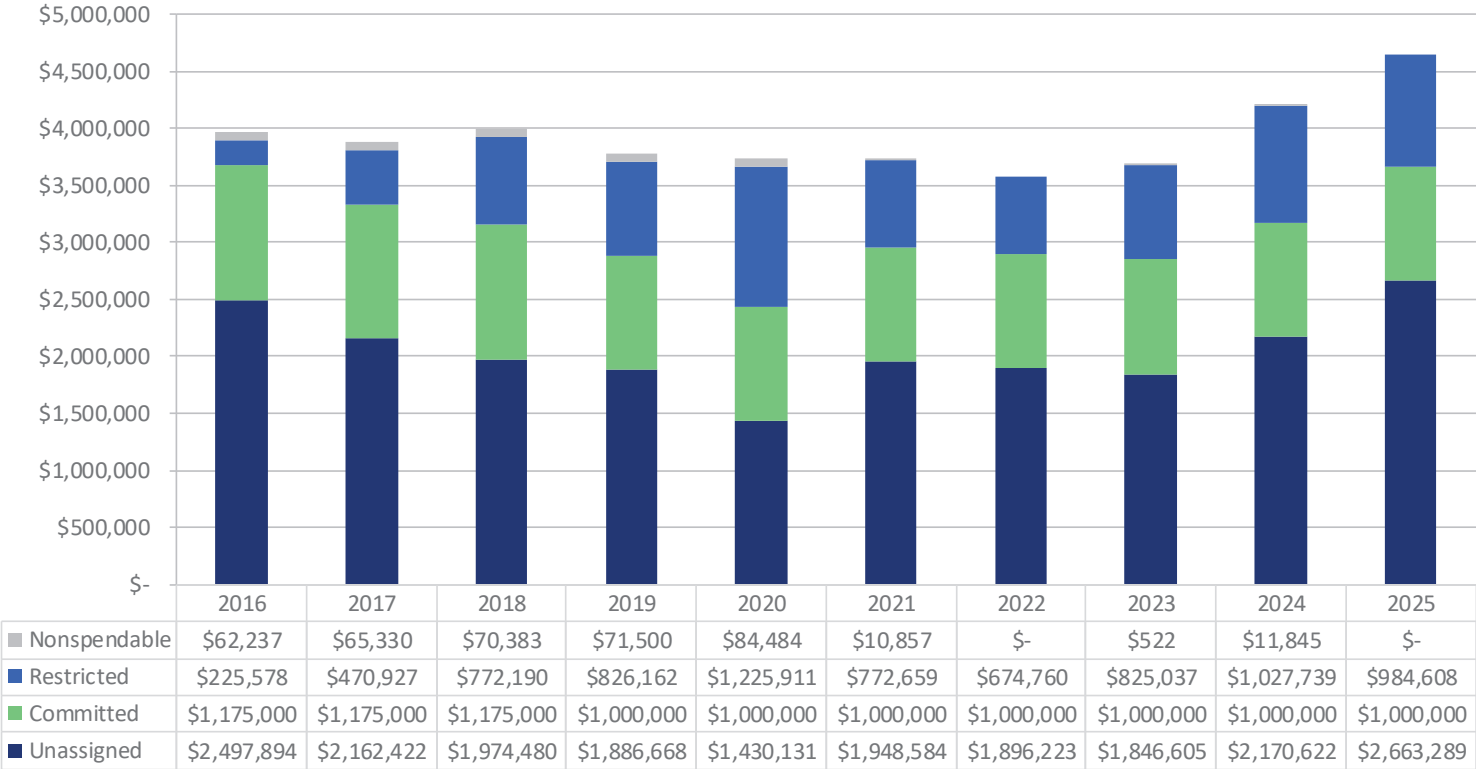
Changes in UFARS Fund Balances

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 11,845	\$ (11,845)	\$ -
Restricted for student activities	173,999	550	174,549
Restricted for staff development	283,845	(55,958)	227,887
Restricted for literacy incentive	10,746	1,782	12,528
Restricted for operating capital	92,766	25,321	118,087
Restricted for gifted and talented	37,894	4,738	42,632
Restricted for safe schools levy	38,906	(15,882)	23,024
Restricted for literacy aid	-	34,948	34,948
Restricted for long term facilities maintenance	260,294	74,249	334,543
Restricted for medical assistance	129,289	(112,879)	16,410
Committed for severance	250,000	-	250,000
Committed for capital projects	750,000	-	750,000
Unassigned	<u>2,170,622</u>	<u>492,667</u>	<u>2,663,289</u>
	<u>\$ 4,210,206</u>	<u>\$ 437,691</u>	<u>\$ 4,647,897</u>



Total Fund Balances

Total fund balances of the General Fund for the past 10 years (in thousands):



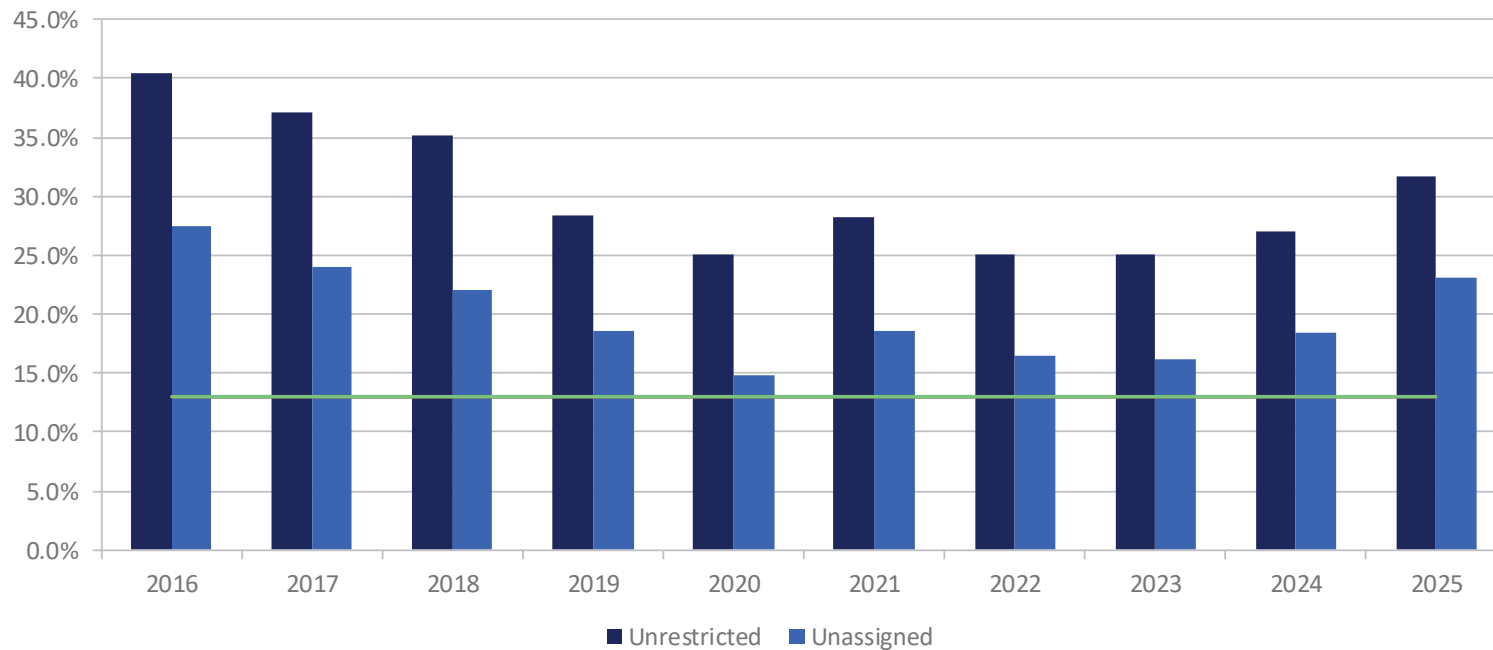
Recommendations Regarding Fund Balances

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 approximately \$1.5 million.

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is approximately \$1.9 million

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:

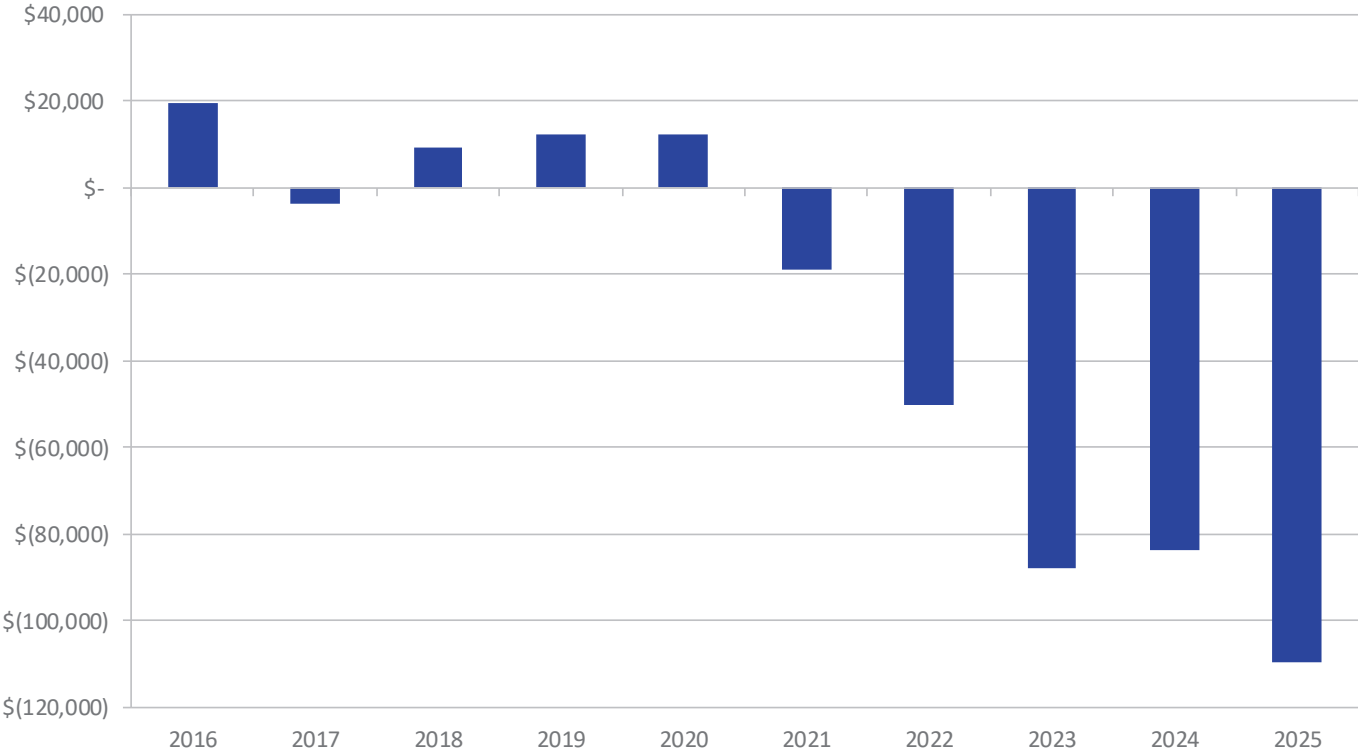


The green line indicate the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.

Other Funds

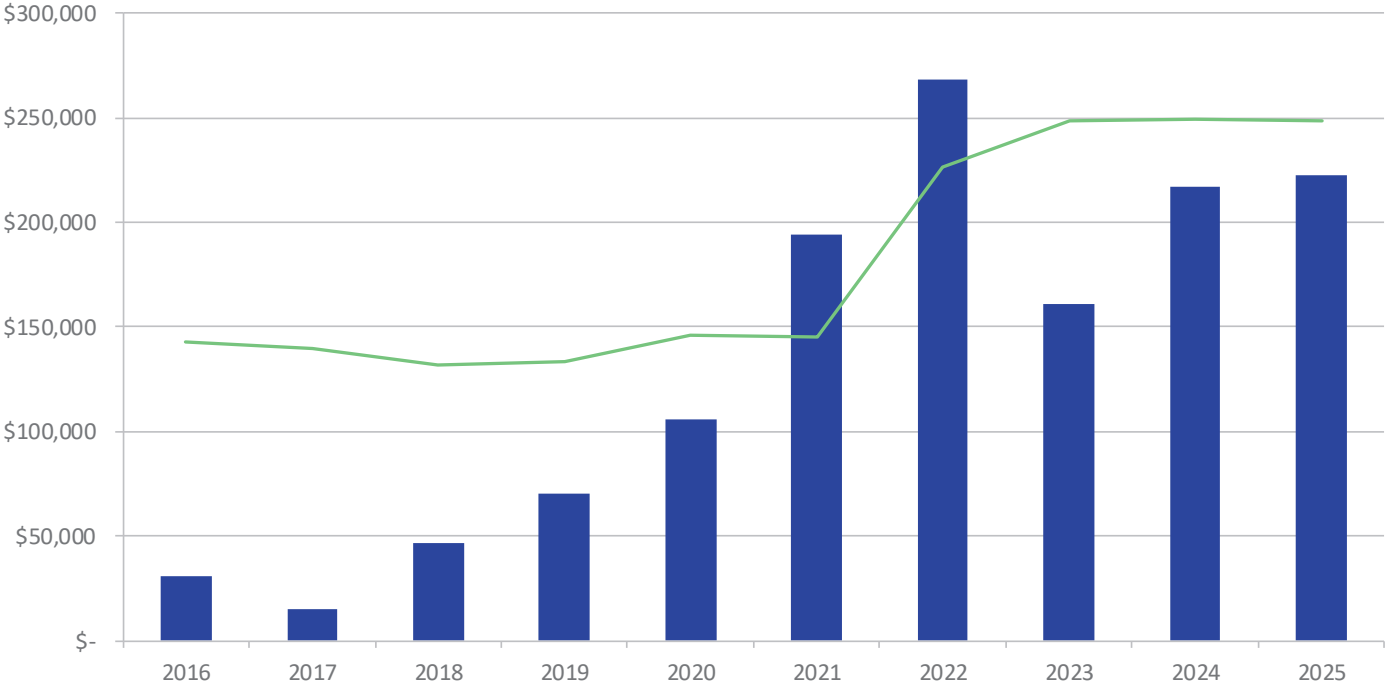
Year-End Fund Balance – Community Service Fund

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





Questions?

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





Thank You!

eidebailly.com

- B. Music & Theater Department Fundraising Concert Proposal
- Mr. Isaac Frauendienst, Choir Director
- 8. Recognition of Citizens for Input Purposes
- 9. Reports/News
 - A. High School Principal's Report

100



Barnesville High School – Board Report October 20, 2025

Past Months Events

1. September 26 CPT time
 1. worked with others in their subject areas
2. Homecoming week was a huge success
 1. Thank you to Mr. Frauendienst and the student council for all that they did
 2. Would not run as smooth without the efforts of all involved.
 3. Congratulations to Queen Laila Berg and King Connor Klemin as well as all involved in the court
3. Conferences were held October 13 for grades 7-12 from 4:00-7:30
4. Held regional FFA contest at school October 8
 1. 24 schools attended and approximately 200 kids
5. Started using a new tool to get information out to parents, board members and staff about all the exciting things happening at the high school - examples are attached.
 1. had many positive comments and feedback

Future High School Events

6. October 21 PSAT test administered
7. October 24 - CPT 2 hour early out
 1. Will be doing grade level meetings to discuss struggling students
8. FFA will be attending the national convention, they will leave on the 28th and return November 2
 1. Not sure how many students will be attending - they will be traveling on region bus
9. Picture retakes will be October 29
10. Vision and hearing October 28 - in the afternoon for 7, 8, 10, 11 grades
11. November 5 - Career Fair held in afternoon grades 9-12
 1. Rothsay and Lake Park will also be attending

12. November 3 - End of Quarter 1

13. November 11 - Veterans Day Program @ 9:00 a.m. - Middle gym



Mid - October Update

October 15th, 2025

Mid month update for October

Well the first update went over very well and we had a lot of positive feedback. Here we are mid October already and at MEA Break. The first 6-7 weeks have flown by and before you know we will be at the end of the first quarter. The first quarter will end on November 3rd.

We are trying to highlight many different areas of Barnesville High School. If you have ideas or suggestions on ways to improve this please let me know. I hope you enjoy reading about everything going on at the high school.



Highlights from the past couple weeks

September 29-October 15

September Students of the Month

Teacher write ups that were read at student assembly

7- This student consistently demonstrates a positive and proactive attitude in the classroom. He arrives each day eager to learn and fully engaged in his work. He is supportive and respectful toward his peers, always knowing how to make those around him smile. He's done a great job

adjusting to his first month of being in the high school and is off to a strong start. The 7th grade student of the month is Cooper Fronning.

8--This student is kind, caring and enthusiastic about learning. He loves to be around friends in class, and is really finding his voice. He continues to meet challenges life hands him with a smile and a giggle. I am honored to name Isaac Douglas as our student of the month.

9- This student is organized and has a positive attitude. This student is helpful and works very well with her lab partner. She also asks questions and participates in class discussions. She is on task and uses her time wisely. Congratulations to Libby Haj.

10- This student demonstrates kindness, determination, and a strong work ethic. They come to class each day with a smile and a readiness to learn. They stand out by taking the initiative to meet with teachers, asking how they can improve and deepen their understanding. Their effort and positive attitude make them a role model for their peers. We are confident this student has a bright and successful future ahead. The 10th grade student of the month is Brynn Zander.

11-- This student always comes to class prepared and wanting to do well. He comes in, when not in class, for any question he has since he wants to master the material. He works hard during class time, and his work ethic is greatly appreciated. It is for these reasons and many more that Hayden Steer is the Junior Student of the Month.

12- - This student always comes to class with a friendly and positive attitude. He never fails to brighten everyone's day, and he has a tremendous work ethic that every teacher greatly appreciates. But don't let the happy go lucky demeanor fool you, on the football field this student has a completely different persona. He's busy paving the way for our Trojans running backs to march down the field. It is for these reasons and many more that Landon Hartog is the Senior Student of the Month.



Homecoming Highlights



Homecoming Court 2025



Powder Puff Ladies



Jersey Day

Pictures from past couple weeks



Future Events

October 20-November 1

October 21- PSAT Test for juniors who signed up for it

October 22 - Grade check for eligibility

October 24 - CPT high school students out at 1:00 p.m.

October 28 - Vision and Hearing screenings in the high school

October 28-November 2 - FFA going to the FFA National Convention in Indianapolis

October 29 - Picture retakes

November 3rd - Last day of quarter 1

Spanish and Art Students Collaborate

The Spanish 3-4 joined the Studio Art students to collaborate on a Piñata project. Mr. Del Greco shared his knowledge of Piñata's and Mrs. Smith helped with the construction of materials. Mrs. Loen's foods class will be making Pico De Gallo for the kids to eat at a Fiesta this Wednesday.



WDAY covers the schools repack program

Logan Ehlert talking to WDAY on the repack program



Barnesville High launches meal program to fight hunger, reduce food waste

Barnesville High School started a meal repack program, giving students access to leftover meals while reducing food waste in the district.

[inforum.com](https://www.inforum.com)

9th Graders discover their strengths with Megan Hoyer, school counselor

Ag Education Update/FFA

On October 8th, Barnesville hosted 200 FFA members from 24 different schools. They competed in Soils, Poultry, Forestry and Livestock. Each Career Development Event (CDE) has a set of professionals that serve as the area expert for the official placings. Barnesville students competed in Soils and Livestock.

The Soils team made up of Allison Smith, Baxter Rickford, Monica Wilson, Shelby Erickson and Taylor Grunewald. This team placed 6th overall. The Livestock team brought home first place, with the top four judges placed in top 5. Piper Thompson and Riley Rickford tied for first, Shayna Erickson placed 3rd and Lane Berggren finished 5th with Gus Brown also judging. Livestock is state bound and Soils is a bubble team for state. Thank you to all who helped with the contests, those who supplied animals, and to the coaches.

FFA Fruit Sales Oct 13 thru Nov 10th See an FFA Member or check out FB page for ordering on line for school pickup when it arrives in December!

<https://www.facebook.com/profile.php?id=100083343834321>



Bryan Strand

Bryan is using Smore to create beautiful newsletters



Monthly Update

September 29th, 2025

Monthly Update

I am going to try something new this year. We want to update everyone on what has happened this past month and what is coming up at the high school. If you have any suggestions you can email me at bstrand@barnesville.k12.mn.us

I will try my best to put this out twice a month!

Thank you

Mr. Strand
High School Principal



Past Months Highlights

We started the year on September 2. As every new year there are some bumps on the road and changes. The staff and kids have all done a great job adapting and getting the year started in a positive way. We started day one with a total of 397 students in the high school, grades 7-12.



students.

