



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
December 14, 2023
6:30 PM

Strategic Directions:

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging innovation to improve student outcomes and district culture
- Engaging our community to ensure common understanding of our Strategic Roadmap and the district work to support it

5:45 PM Listening Session with Abigail Alt and Anna Werb

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Truth in Taxation Hearing

- A. Introduction and Public Comment Protocol

Speaker(s): Scott Hume, Chair

- B. Budget and Property Tax Presentation

Speaker(s): Stacey Sovine, Executive Director of Administrative Services, and Matthew Hammer, Senior Municipal Advisor from Ehlers

- C. Public Comment

Speaker(s): Scott Hume, Chair

- D. Conclude the Truth in Taxation Portion of the Meeting

IV. Information

- A. Report about Rahn Elementary and William Byrne Elementary Schools

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent, Dr. Jon Bonneville, Principal, Mr. Brad Robb, Principal, Monet Barnes, Continuous Improvement

4

84

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.

Coach and Rahn Building Leadership Team Member, and Maryan Ali, Cultural Liaison	2
B. Report about Read for the Record	98
Speaker(s): Jason Sellars, Director of Community Education, and Cynthia Sampers, Early Learning Coordinator	
C. Report about FY25 Preliminary Budget Current Reality	111
Speaker(s): Dr. Theresa Battle, Superintendent, and Stacey Sovine, Executive Director of Administrative Services	
D. Board Member Reports	119
E. Committee, Board Appointment and School Assignment Reports	120
F. Student Representative Report	122
G. Superintendent Report	123
V. Business Meeting	
A. Consent Agenda	
Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.	
1. Approve Minutes	124
2. Approve Personnel Recommendations	130
3. Adopt a Resolution to Accept Donations	131
4. Approve Payroll, Receipts, Expenses and Investments	133
5. Accept the Budget Analysis	196
6. Receive a Report about the Listening Session	201
7. Approve, on a Second Reading Basis, Changes to Policy 406: <i>Public and Private Personnel Data</i>	202
8. Approve, on a Second Reading Basis, Changes to Policy, 613: <i>Graduation Requirements</i>	213
9. Approve, on a First and Final Reading Basis, Changes to Policy 620: <i>Credit for Learning</i>	220
10. Approve on First and Final Reading Basis, Changes to Policy 206: <i>Listening Session Registration Card</i>	228
11. Approve Non-substantive Changes to Policy 504: <i>Student Dress and Appearance</i>	230
B. New Business	234
1. Approve Final Certification of Property Tax Levy Payable in 2024	236
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
2. Adopt a Resolution Combining Precincts for School District Elections	243
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
3. Adopt a Resolution for Tallying Write-ins Only if Write-in Votes are Greater Than a Candidate's Total Votes	251
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.

4. Approve, on a First Reading Basis, Changes to Policy 253

413: *Harassment and Violence*

Speaker(s): Stacey Sovine, Executive Director of Administrative Services

5. Approve, on a First Reading Basis, Changes to Policy 506: *Student* 266

Discipline, and Policy 507 *Corporal Punishment*

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent

VI. Move to a Closed Meeting, as permitted by Minnesota Statutes Section 13D.03, of the Closed Meetings for Labor Negotiations Strategy.

Speaker(s): Stacey Sovine, Executive Director of Administrative Services

VII. Adjourn

Public Hearing for Taxes Payable in 2024

Stacey Sovine, Executive Director of Administrative Services
Matthew Hammer, Ehlers Senior Municipal Advisor

State Law Requirements

A Public Meeting...

- Between November 25th & December 28th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

...and Presentation of:

- Current year budget
- Proposed property tax levy

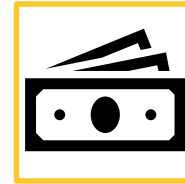
Hearing Agenda



Background
Information on
School Funding



District's Budget



District's Proposed
Tax Levy for Taxes
Payable in 2024



Public Comments

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The **legislature shall make such provisions by taxation or otherwise** as will secure a thorough and efficient system of public schools throughout the state.”

Funding is Highly Regulated

- State Sets:
 - Formulas which determine revenue; most revenue based on specified amounts per pupil
 - Tax policy for local schools
 - Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November
- State also authorizes school board to submit referendums for operating & capital needs to voters for approval

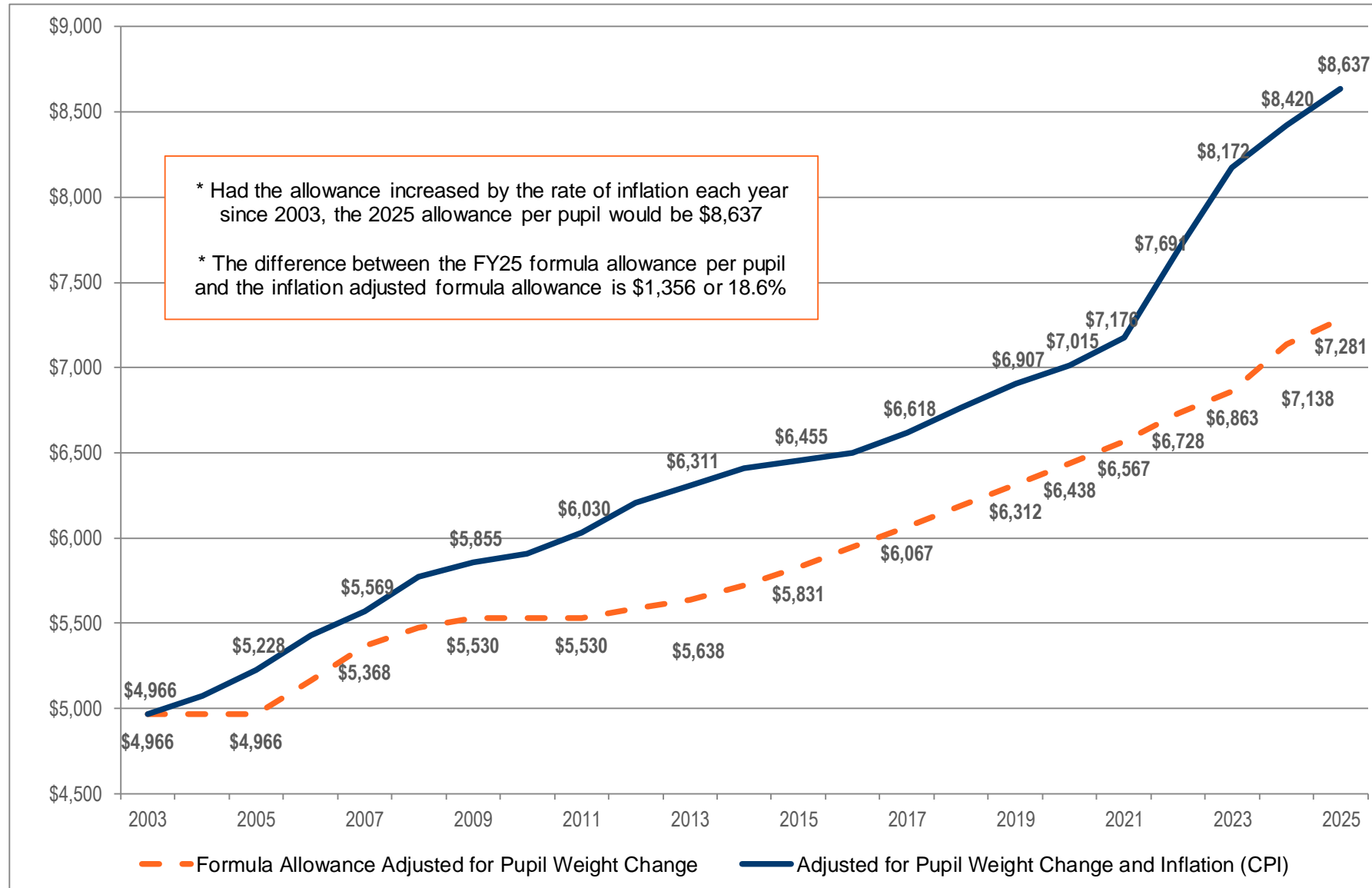
Funding vs. Inflation

- Since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2023-24, an increase of 4.00% or \$275 over previous year was approved
- For Fiscal Year 2024-25, an increase of 2.00% or \$143 over previous year was approved

Per-pupil allowance for Fiscal Year 2024-25 of \$7,281 would need to increase by another \$1,356 (18.6%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,637

General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)

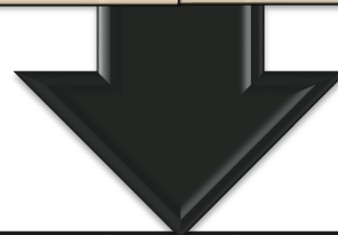


Underfunding of Special Ed

According to MN Department of Education (MDE):

FY 2022 costs of providing programs were underfunded statewide by \$712 million

Even with recent improvements in funding, by FY 2027 costs of providing programs statewide will be underfunded by \$408 million



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue; most districts have done both.

Levy vs. Budget

Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2024 taxes provide revenue for 2024-25 fiscal year
- Budget adopted in June 2024



City/County:

- Budget year begins Jan. 1st
- 2024 taxes provide revenue for 2024 calendar year budget

Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information be presented at this hearing. Fiscal Year 2024-25 budget will be adopted by School Board in June 2024.

- **School district budgets are divided into separate funds, based on purposes of revenue, as required by law.**
- **Our District's Funds:**
 - General
 - Food Service
 - Community Service
 - Debt Service
 - Internal Service
 - OPEB* Trust
 - OPEB* Debt Service



**Other Post-Employment Benefits*

District Revenues & Expenditures

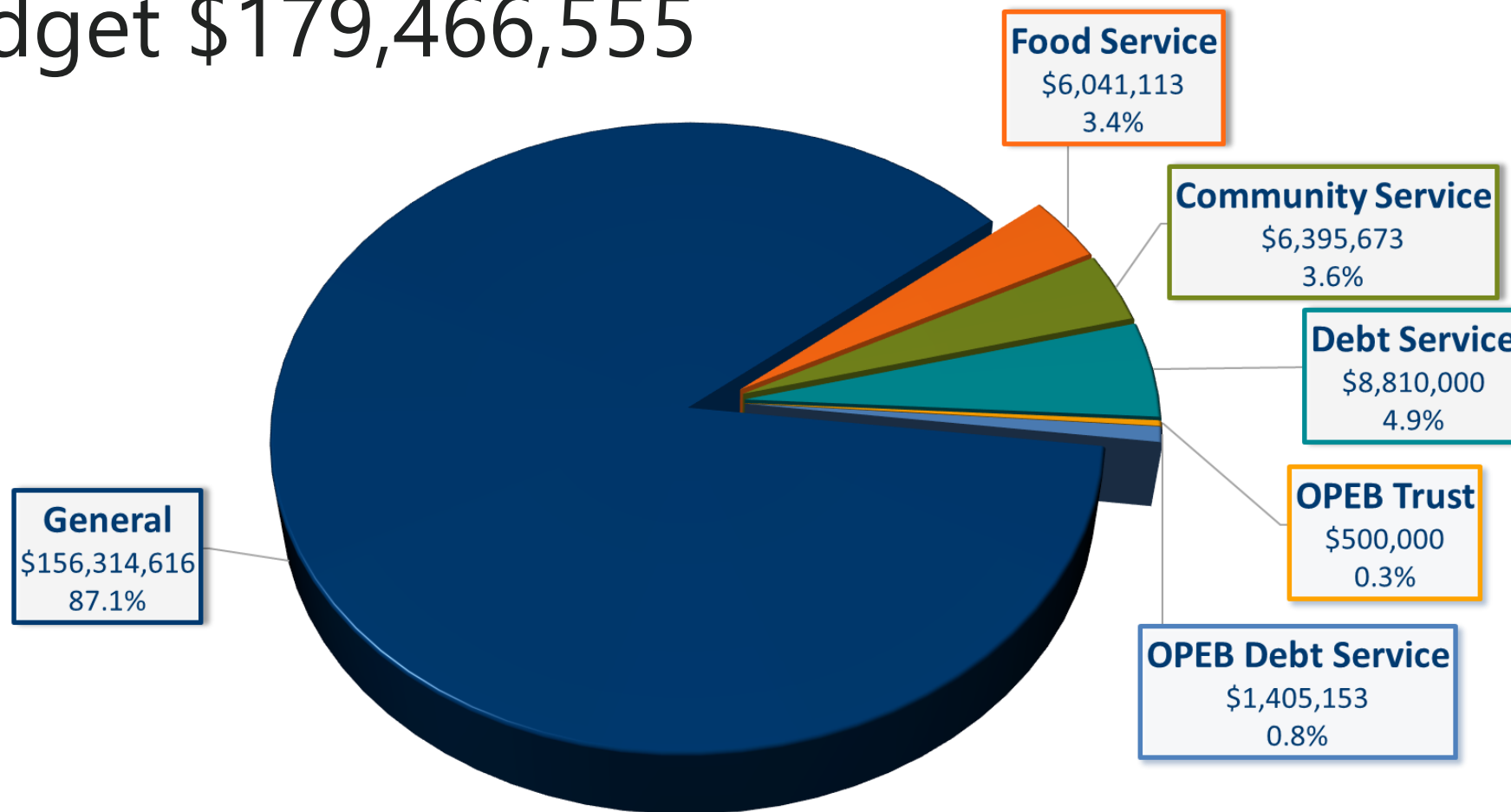
Actual for FY 2023, Budget for FY 2024

FUND	FISCAL 2023 BEGINNING	2022-23 ACTUAL		JUNE 30, 2023 ACTUAL	2023-24 BUDGET		JUNE 30, 2024 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSFERS OUT	FUND BALANCES
General/Restricted	\$9,841,890	\$29,647,188	\$26,633,340	\$12,855,738	\$36,438,260	\$34,907,584	\$14,386,414
General/Other	22,680,009	113,640,884	111,693,415	24,627,477	120,841,213	119,550,258	25,918,432
Food Service	2,511,460	5,890,085	5,227,052	3,174,493	6,041,113	6,027,292	3,188,314
Community Service	3,195,511	6,800,783	5,911,008	4,085,287	6,395,673	6,365,431	4,115,529
Debt Service	5,386,218	9,724,881	9,946,029	5,165,070	8,810,000	9,950,000	4,025,070
Internal Service	10,126,269			8,733,749			8,033,749
OPEB* Revocable Trust	10,774,721	758,783	868,796	10,664,708	500,000	925,000	10,239,708
OPEB* Debt Service	405,673	1,324,225	1,407,858	322,041	1,405,153	1,405,153	322,041
Total All Funds	64,921,751	167,786,829	161,687,497	69,628,563	180,431,412	179,130,718	70,229,257