On September 24 we also sent 31 junior and seniors to MSUM for their preview day. Thanks to Megan Hoyer and Susie Duval for taking them.

The volleyball, cross country and football teams have all had solid starts to the year. The girls cross country team, in only its third year of existence, has won their last two meets in Bagley and Pelican Rapids. The volleyball team has been doing fantastic as of late winning 8 of their past 12 matches. The football team is currently sitting at 4-1.

On Friday, our seniors met the kindergartners on the football field. The students that are on their last year welcoming the brand new kindergartners! We hope this becomes a new tradition here at BHS. Above you can see a picture of the event! To view it just click on the picture. Thanks to Mrs. Duval who organized this.

Homecoming week is this week. Coronation will be tonight with 5 senior girls and 5 senior boys participating in the event. The candidates are Lexi Bontjes, Laila Berg, Macie Blilie, Aubryn Hinsz, and Siri Paulson and the king candidates Adam Branden, Logan Ehlert, Connor Klemin, Cameron Halverson, and Cody Mostue.

The drama/music students are hard at work preparing for another fantastic musical. This year the musical is, "The Hunchback of Notre Dame." The dates of this years musical will be November 13-16. The musical is being directed by Mrs. Nibbe with Mr. Frauendienst in charge of the music, good luck to all.

Month of October Events

October Events

Homecoming week is September 29 thru October 3. A list of the weeks activities are listed.

October 13, Jostens will be here to speak to seniors about caps, gowns and other details about graduation. He will also meet with the sophomores this day to discuss class rings. This will all take place in the afternoon on this day.

October 13 we will host parent/teacher conferences in the high school from 4:00 to 7:30 p.m.. Conferences will all be held in the teachers classrooms.

MEA Break - No school on October 16/17

October 24 - CPT - Students will be dismissed at 1:00 p.m.

October 29 - picture retakes at both the high school and the elementary



Meal Replacement Program

See flyer on a new adventure the high school is taking on to make sure our kids are fed when they are hungry. This is for anyone that wants an extra meal. Thanks to Megan Hoyer and Kevin Roller for all their hard work with this program.



Our Busy School!!



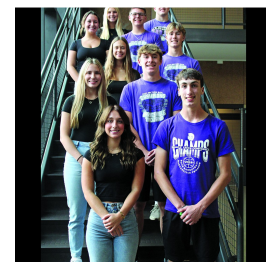
FFA Officers at Fall Rally



Football Seniors with the Paddle!



Coach Askegaard after winning her 300th match!



Homecoming Court 2025

Lunch Menu Link



<https://www.myschoolmenus.com/organizations/1605/sites/11363/menus/114257>

[myschoolmenus.com](https://www.myschoolmenus.com)

Activity Schedule Link



Barnesville High School

Leaves: 4:00pm Dismissal: -- Return: --

holconference.org

Seniors meet Kindergarten class



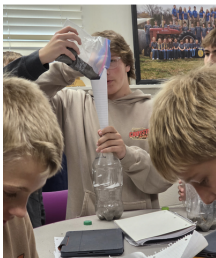
Spanish Class making big flowers



Choir Students Get to know you activity



JH Choir students get to know you activity



Soil layering in Ag



Dehydrating fruit in Ag



FFA Parli Practice



Mr. Schmitt's 7th Grade Science Class



Mr. Schmitt's 7th Grade Science Class



Mr. Schmitt's 7th Grade Science Class



Bryan Strand

Bryan is using Smore to create beautiful newsletters

TODD HENRICKSON - ELEMENTARY PRINCIPAL

Board Report – October 20, 2025

- **Sept 17th - Pedestrian/Bike Safety Presentation – Grades K-3**
- **Sept 18th - Pedestrian/Bike Safety Presentation – Grades 4-8**
 - Thank you to Officer Jesse Atteberry for both presentations
- **Sept 19th – Teacher Desks were delivered & installed**
- **Sept 26th**
 - **CPT (see attached)**
 - **Senior Class Welcome – Athletic Complex**
 - The Seniors welcomed our Kindergarten students to the Barnesville Schools and presented each of them a gift.
 - Thank you to Susan Duval, the PAY Group, and the Senior Class for making this possible.
 - We hope to make this an annual event



- **Sept 29th**
 - **Homecoming Week**
 - Elementary Dress-Up Days:
 - 'Merica" Monday – Wear Red, White, & Blue
 - Snooze Day Tuesday – Wear Pajamas or Comfy Clothes
 - Winning Wednesday – Wear a Jersey or Something Sports Related
 - Tropical Thursday – Wear a Hawaiian Shirt or Something Tropical
 - Spirit Friday – Deck out in Purple & White
 - Staff Potluck
 - **PartnerSHIP 4 Health Grant was Awarded**
 - This grant provides Active Recess Equipment to schools
 - \$500.00 in recess equipment has been purchased
- **Oct 2nd – Custodian Appreciation Day**
 - Thank you to our dedicated Custodial Staff for everything they do for our students and staff.

- **Oct 8th – National Bike to School Day**
 - Thank you to the following PAY Students who handed out prizes to those students who walked, biked or rolled to school: Molly Rotz, Elley Lyon, and Brooke Nord.

- **Week of Oct 13th – Kindergarten Community Helper Visits**
 - **A special thank you to the following presenters:**
 - Monday (am) – Nurse, Mari Peterson
 - Monday (pm) – Fire Station Visits: Adam Wilson, Tony Kramer, Hope Braton, & Paul Imhof
 - Tuesday – State Trooper, Jesse Grabow
 - Wednesday – Ambulance, Averil Whiteford

Elementary Calendar:

Oct	20	B	7:00pm – School Board Meeting – HS Library
Oct	21	C	
Oct	22	A	Unity Day – Wear Orange 9:10 – All-School Picture 11:30 – BIT Team – Conference Room
Oct	23	B	10:00 – Admin Meeting – Conference Room
Oct	24	B	CPT – 1:00 Buses Leave (Refer to Early Dismissal Schedule) Honeybee Presentations: K @ 9:30 / Grade 1 @ 10:15

Oct	27	C	Hearing & Vision Screening – Grades Kindergarten, 1 st , 3 rd , & 5 th <ul style="list-style-type: none"> • Hearing only – Grade 2 8:30 – Conference Scheduler is open to Teachers 7:00pm – KickstART Concert – Grade 6 - PAC
Oct	28	A	Hearing & Vision Screening (if needed) 3:30 – Scheduling Letter – Send home to parents on platforms/email 8:00 – Legal Seminar – Mahnomon – Mr. H
Oct	29	B	Picture Retakes 11:30 – BIT Team – Conference Room 4:00pm – Parent Email – Scheduler is Open
Oct	30	C	
Oct	31	A	Happy Halloween! 1:00 – Halloween Parade – Grades K-2

Nov	3	B	End of Quarter 1
Nov	4	C	Election Day!
Nov	5	A	7:30 – Site Council – Library 11:30 – TAT Team – Conference Room 4:00pm – Conference Scheduler is Closed
Nov	6	B	9:00am – Printed Copy of your Schedule to the Office
Nov	7	C	

Nov	10	A	Book Fair Begins 4:00 – P/T Conferences
Nov	11	B	9:00am – Veteran’s Day Program – HS Middle Gym – Grades 4-6
Nov	12	C	7:30 – PBIS Team – Library 11:30 – BIT Team – Conference Room
Nov	13	A	7:30 – Staff Development – Conference Room 4:00 – P/T Conferences
Nov	14	B	Door Supervision – Change

September 26, 2025
CPT Schedule
1:15 – 3:15

1. Grade Level Meetings

- a. Envision Math
- b. Number Corner

2. Special Ed Paraprofessionals – LETRS Training - #1

- a. All Title and Special Ed Paras who have not been trained
- b. Location - Elementary Library

3. Title I Paraprofessionals

- a. WIN Prep

BOARD REPORT -- AARON SCHINDLER
ACTIVITIES DIRECTOR/COMMUNITY ED COORDINATOR
October 20, 2025

ACTIVITY INFORMATION:

- General Election: November 4th- No school sponsored activities between 6:00pm – 8:00pm
- HOL Volleyball Tournament Finishes:
 - 7th Grade - 3rd and 7th / 8th Grade - 6th / C-Team- 2nd / B-Team - 4th / JV - 4th
- Sub-Varsity Football Records: 7th Grade 4-2-1 / 8th Grade 3-4 / 9th 4-1 /JV 1-2
- Section Tournament Dates
 - Football:
 - Oct 21st – Roseau @Barnesville 6:00 pm
 - Oct 25th – High Seed @ 2:00 pm
 - Oct 31st – FargoDome @ 5:30
 - Volleyball:
 - Oct 22nd – Barnesville @Thief River Falls 6:00 pm (Wednesday Night)
 - Oct 24th – High Seed @ 7:00 pm
 - Oct 28th – TBD @ 6:00 or 8:00 pm
 - Nov 1st – TBD @ 7:00 pm
 - Cross Country:
 - Oct 24th - Bagley
 - Girls race starts at 4:00
 - Boys race starts around 4:35
 - Nov 1st-State Meet
- Community Education
 - Elementary Volleyball Participation
 - K-2 30 girls
 - 3-6 55 girls
 - Kids Club Numbers
 - 45 currently enrolled
 - 41 were enrolled last year at this time.

2025 8AA VOLLEYBALL BRACKET : Sheet1

	Round 1	Quarterfinals	Semifinals	Final
	Wed Oct 22	Fri Oct 24	Tues Oct 28	Sat Nov 1
	Sites: Higher Seeds	Site: High Seed	Site: TBD	Site: TBD
	7:00 PM	7:00 PM	6:00/8:00:00 PM	7:00 PM

TEAMS

- Barnesville
- Crookston
- DGF
- East Grand Forks
- Frazee
- Hawley
- Menahga
- Park Rapids
- Perham
- Red Lake
- Roseau
- Thief River Falls
- Wadena-Deer Creek
- Warroad



Section 8AA Football 2025

Section 8AA Teams: (7)

Tue., Oct 21 6:00 PM @ Higher Seed	Sat Oct 25 2:00 PM @ Higher Seed	Final Oct 31 5:30 Fargodome
--	--	--------------------------------

Barnesville

Crookston

Frazee

Hawley

Pelican Rapids

Roseau

Warroad

#1 Frazee

Bye

#4 Warroad

#5 Hawley

#2 Barnesville

#7 Roseau

#3 Pelican Rapids

#6 Crookston

8AA champion



Barnesville Public School Regular School Board Meeting

7:00 PM on Monday, October 20, 2025
High School Library

Superintendent's Monthly Board Report

1. MN School Safety Center

Bryan, Todd, Aaron, Joel (Police Chief), and I held a one-hour virtual meeting with Megan Olstad and Emily Kaehn from the Minnesota School Safety Center to review our Emergency Management Plan. We reached out to them for guidance and support in evaluating our current plan and providing recommendations for improvement.

This will be an ongoing process. They will complete a thorough review of our plan, provide written feedback, and conduct a site visit on the afternoon of October 24, following the CCUSR Fall Meeting that morning at the West Fargo Police Department. Their role is to help us strengthen our procedures so they align with current best practices and state statute requirements.

They will also assist with staff development during our CPT days throughout the school year. While we have a current plan in place, we recognize the importance of updating it with the perspective of an external state organization designed specifically to support schools in this area.

2. Article on Teacher Burnout Highlights the Importance of Our Local Efforts

I came across this article on teacher burnout and wanted to share it with you. I'm very pleased to say that the steps *board members* have supported over the past few years — investing in updated classroom furniture, technology, adequate paraprofessional staffing, behavioral interventionists, and expanded mental health and special education supports — are *exactly* the types of measures the article highlights as key to improving teacher morale and preventing burnout.

Great job, and thank you for continuing to trust and support our administrative recommendations!

The article cites research from the Walton Family Foundation-Gallup survey, noting that:

- 24% of teachers say they don't have enough classroom furniture
- 26% lack access to student laptops or computers

Teachers who have adequate resources are significantly more likely to be satisfied with their jobs (77% vs. 44%). The same holds true for access to professional development opportunities and staffing support—especially paraprofessionals, behavioral specialists, and mental health professionals, which two-thirds of teachers say they need more of.

Your continued commitment to addressing these areas in Barnesville has made a real difference in supporting our teachers and ensuring their success in the classroom.

Thank you again for your leadership and investment in our staff and students!

[This is what's fueling teacher burnout](#)

3. School Year Start Date Options (2026-27 and 2027-28)

The Minnesota Legislature is allowing school districts to begin the school year before Labor Day—as early as September 1—for the 2026-2027 and 2027-2028 school years.

This flexibility was approved because Labor Day falls late in both years.

Key Points:

- Applies to all Minnesota school districts.
- Districts may start school on or after September 1 for those two years.

This provides the district with scheduling flexibility for the next two school years.

4. \$1.6B on the Ballot for MN School Districts Nov. 4

On Nov. 4, 79 school districts are going to their voters for building bonds, capital project levies and/or operating referendums.

[\\$1.6B on the Ballot for MN School Districts Nov. 4](#)

[MREA's Interactive Map](#)

E. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

A. Personnel

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

- 1) Lauryn Braton as Co-Prom Advisor
- 2) Kelsey Haspel as Co-Prom Advisor
- 3) Tori Pahl as 7th Grade Girls Basketball Coach
- 4) Zoey Kinsman as Kids Club Student Assistant
- 5) Riley Norris as Kids Club Student Assistant
- 6) Molly Rotz as Kids Club Student Assistant

B. Donations

- 1) Noah Backboard Shooting System (\$2,799) from Anonymous Donor for Girls Basketball
- 2) \$200 Donation from Barnesville Chiropractic for Cross Country
- 3) \$55 Donation from Bell Bank for General Fund (Custom Debit Cards)

12. New Business

A. FY 2025 Audit by Eide Bailly LLP

125



October 16, 2025

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, 2025, and have issued our report thereon dated October 16, 2025. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated June 13, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial 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 system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

We have provided our comments regarding significant control deficiencies during our audit in our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 16, 2025.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As discussed in Note 12 to the financial statements, the District has changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2024. In addition, the District has adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires financial statement disclosure about risks related to a government's vulnerabilities due to certain concentrations or constraints for the year ended June 30, 2025. 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.

Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures 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.

Management's estimate of the compensated absences liability is based on the guidance contained in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This is a significant estimate due to the expanded definition of what is considered a compensated absence and the types of leave offered by the District and the historical data utilized as assumptions within the calculation.

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 accounting disclosures affecting the District's financial statements relate to the net pension liability.

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. There were no uncorrected misstatements identified as a result of our audit procedures.

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 No. 101, *Compensated Absences*, the District restated opening balances as of July 1, 2024. The purpose of the paragraph is to draw attention to the disclosures for the adoption of the standards update. We have included an emphasis of matter in our report regarding this restatement. We did not modify our opinion related to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 16, 2025.

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, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operating 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.

Eide Bailly LLP

Fargo, North Dakota

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2025 - Independent School District No. 146**
 Period Ending: **6/30/2025**
 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: To adjust delinquent A/R to actual			
B01-231-000---	Deferred Revenue	10,053.00	
B04-231-000---	Deferred Revenue	273.00	
B07-231-000---	Deferred Revenue	5,592.00	
R01-005-000-000-001-000	Levies		10,053.00
R04-005-505-321-001-000	Levies		273.00
R07-005-000-000-001-000	Levies		5,592.00
B01-111-000---	Delinquent Property Taxes Receivable		
B04-111-000---	Delinquent Prop Taxes Rec		
B07-111-000---	Delinquent Prop Taxes Rec		
Total		15,918.00	15,918.00
Adjusting Journal Entries JE # 101			
CLIENT POST: To adjust for tax shift			
B01-235-000---	Property Taxes Levied/Subsequent Year Ex	138,098.00	
B07-235-000---	Property Tax Levied/Subsequent Year	1.00	
R01-005-000-000-001-000	Levies		138,098.00
R07-005-000-000-001-000	Levies		1.00
Total		138,099.00	138,099.00
Adjusting Journal Entries JE # 102			
CLIENT POST: To spread the levy			
B07-110-000---	Current Property Tax Receivable	202,639.00	
R01-005-000-000-001-000	Levies	191,846.00	
R04-005-505-321-001-000	Levies	7,735.00	
B01-110-000---	Current Property Taxes Receivable		191,846.00
B04-110-000---	Current Property Taxes Rec		7,735.00
R07-005-000-000-001-000	Levies		202,639.00
Total		402,220.00	402,220.00
Adjusting Journal Entries JE # 103			
CLIENT POST: To spread levy and adjust classifications			
B01-101-000---	Gen Fund Cash	38,606.00	
B04-101-000---	Cash	4,112.00	
R01-005-000-000-001-000	Levies	36,243.00	
R01-005-000-000-001-000	Levies	4,112.00	
R07-005-000-000-001-000	Levies	38,606.00	
B01-101-000---	Gen Fund Cash		4,112.00
B07-101-000---	Debt Service Cash		38,606.00
R01-005-000-000-001-000	Levies		38,606.00
R01-005-000-830-001-000	Career and Technical Education Levy		6,037.00
R01-005-865-000-001-000	LTFM Levies		30,206.00
R04-005-505-321-001-000	Levies		4,112.00
Total		121,679.00	121,679.00
Adjusting Journal Entries JE # 104			
CLIENT POST: To adjust state aid revenue and AR			
B01-121-000---	Due from Dept of Education	68,761.00	
R01-005-000-000-211-000	Foundation Aid	96,558.00	
R01-005-000-000-211-000	Foundation Aid		25,271.00
R01-005-000-000-234-000	Hmstd/Ag Market Value Credit		581.00
R01-005-000-000-370-000	Misc Rev fm MDE		9,173.00
R01-005-000-312-300-000	Literacy Incentive Aid		3,805.00
R01-005-420-000-360-000	Spec Ed General		124,451.00
R01-005-865-000-317-000	LTFM State Aid		2,038.00
Total		165,319.00	165,319.00
Adjusting Journal Entries JE # 105			
CLIENT POST: To adjust for county apportionment			
R01-005-000-000-010-000	County Apport	5,135.00	
R01-005-000-000-001-000	Levies		5,135.00
Total		5,135.00	5,135.00
Adjusting Journal Entries JE # 106			
CLIENT POST: To adjust general education aid			
R01-005-000-000-211-000	Foundation Aid	1,996.00	
R01-005-000-302-211-000	Operating Capital Aid		1,200.00
R01-005-000-316-211-000	Staff Development Aid		731.00

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2025 - Independent School District No. 146**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-388-211-000	Gifted & Talented Foundation Aid		65.00
Total		1,996.00	1,996.00
Adjusting Journal Entries JE # 107			
CLIENT POST: CY GASB 68 Entry to record direct aid contribution items			
R01-005-000-000-000-397	Revenue-State Aid	3,154.00	
E01-010-203-000-000-891	Pension Expense		1,577.00
E01-020-203-000-000-891	Pension Expense		1,577.00
Total		3,154.00	3,154.00
Adjusting Journal Entries JE # 108			
CLIENT POST: To adjust for nonspendable balances			
B01-460-000---	Nonspendable Fund Balance	1,345.00	
B01-422-000---	Unappropriated Fund Balance		1,345.00
Total		1,345.00	1,345.00
Adjusting Journal Entries JE # 110			
CLIENT POST: To reverse PY accrued interest receivable			
R01-005-000-000-092-000	Interest	17,558.00	
B01-116-000---	Interest Receivable		17,558.00
Total		17,558.00	17,558.00
Adjusting Journal Entries JE # 111			
CLIENT POST: To record GASB 87 lease CY additions			
E01-005-850-000-302-535	Equipment - Leased	21,149.00	
E01-005-850-000-302-589	Other Financing Sources		21,149.00
Total		21,149.00	21,149.00
Adjusting Journal Entries JE # 112			
CLIENT POST: To true up Capital Projects AP GL balance to detail.			
B06-206-000---	Accounts Payable	1,266.00	
E06-005-870-000-401-895	General Supplies - Misc		1,266.00
Total		1,266.00	1,266.00
Adjusting Journal Entries JE # 200			
CLIENT DO NOT POST: To adjust depreciation to actual			
B98-100-531---	Dep Exp - Computer Hardware		
B98-172-000---	Allowance On Depreciation of Building		
B98-173-000---	Allowance On Depreciation of Equipment		
B98-200-531---	Dep Exp - Regular Inst		
B98-400-531---	Dep Exp - Sp Ed Inst		
B98-430-000---	Total Gnl Fixed Assets		
B98-600-531---	Dep Exp - Inst Support		
B98-700-531---	Dep Exp - Pupil Support		
B98-800-531---	Dep Exp - Site, Bldg, and Equip		
Total		0.00	0.00
Adjusting Journal Entries JE # 201			
CLIENT DO NOT POST: To adjust fund balances			
B01-403-000---	Reserved-Staff Development	56,690.00	
B01-449-000---	Rsvd Safe Sch - Crime Levy	15,882.00	
B01-472-000---	Rst/Rsvd for Med Asst	112,879.00	
B04-431-000---	Community Educ. Fund Balance	39,373.00	
B04-444-000---	School Readiness	68,930.00	
B01-403-000---	Reserved-Staff Development		732.00
B01-412-000---	Reserved Literacy Incentive		1,782.00
B01-422-000---	Unappropriated Fund Balance		43,131.00
B01-424-000---	Reserved for Operating Capital		24,121.00
B01-424-000---	Reserved for Operating Capital		1,200.00
B01-438-000---	Rsvd Gifted/Talented		4,673.00
B01-438-000---	Rsvd Gifted/Talented		65.00
B01-456-000---	Rst/Rsvd for Literacy Aid		34,948.00
B01-467-000---	Rst/Rsvd for LTFM		74,249.00
B04-432-000---	Ecfv Fund Balance		23,314.00
B04-464-000---	Restricted Fund Balance		81,638.00
B04-464-000---	Restricted Fund Balance		3,351.00
B21-401-000---	Student Activity Fund Balance		550.00
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		

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2025 - Independent School District No. 146**
 Period Ending: **6/30/2025**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B01-422-000---	Unappropriated Fund Balance		
B01-427-000---	Rsvd Disabled Access		
B01-440-000---	Rst/Rsvd Teacher Dev/Eval		
B01-443-000---	Rsvd Telecom Access Costs		
B01-459-000---	Rst Basic Skills Ext Time		
B01-467-000---	Rst/Rsvd for LTFM		
B04-431-000---	Community Educ. Fund Balance		
Total		293,754.00	293,754.00

Adjusting Journal Entries JE # 202

CLIENT DO NOT POST: To reclass due to the other governments from accounts payable

B04-206-000---	Accounts Payable	21,728.00	
B04-210-000---EB	Due to Other Governments		21,728.00
Total		21,728.00	21,728.00

Adjusting Journal Entries JE # 203

CLIENT DO NOT POST: To reclass expenses coded to capital outlay to supplies

E01-005-810-000-410-000	Custodial Supplies	12,878.00	
E01-100-203-000-401-000	General Supplies	4,595.00	
E01-300-294-000-401-502	General Supplies	14,910.00	
E01-005-810-302-530-000	Equipment		12,878.00
E01-100-203-302-530-000	Equipment		4,595.00
E01-300-294-302-530-502	Equipment		14,910.00
Total		32,383.00	32,383.00

Adjusting Journal Entries JE # 204

CLIENT DO NOT POST: To adjust depreciation to actual

B98-200-531---	Dep Exp - Regular Inst	21,400.00	
B98-400-531---	Dep Exp - Sp Ed Inst	2,975.00	
B98-600-531---	Dep Exp - Inst Support	1,154.00	
B98-700-531---	Dep Exp - Pupil Support	30,768.00	
B98-800-531---	Dep Exp - Site, Bldg, and Equip	1,489,534.00	
B98-172-000---	Allowance On Depreciation of Building		1,462,011.00
B98-173-000---	Allowance On Depreciation of Equipment		83,820.00
Total		1,545,831.00	1,545,831.00

Adjusting Journal Entries JE # 205

CLIENT DO NOT POST: Reclass of LAEC lease levy

E01-005-810-000-335-000	Short Term Rental/Lease	75,661.00	
E01-005-850-389-570-000	Principal on Long-Term Lease		75,661.00
Total		75,661.00	75,661.00

Adjusting Journal Entries JE # 206

CLIENT DO NOT POST: To reclassify principal vs interest portion of lease payments

E01-005-110-302-581-000	Interest Capital Lease	3,565.00	
E01-005-110-302-580-000	Principal Cap. Lease		3,565.00
Total		3,565.00	3,565.00

Adjusting Journal Entries JE # 207

To reclass neg cash as DT/FOF

B01-118-000---	Due From Other Funds	57,225.00	
B04-101-000---	Cash	57,225.00	
B01-101-000---	Gen Fund Cash		57,225.00
B04-205-000---	Due to Other funds		57,225.00
Total		114,450.00	114,450.00

Adjusting Journal Entries JE # 300

Entries #8166 - #8191

B01-101-000---	Gen Fund Cash	81.00	
B04-101-000---	Cash	37.00	
B98-141-000---	Land Improvements	13,544.00	
B98-142-000---	Building	24,528.00	
B98-143-000---	Equipment	70,625.00	
E01-005-760-723-365-000	Transportation Chgbk	33,184.00	
E01-005-760-728-365-000	Homeless Transportation Chgbk	5,170.00	
E01-005-760-733-365-000	Transportation Chgbk	44,485.00	
E01-005-810-000-365-000	Transportation Chgbk	216.00	
E01-100-203-000-141-000	Classroom, Non-Lic.	66.00	
E01-100-203-000-210-000	FICA	5.00	
E01-100-203-000-214-000	PERA	5.00	
E01-100-203-000-401-000	General Supplies	124.00	

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2025 - Independent School District No. 146**
 Period Ending: **6/30/2025**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-203-000-401-000	General Supplies	6.00	
E01-100-407-740-210-000	FICA	711.00	
E01-100-407-740-214-000	PERA	695.00	
E01-100-640-316-365-000	Transportation Chgbk	205.00	
E01-200-404-740-396-000	Sp Ed Sal Pur F Other D	528.00	
E01-200-420-740-396-000	Sp Ed Sal Pur F Other D	908.00	
E01-200-420-740-396-000	Sp Ed Sal Pur F Other D	26,963.00	
E01-200-420-740-397-000	Ben Purchased Fr Another Dist	7,829.00	
E01-300-050-000-365-000	Transportation Chgbk	283.00	
E01-300-218-388-365-000	Transportation Chgbk	291.00	
E01-300-272-317-140-000	Classroom, Licensed	1,667.00	
E01-300-272-317-140-000	Classroom, Licensed	5,863.00	
E01-300-272-317-210-000	FICA	128.00	
E01-300-272-317-218-000	TRA	146.00	
E01-300-292-733-365-505	Transportation Chgbk	208.00	
E01-300-294-733-365-502	Transportation Chgbk	184.00	
E01-300-294-733-365-504	Transportation Chgbk	783.00	
E01-300-294-733-365-506	Transportation Chgbk	938.00	
E01-300-296-733-365-514	Transportation Chgbk	558.00	
E01-300-298-733-365-000	Transportation Chgbk	661.00	
E01-300-301-830-365-000	Transportation Chgbk	1,140.00	
E01-300-640-316-365-000	Transportation Chgbk	559.00	
E01-300-710-000-365-000	Transportation Chgbk	24.00	
E04-005-509-321-365-000	Transportation Chgbk	81.00	
B01-101-000---	Gen Fund Cash		37.00
B04-101-000---	Cash		81.00
B98-430-000---	Total Gnl Fixed Assets		108,697.00
E01-005-760-723-365-000	Transportation Chgbk		34,894.00
E01-005-760-723-365-000	Transportation Chgbk		1,362.00
E01-005-760-728-365-000	Homeless Transportation Chgbk		5,436.00
E01-005-760-733-365-000	Transportation Chgbk		44,485.00
E01-005-810-000-365-000	Transportation Chgbk		98.00
E01-100-203-000-185-000	Other-Subs,Adv.coach		1,667.00
E01-100-203-000-210-000	FICA		128.00
E01-100-203-000-218-000	TRA		146.00
E01-100-401-740-401-000	General Supplies		124.00
E01-100-401-740-401-000	General Supplies		6.00
E01-100-408-740-210-000	FICA		711.00
E01-100-408-740-214-000	PERA		695.00
E01-100-412-740-161-000	ParaProf/Personal Care Assist		66.00
E01-100-412-740-210-000	FICA		5.00
E01-100-412-740-214-000	PERA		5.00
E01-100-640-316-365-000	Transportation Chgbk		93.00
E01-100-740-000-377-000	Licensed Social Worker		24,836.00
E01-100-740-317-347-000	Licensed Social Worker		2,127.00
E01-100-740-317-377-000	Licensed Social Worker		7,829.00
E01-200-401-740-396-000	Sp Ed Sal Pur F Other D		908.00
E01-200-420-740-396-000	Sp Ed Sal Pur F Other D		528.00
E01-300-050-000-365-000	Transportation Chgbk		129.00
E01-300-218-388-365-000	Transportation Chgbk		133.00
E01-300-256-000-140-000	Classroom, Licensed		5,863.00
E01-300-292-733-365-505	Transportation Chgbk		95.00
E01-300-294-733-365-502	Transportation Chgbk		84.00
E01-300-294-733-365-504	Transportation Chgbk		325.00
E01-300-294-733-365-506	Transportation Chgbk		427.00
E01-300-296-733-365-514	Transportation Chgbk		286.00
E01-300-298-733-365-000	Transportation Chgbk		301.00
E01-300-301-830-365-000	Transportation Chgbk		519.00
E01-300-640-316-365-000	Transportation Chgbk		254.00
E01-300-710-000-365-000	Transportation Chgbk		12.00
E04-005-509-321-365-000	Transportation Chgbk		37.00
E01-300-211-000-210-000	FICA		
E01-300-408-740-210-000	FICA		
Total		243,429.00	243,429.00
Total Adjusting Journal Entries		3,225,639.00	3,225,639.00
Total All Journal Entries		3,225,639.00	3,225,639.00

Financial Statements
June 30, 2025

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

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Name	Position	Term Expires
School Board		
Jacob Thompson	Chairperson	2026
Andrew Maier	Vice Chairperson	2026
Joshua Schroeder	Clerk	2028
Marla Field	Treasurer	2026
Jeremy Cossette	Director	2028
Crystal Henderson	Director	2026
Sara Hough	Director	2028
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, 2025, 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 Independent School District No. 146, as of June 30, 2025, 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 Note 12 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024, to restate beginning net position. 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 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 GAAS, 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 schedule of changes in UFARS fund balances – general fund; combining balance sheet – nonmajor governmental funds; combining schedule of revenues, expenditures, and changes in fund balance – nonmajor governmental funds; and 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. 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 GAAS. In our opinion, the schedule of changes in UFARS fund balances – general fund; combining balance sheet – nonmajor governmental funds; combining schedule of revenues, expenditures, and changes in fund balance – nonmajor governmental funds; and uniform financial accounting and reporting standards compliance table 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2025, 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, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated October 16, 2025, 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 16, 2025

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, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2024-2025 fiscal year include the following:

- *General Fund 01/21* – The overall revenues were \$11,953,952 while the overall expenditures were \$11,559,377. These, along with net other financing sources of \$43,116, increased the fund balance by \$437,691.
- *Food Service Fund 02* – The overall revenues were \$750,550 while the overall expenditures were \$745,515. This increased the fund balance by \$5,035.
- *Community Service Fund 04* – The overall revenues were \$554,637 while the overall expenditures were \$580,455. This decreased the fund balance by \$25,818.
- *Capital Projects Fund 06* – The overall revenues were \$65,953 while the overall expenditures were \$116,986. This decreased the fund balance by \$51,033.
- *Debt Service Fund 07* – The overall revenues were \$2,468,810 while the overall expenditures were \$2,392,500. This increased the fund balance by \$76,310.

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 \$5,949,855 on June 30, 2025.

Statement of Net Position
 June 30, 2025 and 2024

	2025	2024*
Assets		
Current assets	\$ 11,311,146	\$ 10,828,927
Capital assets	32,184,839	33,639,323
Total assets	43,495,985	44,468,250
Deferred Outflows of Resources	1,708,931	2,096,881
Liabilities		
Other liabilities	1,274,117	1,297,284
Long-term liabilities	32,237,342	34,206,465
Total liabilities	33,511,459	35,503,749
Deferred Inflows of Resources	5,743,602	4,454,548
Net Position		
Net investment in capital assets	8,846,421	7,245,361
Restricted for specific purposes	1,738,030	2,802,965
Unrestricted	(4,634,596)	(3,441,492)
Total net position	\$ 5,949,855	\$ 6,606,834

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 12 to the financial statements for further information on the change in accounting principle.

Changes in Net Position – The District's total revenues were approximately \$15.8 million for the year ended June 30, 2025. Property taxes and state formula aid accounted for 77.5% of total revenue for the year. Another 19.5% came from program revenues.

Independent School District No. 146
 Barnesville Public Schools
 Management's Discussion and Analysis
 Year Ended June 30, 2025

The total cost of all programs and services was approximately \$15.1 million. The District's expenses are predominantly related to educating and caring for students. The purely administrative activities of the District accounted for just 5.3% of total costs.

The total revenues exceeded expenses, increasing the net position by approximately \$769,000 for fiscal year 2025.

Statement of Activities
 Years Ended June 30, 2025 and 2024

	2025	2024*
Revenues		
Program revenues		
Charges for service	\$ 1,004,663	\$ 1,071,686
Operating grants and contributions	2,079,309	2,171,290
General		
Property taxes	2,806,904	2,801,812
Aids and payments from state and other	9,457,912	9,510,939
Miscellaneous revenues	480,131	645,971
	<u>15,828,919</u>	<u>16,201,698</u>
Total revenues		
Expenses		
Administration	797,492	788,998
District support services	318,236	290,460
Regular instruction	5,420,576	5,279,505
Vocational instruction	195,543	216,766
Special education instruction	1,422,797	1,460,256
Community education and services	618,954	621,765
Instructional support services	594,010	473,049
Pupil support services	1,933,742	1,918,460
Sites and buildings	2,913,612	2,860,674
Fiscal and other fixed-cost programs	845,360	905,632
	<u>15,060,322</u>	<u>14,815,565</u>
Total expenses		
Change in Net Position	768,597	1,386,133
Net Position - Beginning, as previously reported	6,606,834	5,220,701
Adjustments (Note 12)	<u>(1,425,576)</u>	<u>-</u>
Net Position - Beginning, as restated	<u>5,181,258</u>	<u>5,220,701</u>
Net Position - Ending	<u>\$ 5,949,855</u>	<u>\$ 6,606,834</u>

Independent School District No. 146

Barnesville Public Schools

Management’s Discussion and Analysis

Year Ended June 30, 2025

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 12 to the financial statements for further information on the change in accounting principle.

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)
	2025	2024		
Local property taxes	\$ 1,361,429	\$ 1,305,420	\$ 56,009	4.3%
Other local sources	857,027	1,038,420	(181,393)	-17.5%
State sources	9,612,482	9,622,420	(9,938)	-0.1%
Federal sources	68,319	266,046	(197,727)	-74.3%
Miscellaneous	54,695	52,264	2,431	4.7%
Total general fund revenues	\$ 11,953,952	\$ 12,284,570	\$ (330,618)	-2.7%

Total General Fund revenue decreased by \$330,618 or 2.7% from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change on revenue. Federal sources decreased from prior year primarily due to utilization of remaining ESSER funding in the prior year. Other local sources decreased due to a significant contribution received in the prior year.

Independent School District No. 146

Barnesville Public Schools

Management's Discussion and Analysis

Year Ended June 30, 2025

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries and benefits	\$ 8,295,370	\$ 8,369,577	\$ (74,207)	-0.9%
Purchased services	2,325,664	2,175,656	150,008	6.9%
Supplies and materials	799,752	739,336	60,416	8.2%
Capital expenditures	54,861	383,996	(329,135)	-85.7%
Other expenditures	83,730	79,233	4,497	5.7%
Total general fund expenditures	\$ 11,559,377	\$ 11,747,798	\$ (188,421)	-1.6%

Total General Fund expenditures decreased by \$188,421 or 1.6% from the previous year. The decrease was primarily related to large capital expenditures in the prior year for exterior door replacement and solar panels.

General Fund Budgetary Highlights

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

- Actual revenues were \$306,062 more than budget, primarily due to actual enrollment numbers exceeding budgeted numbers, leading to more state aid.
- Actual expenditures were \$88,493 less than budget, primarily due to an overall budget-conscious approach towards expenditures.

Other Non-Major Funds

The Food Service Fund incurred a current year surplus of \$5,035. The Community Service Fund incurred a current year deficit of \$25,818. The District continues to analyze these funds in an effort to ensure they maintain current operating expenditures within the range of annual revenue.

Capital Assets

By the end of fiscal year 2025, the District had invested approximately \$44.2 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audit-visual equipment, and school vehicles. Total depreciation/amortization expense for the year was \$1,584,330. Note 5 presents the detail of the District’s capital assets.

Capital Assets Governmental Activities
June 30, 2025 and 2024

	2025	2024
Land	\$ 719,663	\$ 719,663
Buildings and improvements	41,228,420	41,190,348
Equipment	2,068,212	1,997,587
Right-to-use leased assets	149,760	128,611
Accumulated depreciation/amortization	(11,981,216)	(10,396,886)
Total capital assets	\$ 32,184,839	\$ 33,639,323

Long-Term Liabilities

At year end the District had \$26,315,615 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of \$22,895,000, unamortized bond premiums of \$1,826,087, leases payable of \$18,457, and compensated absences payable of \$1,576,071. 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 \$450,667 in liabilities for other postemployment benefits. See Note 8 for further information on OPEB obligations. The District has \$5,471,060 in net pension liability at June 30, 2025. See Note 9 for further information on pensions.

Factors Bearing on the District’s Future

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 last few years than has been seen for quite some time due to additional COVID-19 related federal funding. The District will continue to monitor its spending to remain fiscally responsible.

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, 2025

Assets	
Cash and cash equivalents	\$ 7,493,673
Receivables	
Current property taxes	2,519,885
Delinquent property taxes	49,428
Accounts	29,235
Due from other governmental units	1,182,083
Interest	21,916
Inventories	14,926
	<u>11,311,146</u>
Capital assets	
Capital assets not being depreciated	
Land	719,663
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	30,775,090
Equipment	673,915
Right-to-use leased assets	16,171
Total capital assets	<u>32,184,839</u>
Total assets	<u>43,495,985</u>
Deferred Outflows of Resources	
Other postemployment benefits	111,813
Pension plans	1,597,118
Total deferred inflows of resources	<u>1,708,931</u>
Liabilities	
Accounts payable	87,395
Due to other governmental units	69,363
Salaries payable	748,034
Accrued interest payable	350,708
Unearned revenue	18,617
Long-term liabilities	
Due within one year - other than pensions and OPEB	3,299,732
Due in more than one year - other than pensions and OPEB	23,015,883
Due in more than one year - OPEB	450,667
Due in more than one year - net pension liability	5,471,060
Total liabilities	<u>33,511,459</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year	3,637,143
Other postemployment benefits	27,461
Pension plans	2,078,998
Total deferred inflows of resources	<u>5,743,602</u>
Net Position	
Net investment in capital assets	8,846,421
Restricted for specific purposes	1,738,030
Unrestricted	(4,634,596)
Total net position	<u>\$ 5,949,855</u>

Independent School District No. 146
Barnesville Public Schools
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Administration	\$ 797,492	\$ -	\$ -	\$ -	\$ (797,492)
District support services	318,236	-	-	-	(318,236)
Regular instruction	5,420,576	473,658	-	-	(4,946,918)
Vocational instruction	195,543	-	-	-	(195,543)
Special education instruction	1,422,797	54,561	1,155,294	-	(212,942)
Community education and services	618,954	362,314	76,374	-	(180,266)
Instructional support services	594,010	-	-	-	(594,010)
Pupil support services	1,933,742	48,177	690,151	-	(1,195,414)
Sites and buildings	2,913,612	65,953	157,490	-	(2,690,169)
Fiscal and other fixed-cost programs	845,360	-	-	-	(845,360)
Total governmental activities	\$ 15,060,322	\$ 1,004,663	\$ 2,079,309	\$ -	(11,976,350)
General Revenues					
Property taxes, levied for general purposes					1,374,480
Property taxes, levied for community education and services					60,723
Property taxes, levied for debt service					1,371,701
Aids and payments from state sources					9,363,955
Aids and payments from federal sources					71,467
County apportionment					22,490
Unrestricted investment earnings					218,978
Miscellaneous revenues					261,153
Total general revenues					12,744,947
Change in Net Position					768,597
Net Position - Beginning, as previously reported					6,606,834
Adjustments (Note 12)					(1,425,576)
Net Position - Beginning, as restated					5,181,258
Net Position - Ending					\$ 5,949,855

Independent School District No. 146
 Barnesville Public Schools
 Governmental Funds
 Balance Sheet
 June 30, 2025