*Other Post Employment Benefits

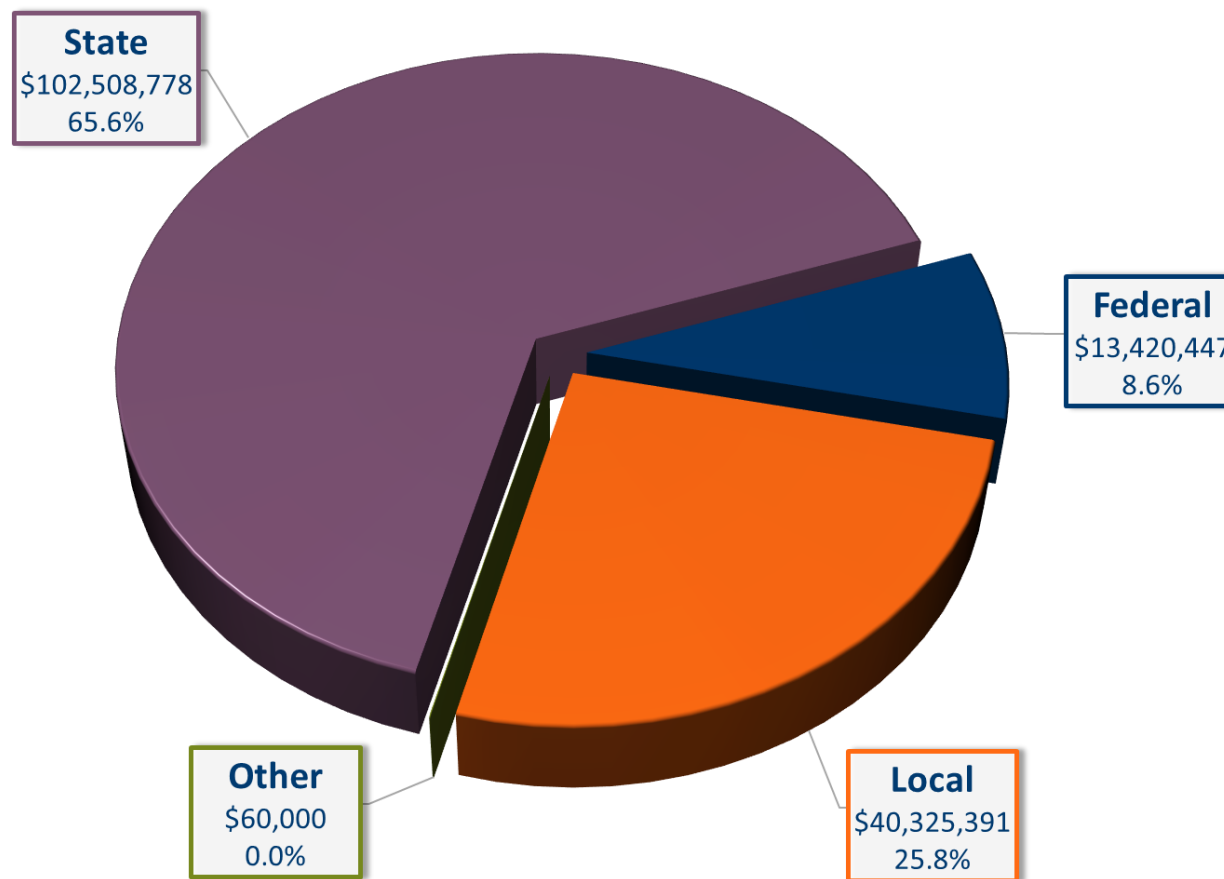
Revenue – All Funds (FY24)

- Budget \$179,466,555



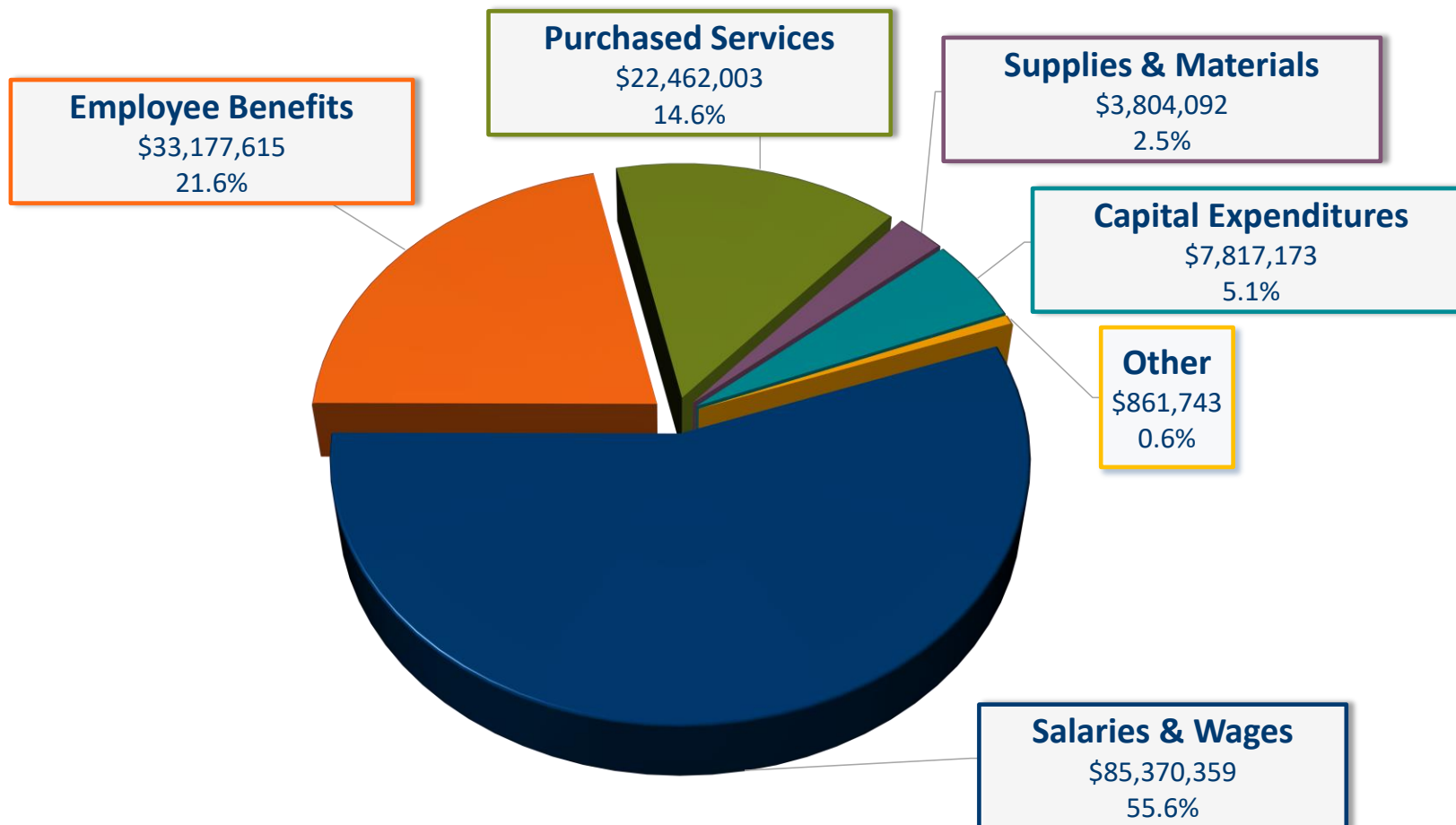
General Fund Revenue (FY24)

- Budget \$156,314,616



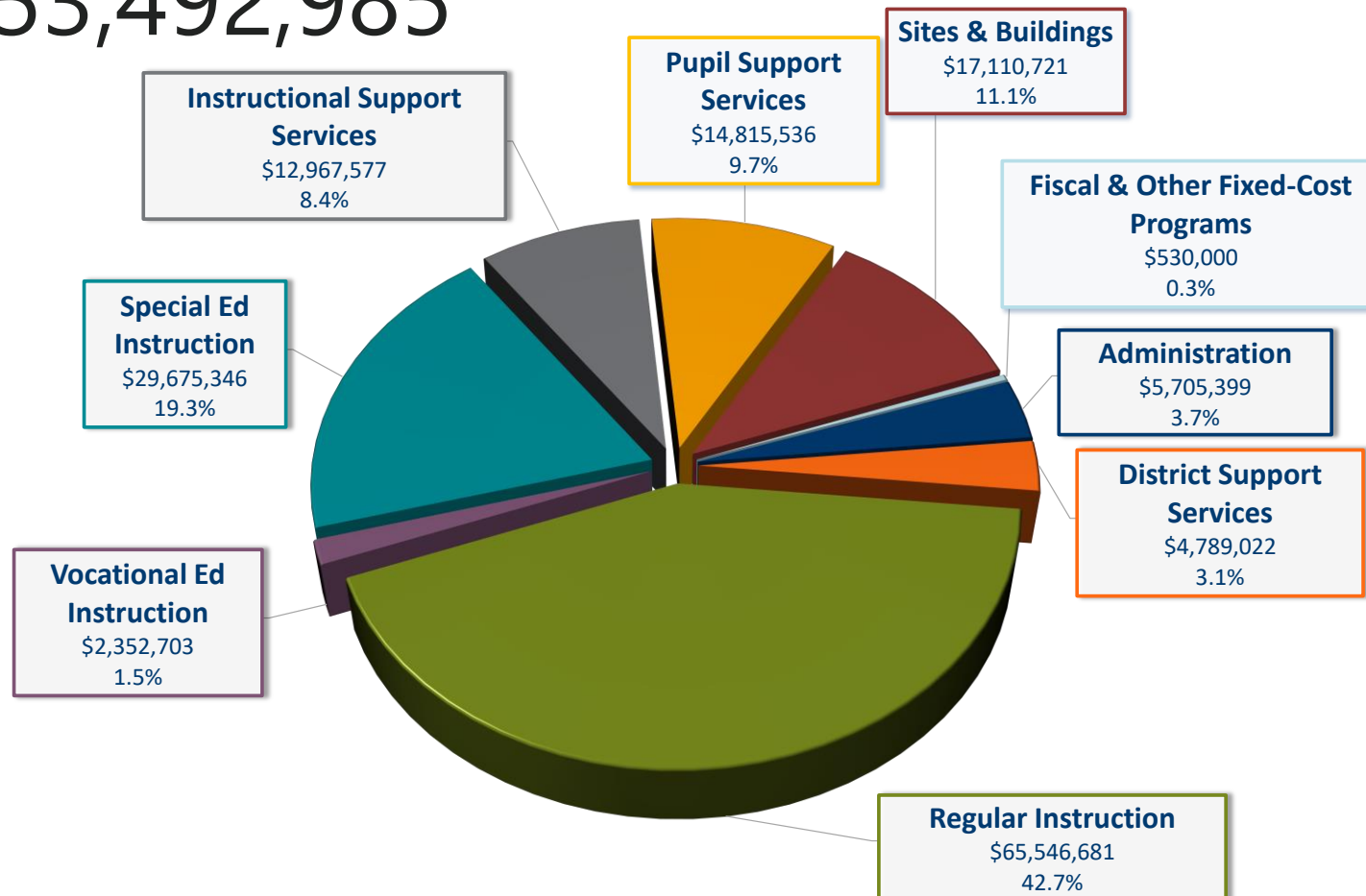
General Fund Exp. (FY24)

- Budget \$153,492,985
- By Object



General Fund Exp. (FY24)

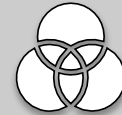
- Budget \$153,492,985
- By Program



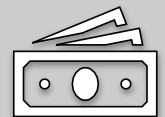
Payable 2024 Property Tax



Determination of levy



Compare 2023 to 2024 levies



Reasons for changes in tax levy



Impact on taxpayers

Property Tax Background

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions

Sample of parcel specific notice mailed to every property owner between November 11 & November 24

Contents:

- Proposed property taxes compared to last year
- By taxing jurisdiction
- By voter approved & other for school district
- Time & place of public meetings



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):

John and Mary Johnson
123 Pine Rd S
Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1 **Property Address:** 789 Pine Rd S
Spruceville, MN 55555

Property Description:
Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2024			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2023	2024
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
2	Property Taxes before credits		\$1,479.52
	School building bond credit		\$ 12.00
	Agricultural market value credit		
	Other credits		
	Property Taxes after credits		\$1,467.52
Step	PROPERTY TAX STATEMENT		
3	Coming in 2024		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

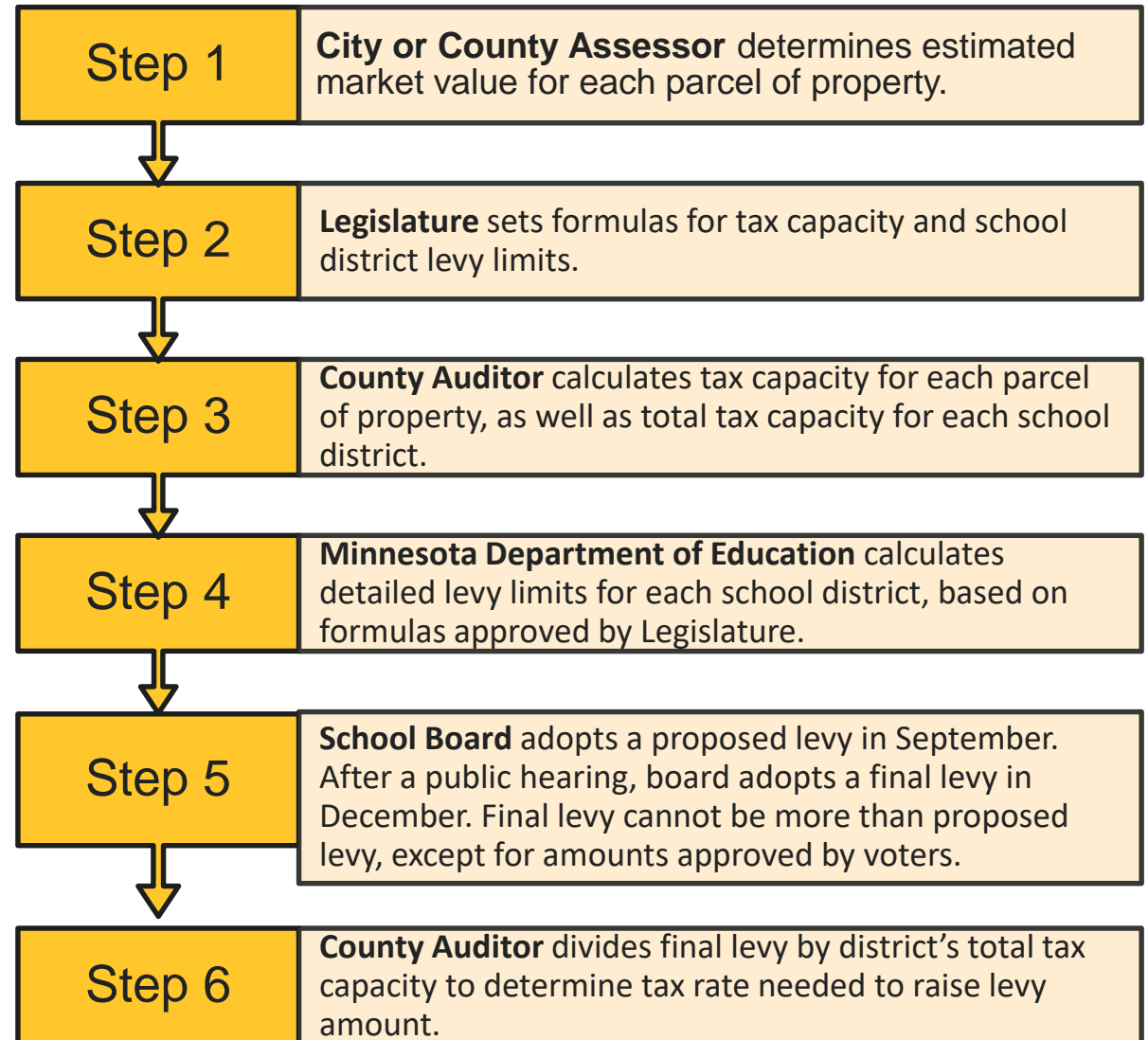
Contact Information	Meeting Information	Actual 2023	Proposed 2024
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 6, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789 Voter Approved Levies Other Levies	December 9, 7:00 PM Spruceville High School Cafeteria	\$289.35 \$340.11	\$296.68 \$374.60
<i>Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2024 may be higher than the proposed amount shown on this notice.</i>			
Total excluding any special assessments		\$1,341.31	\$1,467.52 9.4%