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and cash equivalents	\$ 4,842,284	\$ 1,414,896	\$ 992,849	\$ 243,644	\$ 7,493,673
Receivables					
Current property taxes	718,992	-	1,765,757	35,136	2,519,885
Delinquent property taxes	17,474	-	31,142	812	49,428
Accounts	7,371	-	-	21,864	29,235
Due from other governmental units	1,066,983	-	106,359	8,741	1,182,083
Interest	21,916	-	-	-	21,916
Due from other funds	57,225	-	-	-	57,225
Inventories	-	-	-	14,926	14,926
Total assets	\$ 6,732,245	\$ 1,414,896	\$ 2,896,107	\$ 325,123	\$ 11,368,371
Liabilities					
Accounts payable	\$ 60,638	\$ 13,770	\$ -	\$ 12,987	\$ 87,395
Due to other governmental units	47,635	-	-	21,728	69,363
Salaries payable	713,740	-	-	34,294	748,034
Due to other funds	-	-	-	57,225	57,225
Unearned revenue	-	-	-	18,617	18,617
Total liabilities	822,013	13,770	-	144,851	980,634
Deferred Inflows of Resources					
Unavailable revenue-property taxes	13,769	-	24,538	640	38,947
Property taxes levied for subsequent year	1,248,566	-	2,321,659	66,918	3,637,143
Total deferred inflows of resources	1,262,335	-	2,346,197	67,558	3,676,090
Fund Balance					
Nonspendable	-	-	-	14,926	14,926
Restricted	984,608	1,401,126	549,910	522,266	3,457,910
Committed	1,000,000	-	-	-	1,000,000
Unassigned	2,663,289	-	-	(424,478)	2,238,811
Total fund balance	4,647,897	1,401,126	549,910	112,714	6,711,647
Total liabilities, deferred inflows of resources, and fund balance	\$ 6,732,245	\$ 1,414,896	\$ 2,896,107	\$ 325,123	\$ 11,368,371

Independent School District No. 146
Barnesville Public Schools
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balances - Governmental Funds	\$ 6,711,647
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.	32,184,839
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.	(350,708)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	38,947
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.	(397,528)
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>(32,237,342)</u>
Total Net Position - Governmental Activities	<u>\$ 5,949,855</u>

Independent School District No. 146
Barnesville Public Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	\$ 1,361,429	\$ -	\$ 1,369,886	\$ 60,674	\$ 2,791,989
Other local and county sources	671,003	-	1,815	416,978	1,089,796
Investment earnings	176,442	65,953	33,517	9,020	284,932
Rental income	9,582	-	-	-	9,582
State sources	9,612,482	-	1,063,592	524,588	11,200,662
Federal sources	68,319	-	-	245,750	314,069
Sales and other conversion of assets	54,695	-	-	48,177	102,872
Total revenues	11,953,952	65,953	2,468,810	1,305,187	15,793,902
Expenditures					
Current					
Administration	797,492	-	-	-	797,492
District support services	314,960	-	-	-	314,960
Regular instruction	5,517,063	-	-	-	5,517,063
Vocational instruction	195,543	-	-	-	195,543
Special education instruction	1,419,822	-	-	-	1,419,822
Community education and service	-	-	-	580,455	580,455
Instructional support services	578,552	-	-	-	578,552
Pupil support services	1,156,603	-	-	734,516	1,891,119
Sites and buildings	1,362,989	-	-	-	1,362,989
Fiscal and other fixed cost programs	119,045	-	-	-	119,045
Debt service					
Principal	38,882	-	1,480,000	-	1,518,882
Interest and fees	3,565	-	912,500	-	916,065
Capital outlay	54,861	116,986	-	10,999	182,846
Total expenditures	11,559,377	116,986	2,392,500	1,325,970	15,394,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	394,575	(51,033)	76,310	(20,783)	399,069
Other Financing Sources					
Insurance recovery	21,967	-	-	-	21,967
Lease proceeds	21,149	-	-	-	21,149
Total other financing sources	43,116	-	-	-	43,116
Net Change in Fund Balance	437,691	(51,033)	76,310	(20,783)	442,185
Fund Balance, Beginning	4,210,206	1,452,159	473,600	133,497	6,269,462
Fund Balance, Ending	\$ 4,647,897	\$ 1,401,126	\$ 549,910	\$ 112,714	\$ 6,711,647

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, 2025

Net Change in Fund Balances - Total Governmental Funds \$ 442,185

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/amortization expense.

Capital outlay	129,846
Depreciation/amortization expense	(1,584,330)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	13,051
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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.	(105,070)
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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.	(32,886)
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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.	221,883
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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.	1,683,918
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Change in Net Position of Governmental Activities	\$ 768,597
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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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Local property tax levies	\$ 1,353,970	\$ 1,355,030	\$ 1,361,429	\$ 6,399
Other local and county sources	590,410	714,960	671,003	(43,957)
Investment earnings	108,000	127,850	176,442	48,592
Rental income	10,000	10,000	9,582	(418)
State sources	9,043,660	9,314,530	9,612,482	297,952
Federal sources	67,570	72,020	68,319	(3,701)
Sales and other conversion of assets	53,250	53,500	54,695	1,195
	<u>11,226,860</u>	<u>11,647,890</u>	<u>11,953,952</u>	<u>306,062</u>
Total revenues				
Expenditures				
Current				
Administration	795,040	810,930	797,492	13,438
District support services	298,800	323,510	314,960	8,550
Regular instruction	5,554,400	5,582,020	5,517,063	64,957
Vocational instruction	185,120	186,120	195,543	(9,423)
Special education instruction	1,182,220	1,396,940	1,419,822	(22,882)
Instructional support services	409,620	470,360	578,552	(108,192)
Pupil support services	1,089,370	1,210,840	1,156,603	54,237
Sites and buildings	1,365,030	1,418,720	1,362,989	55,731
Fiscal and other fixed cost programs	121,390	119,040	119,045	(5)
Debt Service				
Principal	32,400	32,400	38,882	(6,482)
Interest	-	-	3,565	(3,565)
Capital outlay	66,950	96,990	54,861	42,129
	<u>11,100,340</u>	<u>11,647,870</u>	<u>11,559,377</u>	<u>88,493</u>
Total expenditures				
Excess of Revenues Over Expenditures				
	126,520	20	394,575	394,555
Other Financing Sources				
Insurance recovery	5,000	14,760	21,967	7,207
Lease proceeds	-	-	21,149	21,149
	<u>5,000</u>	<u>14,760</u>	<u>43,116</u>	<u>28,356</u>
Total Other Financing Sources				
Net Change in Fund Balance				
	<u>\$ 131,520</u>	<u>\$ 14,780</u>	437,691	<u>\$ 422,911</u>
Fund Balance, Beginning of Year				
			<u>4,210,206</u>	
Fund Balance, End of Year				
			<u>\$ 4,647,897</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, and monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), 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 2025 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 2024 and collectible in 2025. 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 is 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.

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

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.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the District.

Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – sick leave, severance and vacation. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave and Personal Leave

The District's policy permits employees to accumulate earned but unused sick leave and personal leave. All sick leave lapses when employees leave the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave and personal leave that will be used by employees as time off is included in the liability for compensated absences. In some instances, unused sick leave does enter into the calculation of severance pay for some employees upon termination.

Severance

The District's administration are eligible for severance payment upon separation from employment equal to 30% of unused and accrued sick leave at the current pay rate.

Vacation

The District's policy permits substantially all full-time noncertified to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made. In the government-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

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 assets 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 assets 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 other postemployment benefits 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/amortization, 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.

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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.

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 2025.

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.

Adoption of New Accounting Standards

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 12.

As of July 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was no effect of the implementation of this standard on disclosures during the year.

Note 2 - Stewardship, Compliance, and Accountability

Deficit Fund Balance

At June 30, 2025, the Community Service Fund had a deficit fund balance of \$109,506. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

Note 3 - Deposits and Investments

Deposits

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

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

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

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

At June 30, 2025, all deposits were insured or collateralized by securities held by the District’s agent in the District’s name.

Concentration of Credit Risk – The District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2025, the District had approximately \$1.5 million in excess of FDIC insured limits.

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, 2025:

Type	Fair Value	Investment Maturities (in Years)		
		N/A	< 1	1 - 5
Cash and Cash Equivalents				
Minnesota School				
District Liquid Asset Fund	\$ 5,930,659	\$ 5,930,659	\$ -	\$ -
Deposits	872,984	872,984	-	-
Money market	689,730	689,730	-	-
Petty cash	300	300	-	-
	<u>\$ 7,493,673</u>	<u>\$ 7,493,673</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, 2025, include:

Fund	Federal	State	Total
Major Funds			
General	\$ 24,584	\$ 1,042,399	\$ 1,066,983
Debt service	-	106,359	106,359
Non-major Funds	1,320	7,421	8,741
	<u>\$ 25,904</u>	<u>\$ 1,156,179</u>	<u>\$ 1,182,083</u>

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Not Being Depreciated				
Land	\$ 719,663	\$ -	\$ -	\$ 719,663
Capital Assets Being Depreciated/Amortized				
Buildings and improvements	41,190,348	38,072	-	41,228,420
Equipment	1,997,587	70,625	-	2,068,212
Right-to-use leased assets	128,611	21,149	-	149,760
Total capital assets being depreciated/amortized	43,316,546	129,846	-	43,446,392
Less Accumulated Depreciation/Amortization for				
Buildings and improvements	8,991,320	1,462,010	-	10,453,330
Equipment	1,310,476	83,821	-	1,394,297
Right-to-use leased assets	95,090	38,499	-	133,589
Total accumulated depreciation/amortization	10,396,886	1,584,330	-	11,981,216
Net capital assets, depreciated/amortized	32,919,660	(1,454,484)	-	31,465,176
Total capital assets, net	\$ 33,639,323	\$ (1,454,484)	\$ -	\$ 32,184,839

Depreciation/amortization expense for the year ended June 30, 2025, was charged to the following functions/programs:

Regular instruction	\$ 21,400
Special education instruction	2,975
Instructional support services	1,154
Pupil support services	30,768
Sites and buildings	1,528,033
Total depreciation/amortization expense	\$ 1,584,330

Note 6 - Leases Payable

The District has entered into lease agreements as lessee for the use of for athletic practice space and technology equipment. The District is required to make principal and interest payments through October 2028. The leases were valued using an interest rate of 3.5-4.0%, based on the District's average borrowing rate at inception of the lease.

Independent School District No. 146
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Notes to Financial Statements
June 30, 2025

The future principal and interest lease payments as of June 30, 2025 were as follows:

Years Ending June 30,	Principal	Interest
2026	\$ 6,976	\$ 514
2027	4,283	358
2028	4,435	206
2029	2,763	58
	<u>\$ 18,457</u>	<u>\$ 1,136</u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2025 are as follows:

	Balance July 1, 2024, as restated	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Bonds payable	\$ 24,375,000	\$ -	\$ 1,480,000	\$ 22,895,000	\$ 1,560,000
Unamortized bond premium	1,982,772	-	156,685	1,826,087	156,685
Leases	36,190	21,149	38,882	18,457	6,976
Compensated absences*	1,471,001	105,070	-	1,576,071	1,576,071
	<u>\$ 27,864,963</u>	<u>\$ 126,219</u>	<u>\$ 1,675,567</u>	<u>\$ 26,315,615</u>	<u>\$ 3,299,732</u>

*Change in compensated absences is presented as the net change for the year.

Bonds Payable

Following is a summary of bonds payable as of June 30, 2025:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2028	3.00%	\$ 1,565,000	\$ 510,000
General Obligation School Building Bonds, Series 2019A	2040	3.00%-5.00%	25,285,000	20,220,000
General Obligation School Building Bonds, Series 2023A	2030	5.00%	2,265,000	2,165,000
				<u>\$ 22,895,000</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.

Remaining principal and interest payments on bonds are as follows:

Years Ending June 30,	Bonds Payable	
	Principal	Interest
2026	\$ 1,560,000	\$ 841,700
2027	1,640,000	767,000
2028	1,715,000	688,400
2029	1,615,000	606,150
2030	1,700,000	525,400
2031-2035	6,785,000	1,818,200
2036-2040	7,880,000	723,000
	\$ 22,895,000	\$ 5,969,850

Leases Payable

Leases payable consists of long-term leases as described in Note 6. Principal and interest payments are made by the general fund.

Compensated Absences Payable

Compensated absences payable consists of estimated future use of sick leave and accumulated severance and vacation benefits as discussed in Note 1.

Note 8 - Other Post-Employment Benefits

A. Plan Description

The Barnesville Public Schools Group Insurance Plan is a single employer defined benefit OPEB plan. 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 teachers, principal, and superintendent requiring at least 3 years of service and all others requiring 5 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. Medical coverage is administered by Medica. In as much as the Plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of \$897 for single and \$2,251 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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	102
	108

D. Total OPEB Liability

The District’s total OPEB liability of \$450,667 was measured as of July 1, 2024, and was determined by an actuarial valuation of July 1, 2023.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Service graded table
Discount rate	3.90 percent
Healthcare cost trend rates	6.25 percent, grading to 5.00 percent over 5 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-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2023, valuation were based on inputs from a variety of published sources of historical and projected future financial data. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent six-year experience study for the General Employees Plan completed in 2019 and the inflation assumption. Since the previous valuation dated July 1, 2021, the following changes have been made:

- The health care trend rates were changed to better anticipate short and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with Mp-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.90%.

F. Changes in the Total OPEB Liability

Balance at June 30, 2024	\$	434,460
Changes from the Prior Year:		
Service cost		30,625
Interest cost		17,521
Benefit payments		(31,939)
		16,207
Total Net Changes		16,207
Balance at June 30, 2025	\$	450,667

The measurement date of the OPEB liability was July 1, 2024; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2023.

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:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount rate	2.90%	3.90%	4.90%
Net OPEB liability	\$ 478,793	\$ 450,667	\$ 423,564

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	5.25%, decreasing to 4.00% over 5 years then to 3.00% over the next 48 years	6.25%, decreasing to 5.00% over 5 years then to 4.00% over the next 48 years	7.25%, decreasing to 6.00% over 5 years then to 5.00% over the next 48 years
Net OPEB Liability	\$ 403,251	\$ 450,667	\$ 506,583

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$63,265. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Liability losses	\$ 69,576	\$ -
Assumption changes	11,858	27,461
Employer contributions made after the measurement date	30,379	-
	<u>\$ 111,813</u>	<u>\$ 27,461</u>

The \$30,379 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, 2026. 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
2026	\$ 15,119
2027	16,061
2028	16,060
2029	6,733

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, 2025, 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
PERA	\$ 297,279	\$ 819,697	\$ 593,916	\$ 27,541
TRA	1,299,839	4,651,363	1,485,082	323,909
Total all plans	\$ 1,597,118	\$ 5,471,060	\$ 2,078,998	\$ 351,450

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). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines the plan’s financial reporting requirements. The General Employees Retirement Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

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. When a member is “vested,” they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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. The 2024 annual increase was 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 prorated increase.

C. Contribution Rate

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District’s contributions to the General Employees Fund for the year ended June 30, 2025, were \$137,171. The District’s contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2025, the District reported a liability of \$819,697 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 \$21,196.

District’s proportionate share of net pension liability	\$ 819,697
State of Minnesota’s proportionate share of the net pension liability associated with the District	<u>21,196</u>
Total	<u><u>\$ 840,893</u></u>

The net pension liability was measured as of June 30, 2024, 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 received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA’s participating employers. The District’s proportionate share was 0.0222 percent at the end of the measurement period and 0.0232 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$27,541 for its proportionate share of the General Employees Plan’s pension expense. In addition, the District recognized \$568 as grant revenue for its proportionate share of the State of Minnesota’s pension expense for the annual \$16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$37,714 for the year ended June 30, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the General Employees Fund.

Independent School District No. 146
 Barnesville Public Schools
 Notes to Financial Statements
 June 30, 2025

At June 30, 2025 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	\$ 77,903	\$ -
Changes in actuarial assumptions	3,898	320,742
Net difference between projected and actual earnings on pension plan investments	-	230,077
Changes in proportion	78,307	43,097
Contributions paid to PERA subsequent to the measurement date	137,171	-
Total	\$ 297,279	\$ 593,916

The \$137,171 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, 2026. 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
2026	\$ (217,549)
2027	(37,391)
2028	(116,043)
2029	(62,825)

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 was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.0 percent. The 7.0 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.0 percent is within that range.

- 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 27 years of service.

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 General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 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	6.00%	\$ 1,790,351
Current Discount Rate	7.00%	\$ 819,697
1% Higher	8.00%	\$ 21,246

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 school, 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 within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

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 consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

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

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

Tier II Benefits

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. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

Six different types of annuities are available to members upon retirement. The No Refund 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 the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were \$431,530. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Actuarial Assumptions

The total pension liability in the July 1, 2024, 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, 2024
Measurement Date	June 30, 2024
Experience Study	August 2, 2023 (demographic and 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 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumptions	
Pre-retirement	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

*The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.

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:

<u>Asset Class</u>	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5%	4.36%
International equity	16.5%	5.28%
Private markets	20.0%	6.70%
Fixed income	25.0%	2.03%
Unallocated Cash	5.0%	2.92%
Total	100.0%	

Changes in actuarial assumptions since the 2023 valuation

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 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. 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.

F. Net Pension Liability

On June 30, 2025, the District reported a liability of \$4,651,363 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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 0.0732 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	\$ 4,651,363
State's proportionate share of the net pension liability associated with the District	<u>304,254</u>
Total	<u><u>\$ 4,955,617</u></u>

For the year ended June 30, 2025, the District recognized pension expense of \$323,909. It also recognized \$3,722 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$128,954 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

At June 30, 2025, the District reported 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 experience	\$ 221,785	\$ 60,964
Net difference between projected and actual investment earnings on pension plan investments	-	686,331
Changes of assumptions	490,839	554,688
Changes in proportion	155,685	183,099
District's contributions to TRA subsequent to the measurement date	431,530	-
Total	\$ 1,299,839	\$ 1,485,082

The \$431,530 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 in the net pension liability in the year ended June 30, 2026. 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
2026	\$ (287,623)
2027	434,911
2028	(403,368)
2029	(288,514)
2030	(72,179)

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability of TRA calculated using the discount rate of 7%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) 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%)
\$ 8,191,322	\$ 4,651,363	\$ 1,737,892

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	\$ 57,225	\$ -
Nonmajor Governmental Funds		
Community Service Fund	-	57,225
	\$ 57,225	\$ 57,225

At June 30, 2025, an interfund payable and receivable 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, 2025:

	General	Capital Projects	Debt Service	Other Government Funds	Totals
Nonspendable					
Inventories	\$ -	\$ -	\$ -	\$ 14,926	\$ 14,926
Restricted					
Student activities	174,549	-	-	-	174,549
Staff development	227,887	-	-	-	227,887
Literacy incentive	12,528	-	-	-	12,528
Operating capital	118,087	-	-	-	118,087
Early childhood and family education	-	-	-	39,234	39,234
Gifted and talented	42,632	-	-	-	42,632
Safe schools levy	23,024	-	-	-	23,024
Literacy aid	34,948	-	-	-	34,948
Food service	-	-	-	207,294	207,294
Community service	-	-	-	275,738	275,738
Capital projects	-	1,401,126	-	-	1,401,126
Debt service	-	-	549,910	-	549,910
Long-term facilities maintenance	334,543	-	-	-	334,543
Medical assistance	16,410	-	-	-	16,410
Total restricted	<u>984,608</u>	<u>1,401,126</u>	<u>549,910</u>	<u>522,266</u>	<u>3,457,910</u>
Committed					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Unassigned	<u>2,663,289</u>	<u>-</u>	<u>-</u>	<u>(424,478)</u>	<u>2,238,811</u>
Total fund balance	<u>\$ 4,647,897</u>	<u>\$ 1,401,126</u>	<u>\$ 549,910</u>	<u>\$ 112,714</u>	<u>\$ 6,711,647</u>

Independent School District No. 146
 Barnesville Public Schools
 Notes to Financial Statements
 June 30, 2025

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			
Inventories	\$ 14,926	\$ -	\$ 14,926
Restricted			
Student activities	174,549	-	174,549
Staff development	227,887	-	227,887
Literacy incentive	12,528	-	12,528
Operating capital	118,087	-	118,087
Community education	-	(137,456)	(137,456)
Early childhood and family education	39,234	-	39,234
Gifted and talented	42,632	-	42,632
School readiness	-	(287,022)	(287,022)
Safe schools levy	23,024	-	23,024
Literacy aid	34,948	-	34,948
Food service	207,294	-	207,294
Community service	275,738	-	275,738
Capital projects	1,401,126	-	1,401,126
Debt service	549,910	-	549,910
Long-term facilities maintenance	334,543	-	334,543
Medical assistance	16,410	-	16,410
Total restricted	<u>3,457,910</u>	<u>(424,478)</u>	<u>3,033,432</u>
Committed			
Severance	250,000	-	250,000
Capital Projects	750,000	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Unassigned	<u>2,238,811</u>	<u>424,478</u>	<u>2,663,289</u>
Total fund balance	<u>\$ 6,711,647</u>	<u>\$ -</u>	<u>\$ 6,711,647</u>

Note 12 - Change in Accounting Principle

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences liability current portion was increased by \$1,425,576 as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

	July 1, 2024, As Previously Reported	Change in Accounting Principle	July 1, 2024, As Restated
Government-Wide governmental activities	\$ 6,606,834	\$ (1,425,576)	\$ 5,181,258

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 \$23,000 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, 2025, 2024, and 2023, were \$105,071, \$108,123, and \$113,701, 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.