District Property Taxes

- Each school district may levy taxes in over 40 different categories
- Maximum levy amounts (calculated by MDE) for each category are set by:
 - State law
 - Voter approval
- Property Tax Process
 - Key steps in process are summarized on next slide
 - Any of these steps may affect taxes on a parcel of property, but district has control over only 1 of 6 steps

School District Property Tax Process

Note: For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



Levy (Payable 2024) Approval



Proposed Levy Overview

- Proposed Payable 2024 tax levy is an increase from 2023 of \$1,969,433 or 4.0%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides



Comparison of Actual Tax Levy Payable in 2023 to Proposed Levy Payable in 2024

Fund Levy Category	Actual Levy Payable in 2023	Proposed Levy Payable in 2024	\$ Change	% Change
General				
Voter Approved Operating Referendum	\$16,827,386	\$18,274,735	\$1,447,349	
Local Optional Revenue (LOR)	5,553,088	6,002,768	449,680	
Equity	398,570	414,790	16,220	
Voter Approved Capital Project Referendum	3,793,590	4,351,374	557,785	
Operating Capital	1,124,026	1,324,289	200,262	
Alternate Teacher Compensation	713,550	710,458	(3,092)	
Achievement and Integration	596,076	580,510	(15,567)	
Long Term Facilities Maintenance	4,578,725	2,560,961	(2,017,764)	
Instructional Lease	420,919	329,052	(91,867)	
Other	1,148,808	1,146,275	(2,533)	
Prior Year Adjustments	2,435,967	3,635,351	1,199,383	
Total, General Fund	\$37,590,705	\$39,330,562	\$1,739,857	4.6%
Community Service				
Basic Community Education	\$506,585	\$485,567	(\$21,018)	
Early Childhood Family Education	269,926	259,321	(10,605)	
School-Age Child Care	825,000	830,000	5,000	
Other	10,599	16,252	5,653	
Prior Year Adjustments	5,344	26,328	20,984	
Total, Community Service Fund	\$1,617,454	\$1,617,468	\$13	0.0%
Debt Service				
Voter Approved	\$3,913,574	\$3,886,064	(\$27,510)	
Long Term Facility Maintenance	6,521,483	6,383,003	(138,480)	
Other Post Employment Benefits	1,474,912	1,469,759	(5,153)	
Reduction for Debt Excess	(2,077,640)	(1,677,229)	400,411	
Prior Year Adjustments	30,165	30,460	295	
Total, Debt Service Fund	\$9,862,494	\$10,092,057	\$229,563	2.3%
Total Levy, All Funds	\$49,070,653	\$51,040,087	\$1,969,433	4.0%
Subtotal by Truth in Taxation Categories:				
Voter Approved	26,013,490	29,109,729	3,096,239	
Other	23,057,163	21,930,357	(1,126,806)	
Total	\$49,070,653	\$51,040,087	\$1,969,433	4.0%

Explanation of Changes

Category:

General Fund – Voter Approved Operating Referendum

Change:

+\$1,447,349

Use of Funds:

General Operating Expenses

Reasons for Change:

Authority is calculated on estimated enrollment & includes an annual inflationary increase

Explanation of Changes

Category:

General Fund – Voter Approved Capital Project Referendum

Change:

+\$557,785

Use of Funds:

Technology costs

Reasons for Change:

Levy is based on voter approved tax rate applied to tax base & District's tax base increased

Explanation of Changes

Category:

General Fund – Long Term Facilities Maintenance

Change:

-\$2,017,764

Use of Funds:

Facilities Maintenance

Reasons for Change:

District is eligible for LTFM revenue based on state approved project costs & levies are coordinated with other capital and debt levies to maintain a level or declining tax rate.

Explanation of Changes

Category:

General Fund – Prior Year Adjustments

Change:

+\$1,199,383

Use of Funds:

Various

Reasons for Change:

Initial levies are based on estimates & in later years, amounts are updated & levies are retroactively adjusted

Factors Impacting Individuals' Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

What's happening with each slice?

Higher Market Value Increase = Bigger Slice



Lower Market Value Increase = Smaller Slice

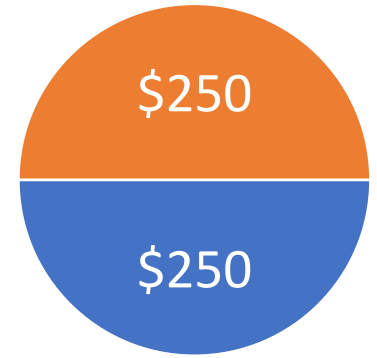


Each Property Owner pays a portion of the pie

Impact of Valuations

- Two properties, both valued at \$100,000
- If total levy is \$500, each property will pay \$250 of levy

\$100,000



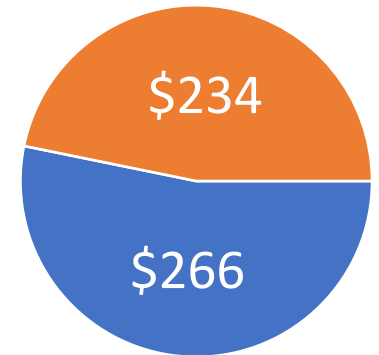
\$100,000



Impact of Valuations

- Two properties
 - Orange house value increases by 10%
 - Blue house value increases by 25%
- If total levy is \$500
 - School District will still generate the same amount of levy, even though values increased.
 - Orange house pays less
 - Blue house pays more

\$110,000



\$125,000



Four-year levy comparison

- Examples include school district taxes only & are shown based on no change and a 22.2% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Examples are for property in City of Burnsville
- Amounts for 2024 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

Estimated Changes in School Property Taxes, 2021 to 2024
 Based on No Changes in Property Values

Type of Property	Estimated Market Value	Actual Taxes Payable in 2021	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Estimated Taxes Payable in 2024	Change in Taxes 2021 to 2024	Change in Taxes 2023 to 2024
Residential Homestead	\$250,000	\$1,076	\$953	\$1,016	\$983	-\$93	-\$33
	300,000	1,309	1,159	1,234	1,192	-117	-42
	350,000	1,542	1,365	1,452	1,402	-140	-50
	400,000	1,775	1,571	1,670	1,611	-164	-59
	450,000	2,000	1,770	1,881	1,815	-185	-66
	500,000	2,222	1,966	2,090	2,016	-206	-74
	550,000	2,474	2,188	2,323	2,239	-235	-84
	600,000	2,726	2,410	2,556	2,462	-264	-94
	650,000	2,978	2,632	2,790	2,685	-293	-105
700,000	3,230	2,854	3,023	2,908	-322	-115	
Commercial/ Industrial #	\$1,000,000	\$4,995	\$4,328	\$4,635	\$4,508	-\$487	-\$127
	1,500,000	7,550	6,539	7,000	6,805	-745	-195
	2,000,000	10,105	8,750	9,364	9,101	-1,004	-263
	2,500,000	12,659	10,961	11,729	11,398	-1,261	-331
	3,000,000	15,214	13,172	14,093	13,694	-1,520	-399
Apartments and Res. Non-Homestead (2 or more units)	\$750,000	\$3,778	\$3,330	\$3,499	\$3,344	-\$434	-\$155
	1,500,000	7,555	6,659	6,997	6,687	-868	-310
	3,000,000	15,111	13,318	13,995	13,374	-1,737	-621

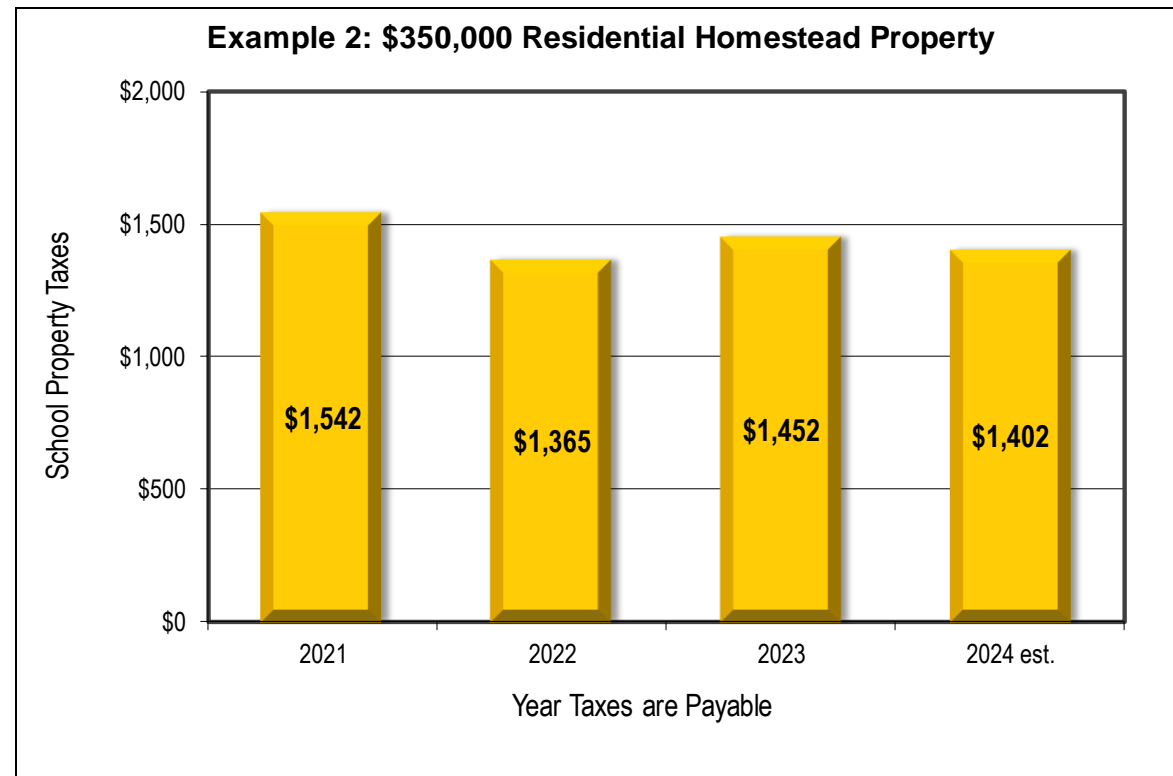
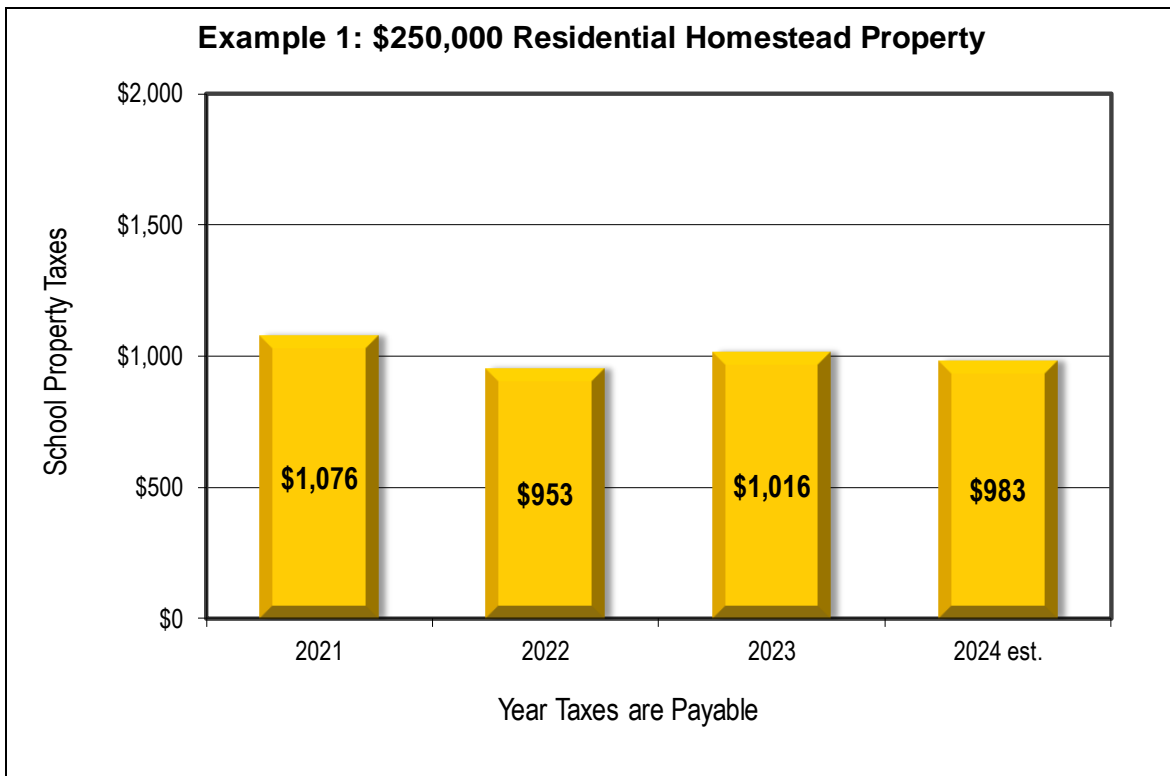
For commercial-industrial property, amounts above are for property in Burnsville. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2024 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2021 to 2024.