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 \$286,883 were made by the District to the related organization for the year ended June 30, 2025. 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, 2025, tax abatements for the District totaled \$17,144.

Required Supplementary Information
June 30, 2025

**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, 2025

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

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 30,625	\$ 29,733	\$ 29,005	\$ 28,160	\$ 22,750	\$ 22,087	\$ 20,499	\$ 19,902
Interest	17,521	8,452	8,284	9,576	8,692	8,845	7,955	7,704
Changes of Assumptions	-	(38,692)	-	27,670	-	(11,699)	-	-
Differences between Expected and Actual Experience	-	79,080	-	37,639	-	5,105	-	-
Benefit Payments	(31,939)	(33,523)	(26,545)	(10,173)	(6,533)	(3,017)	(4,701)	(36,634)
Net Change in Total OPEB Liability	16,207	45,050	10,744	92,872	24,909	21,321	23,753	(9,028)
Total OPEB Liability - Beginning	434,460	389,410	378,666	285,794	260,885	239,564	215,811	224,839
Total OPEB Liability - Ending	\$ 450,667	\$ 434,460	\$ 389,410	\$ 378,666	\$ 285,794	\$ 260,885	\$ 239,564	\$ 215,811
Covered Payroll	\$ 6,288,631	\$ 6,105,467	\$ 5,806,562	\$ 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	7.17%	7.12%	6.71%	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

2025 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2024 Changes

Changes in Actuarial Assumptions

- Health care trend rates and mortality tables were updated.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.90%.

Changes in Plan Provisions

- None

2023 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

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, 2025

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 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	6/30/2015	0.0211%	\$ 1,093,512	N/A	\$ 1,093,512	\$ 1,170,893	93.4%	78.2%
PERA	6/30/2016	0.0212%	1,721,335	22,505	1,743,840	1,224,026	140.6%	68.9%
PERA	6/30/2017	0.0215%	1,372,546	17,227	1,389,773	1,323,752	103.7%	75.9%
PERA	6/30/2018	0.0202%	1,120,613	36,824	1,157,437	1,272,361	88.1%	79.5%
PERA	6/30/2019	0.0193%	1,067,054	33,165	1,100,219	1,259,085	84.7%	80.2%
PERA	6/30/2020	0.0202%	1,211,082	37,304	1,248,386	1,353,148	89.5%	79.1%
PERA	6/30/2021	0.0202%	862,631	26,322	888,953	1,365,794	63.2%	87.0%
PERA	6/30/2022	0.0216%	1,710,727	50,078	1,760,805	1,521,105	112.5%	76.7%
PERA	6/30/2023	0.0232%	1,297,318	35,703	1,333,021	1,843,200	70.4%	83.1%
PERA	6/30/2024	0.0222%	819,697	21,196	840,893	1,798,613	45.6%	89.1%
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	3,845,973	370.6%	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%	78.2%
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	4,582,841	73.1%	86.6%
TRA	6/30/2022	0.0736%	5,893,499	437,287	6,330,786	4,550,228	129.5%	76.2%
TRA	6/30/2023	0.0731%	6,035,300	422,653	6,457,953	4,713,392	128.0%	76.4%
TRA	6/30/2024	0.0732%	4,651,363	304,254	4,955,617	4,912,377	94.7%	82.1%

Independent School District No. 146
 Barnesville Public Schools
 Schedule of Employer's Contributions
 June 30, 2025

<u>Pension Plan</u>	<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (d)</u>	<u>Contributions as a Percentage of Covered Payroll (b/d)</u>
PERA	6/30/2016	\$ 91,802	\$ 91,802	\$ -	\$ 1,224,026	7.5%
PERA	6/30/2017	99,281	99,281	-	1,323,752	7.5%
PERA	6/30/2018	95,427	95,427	-	1,272,361	7.5%
PERA	6/30/2019	94,431	94,431	-	1,259,085	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,148	7.5%
PERA	6/30/2021	102,435	102,435	-	1,365,794	7.5%
PERA	6/30/2022	114,083	114,083	-	1,521,105	7.5%
PERA	6/30/2023	138,240	138,240	-	1,843,200	7.5%
PERA	6/30/2024	134,896	134,896	-	1,798,613	7.5%
PERA	6/30/2025	137,171	137,171	-	1,828,947	7.5%
TRA	6/30/2016	\$ 277,522	\$ 277,522	\$ -	\$ 3,700,293	7.5%
TRA	6/30/2017	288,448	288,448	-	3,845,973	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	372,585	372,585	-	4,582,841	8.1%
TRA	6/30/2022	379,489	379,489	-	4,550,228	8.3%
TRA	6/30/2023	402,995	402,995	-	4,713,392	8.6%
TRA	6/30/2024	429,833	429,833	-	4,912,377	8.8%
TRA	6/30/2025	431,530	431,530	-	4,931,771	8.8%

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

PERA

2024 Changes

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions

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

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

2024 Changes

Changes in Actuarial Assumptions

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

Changes in Plan Provisions

- Effective July 1, 2025, the normal retirement age for Tier 2 members will decrease from 66 to 65.
- The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025.
- The employer contribution ate will increase from 7.75% to 8.00% on July 1, 2025.

2022 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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.

- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.

- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

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

Changes in Actuarial Assumptions

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

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, 2025

**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, 2025

	<u>Fund Balance Beginning of Year</u>	<u>Net Change in Fund Balance</u>	<u>Fund Balance End of Year</u>
Nonspendable	\$ 11,845	\$ (11,845)	\$ -
Restricted for Student Activities	173,999	550	174,549
Restricted for Staff Development	283,845	(55,958)	227,887
Restricted for Literacy Incentive	10,746	1,782	12,528
Restricted for Operating Capital	92,766	25,321	118,087
Restricted for Gifted and Talented	37,894	4,738	42,632
Restricted for Safe Schools Levy	38,906	(15,882)	23,024
Restricted for Literacy Aid	-	34,948	34,948
Restricted for Long Term Facilities Maintenance	260,294	74,249	334,543
Restricted for Medical Assistance	129,289	(112,879)	16,410
Committed for Severance	250,000	-	250,000
Committed for Capital Projects	750,000	-	750,000
Unassigned	<u>2,170,622</u>	<u>492,667</u>	<u>2,663,289</u>
	<u>\$ 4,210,206</u>	<u>\$ 437,691</u>	<u>\$ 4,647,897</u>

Independent School District No. 146
 Barnesville Public Schools
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2025

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 243,644	\$ -	\$ 243,644
Receivables			
Current property taxes	-	35,136	35,136
Delinquent property taxes	-	812	812
Accounts	-	21,864	21,864
Due from other governmental units	1,320	7,421	8,741
Inventories	14,926	-	14,926
	<u>14,926</u>	<u>-</u>	<u>14,926</u>
Total assets	<u>\$ 259,890</u>	<u>\$ 65,233</u>	<u>\$ 325,123</u>
Liabilities			
Accounts payable	\$ 3,304	\$ 9,683	\$ 12,987
Due to other governmental units	-	21,728	21,728
Salaries payable	18,309	15,985	34,294
Due to other funds	-	57,225	57,225
Unearned revenue	16,057	2,560	18,617
	<u>16,057</u>	<u>2,560</u>	<u>18,617</u>
Total liabilities	<u>37,670</u>	<u>107,181</u>	<u>144,851</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	640	640
Property taxes levied for subsequent year	-	66,918	66,918
	<u>-</u>	<u>66,918</u>	<u>66,918</u>
Total deferred inflows of resources	<u>-</u>	<u>67,558</u>	<u>67,558</u>
Fund Balance (Deficit)			
Nonspendable	14,926	-	14,926
Restricted	207,294	314,972	522,266
Unassigned	-	(424,478)	(424,478)
	<u>-</u>	<u>(424,478)</u>	<u>(424,478)</u>
Total fund balance (deficit)	<u>222,220</u>	<u>(109,506)</u>	<u>112,714</u>
Total liabilities, deferred inflows of resources, and fund balance (deficit)	<u>\$ 259,890</u>	<u>\$ 65,233</u>	<u>\$ 325,123</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, 2025

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Revenues			
Local property tax levies	\$ -	\$ 60,674	\$ 60,674
Other local and county sources	54	416,924	416,978
Investment earnings	9,020	-	9,020
State sources	447,549	77,039	524,588
Federal sources	245,750	-	245,750
Sales and other conversion of assets	48,177	-	48,177
	<u>750,550</u>	<u>554,637</u>	<u>1,305,187</u>
Expenditures			
Current			
Community education and service	-	580,455	580,455
Pupil support services	734,516	-	734,516
Capital outlay	10,999	-	10,999
	<u>745,515</u>	<u>580,455</u>	<u>1,325,970</u>
Net Change in Fund Balance	5,035	(25,818)	(20,783)
Fund Balance (Deficit), Beginning of Year	<u>217,185</u>	<u>(83,688)</u>	<u>133,497</u>
Fund Balance (Deficit), End of Year	<u>\$ 222,220</u>	<u>\$ (109,506)</u>	<u>\$ 112,714</u>

Other Supplementary Information
June 30, 2025

**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, 2025

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$11,953,952	<u>\$11,953,946</u>	<u>\$8</u>	Total Revenue	\$85,953	<u>\$85,953</u>	<u>\$0</u>
Total Expenditures	\$11,559,377	<u>\$11,559,374</u>	<u>\$3</u>	Total Expenditures	\$116,986	<u>\$116,986</u>	<u>\$0</u>
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$174,549	<u>\$174,549</u>	<u>\$0</u>	4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>
4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>	4.13 Funded by COP/FP	\$0	<u>\$0</u>	<u>\$0</u>
4.03 Staff Development	\$227,887	<u>\$227,888</u>	<u>\$1</u>	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$1,401,126	<u>\$1,401,126</u>	<u>\$0</u>
4.12 Literacy Incentive Aid	\$12,528	<u>\$12,528</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.16 Levy Reduction	\$0	<u>\$0</u>	<u>\$0</u>				
4.17 Taconite Building Maint	\$0	<u>\$0</u>	<u>\$0</u>	07 DEBT SERVICE			
4.20 American Indian Education Aid	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$2,468,810	<u>\$2,468,809</u>	<u>\$1</u>
4.24 Operating Capital	\$118,087	<u>\$118,087</u>	<u>\$0</u>	Total Expenditures	\$2,392,500	<u>\$2,392,500</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>	<i>Non Spendable:</i>			
4.27 Disabled Accessibility	\$0	<u>\$0</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.28 Learning & Development	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.34 Area Learning Center	\$0	<u>\$0</u>	<u>\$0</u>	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	<u>\$0</u>	4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>
4.37 Q Comp	\$0	<u>\$0</u>	<u>\$0</u>	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.38 Gifted & Talented	\$42,632	<u>\$42,632</u>	<u>\$0</u>	<i>Restricted:</i>			
4.39 English Learner	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$549,910	<u>\$549,910</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.43 School Library Aid	\$0	<u>\$0</u>	<u>\$0</u>				
4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>	08 TRUST			
4.49 Safe Schools Levy	\$23,024	<u>\$23,024</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.56 READ Act - Literacy Aid	\$34,948	<u>\$34,948</u>	<u>\$0</u>	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.57 READ Act - Tchr Training Compensation	\$0	<u>\$0</u>	<u>\$0</u>	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	<u>\$0</u>				
4.67 LTFM	\$334,543	<u>\$334,543</u>	<u>\$0</u>	18 CUSTODIAL			
4.71 Student Support Personnel Aid	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.72 Medical Assistance	\$16,410	<u>\$16,410</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>				<i>Restricted / Reserved:</i>			
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	<u>\$0</u>	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	<u>\$0</u>	4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>
<i>Committed:</i>				4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.18 Committed for Separation	\$250,000	<u>\$250,000</u>	<u>\$0</u>				
4.61 Committed Fund Balance	\$750,000	<u>\$750,000</u>	<u>\$0</u>	20 INTERNAL SERVICE			
<i>Assigned:</i>				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Unassigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance	\$2,663,289	<u>\$2,663,289</u>	<u>\$0</u>				
				25 OPEB REVOCABLE TRUST			

Independent School District No. 146
Barnesville Public Schools
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2025

02 FOOD SERVICES

Total Revenue	\$750,550	<u>\$750,549</u>	<u>\$1</u>
Total Expenditures	\$745,515	<u>\$745,514</u>	<u>\$1</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$14,926	<u>\$14,926</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$207,294	<u>\$207,294</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

04 COMMUNITY SERVICE

Total Revenue	\$554,637	<u>\$554,636</u>	<u>\$1</u>
Total Expenditures	\$580,455	<u>\$580,454</u>	<u>\$1</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	(\$137,456)	<u>(\$137,455)</u>	<u>(\$1)</u>
4.32 E.C.F.E	\$39,234	<u>\$39,234</u>	<u>\$0</u>
4.37 Q Comp	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	(\$287,022)	<u>(\$287,022)</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>
4.56 READ Act - Literacy Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.57 READ Act - Tchr Training Compensation	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$275,737	<u>\$275,737</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

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

45 OPEB IRREVOCABLE TRUST

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

47 OPEB DEBT SERVICE

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

Additional Reports
June 30, 2025

**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 (*Government Auditing Standards*), 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, 2025, 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 16, 2025.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

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 District’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2025-001, 2025-002, and 2025-003 to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2025-004 to be a significant deficiency.

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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fargo, North Dakota
October 16, 2025



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 (*Government Auditing Standards*), 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, 2025, 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 16, 2025.

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 for Minnesota school districts (UFARS) 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 black ink that reads "Eide Bailly LLP".

Fargo, North Dakota
October 16, 2025

Section I – Financial Statement Findings

**2025-001 Preparation of Financial Statements
 Material Weakness**

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

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

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

**2025-002 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.

**2025-003 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.

**2025-004 Improper Retention of Employee Personnel Forms
Significant Deficiency**

Criteria – A good system of internal control contemplates an adequate system for ensuring all required documentation is completed accurately and retained.

Condition – During the course of our engagement, we noted employee personnel forms that were incomplete or missing.

Cause – The District does not have an internal control system designed to properly complete and retain all required documentation.

Effect – This deficiency could result in improper reporting of employee information.

Recommendation – Management should make an effort to ensure all employee personnel forms are completed properly and retained appropriately.

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

Section II –Minnesota Legal Compliance Findings

None reported

Barnesville ISD 146
2025-26 List of Anticipated Fundraisers

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Accelerated Reader	Read-A-Thon	March	Rewards and prizes for AR Achievement and incentives
	Smencils Sales	November-March	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	January-February	Rewards and prizes for AR Achievement and incentives
Art Club	Art Sale	April-May	Student Supplies, Travel
	Face Paint	September	Student Supplies, Travel
Band	Blue Book Sales	September	Student Trips, Band Shirts, Entrance Fees, Student supplies
	Bundt vouchers	September-October	Student Trips, Band Shirts, Entrance Fees, Student supplies
	Nothing Bundt Cake	November-December	Student Trips, Band Shirts, Entrance Fees, Student supplies
	Fall Concert	October	Student Trips, Band Shirts, Entrance Fees, Student supplies
	encore! concert	May	Student Trips, Band Shirts, Entrance Fees, Student supplies
Baseball	Clothing Sales	March	Player caps and clothing; equipment
Boys Basketball	Concessions	Various	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Traveling Team Tournament	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Late Night with the Trojans	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Golf	Concessions	Various	Apparel, meals, travel
Boys Track	Concessions	Various	Clothing, Camps, Meals, Travel
	Launch-a-thon	March	Clothing, Camps, Meals, Travel
Choir Trip	Blue Book	September-October	Student Travel Costs
	Nothing Bundt Cake	October & December	Student Travel Costs
	Concessions	Various	Student Travel Costs
	kickstART Concert	October	Student Supplies
Class of 2026	Concessions	Various	Graduation; floats
Class of 2027	Concessions	Various	Prom; graduation; floats
	Hat and Phone Days	CPT Days	Prom; graduation; floats
Class of 2028	None planned		

Class of 2029	Concessions	Various	Prom; graduation; floats
Class of 2030	Concessions	Various	Prom; graduation; floats
Class of 2031	Concessions	Various	Prom; graduation; floats
Cross Country	Concessions	Various	Student Supplies, Travel
	Cookie Dough Sales	September	Student Supplies, Travel
Elementary	Scherling Photo Sales	September	K-6
Elementary Field Trip	Concessions	Various	Field Trips
Europe Trip	Concessions	Various	Student Travel Expenses
	Pizza Sales	Winter	Student Travel Expenses
	Hayward Gourmet	Winter	Student Travel Expenses
	Food Sales at Double Headers	Winter	Student Travel Expenses
FFA	Concessions	All Year	Travel, Apparel, Dues and Awards
	Fruit Sales	October-November	Travel, Apparel, Dues and Awards
	Donkey Basketball	November	Anniversary Celebration
	FFA Food Stand at Clay Co. Fair	July	Travel, Apparel, Dues and Awards
	Strawberries/Chocolate	Spring	Travel, Apparel, Dues and Awards
Fishing Club	Jersey Ads	January	Jerseys, travel, activities, awards
	Clothing	March	Jerseys, travel, activities, awards
	Boat Detail ("Car Wash")	October/April	Jerseys, travel, activities, awards
Football	Gold Cards Sales	August/September	Highlight Film, Awards, Coach Bus, etc.
	Jersey Auction	October	Highlight Film, Awards, Coach Bus, etc.
Girls Basketball	Concessions	Various	Program and Camps, Team Meals, Travel
	Late Night with the Trojans	Jan/Feb	Program and Camps, Team Meals, Travel
	Coffee Sales	November	Program and Camps, Team Meals, Travel
Girls Golf	Concessions	Various	220 Team clothing

Girls Track & Field	Hour-A-thon Take it to the Clock	March	Clothing, Camps, Meals, Travel
	Concessions	Various	Clothing, Camps, Meals, Travel
Grade 6	Chocolate Candy Sales	November-December	Student Travel Expenses
Musical	Playbill Ad Space	August - November	Theatre production expenses
	Princess Party	February or March	Theatre production expenses
	Sales of Theatre Merchandise	ongoing	Theatre production expenses
	Dine to Donate - Pitchfork	November	Theatre production expenses
	Concessions Sales	November	Theatre production expenses
	Minute 2 Donate	November	Theatre production expenses
	Cast & Crew Shoutouts	November	Theatre production expenses
	Cast & Crew Shoebox Voting	November	Theatre production expenses
National Honor Society	Concessions	Various	Funds for NHS Activities
	Phone for a day	Various	Funds for NHS Activities
Pay	Coin Drive	December	Families in need - Food Pantry
	Concessions	Various	Monthly Service Projects supplies
	Trick or Canning	October	Food Pantry Drive
	Tea Sales	Various	Monthly Service Projects supplies
Renaissance	Clothing Sales	Year Long	Student of the Month; student supplies
Robotics	Concessions	Various	Materials for robots/food for students
Softball	Leading Edge	March/April	Shirts, Equipment, Charter Bus
Spanish Trip	Concessions	Various	Student Travel Expenses
	Sales of Food Items	December & March	Student Travel Expenses
Special Ed (HS)	Shake Sales	April/May	Student Supplies; Field Trip
Student Council	Spirit Items Sales	Various	Raise Money for Student Activities
	Faculty Pop Machine	Monthly	Raise Money for Student Activities & Clothing
	SnoBall/Homecoming Coronation & Dance	Fall/Winter	Homecoming & SnoBall expenses
	Sales of SnoBall/Hoco Accessories	Fall/Winter	Homecoming & SnoBall expenses
	Junior High Dance	Spring	Raise Money for Student Activities & Clothing
	Concessions	Various	Raise Money for Student Activities & Clothing
		221	
Trap Shooting	Concessions	Various	Raise money for the program

	Ticket sales for Rod n Gun/Pheasants Forever	Spring	Raise money for the program	
Volleyball	Clothing Sales	August/September	Raise Money for Program	
	Serving Contest	Fall	Raise Money for Program	
	Team Up	September/October	Raise Money for Program	
	PushSave	Various	Raise Money for Program	
	Concessions	Various	Raise Money for Program	
	Hype Night	August	Raise Money for Program	
	Sticker/Calendar Sales	Fall	Raise Money for Program	
Washington DC Trip	Concessions	Various	Student Travel Costs	
Weight Lifting	None planned			
Wrestling	Concessions	Various	Student Travel Expenses; clothing	
	Clothing Sales	Various	Student Travel Expenses; clothing	
Yearbook	Book Sales	Various	Pay for Yearbooks	
	Ad Sales	Various	Pay for Yearbooks	

D. Kraig Archambeau as C-Team Girls Basketball Coach

E. GoFan Electronic Ticketing System

13. First Reading of Policies

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Adopted: _____

MSBA/MASA Model Policy 214

Orig. 2005

Revised: _____

Rev. 2009

214 OUT-OF-STATE TRAVEL BY SCHOOL BOARD MEMBERS

[Note: School districts are required by statute to adopt a policy addressing this issue.]