Est. Changes in Property Tax, 2021-24

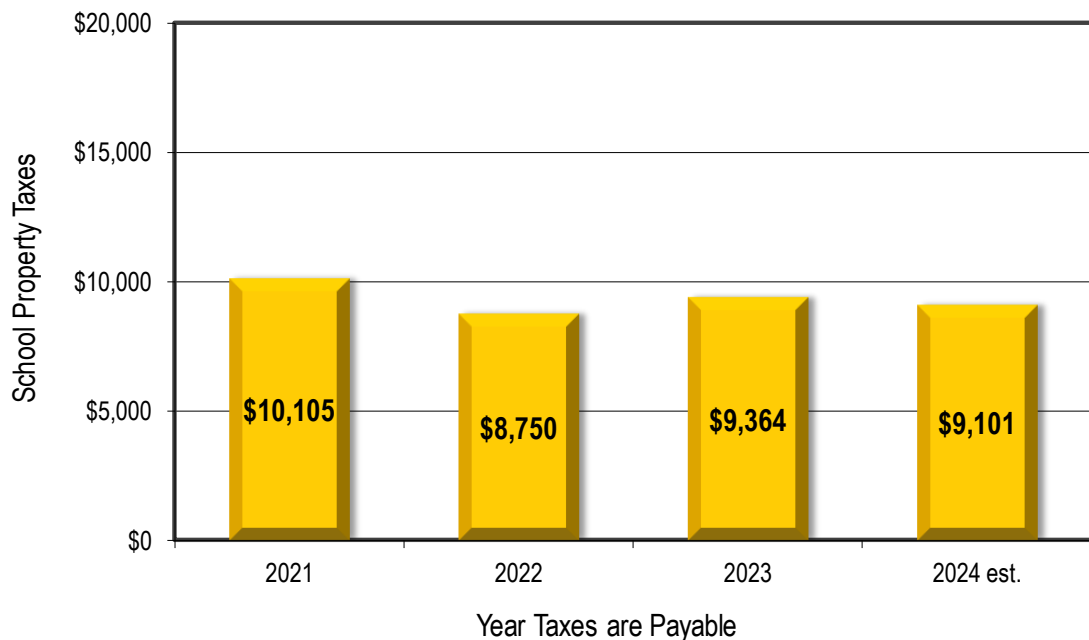
School taxes only; Based on no changes in property value



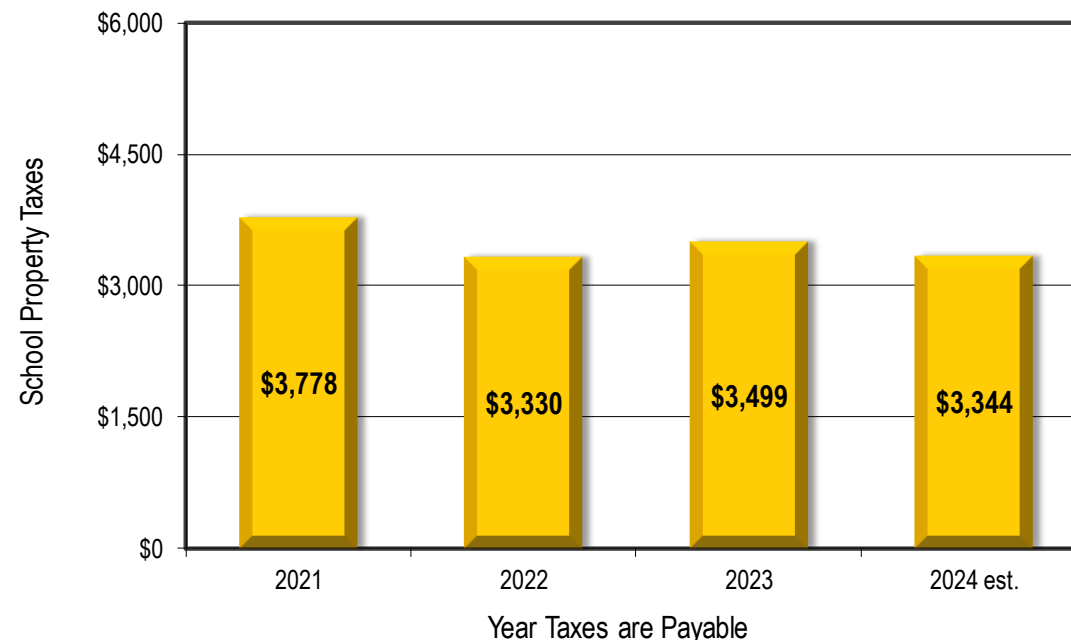
Est. Changes in Property Tax, 2021-24

School taxes only; Based on no changes in property value

Example 3: \$2,000,000 Commercial - Industrial Property

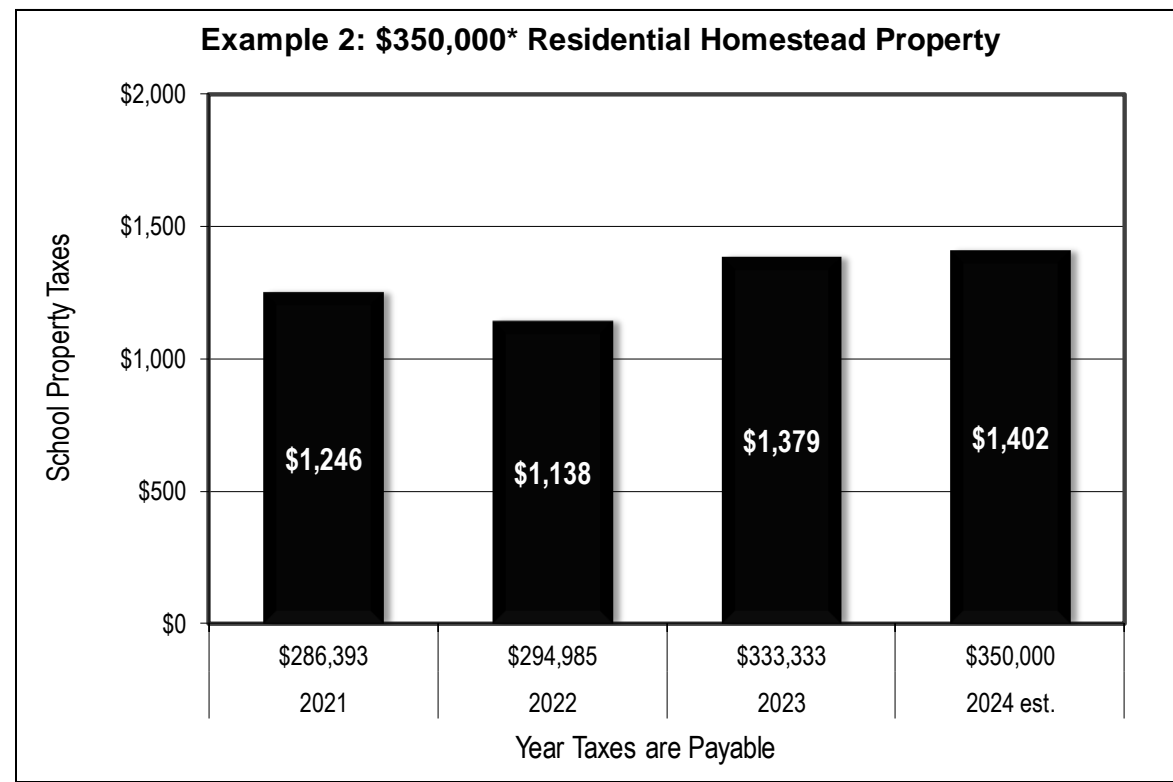
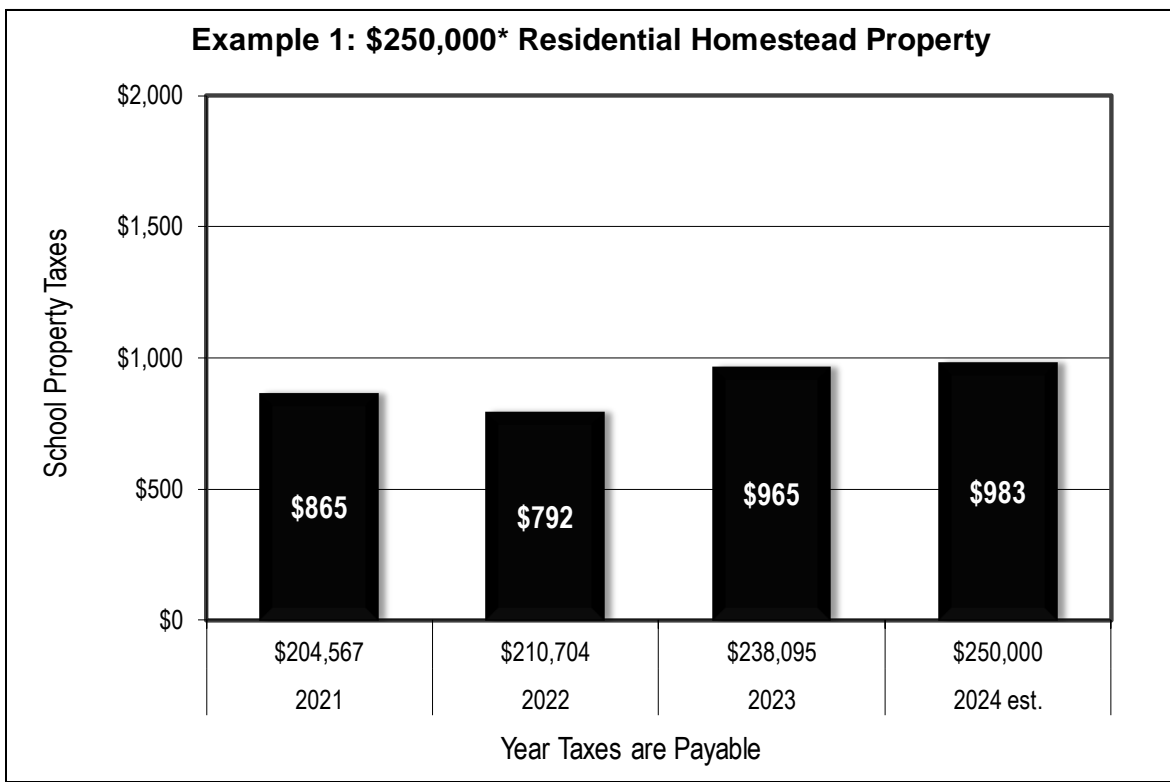


Example 4: \$750,000 Apartment - Non Residential Homestead Property



Est. Changes in Property Tax, 2021-24

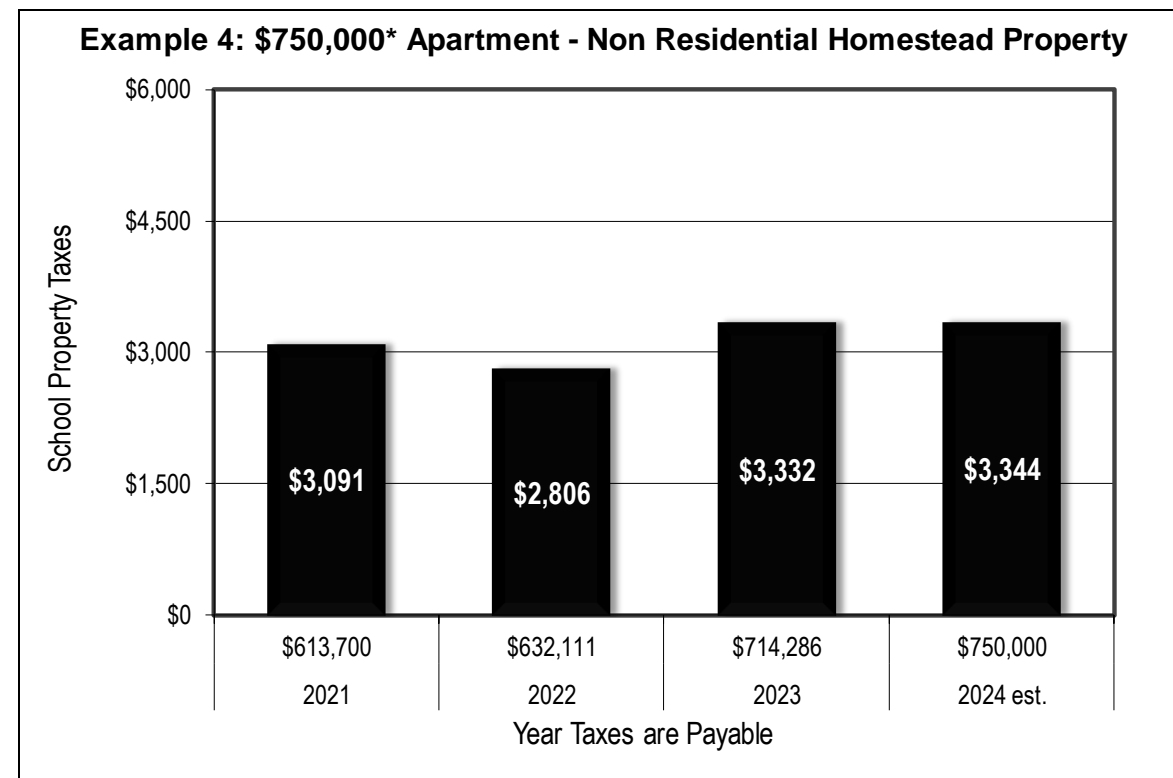
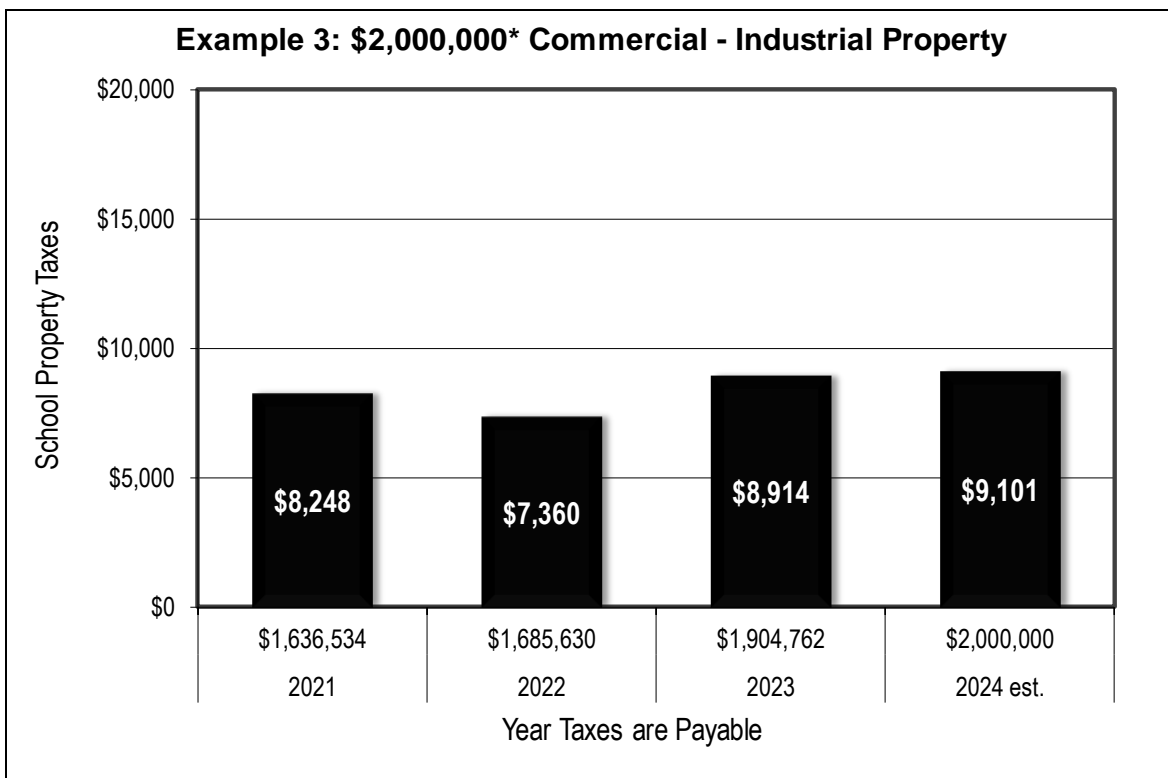
School taxes only; Based on 22.2% cumulative changes in property value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 3.0% from 2021 to 2022, 13.0% from 2022 to 2023 and 5.0% from 2023 to 2024.

Est. Changes in Property Tax, 2021-24

School taxes only; Based on 22.2% cumulative changes in property value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 3.0% from 2021 to 2022, 13.0% from 2022 to 2023 and 5.0% from 2023 to 2024.