I. PURPOSE

The purpose of this policy is to control out-of-state travel by school board members as required by law.

II. GENERAL STATEMENT OF POLICY

School board members have an obligation to become informed on the proper duties and functions of a school board member, to become familiar with issues that may affect the school district, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state, and local laws, rules, regulations, and school district policies that relate to their functions as school board members. Occasionally, it may be appropriate for school board members to travel out of state to fulfill their obligations.

III. APPROPRIATE TRAVEL

Travel outside the state is appropriate when the school board finds it proper for school board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as school board members. Travel to regional or national meetings of the National School Boards Association is presumed to fulfill this purpose. Travel to other out-of-state meetings for which the member intends to seek reimbursement from the school district should be preapproved by the school board.

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses.

V. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. Amounts to be reimbursed shall be within the school board's approved budget allocations, including attendance at workshops and conventions.

VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

- Legal References:*** Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)
Minn. Stat. § 471.661 (Out-of-State Travel)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
- Cross References:*** MSBA/MASA Model Policy 212 (School Board Member Development)
MSBA/MASA Model Policy 412 (Expense Reimbursement)

Adopted: _____

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BARNESVILLE PUBLIC SCHOOL
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POLICY 506
SERIES 500 STUDENTS

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Non Exclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Non Exclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).
- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school

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administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include non exclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. For a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;
 - 2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
 - 3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and

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parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.

- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
 - 1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 - 2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with

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the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).

3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

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VIII. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
 2. The use of profanity or obscene language, or the possession of obscene materials;
 3. Gambling, including, but not limited to, playing a game of chance for stakes;
 4. Violation of the school district's Hazing Prohibition Policy;
 5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
 6. Violation of the school district's Student Attendance Policy;
 7. Opposition to authority using physical force or violence;
 8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
 9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
 10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);

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11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;

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29. Violation of the school district's Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;

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44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
 1. a student causes or is likely to cause serious physical harm to other students or staff;
 2. the student's parent or guardian specifically consents to the use of recess detention; or
 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of non exclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

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The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of the school district code of conduct, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or

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- U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which is at the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. *Procedures for Removal of a Student From a Class.*

1. If a student is to be removed the teacher will instruct the student to go to the office, the teacher will call the office and let them know that the student is on their way. The teacher will go onto JMC and write up the student and explain why the removal. The principal will talk to the student and find out what happened from their perspective. Detention will be assigned. If further action needs to be taken the handbook policy will be taken into consideration.
- 2.. JMC discipline referral will be mailed home.

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- D. *Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)***
1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.
- E. *Responsibility for and Custody of a Student Removed from Class.***
1. Student will be sent to the office
 2. Depending on what happened, students will walk or be escorted to the office.
 3. Whether students must be accompanied; If threat to leave or harm others.
 4. Student is to go straight to the office.
- F. *Procedures for Return of a Student to a Specific Class from Which the Student was Removed.***
1. *Specification of procedures;*
 2. *Actions or approvals required such as notes, conferences, readmission plans.*
- G. *Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;***
1. Students will go back to the class the next school day.
 2. If behaviors warrant a parent meeting one will be called.
- H. *Disabled Students; Special Provisions.***
1. *Procedures for consideration of whether there is a need for further assessment;*
 2. *Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a disabled student who is removed from class or disciplined; and*
 3. *Any procedures determined appropriate for referring students in need of special education services to those services.*
- I. *Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.***
1. *Establishment of a chemical abuse pre assessment team pursuant to Minnesota Statutes, section 121A.26;*
 2. *Establishment of teacher reporting procedures to the chemical abuse pre assessment team pursuant to Minnesota Statutes, section 121A.29.*
- J. *Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.***

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- K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior.***
- L. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.***
- M. Any Procedures Determined Appropriate for Referring a Student in Need of Special Education Services to Those Services;***
- N. Any Procedures Determined Appropriate for Ensuring Victims of Bullying who Respond with Behavior not Allowed under the School's Behavior Policies have Access to a Remedial Response, Consistent with Minnesota Statutes, section 121A.031;***

XII. DISMISSAL

- A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use non exclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:
 - 1. Willful violation of any reasonable school board regulation, including those found in this policy;
 - 2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
 - 3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.
- C. Disciplinary Dismissals Prohibited
 - 1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:
 - a. a preschool or pre kindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.

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2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

1. "Suspension" means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.
3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for less than one day, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to

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surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.
6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes, section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes, section 120B.02, although in a different setting.
7. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
 - a. strongly encourage a parent or guardian of the student to attend school with the student for one day;
 - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - c. petition the juvenile court that the student is in need of services under Minnesota Statutes chapter 260C.
9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the

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suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe the non exclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good

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cause by the school district, student, parent, or guardian.

7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision

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by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of the Minnesota Department of Education (Commissioner) of the basis and reason for the decision.

18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan must include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes, section 120B.232, subdivision 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the non exclusionary disciplinary practices, or other sanction, intervention, or resolution in

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response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

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The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;
2. provide an opportunity for involved parties to submit additional information related to the complaint;
3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;
4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;
5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and
6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Pre Assessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. §§ 121A.60 (Definitions)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)

STUDENT DISCIPLINE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 506
SERIES 500 STUDENTS

Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District;
Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 152.22, Subd. 6 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References:

MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use
of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal
Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored
Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles;
Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Adopted: _____

MSBA/MASA Model Policy 506

Orig. 1995

Revised: _____

Rev. 2024 (June)

506 STUDENT DISCIPLINE

[NOTE: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services,

school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under [Minnesota Statutes](#), sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;
 - 2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
 - 3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the

maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.

- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.

- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A principal shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. A teacher, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A teacher shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another. A school employee, which does not include a school resource officer, shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

[For the purpose of Minnesota Statutes, section 121A.582 \(Student Discipline; Reasonable Force\), a school resource officer, as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph \(c\) is not a school employee or agent of the district.](#)

- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
 - 1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 - 2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
 - 3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;

- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

VIII. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
 - 1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
 - 2. The use of profanity or obscene language, or the possession of obscene materials;

3. Gambling, including, but not limited to, playing a game of chance for stakes;
4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to,

disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;

21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district's Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or

could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
 1. a student causes or is likely to cause serious physical harm to other students or staff;

- 2. the student's parent or guardian specifically consents to the use of recess detention; or
 - 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
 - E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
 - F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
 - G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district code of conduct, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;

- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which in the discretion of the teacher or administration, requires

removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

[Note: The following Sections C. - J. must be developed and inserted by each school district based upon individual district practices, procedures, and preferences. School districts may consider developing and inserting procedures identified in Sections K-N.]

C. Procedures for Removal of a Student From a Class.

1. *Specify procedures to remove a student from a class to be followed by a teacher, school administrator, or other school district employee;*
2. *Specify required approvals necessary;*
3. *Specify paperwork and reporting procedures.*

D. Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)

1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

E. Responsibility for and Custody of a Student Removed from Class.

1. *Designation of where student is to go when removed;*
2. *Designation of how student is to get to designated destination;*
3. *Whether student must be accompanied;*
4. *Statement of what student is to do when and while removed;*
5. *Designation of who has control over and responsibility for student after removal from class.*

F. Procedures for Return of a Student to a Specific Class from Which the Student was Removed.

1. *Specification of procedures;*
2. *Actions or approvals required such as notes, conferences, readmission plans.*

G. Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;

1. *Specification of Procedures;*
2. *Actions or approvals required, such as notes, conferences, readmission plans.*

H. Students with a Disability; Special Provisions.

1. *Procedures for consideration of whether there is a need for further assessment;*
2. *Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a student with a disability who is removed from class or disciplined; and*
3. *Any procedures determined appropriate for referring students in need of special education services to those services.*

I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.

1. *Establishment of a chemical abuse preassessment team pursuant to Minnesota Statutes, section 121A.26;*
2. *Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minnesota Statutes, section 121A.29.*

J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.

K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior.

L. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.

M. Any Procedures Determined Appropriate for Referring a Student in Need of Special Education Services to Those Services;

N. Any Procedures Determined Appropriate for Ensuring Victims of Bullying who Respond with Behavior not Allowed under the School's Behavior Policies have Access to a Remedial Response, Consistent with Minnesota Statutes, section 121A.031; and

O. [Unscheduled Student Removal From Class](#)

[A public school is encouraged to adopt a school policy on parental notification for unscheduled student removal from class. The public school must consult with child abuse prevention experts to incorporate best practices into the school policy. A public school with a policy on parental notification must include the policy in the employee handbook and disseminate information to school staff regarding child abuse prevention in a school setting.](#)

[\[NOTE: The 2024 Minnesota legislature enacted this provision, which does not require a school board to adopt policy language. School districts may](#)

determine whether to adopt policy language.]

XII. DISMISSAL

- A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use nonexclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

The use of exclusionary practices for early learners as defined in Minnesota Statutes, section 121A.425, is prohibited. The use of exclusionary practices to address attendance and truancy issues is prohibited.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;
2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

- C. Disciplinary Dismissals Prohibited

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:
 - a. a preschool or prekindergarten program, including an early childhood family education, school readiness, ~~school readiness plus~~, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.
2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under ~~n~~Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the

child or others.

D. Suspension Procedures

1. "Suspension" means an action by the school administration, under rules promulgated by the sSchool bBoard, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.
3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for less than one day, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a

recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.

6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes, section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes, section 120B.02, although in a different setting.
7. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
 - a. strongly encourage a parent or guardian of the student to attend school with the student for one day;
 - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - c. petition the juvenile court that the student is in need of services under Minnesota Statutes, chapter 260C.
9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)
10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe the nonexclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and

a party may obtain a transcript at its own expense.

9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of the Minnesota Department of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days

of school board action pursuant to Minnesota Statutes, section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.

19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan must include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes, section 120B.232, subdivision 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the nonexclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes, section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes, section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes, chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;
2. provide an opportunity for involved parties to submit additional information related to the complaint;

3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;
4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;
5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and
6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

- Legal References:**
- Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 - Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
 - Minn. Stat. § 120B.232 (Character Development Education)
 - Minn. Stat. § 121A.26 (School Preassessment Teams)
 - Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
 - Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
 - Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
 - Minn. Stat. § 121A.58 (Corporal Punishment; Prone Restraint; And Certain Physical Holds)
 - Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
 - Minn. Stat. §§ 121A.60 (Definitions)
 - Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
 - Minn. Stat. § 121A.611 (Recess and Other Breaks)
 - Minn. Stat. § 122A.42 (General Control of Schools)
 - Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
 - Minn. Stat. § 124D.03 (Enrollment Options Program)
 - Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
 - Minn. Stat. Ch. 125A (Special Education and Special Programs)
 - Minn. Stat. § 152.22, Subd. 6 (Definitions)

Minn. Stat. § 152.23 (Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References:

MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; [Vaping Awareness and Prevention Instruction](#))
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 507.5 (School Resource Officers)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Adopted: _____
Revised: _____

602.1 STUDENT AND STAFF ATTENDANCE DURING STATE TOURNAMENTS

I. PURPOSE

The purpose of this policy is to provide clear expectations regarding school operations during state tournament events. It emphasizes the district's commitment and recognition of the importance of student participation and community support for these events.

- A participant is a student or staff member directly involved in the state tournament as part of a qualifying team, performance group, or official supervisory role.
- A spectator is any student, staff member, or community member attending the event solely to watch or support, without an official role in the competition. Spectators are not considered participants for attendance purposes.

II. GENERAL STATEMENT OF POLICY

The school board reserves the option to cancel school when district participation in a state tournament is deemed to significantly impact students, staff, and instructional operations.

III. SCHOOL OPERATIONS

- A. The district may cancel school when athletic teams or student groups participate in regional or state tournaments.
- B. When school is closed for this purpose:
 - The day may be designated as an instructional make-up day in the school calendar, or
 - The absence of instructional hours may be waived in accordance with state guidelines.
- C. All district services (transportation, food service, Kids Club, etc.) will adjust operations based on the closure plan communicated by the superintendent.

IV. EXCUSED ABSENCE FOR PARTICIPANTS

- A. Students who are members of a qualifying team, pep band, or other official school-sponsored group attending the event will be considered excused.
- B. Participant absences will be considered school-related and will not count toward semester absence limits.

V. EXCUSED ABSENCE FOR SPECTATORS

- A. Students wishing to attend state tournaments as spectators may be excused only if:
 - A parent/guardian notifies the attendance office in advance, and
 - The absence is pre-approved by the building principal.
- B. Spectator absences will be recorded as excused but will count toward the student's semester absence limits, unless the student provides evidence of attendance at the event (e.g., ticket stub, wristband, or other verification).

- C. Spectator absences are discretionary and subject to school approval.

VI. **ACADEMIC RESPONSIBILITY**

- A. Students excused under this policy are responsible for requesting and completing all missed assignments.
- B. Teachers will provide reasonable opportunities for students to complete make-up work in accordance with school guidelines.

VII. **STAFF PARTICIPATION AS COACHES/ADVISORS**

- A. Staff members serving as head coaches, assistant coaches, advisors, directors (e.g., band), or other official supervisory roles for the qualifying team/group are authorized to attend the tournament as part of their regular assignment.
- B. These absences are considered school-sponsored duties, not personal leave.

VIII. **STAFF ATTENDANCE WHEN SCHOOL IS CLOSED FOR STATE TOURNAMENTS**

When school is officially closed for a state tournament, staff attendance (not participating coaches/advisors) will be handled as follows:

- A. Licensed and classified staff may use personal leave or vacation (if applicable) or arrange make-up time at the discretion of the principal or superintendent.
- B. Approval of requests is subject to principal/superintendent discretion and operational needs.

Adopted: _____

MSBA/MASA Model Policy 722
Orig. 2017

Revised: _____

722 PUBLIC DATA REQUESTS

[Note: School districts are required by statute to establish procedures consistent with the Minnesota Government Data Practices Act for public data requests.]

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13 (MGDPA), and Minn. Rules Parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Government Data

“Government data” means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.

B. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

C. Public Data

“Public data” means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

D. Responsible Authority

“Responsible authority” means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

E. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

- a. Date the request is made;
- b. A clear description of the data requested;
- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
- d. Method to contact the requestor (such as phone number, address, or email address).

2. A requestor is not required to explain the reason for the data request.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The responsible authority will respond to a data request at reasonable times and places as follows:

1. The responsible authority will notify the requestor in writing as follows:

- a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.
2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
 3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
 4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.
 5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
 - 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 - 1. The estimated costs of preparing the summary data, if any; and
 - 2. The summary data requested; or
 - 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 - 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. COSTS

- A. Public Data
 - 1. The school district will charge for copies provided as follows:
 - a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.

b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.

(1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).

(2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.

2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.

2. The school district may assess costs associated with the preparation of summary data as follows:

a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;

b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

Data Practices Contacts

Responsible Authority:

[Name]

[Location]

[Phone number; email address]

Data Practices Compliance Official:

[Name]

[Location]

[Phone number; email address]

Data Practices Designee(s):

[Name]

[Location]

[Phone number; email address]

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Cross References: MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil
Records)

Adopted: _____

MSBA/MASA Model Policy 722

Orig. 2017

Revised: _____

Rev. 2022

722 PUBLIC DATA AND DATA SUBJECT REQUESTS

[Note: School districts are required by statute to establish procedures consistent with the Minnesota Government Data Practices Act for public data requests and data subject requests.]

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13 (MGDPA), and Minnesota Rules parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Confidential Data on Individuals

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

B. Data on Individuals

All government data in which any individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

C. Data Practices Compliance Officer

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance official.

D. Government Data

All data collected, created, received, maintained or disseminated by any government entity regardless of its physical form, storage media or conditions of use.

E. Individual

"Individual" means a natural person. In the case of a minor or an incapacitated person as defined in Minnesota Statutes section 524.5-102, subdivision 6, "individual" includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

F. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of those data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

All government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes section 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of section 13.03.

N. Responsible Authority

The individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

Statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes section 13.06, another statute, or federal law, summary data is public.

IV. REQUESTS FOR PUBLIC DATA

- A. All requests for public data must be made in writing directed to the responsible authority.
1. A request for public data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact the requestor (such as phone number, address, or email address).
 2. ~~Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data. A requestor is not required to explain the reason for the data request.~~
 3. The identity of the requestor is public, if provided, but cannot be required by the government entity.
 4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- B. The responsible authority will respond to a data request at reasonable times and places as follows:
1. The responsible authority will notify the requestor in writing as follows:
 - a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.
5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 1. The estimated costs of preparing the summary data, if any; and
 2. The summary data requested; or
 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. DATA BY AN INDIVIDUAL DATA SUBJECT

- A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.

- B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes section 13.05, subdivision 4.
- C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.
- D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six months thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.
- E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.
- F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten days of the date of the request, excluding Saturdays, Sundays and legal holidays, if immediate compliance is not possible.
- G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
- H. The determination of the responsible authority may be appealed pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the commissioner shall, before issuing the order and notice of a contested case hearing required by Minnesota Statutes chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the commissioner may refer the matter to mediation. Following these efforts, the commissioner shall dismiss the appeal or issue the order and notice of hearing.
- I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes section 138.17.
- A.J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the commissioner of administration's order issued under Minnesota Statutes chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA

- A. All requests for individual subject data must be made in writing directed to the responsible authority.
- B. A request for individual subject data must include the following information:
 - 1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;
 - 2. Date the request is made;
 - 3. A clear description of the data requested;
 - 4. Proof that the individual is the data subject or the data subject's parent or guardian;
 - 5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - 6. Method to contact the requestor (such as phone number, address, or email address).
- C. The identity of the requestor of private data is private.
- D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

VIII. COSTS

- A. Public Data
 - 1. The school district will charge for copies provided as follows:
 - a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.
 - b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
 - 2. All charges must be paid for [in cash or by check] in advance of receiving the copies.

[Note: the district should identify the payment methods that it will accept.]

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
2. The school district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

IXVII. Annual Review and Posting

- A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.
- B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

Data Practices Contacts

Responsible Authority:

[Name]

[Location]

[Phone number; email address]

Data Practices Compliance Official:

[Name]

[Location]

[Phone number; email address]

Data Practices Designee(s):

[Name]

[Location]

[Phone number; email address]

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

[Minn. Stat. § 13.01 \(Government Data\)](#)

[Minn. Stat. § 13.02 \(Definitions\)](#)

Minn. Stat. [§ 13.025 \(Government Entity Obligation\)](#)

[Minn. Stat. § 13.03 \(Access to Government Data\)](#)

[Minn. Stat. § 13.04 \(Rights of Subjects to Data\)](#)

[Minn. Stat. § 13.05 \(Duties of Responsible Authority\)](#)

[Minn. Stat. § 13.32 \(Educational Data\)](#)

[Minn. Rules Part 1205.0300 \(Access to Public Data\)](#)

[Minn. Rules Part 1205.0400 \(Access to Private Data\)](#)

Cross References:

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

INDEPENDENT SCHOOL DISTRICT NO. ____
PUBLIC DATA REQUEST FORM

TO BE COMPLETED BY THE REQUESTOR

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

FOR OFFICE USE ONLY

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

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

NONPUBLIC PUPIL AIDS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 730
SERIES 700 NON-INSTRUCTIONAL OPERATIONS
AND BUSINESS SERVICES

730 NONPUBLIC PUPIL AIDS

I. PURPOSE

The purpose of this policy is to establish procedures for administering the Minnesota Department of Education's Nonpublic Pupil Aids Program, including textbook and instructional materials reimbursement for students residing within the boundaries of Barnesville Public Schools (ISD 146).

II. DEFINITIONS

- A. Nonpublic pupil – A Minnesota resident enrolled in a nonpublic school or receiving home instruction in compliance with state law.
- B. Textbook – A book or electronic equivalent commonly used by pupils in the public schools for instruction in secular subjects. All textbooks purchased or reimbursed under this program must be new.
- C. Individualized instructional materials – Equipment or materials designed to aid a single student's learning process, excluding consumable supplies.
- D. Standardized tests – Nationally normed assessments used for educational evaluation.
- E. Secular, neutral, and non-ideological – Not religious or doctrinal in nature; meeting the standards established by MDE.