State Property Tax Refunds & Deferral

Homestead Credit Refund

- Available for all homestead property, both residential and agricultural (house, garage and one acre (HGA) only)
- Refund is sliding scale, based on total property taxes and income (maximum refund is \$3,140 for homeowners and \$2,440 for renters)

Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 6% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 6% or \$100 (max \$2,500)

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$96,000 or less to defer a portion of property taxes on their home
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

Next Steps

Board accepts
public comments
on proposed levy

Board certifies
2024 property tax
levy

Public Comment Period

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2018 MARKET VALUE	7,418,560,949
B.	PUPIL DATA	1	2	2019 MARKET VALUE	8,046,685,354
			3	2020 MARKET VALUE	8,510,241,379
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	9,019,198,895
A.	GENERAL	2	5	2022 MARKET VALUE	10,525,363,360
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
				REFERENDUM MARKET VALUE (RMV)	
		6		2018 RMV	7,684,602,850
III.	ADJUSTMENTS BY FUND		7	2019 RMV	8,264,561,525
A.	GENERAL	16	8	2020 RMV	8,717,978,500
B.	COMMUNITY SERVICE	23	9	2021 RMV	9,194,198,826
C.	GENERAL DEBT	24	10	2022 RMV	10,538,888,317
D.	OPEB/PENSION DEBT	24			
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24			
			11	2018 NTC	85,609,213
V.	OFFSET ADJUSTMENTS	26	12	2019 NTC	93,940,134
			13	2020 NTC	99,679,654
VI.	TACONITE ADJUSTMENTS	27	14	2021 NTC	104,449,054
			15	2022 NTC	119,806,563
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2018 SALES RATIO	91.5%
			17	2019 SALES RATIO	93.5%
			18	2020 SALES RATIO	94.7%
			19	2021 SALES RATIO	95.5%
			20	2022 SALES RATIO	92.5%
				UNLIMITED ADJUSTED NTC (UANTC)	
			21	2018 UANTC=(11)/(16)=	93,554,296
			22	2019 UANTC=(12)/(17)=	100,438,638
			23	2020 UANTC=(13)/(18)=	105,098,560
			24	2021 UANTC=(14)/(19)=	109,285,030
			25	2022 UANTC=(15)/(20)=	129,484,463
				ADJUSTED NTC (ANTC)	
			26	2018 ANTC	93,554,296
			27	2019 ANTC	100,438,638
			28	2020 ANTC	105,098,560
			29	2021 ANTC	109,285,030
			30	2022 ANTC	129,484,463
				AG MODIFIED ANTC FOR LTFM	
			31	2018 AG MODIFIED ANTC	93,553,967
			32	2019 AG MODIFIED ANTC	100,438,379
			33	2020 AG MODIFIED ANTC	105,098,316
			34	2021 AG MODIFIED ANTC	109,284,791
			35	2022 AG MODIFIED ANTC	129,468,105
				VOLUNTARY PRE-K ADJUSTED ADM	
			58	2020-21 ADJ VPK ADM	156.22
			59	2021-22 ADJ VPK ADM	126.00
			60	2022-23 ADJ VPK ADM	195.00
			61	2023-24 ADJ VPK ADM	195.00
			62	2024-25 ADJ VPK ADM	195.00
				VOL PRE-K ADJUSTED PUPIL UNITS	
			63	2020-21 ADJ VPK PU	156.22
			64	2021-22 ADJ VPK PU	126.00
			65	2022-23 ADJ VPK PU	195.00
			66	2023-24 ADJ VPK PU	195.00
			67	2024-25 ADJ VPK PU	195.00

NOTE: ABOVE NUMBERS ARE NOT ALWAYS
COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER
PRE-KGN HCP:	1.000
HCP-KGN:	1.000
REG-KGN PART:	0.550
REG-KGN ALL:	1.000
GRADES 1-3:	1.000
GRADES 4-6:	1.000
GRADES 7-12:	1.200

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	89.80	115 COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM				116 TOTAL COMPENSATORY REV
69	2021-22 ADJ SRP ADM				= (114)+(115) =
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68	13,997,767.94
71	2023-24 ADJ SRP ADM				
72	2024-25 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) =	183,073.46	117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU				1,436.00
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				
76	2023-24 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)		118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
77	2024-25 ADJ SRP PU				1,436.00
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		119 EL REVENUE = (118)X\$1,228 =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY	57,949,077.47	120 2024-25 ADM SRV (EST)
78	2020-21 EXT ADM (ACT)	93.62			7,445.00
79	2021-22 EXT ADM (ACT)	194.52			
80	2022-23 EXT ADM (PREL)	253.30			
81	2023-24 EXT ADM (EST)	154.00			
82	2024-25 EXT ADM (EST)	139.00			
83	2025-26 EXT ADM (EST)	133.00			
EXTENDED TIME PU		108	PENSION ADJUST RATE	.0125	121 EL CONCENTRATION RATIO = (117)/(120) =
84	2020-21 EXT TIME PU	101.36			.19288113
85	2021-22 EXT TIME PU	209.05			
86	2022-23 EXT TIME PU	271.34			
87	2023-24 EXT TIME PU	166.60			
88	2024-25 EXT TIME PU	152.00			
GENERAL EDUCATION REVENUE		109	RETIRE PENSION ADJUST = (107)X(108) =	724,363.46	122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
BASIC REVENUE		110	TOTAL PENSION ADJ REV = (106)+(109) =	724,363.46	1.00000000
100	FY 2025 FORMULA ALLOW	7,281			123 EL PUPIL UNITS = (117)X(122) =
57	2024-25 ADJ PU (EST)	8,295.80			1,436.00
101 BASIC REVENUE = (57)X(100) =		60,401,719.80			124 EL CONCENTRATION REV = (123)X\$436 =
DECLINING ENROLLMENT REV		111	GIFTED & TALENTED REV = (57)X\$13.00 =	107,845.40	626,096.00
56	2023-24 ADJ PU (EST)	8,385.60			125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
57	2024-25 ADJ PU (EST)	8,295.80			2,389,504.00
GENERAL EDUCATION REVENUE		88	2024-25 EXT PU (EST)	152.00	126 BASIC SKILLS REVENUE = (116)+(125) =
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	777,784.00	16,387,271.94
COMPENSATORY REVENUE		113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	13,712,923.00	**SPARSITY REVENUE**
EXTENDED TIME REVENUE		114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] =	13,997,767.94	127 ATTENDANCE AREA FOR SPARSITY
GIFTED & TALENTED REVENUE		115	GIFTED & TALENTED REV = (57)X\$13.00 =	107,845.40	36.45
EXTENDED TIME REVENUE		116	EXTENDED TIME REVENUE = (88)X\$5,117 =	777,784.00	128 DIST TO NEAREST HS
COMPENSATORY REVENUE		117	COMPENSATORY REVENUE = (114)+(115) =	13,997,767.94	4.3
ENGLISH LEARNER (EL)		118	IF(117)=0, ZERO; ELSE GTR OF 20, (117) =	1,436.00	129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =
2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)		119	EL REVENUE = (118)X\$1,228 =	1,763,408.00	8.8
2024-25 ADM SRV (EST)		120	2024-25 ADM SRV (EST)	7,445.00	
EL CONCENTRATION RATIO = (117)/(120) =		121	EL CONCENTRATION RATIO = (117)/(120) =	.19288113	
EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =		122	EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =	1.00000000	
EL PUPIL UNITS = (117)X(122) =		123	EL PUPIL UNITS = (117)X(122) =	1,436.00	
EL CONCENTRATION REV = (123)X\$436 =		124	EL CONCENTRATION REV = (123)X\$436 =	626,096.00	
DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =		125	DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =	2,389,504.00	
BASIC SKILLS REVENUE = (116)+(125) =		126	BASIC SKILLS REVENUE = (116)+(125) =	16,387,271.94	
ATTENDANCE AREA FOR SPARSITY		127	ATTENDANCE AREA FOR SPARSITY	36.45	
DIST TO NEAREST HS		128	DIST TO NEAREST HS	4.3	
ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =		129	ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =	8.8	
ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5		130	ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5		
2024-25 ADM SRV, 7-12		131	2024-25 ADM SRV, 7-12	3,279.00	

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] =	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 339.27	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] =	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) =	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) =
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 2,396,559.48	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 60,401,719.80
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 183,073.46
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 724,363.46
SMALL SCHOOLS REVENUE		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 59,856,412.80	111	GIFTED & TALENTED 107,845.40
57	2024-25 ADJ PU (EST) 8,295.80	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 2,789,308.84	112	EXTENDED TIME 777,784.00
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118)	126	BASIC SKILLS 16,387,271.94
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 =	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) =	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS
TRANSPORTATION SPARSITY		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 2,789,308.84	161	TRANSPORT SPARSITY
142	ATTENDANCE AREA 36.45	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 78,582,058.06	**OPERATING CAPITAL**	
143	SQUARE MILES PER RES PU =(142)/(46)= .0032	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.50	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.4250
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .2000	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 234.33	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .0050	167	YEAR ROUND PU SERVED	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 1,960,546.41
		169	UNEQUALIZED REVENUE =(57)X(166)= 16,591.60		

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION	
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	2,229.48
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184	AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	
57	2024-25 ADJ PU (EST)	8,295.80	185	PHASEOUT OF LINE (183)	
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	6,006,159.20	186	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =	2,229.48
173	TIER 1 LOR CAP/APU	300	187	FY 2025 ANNUAL INFLATION FACTOR	1.0257
174	TIER 2 LOR CAP/APU	724	188	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	2,286.78
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	189	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	190	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	
177	TOTAL, TIER 1 = (57)X(175) =	2,488,740.00	191	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	
178	TOTAL, TIER 2 = (57)X(176) =	3,517,419.20	192	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	2,286.78
	REFERENDUM ALLOWANCES		193	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	2,286.78
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	**NEW ELECTIONS** WITHOUT INFLATION	
	REF AUTH W/O INFLATION		195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)		196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	
180	PHASEOUT OF LINE (179)		197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =	2,286.78
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY		198	**REFERENDUM CAPS** INFLATION FACTOR AS SET IN STATUTE	1.2036
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS		199	STANDARD CAP = [2079.50X(198) - \$300=	2,202.89
			200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300	1,936.57
			201	FY 2025 ALT CAP =[(200)X(198)] -\$300 =	2,030.86
			202	SPARSITY REVENUE CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)	2,202.89
			203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =	2,202.89
			57	2024-25 ADJ PU (EST)	8,295.80
			204	FY 2025 REFER REVENUE = (57)X(203) =	18,274,734.86

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***					
205	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174)	33.72		203	FY 2025 DISTRICT REFERENDUM REV/ADJ PU	2,202.89	177	TOTAL, TIER 1 = (57)X(175) =	2,488,740.00
206	TRANSITION REVENUE = (57)X(205) =	279,734.37		173	TIER 1 LOR CAP/APU	300	178	TOTAL, TIER 2 = (57)X(176) =	3,517,419.20
EQUITY REVENUE				224	= GTR OF ZERO OR [(223)-(203)-(173)] =		10	2022 RMV	10,538,888.317
207	METRO 5TH PERCENTILE	7,591.96		57	2024-25 ADJ PU (EST)	8,295.80	46	2024-25 RES PU (EST)	11,538.80
208	METRO 95TH PERCENTILE	9,725.69		225	= LSR OF \$100,000 OR [(57)X(224)] =		235	FY 2025 RMV/RES PU = (10)/(46) =	913,343.53
209	METRO GAP =(208)-(207) =	2,133.73		226	= (221)+(225) =		236	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (235)/\$880,000 =	1.00000000
210	RURAL 5TH PERCENTILE	7,581.00		227	BOTH RUR AND MET = = 0.25X(226)		237	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (235)/\$587,244=	1.00000000
211	RURAL 95TH PERCENTILE	9,691.97		57	2024-25 ADJ PU (EST)	8,295.80			
212	RURAL GAP =(211)-(210) =	2,110.97		228	= \$50.00X(57) =	414,790.00			
213	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET		229	EQUITY REVENUE =(226)+(227)+(228)=	414,790.00	238	TIER 1 LOR LEVY = (177)X(236) =	2,488,740.00
214	DIST'S REGION'S EQUITY GAP = (209) OR (212)=	2,133.73		**OPERATING CAPITAL AIDS & LEVIES**			239	TIER 2 LOR LEVY = (178)X(237) =	3,517,419.20
215	DIST'S REGION'S 95TH PCT = (208) OR (211)=	9,725.69		168	OPERATING CAP REVENUE	1,960,546.41	240	TIER 1 LOR AID = (177)-(238) =	
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(204)+(206)+ [(173)X(57)]/(57) =	9,817.61		169	UNEQUALIZED REVENUE =(57)X(166)=	16,591.60	241	TIER 2 LOR AID = (178)-(239) =	
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =			230	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(168)-(169)=	1,943,954.81			
218	EQUITY INDEX = (217)/(214) =			30	2022 ANTC	129,484,463	**EQUITY AIDS & LEVIES**		
219	= \$80X(218) =			57	2024-25 ADJ PU (EST)	8,295.80	229	EQUITY REVENUE	414,790.00
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219)			231	FY 2025 ANTC/ADJ PU =(30)/(57)=	15,608.44	242	LEVY RATIO FOR EQUITY =(235)/\$510,000	1.00000000
57	2024-25 ADJ PU (EST)	8,295.80		232	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (231)/\$22,912 =	.68123429	243	EQUITY LIMIT = (229)X(242) =	414,790.00
221	= (57)X(220) =			233	OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =	1,324,288.67	244	EQUITY AID = (229)-(243) =	
222	FY 2025 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01		234	OPERATING CAP AID =(168)-(233)=	636,257.74	**TRANSITION AIDS & LEVIES**		
223	=0.10X[(222)] =	134.70					206	TRANSITION REVENUE	279,734.37
							245	LEVY RATIO FOR TRANSITION =(235)/\$510,000	1.00000000

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(245) = 279,734.37	235	FY 2025 RMV/RES PU 913,343.53	269	TIER 1 AID = (262)-(266) =
247	TRANSITION AID =(206)-(246) =	257	TIER 1 = LSR OF 1 OR (235)/\$567,000 = 1.00000000	263	TIER 2 AID
		258	TIER 2 = LSR OF 1 OR (235)/\$290,000 = 1.00000000	270	TOTAL AID = (269)+(263) =
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 2,202.89	259	TIER 1 LEVY = (254)X(257) = 3,816,068.00	271	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) = 8,795,621.95	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY 5,663,044.91	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 2,586.78
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) = 18,274,734.86	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] = 3,391.59
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	**INITIAL REFERENDUM AID**		275	REF AND LOR REV = (177)+(204) = 20,763,474.86
251	TIER 1 = LSR OF (203) OR (248) = 460.00	262	TIER 1 AID = (254)-(259) =	276	CAPPED TBRA = LSR OF (274) OR (275) = 3,391.59
252	TIER 2 = [LSR OF (203) OR (250)]-(251) = 1,060.25	263	TIER 2 AID = (255)-(260) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) = 682.64	264	TOTAL AID = (262)+(263) =	277	TIER 2 REF AID
BREAKDOWN OF REFERENDUM REVENUES		101	FY 2025 FORMULA ALLOW 7,281	278	TIER 1 REF AID
204	REFERENDUM REVENUE ALL AUTHORITIES 18,274,734.86	57	ADJ PU (EST) 8,295.80	279	TIER 1 LOR AID
254	TOTAL, TIER 1 = (57)X(251) = 3,816,068.00	265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 12,611,689.95	280	TIER 1 LOR LEVY 3,391.59
255	TOTAL, TIER 2 = (57)X(252) = 8,795,621.95	**REFERENDUM LEVY WITH AID LIMIT**		281	TIER 1 REF LEVY
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) = 5,663,044.91	267	TIER 1 LEVY = (259)+(266) = 3,816,068.00	282	TIER 2 REF LEVY
		260	TIER 2 LEVY 8,795,621.95	283	UNEQL REF LEVY
		256	UNEQUALIZED LEVY 5,663,044.91		
		268	TOTAL = (267) +(260)+(256) = 18,274,734.86		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	3,391.59	298	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	261,483.89
284	TIER 1 REF AID = (269)-(278) =		299	FY 2015 COMBINED AID FOR GUARANTEE = (297)+(298) =	1,927,487.27
285	TIER 2 REF AID = (263)-(277) =		300	FY 2025 COMBINED REVENUE = (172)+(204) =	24,280,894.06
286	TIER 1 LOR AID = (240)-(279)		301	FY 2025 COMBINED INITIAL AID = (291)+(241) =	3,391.59
287	TIER 1 LOR LEVY = (238)-(280)	2,485,348.41	302	REVENUE RATIO = LESSER OF 1 OR [(300)/(296)] =	1.00000000
288	TIER 1 REF LEVY = (267)-(281) =	3,816,068.00	303	2012 RMV	5,545,160,150
289	TIER 2 REF LEVY = (260)-(282) =	8,795,621.95	304	2022 RMV	10,538,888,317
290	UNEQL REF LEVY = (256)-(283) =	5,663,044.91	305	RMV RATIO = LESSER OF 1 OR [(303)/(10)] =	.52616177
291	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (276)+(284) + (285)+(286) =	3,391.59	306	FY 2025 MINIMUM COMBINED AID = (299)X(302)X(304) =	1,014,170.11
292	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (287)+(288) + (289)+(290) =	20,760,083.27	311	FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE IF (293)=0 THEN 0, ELSE GREATER OF 0 OR [(305)-(301)] =	
			312	LOCAL OPTIONAL LEVY LIMIT = (311)+(239) =	6,002,767.61
			313	LOCAL OPTIONAL AID = (286) + (241) + (307) =	3,391.59
			314	TIER 1 REF LEVY = (288)-(308) =	3,816,068.00
			315	TIER 2 REF LEVY = (289)-(309) =	8,795,621.95
			316	UNEQL LEVY = (290)-(310) =	5,663,044.91
			317	TOTAL REFERENDUM LEVY = (314)+(315)+(316) =	18,274,734.86
			318	TOTAL REFERENDUM EQUALIZATION AID = (276)+(284)+(285) + (308)+(309)+(310) - (279)-(280) =	
			319	TRANSPORT ALLOWANCE	339.27
			320	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
			321	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
			322	CHARTER ALT ATTENDANCE ADJUST = (146)X(319) + \$223X(320) =	
			323	2024-25 RES PU ATTENDING MN STATE ACADEMIES	2.40
			324	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(322) =	17,474.40-
				ALT ATTEND ADJUST TO AID = (321)+(323) =	17,474.40-
			325	TIER 1 LOR LEVY = (287)-(307) =	2,485,348.41
			326	TIER 2 LOR LEVY = (239)	3,517,419.20

REEMPLOYMENT INSURANCE LEVY		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	100,000.00	380	LAST YEAR REVENUE	57 2024-25 ADJ PU (EST) 8,295.80
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=	100,000.00		(FY 2023 CTE AID REPORT, LINE 16)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 49.14
	SAFE SCHOOLS LEVY		381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
366	SAFE SCH LVY REQUEST? YES		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 3,152,404.00
57	2024-25 ADJ PU (EST)	8,295.80	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	298,648.80	384	CAREER TECH REVENUE = (382)+(383) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY				
368	SAFE SCH INTERMEDIATE LEVY REQUEST? YES		29	2021 ANTC	109,285,030
369	INTERMEDIATE LEVY ALLOWANCE <= \$15	12.50	56	2023-24 ADJ PU (EST)	8,385.60
370	SAFE SCH INTERMEDIATE LEVY LIMIT = (57)X(369) =	103,697.50	385	FY 2024 ANTC/ADJ PU = (29)/(56) =	13,032.46
	JUDGMENT LEVY		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	1.00000000
371	DISTRICT JUDGMENTS		387	CAREER TECH LEVY LIMIT = (384)X(386) =	364,194.71
372	INTERMED JUDGMENTS		388	EST CAREER TECH AID = (384)-(387) =	
373	JUDGMENT LIMIT = (371)+(372) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	ICE ARENA LEVY		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
374	FY 2023 NET OPR COSTS		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766 NET LTFM REQ DEBT SERVICE FOR VPK
375	ICE ARENA LEVY LIMIT = 100% OF (374) =		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	407 NEW PAYGO LTFM LEVY FOR VPK
	FY 2024 CAREER & TECHNICAL			**CAPITAL RELATED LEVY LIMITATIONS**	
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET	24,498.56		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
377	FY 2024 ESTIMATED DISTRICT BUDGET	870,185.78	400	LTFM PLAN APPROVAL STATUS	APPROVED
378	FY 2024 EST BUDGET = (376)+(377) =	894,684.34			408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 3,152,404.00
379	PRELIMINARY REVENUE = .35X(378) =	313,139.52			

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST = 418,876.00	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 7,917,783.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) =
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025 2,115,958.00	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 3,152,404.00
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 7,917,783.00	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 4,791,505.80
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) = 2,115,958.00	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 26,126.80	435	TOTAL LTFM LEVY = (433)+(434) = 7,943,909.80
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 5,382,949.00	422	TOTAL LTFM REVENUE = (420)+(421) = 7,943,909.80	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT 5,382,949.00
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2024-25 ADJ PU (EST) 8,295.80	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 3,152,404.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 129,468,105	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 8,439.43	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 7,498,907.00	424	FY 2022 ANTC PER APU = (35)/(54) = 15,340.86	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 5,382,949.00
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 3,152,404.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = 1.00000000	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 7,917,783.00	428	LTFM AID RATIO = 1-(427) =	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
		429	LTFM INITIAL EQUAL AID = (423)X(428) =	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 3,152,404.00
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 3,152,404.00	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 2,230,545.00
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422 TOTAL LTFM REVENUE	7,943,909.80	456 ADMINISTRATIVE SPACE		**INSTRUCTIONAL/STORAGE**	
		457 FY 2024 JOINT			
441 TOTAL GENERAL FUND LTFM REVENUE		457 FY 2025 JOINT		474 FY 2024 NONJOINT	
= (422)-(768) =	2,560,960.80			475 FY 2025 NONJOINT	75,000.00
442 LTFM GEN FUND EQUAL REV		458 INSTRUCTIONAL/STORAGE		476 REG OPERATING LEASES	
= (423)-(436) =		459 FY 2025 JOINT	175,221.40	= SUM (472) TO (475)=	75,000.00
443 LTFM GEN FUND EQUAL AID		460 TOT INTERMED OPERATING		***APPROVED REGULAR***	
= (432)-(438) =		= (456) TO (459) =	175,221.40	CAPITALIZED LEASES	
444 GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		**ADMINISTRATIVE SPACE**	
= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***		477 FY 2024 NONJOINT	
(442)-(443) =		461 FY 2024 JOINT		478 FY 2025 NONJOINT	
445 GEN FUND LTFM UNEQUAL LIMIT		462 FY 2025 JOINT		**INSTRUCTIONAL/STORAGE**	
= GTR OF ZERO OR		***INSTRUCTIONAL/STORAGE***		479 FY 2024 NONJOINT	
(441)-(443)-(444) =	2,560,960.80	463 FY 2024 JOINT	78,830.68	480 FY 2025 NONJOINT	
446 TOTAL GEN FUND LTFM LEVY		464 FY 2025 JOINT		**EXCESS FUNDS CAP LEASE**	
= (444)+(445) =	2,560,960.80	***EXCESS FUNDS CAP LEASE***		481 FY 2024 NONJOINT	
DISABLED ACCESS LIMIT		465 FY 2024 JOINT		482 FY 2025 NONJOINT	
447 FY 1992-FY 2025		466 FY 2025 JOINT		483 REG CAPITALIZED LEASES	
APPROV DIS ACC COSTS	300,000.00	467 TOT INTERMED CAPITALIZED		= [SUM (477) TO (480)]	
448 MAXIMUM = GTR OF (JUNE		= SUM[(461) TO (464)]		-[(481)+(482)] =	
1991 COMPONENT DISTX X		-(465)-(466) =	78,830.68		
150,000) OR 300,000 =	300,000.00	468 TOT INTERMED LEASE COSTS		484 TOTAL APPROVED REGULAR	
449 LSR OF (447) OR (448)	300,000.00	= (460)+(467) =	254,052.08	LEASE COST & CARRYOVER	
450 FIRST YEAR DISABLED		57 2024-25 ADJ PU (EST)	8,295.80	=(471)+(476)+(483)=	75,000.00
ACCESS LEVY CERTIFIED	1992	469 INTERMED PUPIL UNIT MAX		57 2024-25 ADJ PU (EST)	8,295.80
451 LAST YEAR TO CERTIFY		LIMIT = \$65X(57) =	539,227.00	485 REG PUPIL UNIT MAXIMUM	
= (450)+7 YEARS =	1999			LIMIT = \$212X(57) =	1,758,709.60
452 TOTAL CUM CERT LEVY		470 INTERMED LEASE LIMIT		486 COMM APPROVED LIMIT	
(PAY 93 TO PAY 22)	300,000.00	=LSR (468) OR (469) =	254,052.08	487 REGULAR MAX LIMIT	
453 CERT LEVY PAY 2023		471 INTERMED CARRYOVER (INCL		=GTR (485) OR (486)=	1,758,709.60
454 TOTAL CERTIFIED LEVY		IN REGULAR LEASE LIMIT)		488 REGULAR LEASE LIMIT	
= (452)+(453) =	300,000.00	= (468)-(470) =		=LSR (484) OR (487)=	75,000.00
455 DISABLED ACCESS LIMIT		**APPROVED REG OPERATING LEASES**		489 TOTAL LEASE LEVY LIMIT	
= GREATER OF ZERO		**ADMINISTRATIVE SPACE**		= (470)+(488) =	329,052.08
OR (449)-(454)=					
LEASE LEVY LIMITATION		472 FY 2024 NONJOINT			
DIST'S SHARE OF JOINT		473 FY 2025 NONJOINT			
LEASE FOR INTERMED DISTX					
287, 288, 916 AND 917					

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***			
233	OPERATING CAPITAL	1,324,288.67	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	2,560,960.80		LEVY LIMITATION		SUBMITTED? YES	
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER	
489	LEASE LEVY	329,052.08		+(509) =	35,695,211.49	FIVE YEARS OF AGE	
490	COOP BLDG REPAIR					3,125	
491	OTHER CAPITAL (MEMO)			**COMMUNITY SERVICE**		614	GTR OF 150 OR (613) =
492	CAP PROJECTS REFER	4,351,374.36				3,125	
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		615	ECFE ALLOWANCE
	= (233)+(446)+(455)					0.023X(100) =	167.46
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	71,881	616	FY 2025 EARLY CHILD
	+(492) =	8,565,675.91	601	GTR OF (600) OR 1,335	71,881		FAMILY REVENUE
			602	YOUTH SERVICE PROG?	YES		IF (611) = YES
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL			= (614)X(615),
494	CONSOLIDATION/			ENRICHMENT?	YES	30	IF ANNUAL REPT = YES
	TRANSITION					129,484,463	523,312.50
495	REORGANIZATION		604	FY 2025 GENERAL REVENUE		617	2022 ANTC
	OPERATING DEBT			= \$6.35X(601) =	456,444.35	618	ECFE TAX RATE
496	HEALTH BENEFITS		605	FY 2025 YOUTH SERVICE			.00200272
497	ADDL RETIREMENT			REV = \$1.00X(601) =	71,881.00	619	= (617)X(30) =
	(MPLS AND STP)		606	FY 2025 AFTER SCHOOL			259,321.12
498	SEVERANCE			REVENUE = \$1.85X(601)			EARLY CHILD LEVY LIMIT
499	ADMIN DISTRICT			NOT TO EXCEED 10,000			= LESSER OF (616)
500	SWIMMING POOL			AND \$.43XPOPULATION			OR (618) =
501	TREE GROWTH			IN EXCESS OF 10,000	45,108.83	620	259,321.12
502	CONSOLIDATION/						EST FY 2025 EARLY CHILD
	RETIREMENT						AID = (616)-(619) =
503	ECON DEVELOP ABATE		607	FY 2025 COMMUNITY			263,991.38
504	OTHER GENERAL (MEMO)			EDUCATION REVENUE			**HOME VISITING LIMIT**
505	SUBTOTAL, OTHER INITIAL			= (604)+(605)+(606) =	573,434.18	621	DIST PLANS TO LEVY FOR
	GENERAL LEVIES						FY 2025 HOME VISIT?
	= (494) TO (504) =		30	2022 ANTC	129,484,463		YES
			608	STANDARD COMM ED LEVY		622	HOME VISITING REVENUE
				= 0.00375X(30) =	485,566.74		IF (621) = YES
							AND (618) > \$0,
							= \$3.00X(613),
							ELSE = \$0
			609	COMM ED LEVY LIMIT			9,375.00
				LSR (607) OR (608) =	485,566.74	231	FY 2025 ANTC/ADJ PU
						623	15,608.44
			610	FY 2025 EST GROSS COMM ED			HOME VISIT LEVY RATIO
				AID = (607)-(609) =	87,867.44		= LESSER OF 1 OR
							(231)/\$17,250 =
							.90483710
						624	FY 2025 HOME VISIT LIMIT
							= (622)X(623)
							8,482.85
						625	FY 2025 EST HOME VISIT
							AID =(622)-(624)
							892.15
508	GENERAL NTC						
	VOTER APPROVED						
	= (492)	4,351,374.36					
509	GENERAL NTC OTHER						
	=(338)+(361)+(365)						
	+(367)+(370)+(373)		611	DIST PLANS TO LEVY FOR			
	+(375)+(387)+(391)			FY 2025 ECFE REVENUE?	YES		
	+(493)-(492)+(505) =	6,371,810.29					

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***	***DEBT EQUAL AID CONT.***
626	ADULTS WITH DISABILITIES REQUEST? YES	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 = 24,439.54	**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) = 3,886,064.00
628	FY 2023 ADULTS WITH DISABILITIES REVENUE 3,062.00	700 ALT FAC REGULAR REQ DEBT SERV LEVY 6,383,003.00	
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)= 24,439.54	701 ALT FAC/H&S REQ DEBT SERV LEVY	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 = 7,769.06	702 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715 VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) = 7,769.06	703 NEW LTFM REQ DEBT SERVICE FOR VPK	716 NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) = 16,670.48	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
SCHOOL-AGE CARE		705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) = 6,383,003.00	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST) 830,000.00	**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2022 ANTC 129,484,463	706 NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
46	2024-25 RES PU (EST) 11,538.80		719 FACIL BOND-MS 123B.62
634	ANTC/RES PU = (30)/(46) = 11,221.66		720 EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	721 REORG OPER DEBT
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) = 830,000.00	707 TACONITE BONDS REQ DEBT SERV LEVY	722 ECON DEV ABATEMENT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708 TAC FUNDING FOR BONDS (NOT IRRRB)	723 JUDGMENT
		709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =	724 OTHER NON-VOTER
		710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725 INELG LEASE PURCHASE
	COMMUNITY SERVICE SUMMARY	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023 3,886,064.00	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) =
638	OTHER COMM ED (MEMO)	712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 1,591,139.77		728 GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 10,269,067.00