III. ELIGIBILITY

- A. To qualify for nonpublic pupil aids, a student must:
 - 1. Reside within the boundaries of Barnesville Public Schools (ISD 146); and
 - 2. Be enrolled in a Minnesota-registered nonpublic or homeschool program in accordance with Minn. Stat. §120A.22 and §120A.24.
- B. Eligibility must be renewed each fiscal year through submission of the MDE Student Report for Aids to Nonpublic Students (Form ED-01650-38) no later than October 1.

IV. ALLOWABLE USES OF AID

- A. Eligible materials and services must be new in nature and include, but are not limited to:
 - 1. New textbooks and electronic instructional materials in secular subject areas;
 - 2. Workbooks and teacher guides accompanying approved new textbooks;
- B. Nationally norm-referenced standardized tests;
- C. Software or educational media for direct instruction.
- D. Items not eligible include used materials, religious or doctrinal materials, consumable supplies, office equipment, and general classroom furnishings.

NONPUBLIC PUPIL AIDS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 730
SERIES 700 NON-INSTRUCTIONAL OPERATIONS
AND BUSINESS SERVICES**

V. REIMBURSEMENT AND PURCHASING PROCEDURES

- A. Parents/guardians may either request district purchase of eligible materials or seek reimbursement for items purchased directly, subject to the following:
 - 1. All requests must be submitted on the Nonpublic Aids Request for Reimbursement Form (district form) with original receipts dated within the current fiscal year (July 1 – April 30).
 - 2. Reimbursement requests must be received by April 30 to be considered for that fiscal year.
 - 3. Reimbursements will not exceed the student’s per-pupil entitlement as established annually by MDE.
- B. Upon reimbursement, the parent/guardian must:
 - 1. Affix a label or stamp reading “Property of ISD 146 – Nonpublic Pupil Aid Program.”
 - 2. Acknowledge this condition by signing the Parent Certification Statement.
- C. The district retains title to and administrative control of all materials reimbursed or purchased through this program.

VI. INVENTORY AND ADMINISTRATIVE CONTROL

- A. The district shall maintain an inventory of all nonpublic materials and standardized tests purchased with state funds, including:
 - 1. Student name;
 - 2. Item description;
 - 3. Purchase date and cost;
- B. District staff may inspect materials or request physical verification from parents/guardians to confirm continued possession and labeling.
- C. If a reimbursed item cannot be produced for review and adequate documentation is lacking, the expense may be disallowed and reported to MDE.

VII. IMPLEMENTATION

- A. The Superintendent or designee shall develop administrative procedures and forms necessary to implement this policy, including the Reimbursement Request Form, Parent Certification Statement, and inventory logs.

VIII. ADMINISTRATIVE PROCEDURES – NONPUBLIC PUPIL AIDS

- A. Responsible Department: Business Office
- B. Form References:
 - 1. MDE Form ED-01650-38 (Student Report for Aids to Nonpublic Students)

NONPUBLIC PUPIL AIDS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 730
SERIES 700 NON-INSTRUCTIONAL OPERATIONS
AND BUSINESS SERVICES**

2. District Reimbursement Request Form
3. Parent Certification Statement
4. Inventory Tracking Sheet

Legal References: Minnesota Statutes §123B.41–123B.49 (Education Aids for Nonpublic School Students)
Minnesota Statutes §123B.42, Subd. 2 (District Title and Control)
Minnesota Department of Education (MDE) Nonpublic Pupil Aids Guidance

CRISIS MANAGEMENT POLICY

BARENSVILLE PUBLIC SCHOOL
ISD 146

POLICY 806
SERIES 800 STUDENTS

806 CRISIS MANAGEMENT POLICY

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information

Adopted:

Revised: ~~12~~18.2023

Effective: 12.18.2023

CRISIS MANAGEMENT POLICY

BARENSVILLE PUBLIC SCHOOL
ISD 146

POLICY 806
SERIES 800 STUDENTS

to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.
 - b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.
 - c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.
2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

CRISIS MANAGEMENT POLICY

BARENSVILLE PUBLIC SCHOOL
ISD 146

POLICY 806
SERIES 800 STUDENTS

3. School Emergency Response Teams
 - a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.
 - b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

- A. Communication
 1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.
 2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

Adopted:

Revised: ~~12.18.2023~~ 12.18.2023

Effective: 12.18.2023

CRISIS MANAGEMENT POLICY

BARENSVILLE PUBLIC SCHOOL
ISD 146

POLICY 806
SERIES 800 STUDENTS

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes section 299F.30. See Minnesota Statutes, section 121A.035.
6. A record of fire drills conducted at the building will be maintained in the building administrator's office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and

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site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and

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the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

IV. **ACTIVE SHOOTER DRILL**

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.
2. "Active shooter simulation" means an emergency exercise including full-scale

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or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.

3. "Evidence-based" means a program or practice that demonstrates any of the following:
 - a. a statistically significant effect on relevant outcomes based on any of the following:
 - i. strong evidence from one or more well designed and well implemented experimental studies;
 - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or
 - iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
 - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. accessible;
2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
3. culturally aware;
4. trauma-informed; and

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5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.
2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

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1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
 - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;
 - b. the importance of taking threats seriously and seeking help; and
 - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:
 - a. student opportunities for leadership related to prevention and safety;
 - b. encouragement and support to students in establishing clubs and programs focused on safety; and
 - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

1. the effect of active shooter drills on the safety of students and staff; and
2. the effect of active shooter drills on the mental health and wellness of students and staff.

V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding

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- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

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C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10-mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.038 (Students Safe at School)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)
Minn. Rules Ch. 7511 (Fire Code)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References: MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)
Comprehensive School Safety Guide
[Minnesota School Safety Center - Resources \(mn.gov\)](https://www.mn.gov/education/school-safety)

Adopted: _____

MSBA/MASA Model Policy 806

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[NOTE: The Commissioner of the Minnesota Department of Education (Commissioner) is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See Minnesota Statutes, section 121A.035. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort among the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures

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The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

[NOTE: More specific information on planning for children with special needs can be found in the Comprehensive School Safety Guide (2011 Edition) and United States Department of Education’s document entitled, “Practical Information on Crisis Planning, a Guide for Schools and Communities.” A website link is provided in the resource section of this Policy.]

a. Lock-Down Procedures

Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

[NOTE: Minnesota law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes, section 121A.035.]

b. Evacuation Procedures

Evacuations of classrooms and buildings—shall be implemented at the discretion of the building administrator or his or her designee. Each building’s crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures

for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

[NOTE: Minnesota law requires a minimum of five school fire drills, consistent with Minnesota Statutes, section 299F.30, and one school tornado drill each school year. See Minnesota Statutes, section 121A.035.]

c. Sheltering Procedures

Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

[NOTE: The Comprehensive School Safety Guide (2011 Edition) has sample lock-down procedures, evacuation procedures, and sheltering procedures.]

2. Crisis-Specific Procedures

The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

[NOTE: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]

[NOTE: The 2024 Minnesota legislature enacted permissive language stating that a school board “may adopt the model cardiac emergency response plan provided by” the Commissioner (as of June 4, 2024, a response plan is not yet available.)

3. School Emergency Response Teams

a. Composition

The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building’s crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be

willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

[NOTE: The Comprehensive School Safety Guide (2011 Edition) has a sample School Emergency Response Team list.]

b. Leaders

The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees

Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents

Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated

persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

[NOTE: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes, section 299F.30. See Minnesota Statutes, section 121A.035.

[NOTE: The State Fire Marshal advises schools to defer fire drills during the winter months.]

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

[NOTE: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans and distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]

[NOTE: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minnesota Statutes, section 13.37, school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample Emergency Phone Numbers list.]

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider

an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, provides universal procedures for severe weather shelter.]

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of

emotional support to the counseling areas.

4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]

IV. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.
2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. "Evidence-based" means a program or practice that demonstrates any of the following:
 - a. a statistically significant effect on relevant outcomes based on any of the following:
 - i. strong evidence from one or more well designed and well implemented experimental studies;
 - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or

- iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias.
 - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
- 4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
- 5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

- 1. accessible;
- 2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
- 3. culturally aware;
- 4. trauma-informed; and
- 5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

- 1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of

a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.

2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
 - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;
 - b. the importance of taking threats seriously and seeking help; and
 - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity, including providing information about the Department of Public Safety's statewide anonymous threat reporting system and any local threat reporting systems.

[NOTE: The Minnesota legislature enacted the addition to 2.c in 2025 (Session Law Chapter 35).]

3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for

schools, including but not limited to:

- a. student opportunities for leadership related to prevention and safety;
- b. encouragement and support to students in establishing clubs and programs focused on safety; and
- c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

1. the effect of active shooter drills on the safety of students and staff; and
2. the effect of active shooter drills on the mental health and wellness of students and staff.

V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding
- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats

- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

[NOTE: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

[NOTE: The Every Student Succeeds Act, 20 United States Code, section 6301, et seq.; Title IX, 20 United States Code, section 1681, et seq.; and the Unsafe School Choice Option, 20 United States Code, section 7912, require school districts to establish such transfer procedures.]

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10-mile radius of the Monticello or Prairie Island nuclear power

plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.038 (Students Safe at School)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)
Minn. Rules Ch. 7511 (Fire Code)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References: MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)
Comprehensive School Safety Guide
[Minnesota School Safety Center - Resources \(mn.gov\)](http://mn.gov)

Additional Resources: I Love U Guys Foundation, *Standard Response Protocol*
<https://iloveuguy.org/The-Standard-Response-Protocol.html> (012325)
Safe and Sound Schools
<https://safeandsoundschools.org/> (012325)

Model Policy 806: Crisis Management Plan

FOR ASSISTANCE IN DRAFTING A CRISIS MANAGEMENT PLAN

Resources are available to assist school districts in drafting a Crisis Management Policy and/or building-specific crisis management plans. Please contact any of the organizations listed below for assistance:

A. Minnesota Department of Public Safety School Safety Center

HSEM Comprehensive School Safety Guide

<https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/2011%20Comprehensive%20School%20Safety%20Guide.Jan%202014%20Appendix%20update.pdf>

Division of Homeland Security and Emergency Management
444 Minnesota Street, Suite 223
St. Paul, MN 55101
651-201-7400
<https://dps.mn.gov/Pages/default.aspx>

B. Minnesota Department of Education

Division of Special Education Compliance and Assistance
1500 Highway 36 West
Roseville, MN 55113-4266
651-582-8710
www.education.state.mn.us email: mde.compliance-assistance@state.mn.us

C. Minnesota Department of Public Safety State Fire Marshal Division

444 Minnesota Street, Suite 145
St. Paul, MN 55101-5145
651-201-7200
<https://dps.mn.gov/divisions/sfm/Pages/default.aspx>

D. Minnesota School Boards Association

1900 West Jefferson Avenue
St. Peter, MN 56082-3015
800-324-4459
507-934-2450
www.mnmsba.org

OTHER RESOURCES/PUBLICATIONS:

U.S. Department of Education
Readiness and Emergency Management (REMS) Technical Assistance Center
<https://rems.ed.gov>

Ready.gov: <https://www.ready.gov/>
ReadyKids.gov: <https://www.ready.gov/kids>

Practical Information on Crisis Planning <https://www2.ed.gov/admins/lead/safety/crisisplanning.html>

CISA: What to Do – Bomb Threat <https://www.cisa.gov/what-to-do-bomb-threat>

National School Safety and Security Services
www.schoolsecurity.org/resources/security-equipment.html

Your local emergency response agencies (law enforcement, fire, emergency management) can also assess your building and situation, suggest changes, and assist in drafting building-specific crisis management/emergency plans.

FIRE

In the event of a fire, smoke from a fire or detection of a gas odor:

- Pull fire alarm and notify building occupants by means of

 - Evacuate students and staff to the designated areas.
 - These areas should be a safe distance away from emergency personnel.
 - Be aware of the arrival of emergency responders. See map of evacuation routes and assembly areas located

(or included in this manual on next page)
 - Follow primary fire drill route whenever possible. Follow alternate route if primary route is blocked or dangerous. See map, located

- (or included in this manual on next page)
- Teachers take class roster.
 - Teachers take attendance after evacuation.
 - Teachers report missing students to building administrator immediately.
- If trapped by fire, go to **Shelter-in-Place Procedures**.

Building administrator:

- Building administrator notifies fire department (call **911**) and superintendent.
- Building administrator or designee meets with emergency officials as soon as possible.
- After consulting with appropriate official, building administrator may move students to primary relocation center at _____ if weather is inclement or building is damaged.
- **Do not** reenter buildings until they are declared safe by fire or law enforcement personnel.
- Building administrator notifies staff and students of termination of emergency.

Fire drills should be held at varied times during the school day.

Practice both primary and alternate routes.

Extra staffing is necessary for students with special medical or physical needs.

HAZARDOUS MATERIALS

Incident occurs in school:

- Notify building administrator/office.
- Call **911**. If the type and/or location of hazardous material is known, report that information to 911.
- Evacuate to an upwind location, taking class roster. Teachers take attendance after evacuation.
- Seal off area of leak/spill. Close doors.
- Fire officer in charge will determine additional shelter-in-place or evacuation actions.
- Shut off heating, cooling, and ventilation systems in contaminated area to reduce the spread of contamination.
- Building administrator notifies superintendent.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

Incident occurs near school property:

- Fire or law enforcement will notify school officials.
- Consider closing outside air intake, evacuating students to a safe area, or sheltering students inside the building until emergency passes or relocation is necessary.
- Fire officer in charge of scene will instruct school officials on the need for sheltering or evacuation.
- Follow procedures for sheltering or evacuation.
- If evacuating, teachers take class rosters and take attendance after evacuation.
- If evacuation is not ordered, be aware of and remain alert for any change in health conditions of students and staff, especially respiratory problems. Seek medical attention if necessary.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

Extra staffing is necessary for students with special medical and/or physical needs.

**SEVERE WEATHER
TORNADO/SEVERE THUNDERSTORM/FLOODING**

Tornado/severe thunderstorm WATCH has been issued in an area near school:

- Monitor NOAA Weather Radio All Hazards (National Weather Service) or emergency alert radio stations.
- Bring all persons inside building(s).
- Close windows.
- Review tornado drill procedures and location of safe areas.

Tornado safe areas are interior hallways or rooms away from exterior walls and windows and away from large rooms with long-span ceilings.

- Review “drop and tuck” procedures with students.

Tornado/severe thunderstorm WARNING has been issued in an area near school, or a tornado has been spotted near school:

- Move students and staff to safe areas.
- Close classroom doors.
- Teachers take class rosters.
- Ensure that students are in “tuck” positions.
- Teachers take attendance.
- Remain in safe area until warning expires or emergency personnel have issued an all-clear signal.

Post diagrams in each classroom showing routes to areas. Attach a building diagram showing safe areas.

Flooding:

- Monitor NOAA Weather Radio All Hazards and emergency alert radio stations. Stay in contact with emergency management officials.
- Review evacuation procedures with staff.
- Check relocation centers. Find an alternate relocation center if primary and secondary centers would also be flooded.
- Check transportation resources.
- If district officials and emergency responders advise evacuation, do so immediately.
- Teachers take class rosters.
- Teachers take attendance.
- Notify parents/guardians according to district policy.

Refer to Severe Weather Awareness Week postings at <https://dps.mn.gov/divisions/hsem/weather-awareness-preparedness/Pages/severe-weather-awareness-week-program.aspx> for further

information on severe weather safety.

MEDICAL EMERGENCY

Life-threatening injury or illness, or death:

- Notify office staff/building administrator to make emergency calls. If unable to reach office immediately, call **911**. **Work as a team.**
- Give full attention to the victim(s).
- Do not attempt to move a person who is ill or injured unless he/she is in immediate danger of further injury.
- If possible, isolate the affected student/staff member. Disperse onlookers and keep others from congregating in the area.
- Check breathing. Is the airway clear? Is the victim in a position to facilitate breathing?
- Help stop bleeding.
 - Applying pressure on wound or elevating wound may help stop or slow bleeding.
 - Protect yourself from body fluids. Use gloves if available.
- Check for vital signs. Initiate first aid, if you are trained.
- Comfort the victim(s) and offer reassurance that medical attention is on the way.
- After immediate medical needs have been cared for, remain to assist emergency medical services personnel with pertinent information about the incident.

Non-life-threatening injury or illness:

- For all non-life-threatening illnesses and injuries, call the office/nurse.

Administrator:

- In case of traumatic medical emergency or death at school:
 - Notify superintendent.
 - Notify victim's parents, guardians, or family.
 - Activate post-crisis procedures, if necessary.
- In all other medical emergencies, assess individual's need for post-crisis intervention.

FIGHT/DISTURBANCE

- Ensure the safety of students and staff first.
- Notify building administrator/security/law enforcement. **Work as a team**, especially when separating participants.
- Don't let a crowd incite participants. Disperse onlookers and keep others from congregating in the area.
- When participants are separated, do not allow further visual or verbal contact.
- Document all activities witnessed by staff.
- Deal with event according to school's discipline policy.
- Building administrator notifies parents/guardians of students involved in fight. Superintendent and police may be notified as necessary, or as indicated by school policy.
- Assess counseling needs of participants and witnesses. Implement post-crisis procedures as needed.

*For fights or disturbances that elevate to possible assault level, refer to **Assault** guidance.*

ASSAULT

- Ensure the safety of students and staff first.
- Notify building administrator. **Work as a team.**
- Notify law enforcement if circumstances lead you to believe that criminal activity is involved, e.g., if a weapon is used, if there has been a sexual assault or there is a physical injury that causes substantial pain.
- Seal off area to preserve evidence and disperse onlookers.
- If victim requires medical attention, follow **Medical Emergency** procedures.
- **Do not leave the victim alone.**
- Notify parents/guardians and superintendent per district policy.
- Document all activities witnessed by staff.
- Assess counseling needs and implement post-crisis procedures as needed.

INTRUDER

Intruder – an unauthorized person who enters school property:

Minn. Stat. § 609.605, Subd. 4, gives a school building administrator authority to have persons removed from school property as trespassers if they are not authorized to be there.

- Politely greet intruder and identify yourself.
 - Consider asking another staff person to accompany you before approaching intruder.
- Inform intruder that all visitors must register at the main office.
 - Ask intruder the purpose of his/her visit. If possible, attempt to identify the individual and/or vehicle.
- If intruder's purpose is not legitimate, ask him/her to leave. Accompany intruder to exit.
- Notify building administrator or law enforcement.

If intruder refuses to leave:

- Notify building administrator and law enforcement if intruder refuses to leave. Give law enforcement full description of intruder.
- Back away from intruder if he/she indicates a potential for violence. Allow an avenue of escape. To the extent possible, maintain visual contact.
 - Be aware of intruder's actions at this time (where he/she is located in school building, whether he/she is carrying a weapon or package, etc.).
 - Maintaining visual contact and knowing the location of the intruder is less disruptive than doing a building-wide search later.

Should the situation escalate quickly, the building administrator may decide at any time to initiate lockdown procedures.

Note: To assist staff members who interact with a stranger at school, use the "I CAN" rule.

Intercept

Contact

Ask

Notify

WEAPONS

Staff or students who are aware of a weapon brought to school:

- Immediately notify building administrator, teacher or law enforcement.
 - Give the following information:
 - Name of person suspected of bringing the weapon.
 - Location of the weapon.
 - Whether the suspect has threatened anyone.
 - Any other details that may prevent the suspect from hurting someone or himself/herself.

- Teachers who suspect that a weapon is in the classroom: **STAY CALM.**
 - Do not call attention to the weapon.
 - Notify the building administrator, the school resource officer or a neighboring teacher as soon as possible.
 - Teacher should not leave the classroom.

Building administrator:

- Call law enforcement to report that a weapon is suspected in school.

- Ask another administrator or a law enforcement officer to participate in questioning the suspected student or staff member.
 - Consider the best time and place to approach the person, taking into account these factors if possible:
 - Need for assistance from law enforcement.
 - Type of weapon.
 - Safety of persons in the area.
 - State of mind of the suspected person.
 - Accessibility of the weapon.

- Separate student/staff member from weapon, if possible.

- If the suspect threatens you with the weapon, **DO NOT** try to disarm him/her. Back away with your hands up. **STAY CALM.**

- Follow district procedures if you need to conduct a weapons search.

- Document all activities related to a weapons incident according to reporting requirements of the district and Minnesota Statutes.

- If the suspect is a student, notify parent(s)/guardian(s) according to district policy.