NON-VTR APPR INELIG BOND CONT.		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 3,886,064.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(719)-(720)-(748) =
30	2022 ANTC 129,484,463	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 1,608,901.21		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 3,886,064.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 608,847.25
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 1,608,901.21	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 1,000,053.96
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 1,608,901.21
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 10,269,067.00		**LONG TERM FACILITIES MAINT AID**
	FUND 7 DEBT BALANCE			763	NET ALT FAC REG DEBT = (700)-(753) = 5,382,949.00
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .15667453	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 608,847.25	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) = 1,000,054.00	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 5,386,218.14	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 5,382,949.00
740	PAY 22 DEBT EXCESS LEVY REDUCTION 1,265,090.07	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 3,152,404.00
741	PAY 23 DEBT EXCESS LEVY REDUCTION 1,998,773.51	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 513,453.35			439	LTFM DEBT EQUAL LEVY 3,152,404.00
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 1,608,901.21			440	LTFM DEBT UNEQUAL LTV 2,230,545.00
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 6,383,003.00

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2022 ANTC	129,484,463	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	12,948,446	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2021-22 ADJ PU (ACT)	8,439.43	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	15,342.80	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.39448338	54	2021-22 ADJ PU (ACT)	8,439.43		
776	DISASTER AID RATIO = = 1-(775) =	.60551662	790	2022 ANTC /ADJ APU = (30)/(54) =	15,342.80	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID					808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	3,886,064.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	608,847.25	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =		6,383,003.00	
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	3,277,216.75	796	TIER 2 DEBT AID = (789)X(794) =			
30	2022 ANTC	129,484,463	797	TOTAL DEBT EQ AID = (795)+(796) =			
781	= .1050X(30) =	13,595,868.62	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	20,380,854.48	799	VOTER APPR DEBT AID = (797)-(798) =			

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 3,886,064.00		BAL NON-VOTER APPROV = (911)-(912) = 405,673.42	A	IN GENERAL, IF WE HAVE:
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 6,383,003.00	914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER 184,991.77	B	FINAL LEVY AUTHORITY
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 10,269,067.00	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER 78,866.16	C	PREVIOUSLY CALCULATED AUTHORITY
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	D	CERTIFIED LEVY BASED ON (B)
900	LEVY BONDS IRREV TRUST VOTER APPROVED	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 73,487.95		LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
901	LEVY BONDS REVOC TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**GENERAL FUND ADJUSTMENTS**
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	**FY 2024 OPERATING** CAPITAL LEVY ADJUSTMENT
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 1,125,618.02
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,469,759.00	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 68,327.54	1002	22 PAY 23 LIMIT 1,124,026.40 22 PAY 23 LEVY 1,124,026.40
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)= 1,469,759.00	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 1,591.62
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED		**FY 2024 LOR TIER 1 LEVY ADJUST**
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 2,261,469.83
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 1,469,759.00	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 1,401,431.46	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE			1007	22 PAY 23 LIMIT 2,173,214.26
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG			1008	22 PAY 23 LEVY 2,173,214.26
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED 405,673.42			1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 2,173,214.26
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 2,173,214.26
913	JUNE 2022 FUND 47-464			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 88,255.57

FY 2024 LOR TIER 2 LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***				
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	3,555,494.40	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)	6,247,104.29	
1013	22 PAY 23 LIMIT	3,379,873.60	1027	22 PAY 23 LIMIT	3,666,844.00	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)	
1014	22 PAY 23 LEVY	3,379,873.60	1028	22 PAY 23 LEVY	3,666,844.00	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)	
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	175,620.80	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	3,666,844.00	1043	22 PAY 23 LEVY	5,541,876.71
FY 2024 EQUITY LEVY ADJUSTMENT			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	3,666,844.00	1044	22 PAY 23 LEVY	5,541,876.71
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	419,280.00	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	190,532.00	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	5,541,876.71
1017	22 PAY 23 LIMIT	398,570.00	**FY 2024 2ND TIER REF LEVY ADJUST**			1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	5,541,876.71
1018	22 PAY 23 LEVY	398,570.00	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	8,591,047.20	1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT = ((1040)-(1045)) =	705,227.58
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	20,710.00	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		
FY 2024 TRANSITION LEVY ADJUST			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)		**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)		
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	282,762.43	1035	22 PAY 23 LIMIT	7,618,665.55	1048	TIER 1 LEVY	
1021	22 PAY 23 LIMIT	268,795.60	1036	22 PAY 23 LEVY	7,618,665.55	1049	TIER 2 LEVY	
1022	22 PAY 23 LEVY	268,795.60	1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	7,618,665.55	1050	UNEQL LEVY	
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	13,966.83	1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	7,618,665.55	1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	
FY 2024 1ST TIER REFERENDUM LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	972,381.65	1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =	
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	3,857,376.00				1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)							

FY 2024 LOR TBRA ALLOCATION ADJ		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 612,278.11	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT 596,076.30		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY 596,076.30		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 16,201.81	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY 2024 ALT TEACHER COMP ADJ**	1083	21 PAY 22 LIMIT
	FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339) 711,802.00	1084	21 PAY 22 LEVY
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT 713,549.51	1085	TOTAL ADJUSTMENT
		1071	22 PAY 23 LEVY 713,549.51	1086	22 PAY 23 ADJ LIMIT
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1071)) = 1,747.51-	1087	22 PAY 23 ADJ LEVY
1057	TIER 1 LEVY			1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64) 2,664,318.79
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63)	1090	21 PAY 22 LIMIT 2,552,415.84
		1074	22 PAY 23 LIMIT	1091	21 PAY 22 LEVY 2,552,415.84
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	22 PAY 23 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1090) = 111,902.95
	FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST	1093	22 PAY 23 ADJ LIMIT 6.00
				1094	22 PAY 23 ADJ LEVY 6.00
				1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1093) = 111,896.95
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)		**FY 2024 LTFM UNEQUAL LEVY ADJ**		
		1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 4,578,725.02		***3 YEAR PRIOR ADJUSTMENTS***
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT 4,578,725.02		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	22 PAY 23 LEVY 4,578,725.02	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 1,033,042.53
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST	1097	20 PAY 21 LIMIT 986,370.33
				1098	20 PAY 21 LEVY 986,370.33

FY 2022 OPER CAP ADJ CONT.		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	46,672.20	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	421,971.50
1100	21 PAY 22 ADJ LIMIT	43,045.76	1118	20 PAY 21 LIMIT	423,630.00
1101	21 PAY 22 ADJ LEVY	43,045.76	1119	20 PAY 21 LEVY	423,630.00
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	3,626.44	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1119)) =	1,658.50-
FY 2022 LOR TIER 1 LEVY ADJ			1121	21 PAY 22 ADJ LIMIT	16,830.00-
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 286)	2,121,320.07	1122	21 PAY 22 ADJ LEVY	16,830.00-
1104	20 PAY 21 LIMIT	2,070,251.90	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	15,171.50
1105	20 PAY 21 LEVY	2,070,251.90	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	51,068.17	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	284,577.58
1107	21 PAY 22 ADJ LIMIT	92,674.69-	1125	20 PAY 21 LIMIT	285,696.07
1108	21 PAY 22 ADJ LEVY	92,674.69-	1126	20 PAY 21 LEVY	285,696.07
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	143,742.86	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1126)) =	1,118.49-
FY 2022 LOR TIER 2 LEVY ADJUST			1128	21 PAY 22 ADJ LIMIT	11,350.15-
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	3,578,318.32	1129	21 PAY 22 ADJ LEVY	11,350.15-
1111	20 PAY 21 LIMIT	3,592,382.40	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	10,231.66
1112	20 PAY 21 LEVY	3,592,382.40	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	14,064.08-	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	3,882,137.80
1114	21 PAY 22 ADJ LIMIT	142,718.40-	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	3,897,396.00
1115	21 PAY 22 ADJ LEVY	142,718.40-			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	128,654.32			
			1133	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031)	3,897,396.00
			1134	TOTAL ADJUST TO PAY 21 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	15,258.20-
			1135	21 PAY 22 ADJ LIMIT	154,836.00-
			1136	21 PAY 22 ADJ LEVY	154,836.00-
			1137	FY 2022 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	139,577.80
			FY 2022 2ND TIER REF LEVY ADJ		
			1138	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)	7,781,154.46
			1139	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)	7,470,715.05
			1140	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1039)	7,470,715.05
			1141	TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	310,439.41
			1142	21 PAY 22 ADJ LIMIT	30,676.95
			1143	21 PAY 22 ADJ LEVY	30,676.95
			1144	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	279,762.46

FY 2022 UNEQUAL REF LEVY ADJ		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244) 4,612,992.44	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054) 4,115,904.35	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055) 4,115,904.35	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH = ((1145)-(1146)) = 497,088.09	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT 389,534.99-	1162	21 PAY 22 ADJ LEVY	**FY 2022 INTEGRATION ADJUSTMENT**	
1150	21 PAY 22 ADJ LEVY 389,534.99-	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 590,421.45
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT = ((1148)-(1149)) = 886,623.08	**FY 2022 REFERENDUM HOLD HARM**		1177	20 PAY 21 LIMIT 599,024.54
FY 2022 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY 599,024.54
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT = (1176)-(1178) = 8,603.09-
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT 8,603.09-
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY 8,603.09-
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC	**FY 2022 REEMPLOYMENT ADJUSTMENT**	
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT	**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY 2022 EXPEND ACTUAL
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT 175,000.00
				1186	21 PAY 22 LEVY 175,000.00
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186)) = 175,000.00-
				FY 2022 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2021-22 ADJ PU (ACT) 8,439.43
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 303,819.48

FY 2022 SAFE SCHOOLS ADJ CONT.			***FY 2022 LTFM EQUAL ADJ CONT.***			***FY 2022 CAREER TECHNICAL ADJ***		
1190	20 PAY 21 LIMIT	305,013.60	1206	20 PAY 21 LIMIT		1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	305,013.60	1207	20 PAY 21 LEVY			LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY 2022 CTE AID REPORT	
	= ((1192)-(1194)) =	1,194.12-					LINE 21)	364,194.71
			1209	21 PAY 22 ADJ LIMIT		1228	21 PAY 22 LIMIT	362,535.93
	FY 2022 SAFE SCHOOLS		1210	21 PAY 22 ADJ LEVY		1229	21 PAY 22 LEVY	362,535.93
	INTERMEDIATE ADJUST					1230	FY 2022 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1211	22 PAY 23 ADJ LIMIT			ADJUSTMENT	
	LEVY ALLOW	12.50	1212	22 PAY 23 ADJ LEVY			= ((1227)-(1228))	1,658.78
54	2021-22 ADJ PU (ACT)	8,439.43	1213	FY 2022 EQUAL LIMIT ADJUST				
				= (1209)+(1211) =			**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST			LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =		1231	FY 2022 ACTUAL COST	
	= (1193)X(54) =	105,492.88	1215	FY 2022 LTFM EQUALIZED			(LIMITED TO \$600,000)	
1195	20 PAY 21 LIMIT	105,907.50		LEVY ADJUST		1232	21 PAY 22 LIMIT	
1196	20 PAY 21 LEVY	105,907.50				1233	21 PAY 22 LEVY	
1197	FY 2022 SAFE SCHOOLS					1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
	= ((1197)-(1198)) =	414.62-	1216	FY 2022 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY 2022 ANNUAL OPEB LEVY ADJ**	
	FY 2022 ALTERNATE TEACHER			(FROM FY 2022 WEBSITE				
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	2,558,218.70	1235	FY 2022 ACTUAL COST	
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT	2,543,652.15		(FIN 797+OBJ 291)	
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY	2,543,652.15	1236	PRORATION FACTOR TO	
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT			REFLECT STATEWIDE CAP	1.00000000
	LINE 317)	732,185.77		= (1216)-(1217) =	14,566.55	1237	PRORATED ANNUAL	
1199	20 PAY 21 LIMIT	798,540.25					OPEB LEVY AUTH	
1200	20 PAY 21 LEVY	798,540.25	1220	21 PAY 22 ADJ LIMIT		1238	22 PAY 23 LIMIT	
			1221	21 PAY 22 ADJ LEVY		1239	22 PAY 23 LEVY	
1201	TOTAL ADJUST TO PAY 21		1222	22 PAY 23 ADJ LIMIT	14,566.55	1240	FY 2022 ANNUAL	
	ALT COMP LEVY AUTH		1223	22 PAY 23 ADJ LEVY	14,566.55		OPEB ADJUSTMENT	
	= ((1198)-(1200)) =	66,354.48-					(NO ADJUSTMENT)	
1202	21 PAY 22 ADJ LIMIT	66,286.27-	1224	FY 2022 UNEQUAL LIMIT ADJUST				
1203	21 PAY 22 ADJ LEVY	66,286.27-		= (1220)+(1222) =	14,566.55			
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1225	FY 2022 UNEQUAL LEVY ADJUST				
	= ((1201)-(1203)) =	68.21-		= (1221)+(1223) =	14,566.55			
			1226	FY 2022 LTFM UNEQUALIZED				
	FY 2022 LTFM EQUALIZED LEVY ADJ			LEVY ADJUST				
1205	FY 2022 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY 2022 WEBSITE							
	REPORT, LINE 63)							