SHOOTING

If a person displays a firearm or begins shooting:

- Move to or seek safe shelter. Go to lockdown procedures.
- Notify building administrator/law enforcement.
- Call **911**.

If you hear gunshots:

- If possible, determine where shooting is taking place.
- Seek safe shelter.
 - If outside, stay as low to the ground as possible, and find any kind of cover.
 - If inside, go to lockdown procedures.
- Teachers take attendance and notify the building administrator of missing students or staff as soon as it is safe to do so.

Building administrator/school resource officer/security/law enforcement:

- Building administrator may order lockdown procedures.
- Assess the situation as to:
 - The shooter's location.
 - Injuries.
 - Potential for additional shooting.
- Call **911** and give as much detail as possible about the situation.
- Secure the school, if appropriate.
- Help students and staff find safe shelter.
- Care for the injured *if it is safe to do so* until emergency responders arrive. Do not add to the victim list by exposing yourself to danger.
- Notify superintendent's office.
- Refer media to district spokesperson per media procedures.
- Initiate post-crisis procedures.

Work with local law enforcement to identify their response methods and capabilities. Provide them with updated building diagrams.

HOSTAGE

Witness to a hostage situation:

If the hostage-taker is unaware of your presence, DO NOT INTERVENE!

- Notify building administrator. Building administrator may wish to initiate lockdown procedures or evacuation.
- Call **911**. Give dispatcher details of situation.
- Seal off area near hostage scene.
- Police will take control of hostage scene; building administrator coordinates with police for safety and welfare of students and staff.
- Document all activities.

If taken hostage:

- Cooperate with hostage-taker to the fullest extent possible.
- Try not to panic. Calm students if they are present.
- Treat the hostage-taker as normally as possible.
- Be respectful to the hostage-taker.
- Ask permission to speak; do not argue or make suggestions.

BOMB THREAT

Critical information:

- Schools are responsible for assessing bomb threats to determine credibility.
- All bomb threats must be taken seriously until they are assessed.
- The decision whether or not to evacuate rests with the **school**, not the responding agencies, unless a device is located.

Procedures upon receiving a bomb threat:

By phone call

- Complete the *Checklist for Telephone Threats*.

By written note

- Preserve evidence.
- Place note in plastic bag, if available.
- Photograph words written on walls.
- Notify building administrator or designee.
- Notify law enforcement.
- Building administrator orders evacuation or other actions according to threat assessment and school policy.

Caution: Overreacting may encourage additional threats.

Scanning process considerations:

- Scan classrooms and common areas for suspicious items. Scans should be made by people who are familiar with the building. Assign staff to certain areas of the building. Keep in mind that a bomb could be placed *anywhere* on school property – inside or outside.
- Any suspicious devices, packages, etc., should be pointed out to emergency responders. **Do not touch.**
- Once a device is located, emergency responders take responsibility for it.

Evacuation considerations:

- If a decision is made to evacuate, notify staff via phone system, hardwired PA system or by messenger. **Do not use cell phones, radios or fire alarm system** because of risk of activating a device.
- While notification is being made, other staff should survey the grounds to clear exits and areas where students and staff will be going. Exit routes should be altered accordingly if the location of the device is known.
- When evacuating, leave everything as-is. Leave room doors unlocked. Teachers take class roster.

*Bomb squads generally will **not** search a building unless a suspicious package has been located.*

CHEMICAL OR BIOLOGICAL THREAT

If a telephone threat references a chemical or biological device or package, complete the *Checklist for Telephone Threats* procedures and refer to safety procedures in *Bomb Threat* and *Hazardous Materials* sections.

This page addresses receiving, by mail or delivery service, a suspicious letter or package that might be a chemical or biological threat.

When sorting mail or receiving delivered packages:

- Look for characteristics that make you suspicious of the content.
 - excessive postage, excessive weight
 - misspellings of common words
 - oily stains, discolorations, odor
 - no return address or showing a city or state in the postmark that does not match the return address
 - package not anticipated by someone in the school or not sent by a known school vendor

If a letter/package is opened and contains a written threat by no suspicious substance:

- Notify building administrator and law enforcement.
- Limit access to the area in which the letter/package was opened to minimize the number of people who might directly handle it. It is considered criminal evidence.
- Ask the person who discovered/opened the letter or package to place it into another container, such as a plastic bag.
- Turn the letter/package over to law enforcement. Document all activities.

If a letter or package is opened and contains some type of suspicious substance:

- Notify building administrator and law enforcement.
- Isolate the people who have been exposed to the substance. The goal here is to prevent/minimize spreading contamination.
- Limit access to the area in which the letter/package was opened.
- Ask the person who discovered/opened the letter/package to place it into another container, such as a clear plastic zip-lock bag. Handle with gloves if possible.
- Emergency officials will determine the need for decontamination of the area and the people exposed to the substance.

Building administrator:

- Building administrator and emergency officials determine whether evacuation is necessary.
- Building administrator notifies superintendent. Notification is made to parents/guardians, according to district policies.
- Implement post-crisis procedures as necessary.

Consider having gloves and zip-lock bags available at mail sorting areas.

CHECKLIST FOR TELEPHONE THREATS

If you receive a telephone threat (bomb/chemical/other):

- **Remain calm**
- **Do not hang up. Keep the caller on the line as long as possible and listen carefully.**

Ask the following questions:

- Where is the bomb/chemical or other hazard?
- When will it explode/be activated?
- What does it look like?
- What kind of bomb/hazard is it?
- What will cause it to explode/activate?
- What is your name?
- Did you place the bomb/hazard? WHY?
- Where are you?

Exact wording of the threat: _____

If voice is familiar, who did it sound like? _____

Caller ID information:

male	female	adult	juvenile	age
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Call origin:

local	long distance	internal	cell phone
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Caller's voice: Note pattern of speech, type of voice, tone. Check all that apply.

Calm	Excited	Loud	Soft	Deep	Nasal
Raspy	Distinct	Slurred	Normal	Crying	Laughter
Slow	Rapid	Disguised	Accent	Lisp	Stutter
Drunken	Familiar	Incoherent	Deep breathing		

Background sounds: Check all that apply.

Voices	Airplanes	Street noises	Trains	Quiet	Bells
Clear	Static	Animals	Party	Vehicles	
Horns	House noises	PA system	Music	Factory machines	
Motor	Phone booth	Other:			

Threat language: Check all that apply.

Well-spoken (educated)	Foul	Taped	Incoherent	Irrational	Message read from script
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Did caller indicate knowledge of the building? Give specifics: _____

Person receiving call: _____ Phone number where call received: _____

LEAVE YOUR PHONE OFF THE HOOK. DO NOT HANG UP AFTER CALLER HANGS UP.

DEMONSTRATION

If demonstrators are near but not on school property:

- Building administrator notifies staff and superintendent's office.
- Monitor situation. Notify law enforcement if necessary.

If demonstrators are on school property:

- Ensure safety of students and staff, particularly safe entry into and exit from the building.
- Building administrator notifies staff and superintendent's office.
- Building administrator asks demonstrators to leave school property. Warn them that they are violating the state trespass statute. Notify law enforcement if necessary.
 - *If demonstrators leave*, continue to monitor the situation.
 - *If demonstrators do not leave*, notify law enforcement. Building administrator may initiate "lockdown with warning." **(See Lockdown Procedures)**

SUICIDE

Suicide threat:

- Consider any student reference to suicide as serious.
- Do not leave the student alone.
- Notify the school counselor, social worker, psychologist, or building administrator immediately.
- Stay with the student until suicide intervention staff arrives.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

Suicide attempt in school:

- Notify building administrator, school nurse, or other appropriate professional staff.
- Call **911** if the person needs medical attention, has a weapon, needs to be restrained, or parent/guardian cannot be reached.
- Try to calm the suicidal person.
- Stay with the suicidal person until suicide intervention staff arrives.
- Isolate the suicidal person or the area, if possible.
- Initiate first aid.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

Building administrator:

- Call parent(s) or guardian(s) if the suicidal person is a student.
- Call family or emergency contact if suicidal person is a staff member.
- Notify superintendent or appropriate district level administrator.
- Work with district public information officer.
- Implement post-crisis procedures.

LOCKDOWN PROCEDURES

One means of securing the school is to implement lockdown procedures. These procedures may be called for in the following instances:

- 1) **Lockdown with warning** – The threat is outside of the school building. The school may have been notified of a potential threat outside of the building.
- 2) **Lockdown with intruder** – The threat/intruder is inside the building.

Lockdown with warning procedures:

- Building administrator will order and announce “lockdown with warning” procedures. Repeat announcement several times. Be direct. Code words lead to confusion.
- Bring people inside.
- Lock exterior doors.
- Clear hallways, restrooms, and other rooms that cannot be secured.
- Pull shades. Keep students away from windows.
- Control all movement, but continue classes. Disable bells. Move on announcement only.
- Building administrator will announce “all clear.”

Lockdown with intruder procedures (these actions happen rapidly):

- Building administrator will order and announce “lockdown with intruder.” Repeat announcement several times. Be direct. Code words lead to confusion.
- Immediately direct all students, staff and visitors into nearest classroom or secured space. Classes that are outside of the building SHOULD NOT enter the building. Move outside classes to primary evacuation site.
- Lock classroom doors.
- DO NOT lock exterior doors.
- Move people away from windows and doors. Turn off lights.
- DO NOT respond to anyone at the door until “all clear” is announced.
- Keep out of sight.
- Building administrator will announce “all clear.”

Some other threats may override lockdown, i.e., confirmed fire, intruder in classroom, etc. Consider making an action plan for people in large common areas, i.e., cafeteria, gymnasium.

Lockdown may be initiated in non-threatening circumstances to keep people away from areas where there may be a medical emergency or disturbance.

SHELTER-IN-PLACE PROCEDURES

Sheltering in place provides refuge for students, staff and the public inside the school building during an emergency. Shelters are located in areas of the building that maximize the safety of inhabitants.

Sheltering in place is used when evacuation would put people at risk (i.e., tornado, environmental hazard, blocked evacuation route).

Shelter areas may change depending on the emergency:

- Identify safe areas in each school building.
- Building administrator announces that students and staff must go to shelter areas.
- Bring all persons inside building(s).
- Teachers take class rosters.
- Close all exterior doors and windows, if appropriate.
- Turn off ventilation leading outdoors, if appropriate.
- Teachers account for all students after arriving in shelter area.
- All persons remain in shelter areas until a building administrator or emergency responder declares that it is safe to leave.

If all evacuation routes are blocked:

- Stay in room and close door.
- Keep air as clean as possible.
 - Seal door.
 - Open or close windows as appropriate.
 - Limit movement and talking in room.
- Communicate your situation to administration or emergency officials by whatever means possible.

EVACUATION/RELOCATION

Evacuation:

- Building administrator initiates evacuation procedures.
- Evacuation routes may be specified according to the type of emergency. They may need to be changed for safety reasons.
 - Bombs: Building administrator notifies staff of evacuation route dictated by known or suspected location of device.
 - Fire: Follow primary routes unless blocked by smoke or fire. Know the alternate route.
 - Chemical spill: Total avoidance of hazardous materials is necessary as fumes can overcome people in seconds. Plan route accordingly.
- Teachers take class rosters.
- Do not lock classroom doors when leaving.
- When outside the building, account for all students. Immediately inform building administrator of any missing student(s).

Relocation:

- Building administrator determines whether students and staff should be evacuated to a relocation center.
- Building administrator or school emergency response team designee notifies relocation center.
- If necessary, a school emergency response team designee coordinates transportation to relocation center.
- Teachers stay with class en route to the relocation center and take attendance upon arriving at the center.
- Use student release forms for students who are picked up from a relocation center.
- Notify superintendent's office and district public information office of relocation center address.

Relocation centers:

List primary and secondary student relocation centers. The primary site is usually located close to the school. The secondary site is usually located farther away. Include maps and written directions to centers for staff reference.

Primary Relocation Center: _____

Secondary Relocation Center: _____

Address: _____

Address: _____

Phone: _____

Phone: _____

MEDIA PROCEDURES

All staff must refer media contacts to district spokesperson. The school district, in coordination with assisting agencies, assumes responsibility for issuing public statements during an emergency.

- Superintendent serves as district spokesperson unless he/she designates a spokesperson. If spokesperson is unavailable, an alternate assumes responsibilities.

District spokesperson: _____
Name Contact number(s)

Alternate spokesperson: _____
Name Contact number(s)

Consider pre-designating site spokespersons.

- District Public Information (PI) person helps district spokesperson coordinate media communications.

District PI: _____
Name Contact number

Alternate PI: _____
Name Contact number

Media checklist:

- Building administrator relays all factual information to superintendent and public information person.
- Establish a media information center away from the affected area. Consider:
 - Media need timely and accurate information. However, protect the privacy of staff and students when necessary and justified.
 - Media will want to be close enough to shoot video footage and photographs, but they should not be allowed to hinder responders.
- Before holding a news conference, brief the participants and coordinate information.
 - Determine the message you want to convey. Create key messages for target audiences: parents, students, and the community.
 - Emphasize the safety of students and staff.
 - Engage media to help distribute important public information. Explain how the emergency is being handled.
 - Respect privacy of victims and families of victims. Do not release names to media.
- Update media regularly. DO NOT say "No comment." Ask other agencies to assist with media.
- Maintain log of all telephone inquiries for future use.

POST-CRISIS INTERVENTION PROCEDURES

- Assess the situation to determine the need for post-crisis interventions for staff, students, and families.
- Provide post-crisis briefings for staff, students, and families as appropriate.
- Re-establish school and classroom routine as quickly as possible.
- Consider interventions:
 - Defusing – Provide defusing sessions for students and staff as quickly as possible after the emergency.
Defusings are brief conversations with individuals or small groups held soon after an incident to help people better understand and cope with the effects of the incident.
Defusing should be conducted by trained individuals.
 - Debriefing – Conduct critical-incident stress debriefing (CISD) three to four days after the emergency.
CISD is a formal group discussion designed to help people understand their reactions to the stress of an event and to give referral information. It must be modified for student’s development level. **CISD should only be conducted by trained professionals.**
 - Counseling – Provide grief counseling.
- Provide on-going support as necessary for staff, students and families.
 - Monitor and support staff.
 - Provide ongoing opportunities for children to talk about their fears and concerns. They may have more questions as time passes.
 - Identify and monitor at-risk students.
 - Provide individual crisis or grief counseling, if necessary.
 - Conduct outreach to homes.
 - Provide follow-up referral for assessment and treatment, if necessary.

The district should identify a 24-hour contact person or agency responsible for post-crisis assessment and interventions.

In the event of a tragic, highly publicized event, mental health professionals from federal, state and non-government agencies may respond to offer post-crisis aid. Effective coordination is critical. Consult with the Minnesota Department of Education for support, advice and assistance in coordinating the activities of outside entities.

SCHOOL EMERGENCY RESPONSE TEAM

Build the school's emergency response team with people who can perform the functions identified below. Backup personnel should be assigned to each function, and key personnel should be cross-trained in critical requirements of the functions. Staff members who are not responsible for students should fill as many of the functions as possible. **Depending on the emergency, one person may be able to perform multiple assignments.**

See next page for descriptions of emergency response team functions.

Function	Staff Assigned	Backup Staff
Incident Commander (person in charge)		
Safety		
Public Information		
Liaison		
Operations Chief		
Medical		
(attach list of qualified first-aid/CPR responders in building)		
Site Security/ Facility Check		
Student Release Coordinator		
Logistics Chief		
Communications		
Transportation		
Planning Chief		
Financial/ Recordkeeping		

These functions mirror the National Incident Management System (NIMS) used by emergency responders.

SCHOOL RESPONSE TEAM FUNCTIONS

The National Incident Management System (NIMS) was adopted by the U.S. Department of Homeland Security and is intended for use by all state and federal agencies when responding to emergencies. The system provides integrated and coordinated management guidelines for all types of disasters and emergencies.

Most functions necessary for emergency response in the community are also necessary for emergencies within the schools. Incident management functions below are described in the context of a school setting.

Incident Commander (person in charge)	Activates school's emergency response plan; assesses the threat; orders protective measures such as lockdown, evacuation or shelter-in-place; notifies district authorities and provides situation updates; requests resources.
Safety	Responsible for safety and security of the site; stops operations if conditions become unsafe.
Public Information	May be designated site spokesperson; cooperates with the district and other agencies on joint news releases; coordinates media briefings as necessary.
Liaison	Contact person for outside agencies; may represent school/district at city emergency operations center or at emergency responders' on-scene command post.
Operations Chief	Directs actions, i.e., lockdown, evacuation, site security, release of students to parents/guardians, first aid or medical care, cleanup, control of utilities.
Medical	Provides for first aid or other medical care; coordinates with emergency medical services personnel as necessary; activates school's first aid/CPR responders.
Site Security/Facility Check	Responsible for seeing that the school building and grounds are visually inspected and secured.
Student Release Coordinator	Responsible for implementing school's plan for release of students to parents/guardians from relocation site; takes necessary documents to relocation site.
Logistics Chief	Estimates logistical needs; gets personnel, facilities (relocation sites), services, and materials to support operations.
Communications	Responsible for emergency communications systems and equipment; may act as lead or hub for internal communications response.
Transportation	Responsible for arranging transportation for emergency relocations and early dismissal of school; keeps current contact list of transportation providers.
Planning Chief	Assists in assessing emergencies; establishes priorities, identifies issues and prepares an action plan with incident commander.
Financial/Recordkeeping	Manages financial aspects of an emergency; compiles record of expenditures; tracks injuries and lost or damaged property; coordinates with district for insurance; initiates business recovery efforts.

EMERGENCY PHONE NUMBERS

Fire/Ambulance/Police

Emergency-911

Dispatch Center:
(for local police, fire and emergency medical services)

Public Utilities

Electricity: Company _____
 Contact person _____
 24-hour emergency number(s) _____

Gas: Company _____
 Contact person _____
 24-hour emergency number(s) _____

Water: Company _____
 Contact person _____
 24-hour emergency number(s) _____

Emergency Management Agencies

Local emergency management director:

 Name _____
 Telephone _____

County emergency management director:

 Name _____
 Telephone _____

Referrals

Hazardous Materials: Report hazardous materials leaks or spills to Minnesota Duty Officer
24-hour numbers Statewide (800) 422-0798 Metro area (651) 649-5451

Poison Control Center _____

Crime Victim Services _____

Post-Crisis Intervention/Mental Health Hotline _____

[Note: These procedures are provided as a sample and a starting place for your schools to begin planning for a situation like a pandemic. A pandemic policy is not legally required.]

HIGHLY CONTAGIOUS SERIOUS ILLNESS OR PANDEMIC FLU

- The school district may provide information on the proper methods for hand washing, covering coughs, and social distancing. Reminders of these methods may be placed throughout the school district's buildings.
- Children and staff should be asked to wash their hands thoroughly and frequently. All classroom surfaces should be disinfected according to guidance from health officials.
- If a case of highly contagious serious illness is suspected, the sick student, employee, or visitor should be immediately sent home. If that is not possible, the person should be isolated, as much as possible, until arrangements can be made for the person to leave the school.
- If a serious illness is confirmed, the local health agency should be notified and communication efforts initiated. See ***Emergency Phone Numbers*** and ***Media Procedures***.
- In the absence of a school closure order from a state agency, the superintendent, in consultation with the school board, will determine when to close school due to significant risk of spreading the illness. See ***Early School Closure Procedures, Part III.F.***, especially if school is closed before the end of a school day.
- If an extended school closure is ordered, the school district may make online learning or other at home learning options available to the extent feasible.
- Any closed school buildings should be disinfected according to guidance from health officials before reopening.

- 14. Discussion/Information
 - A. 2026 MSBA Leadership Conference (January 15–16)
- 15. Enrollment Update

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Barnesville Public School
Student Enrollment
SY 2025-2026

	2024-25 Oct 1 Count	2024-25 End-of-Year	2025-26 Projection	Sep 5	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	May 22
Grade K	68	67	68	71	71								
Grade 1	53	53	67	61	61								
Grade 2	77	79	53	52	52								
Grade 3	70	69	79	76	76								
Grade 4	73	73	69	66	66								
Grade 5	74	74	73	75	75								
Grade 6	76	77	74	74	74								
	491	492	483	475	475	0	0	0	0	0	0	0	0
Grade 7	67	68	77	74	74								
Grade 8	61	60	68	68	67								
Grade 9	74	74	60	60	60								
Grade 10	61	60	74	76	75								
Grade 11	56	57	60	60	60								
Grade 12	61	62	57	59	59								
	380	381	396	397	395								
Grades K-12	871	873	879	872	870	0	0	0	0	0	0	0	0

16. Dates to Remember

A. Regular School Board Meeting

1) Monday, November 17, 2025, 7:00 PM, Barnesville High School

17. Adjournment