PAY 21 LEASE LEVY ADJUST		***FY 2022 NET LEASE COSTS***		***FY 2022 NET LEASE COSTS***		
FY 2021 AND FY 2022 LEASE COST WITH A PAY 21 LEVY (PAY 22 LEASE LEVY FOR FY 2022 & 2023 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1329	PAY 22 OPER INTERMED	173,569.81	1347	FY 2022 ADJUSTED COSTS (PAY 21) = (1328) - (1323)-(1324)+(1346)=	177,013.79
FY 2021 PAY 20 NET LEASE COSTS	1330	PAY 22 CAP INTERMED	68,255.20	1348	PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) =	413,819.50
1300 PAY 20 OPER INTERMED	1331	PAY 22 OPER JOINT		1349	DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311) +(1319)+(1320) =	236,805.71
1301 PAY 20 CAP INTERMED	1332	PAY 22 OPER NON-J ADM		54	2021-22 ADJ PU (ACT)	8,439.43
1302 PAY 20 TIES CAPITAL	1333	PAY 22 OPER NON-J OTH		1350	INTERM PUPIL UNIT AUTH = \$65X(54) =	548,562.95
1303 PAY 20 OPER JOINT	1334	PAY 22 CAPITAL JOINT		1351	INTERM LEASE AUTH = LSR OF (1349) OR (1350) =	236,805.71
1304 PAY 20 OPER NON-J ADM	1335	PAY 22 CAP NON-J ADM		1352	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1349)-(1351)=	
1305 PAY 20 OPER NON-J 61,153.80	1336	PAY 22 CAP NON-J OTH		1353	PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) =	177,013.79
1306 PAY 20 CAPITAL JOINT	1337	FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)=	241,825.01	54	2021-22 ADJ PU (ACT)	8,439.43
1307 PAY 20 CAP NON-J ADM	1338	TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1304)+(1305)+(1313)+(1314)	61,153.80	1354	PAY 21 PUPIL UNIT MAX AUTH = \$212X(54) =	1,789,159.16
1308 PAY 20 CAPITAL NON-J 265,097.03	1339	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 570)	458,883.19	1355	PAY 21 COMMISSIONER APPROVED LIMIT	
1309 FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)= 326,250.83	1340	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR OF [(1304)+(1305)] OR (1339)=	61,153.80	**FY 2022 NET LEASE COSTS**		
FY 2021 PAY 21 NET LEASE COSTS	1341	REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] =	397,729.39	1356	REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) =	1,789,159.16
1310 PAY 21 OPER INTERMED 171,801.28	1342	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) =		1357	TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) =	177,013.79
1311 PAY 21 CAP INTERMED 65,004.43	1343	FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342)=	236,805.71	1358	TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) =	413,819.50
1312 PAY 21 OPER JOINT	**FY 2022 PAY 21 NET LEASE COSTS**					
1313 PAY 21 OPER NON-J ADM	1319	PAY 21 OPER INTERMED				
1314 PAY 21 OPER NON-J OTH	1320	PAY 21 CAP INTERMED				
1315 PAY 21 CAPITAL JOINT	1321	PAY 21 TIES CAPITAL				
1316 PAY 21 CAP NON-J ADM	1322	PAY 21 OPER JOINT				
1317 PAY 21 CAP NON-J OTH	1323	PAY 21 OPER NON-J ADM				
1318 FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)= 236,805.71	1324	PAY 21 OPER NON-J OTH 91,482.90				
FY 2022 PAY 21 NET LEASE COSTS	1325	PAY 21 CAPITAL JOINT				
1319 PAY 21 OPER INTERMED	1326	PAY 21 CAP NON-J ADM				
1320 PAY 21 CAP INTERMED	1327	PAY 21 CAP NON-J OTH 85,686.90				
1321 PAY 21 TIES CAPITAL	1328	FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)= 177,169.80				
1322 PAY 21 OPER JOINT						
1323 PAY 21 OPER NON-J ADM						
1324 PAY 21 OPER NON-J OTH 91,482.90						
1325 PAY 21 CAPITAL JOINT						
1326 PAY 21 CAP NON-J ADM						
1327 PAY 21 CAP NON-J OTH 85,686.90						
1328 FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)= 177,169.80						
	1344	TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =	91,482.90			
	1345	ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)	91,326.89			
	1346	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=	91,326.89			

FY 2022 NET LEASE COSTS		***OTHER GENERAL LIMITATION ADJ***	***GEN FUND ADJUST SUMMARY CONT.***
1359	20 PAY 21 LIMIT	593,718.15	1371 SCH TAX ADJUSTMENT
1360	20 PAY 21 LEVY	593,718.15	(FROM STR ADJUST REPORT, LINE 14)
1361	PAY 21 LEASE LEVY LIMITATION ADJUSTMENT = (1358) - (1360) =	179,898.65-	1372 OTHER ADJUST, GEN RMV OTHER (MEMO)
CAPITAL RELATED ADJ SUMMARY		1373 TOTAL OTHER ADJUST GEN OTHER RMV =(1370) +(1371)+(1372)=	1385 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1381)+(1382) + (1383)+(1384) =
1003	FY 2024 OPER CAP ADJ	1,591.62	
1102	FY 2022 OPER CAP ADJ	3,626.44	1374 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1076	FY 2024 LTFM EQ ADJ		
1080	FY 2024 LTFM UNEQ ADJ		**COMMUNITY SERVICE FUND ADJUST**
1081	FY 2024 H&S REBATES		**FY 2024 EARLY CHILD FAMILY ADJ**
1088	FY 2023 LTFM EQ ADJ		
1095	FY 2023 LTFM UNEQ ADJ	111,896.95	1375 OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)
1215	FY 2022 LTFM EQ ADJ		1400 FY 2024 REVISED ECFE LEVY AUTH (FROM FY 2024 ECFE AID REPORT, LINE 1.7)
1226	FY 2022 LTFM UNEQ ADJ		256,745.51
1361	PAY 21 LEASE LEVY ADJ	179,898.65-	1401 22 PAY 23 LIMIT
1362	LEASE LEVY ADJ (MEMO)		269,926.37
1363	OTHER CEX ADJ (MEMO)		1402 22 PAY 23 LEVY
			269,926.37
1364	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1361)+(1362)+(1363)=	62,783.64-	1403 FY 2024 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =
			13,180.86-
OTHER GENERAL LIMITATION ADJ		1377 TIF ADJUST (MEMO)	**FY 2022 HOME VISITING ADJ**
758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS		1404 FY 2022 HOME VISITING FINAL ADJUSTMENT (FROM FY 2022 HOME VISITING AID REPORT, LINE 8)
1365	ECON DEV ABATE ADJUST (MEMO)		6,614.95
1366	DEBT SURPLUS TRANSFER (MEMO)		1405 20 PAY 21 LIMIT
1367	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)		6,733.37
1368	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)		1406 20 PAY 21 LEVY
1369	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1367)+(1368) =	596,353.54	6,733.37
1370	MAINT PU VAR (MEMO)		1407 FY 2022 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =
			118.42-
			FY 2022 SCHOOL-AGE CARE
			1408 FY 2022 AUTHORITY (FROM UFARS EXPENDITURES)
			851,677.79
			1409 20 PAY 21 LIMIT
			816,000.00
			1410 20 PAY 21 LEVY
			816,000.00
			1411 FY 2022 SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) =
			35,677.79

COMMUNITY SERVICE ADJUST		**FY 2023 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***		
1412	***ADULTS W/DISABILITIES*** ADJUST	1710	21 PAY 22 LIMIT	6,418,062.34	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
		1711	21 PAY 22 LEVY	6,418,062.34		
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	6,303.59-	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT	6,263.78-		68,327.53-
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	6,263.78-	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=	39.81-	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
	22,378.51					68,327.54-
	GENERAL DEBT SERVICE ADJUST		**FY 2022 LTFM DEBT LEVY ADJUST**			**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	6,375,435.46		**INITIAL ABATEMENT LEVY ADJUST**
	608,847.25-	1717	20 PAY 21 LIMIT	6,374,769.69	2000	SCHOOL TAXES ABATED IN 2022
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	20 PAY 21 LEVY	6,374,769.69		143,349.40-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	665.77	2001	SCHOOL TAXES ADDED IN 2022
	608,847.25-					40,119.78
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1720	21 PAY 22 ADJ LIMIT	6,756.09	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
	1,000,053.96-	1721	21 PAY 22 ADJ LEVY	6,756.09		103,229.62-
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1722	22 PAY 23 ADJ LIMIT	915.26-	2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]
		1723	22 PAY 23 ADJ LEVY	915.26-		103,229.62
		1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =	5,840.83	2023	FY 2024 ABATEMENT AID
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =	5,840.83		2,916.11
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=	5,175.06-	2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =
						100,313.51
						PAY 21 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	1,005,571.68-	2005	GENERAL
	6,521,179.91					30,656,130.93
1706	22 PAY 23 LIMIT				2006	COMMUNITY SERVICE
	6,521,482.76					1,640,764.94
1707	22 PAY 23 LEVY				2007	GENERAL DEBT SERVICE
	6,521,482.76					10,341,994.54
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=				2008	OPEB DEBT SERVICE
	302.85-					1,472,263.92
					2009	TOTAL
						44,111,154.33
						1900
						REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =
						1901
						OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)					
	6,411,758.75					

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2010	GENERAL =(2005)/(2009)=	.76172703	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	4,852.58
2011	COMMUNITY SERVICE =(2006)/(2009)=	.03719615	2030	COMMUNITY SERVICE =(2028)X(2011)=	259.72
2012	GEN DEBT SERVICE =(2007)/(2009)=	.23445305	2031	GENERAL DEBT SERVICE =(2028)X(2012)=	1,637.04
2013	OPEB DEBT SERVICE =(2008)/(2009)=	.03337623	2032	OPEB DEBT SERVICE =(2028)X(2013)=	233.05
2014	TOTAL	1.00000000	2028	TOTAL	6,982.39
ABATEMENT AID BY FUND (FROM PART III OF FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		
2015	GENERAL	2,308.32	2033	GENERAL	
2016	COMMUNITY SERVICE	607.79	2034	COMMUNITY SERVICE	
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	
2018	TOTAL	2,916.11	2036	OPEB DEBT SERVICE	
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL	
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**		
2020	GENERAL =(2019)X(2015)=	2,308.32	2038	GENERAL = (2024)+(2029)+(2033)=	74,286.22
2021	COMMUNITY SERVICE =(2019)X(2016)=	607.79	2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	3,491.67
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	25,839.54
2023	TOTAL	2,916.11	2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	3,678.47
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	107,295.90
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=	69,433.64	**CARRY-OVER ABATE LEVY AUTHORITY**		
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	3,231.95	**PAY 23 REGULAR ABATEMENT LIMIT**		
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	24,202.50	2043	GENERAL	82,530.95
2027	OPEB DEBT [(2003)X (2013)] =	3,445.42	2044	COMMUNITY SERVICE	4,191.75
2004	TOTAL = (2003)-(2023)	100,313.51	2045	GENERAL DEBT SERVICE	25,816.48
ABATEMENT INTEREST ADJUSTMENT			2046	OPEB DEBT SERVICE	3,692.78
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022	6,982.39	**PAY 23 REGULAR ABATEMENT LEVY**		
			2047	GENERAL	82,530.95
			2048	COMMUNITY SERVICE	4,191.75
			2049	GENERAL DEBT SERVICE	25,816.48
			2050	OPEB DEBT SERVICE	3,692.78
			2051	GENERAL=(2043)-(2047) OR MEMO	
			2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	
			2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	
			2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	
			2055	TOTAL	
			2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023	110,667.88-
			2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023	3,518.50
			2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	107,149.38-
			2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	107,149.38
			ADVANCE ABATEMENT AUTH BY FUND		
			2060	GENERAL = (2059) -(2061)-(2062)-(2063)	74,466.10
			2061	COMMUNITY SERVICE =(2059)X(2011)=	3,985.54
			2062	GENERAL DEBT SERVICE =(2059)X(2012)=	25,121.50
			2063	OPEB DEBT SERVICE =(2059)X(2013)	3,576.24
			2059	TOTAL	107,149.38
			PREVIOUS ADVANCE ABATEMENT LEVY (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)		
			2064	GENERAL	61,837.78
			2065	COMMUNITY SERVICE	3,527.87
			2066	GENERAL DEBT SERVICE	18,662.16
			2067	OPEB DEBT SERVICE	2,250.68
			2068	TOTAL	86,278.49

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT.***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=	13,953.88	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	8,686,946.95
2070	COMMUNITY SERVICE =(2061)-(2065)=	457.67			
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	6,459.34		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	
2072	OPEB DEBT SERVICE =(2063)-(2067)=		3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	
2073	TOTAL	20,870.89			
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST			3010	OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	1,405,109.93
GEN FUND INITIAL LEVY SUMMARY					
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =	21,448,839.43	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	1,405,109.93
3001	GENERAL RMV OTHER = (507)+(1382) =	7,293,645.52			
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =	4,351,374.36		***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) =	6,236,702.88			
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	39,330,562.19		**OFFSET CARRIED FORWARD**	
COM SERV INITIAL LEVY SUMMARY			3012	GENERAL	
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	1,617,467.62	3013	GENERAL DEBT SERVICE	
			3014	OPEB/PENSION DEBT SERVICE	
GEN DBT SERV INITIAL LEVY SUMMARY				**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	3,309,515.63	3015	GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	
			3016	GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	5,377,431.32	3017	GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	
			3018	GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]	
			3019	COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]	
					NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	
			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	
			3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	
			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	
			3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =	
					POSITIVE OFFSETTING ADJ IN GENERAL DEBT SERV FUND
			3030	GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	
			3031	GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY
3032 GDS VOTER NEGATIVE OFFSET	3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 11,194.37 57 2024-25 ADJ PU (EST) 8,295.80
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033 GDS OTH NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003 2011 NET TAX CAPACITY
3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =		**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND	3500 GEN DEBT VOTER APPR 3,309,515.63 3501 GEN DEBT OTHER 5,377,431.32	**FY 2025 TAC ADD REF REV**
3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]	**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND	3503 PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3505 BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER = 3507 GEN DEBT OTHER =	
	3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	
	3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

FY 2023 TACONITE RECEIPTS (FEB 2023 & AUG 2023 PYMT) USED TO CALCULATE PAY 24 LEVY LIMITATION REDUCTION	4030	***FY 2023 TACONITE RECEIPT CONT.*** FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT. REMAINING REDUCTION = (4048)+(4051) =
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)			4053	GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4054	REMAINING REDUCTION = (4052)+(4053) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031	COMMUNITY SERVICE	4055	OPER REF = -1 X (LSR OF (4036) OR (4054))=
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032	OTHER GENERAL NTC	4056	REMAINING REDUCTION = (4054)+(4055) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033	REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4057	CAP PROJ = -1 X (LSR OF (4038) OR (4056))=
4020 MINING 3.43 CENTS/TON	4034	OTHER GENERAL RMV	4058	REMAINING REDUCTION = (4056)+(4057) =
4021 TAC RAILR GRANDFATHER	4035	OP REFERENDUM (VOTER)	4059	OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=
4022 DEER RVR GRANDFATHER	4036	= 50% OF (4035) =	4060	REMAINING REDUCTION = (4058)+(4059) =
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	4037	CAP PROJ LIMIT(VOTER)	4061	GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4038	= 50% OF (4037) =	4062	TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4063	CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=	4040	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS		
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041	= 50% OF (4040) =		
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS		
	4044	= 50% OF (4043) =		
	4045	COM SERV = -1 X (LSR OF (4024) OR (4031))=		
	4046	REMAINING REDUCTION = (4024)+(4045) =		
	4047	GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=		
	4048	REMAINING REDUCTION = (4046)+(4047) =		
	4049	OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=		
	4050	REMAINING REDUCTION = (4048)+(4049) =		
	4051	GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=		

FY 2025 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

FY 2025 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	3,309,515.63	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 51,040,086.69
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 21,448,839.43	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	5,377,431.32	5026 TOTAL AID = (5006)+(5010) + (5016) = 100,051,407.70
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 7,293,645.52	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	8,686,946.95	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)= 4,351,374.36	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =		5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 6,236,702.88	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 151,091,494.39
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 39,330,562.19	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 99,698,048.94	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 8,686,946.95 +(5017)+(5018)=		
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =	**OPEB/PENSION DEBT SERVICE FUND**			
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 139,028,611.13	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
COMMUNITY SERVICE FUND		5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=	1,405,109.93	
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 1,617,467.62	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	1,405,109.93	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 353,358.76	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023) 1,405,109.93		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 1,970,826.38				

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	18,274,734.86	3,174,104.57	N/A			21,448,839.43
GEN-RMV OTHER-EXEMP	6,697,291.98	596,353.54	N/A			7,293,645.52
GEN-NTC VOTER-EXEMP	4,351,374.36		N/A			4,351,374.36
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	6,371,810.29	223,347.51-	88,240.10			6,236,702.88
TOTAL GENERAL	35,695,211.49	3,547,110.60	88,240.10			39,330,562.19
COM SERV-EXEMP	1,591,139.77	22,378.51	3,949.34			1,617,467.62
DEBT-VOTER-NONEXEMP	3,886,064.00	608,847.25-	32,298.88			3,309,515.63
DEBT-OTHER-NONEXEMP	6,383,003.00	1,005,571.68-				5,377,431.32
TOTAL DEBT SERV	10,269,067.00	1,614,418.93-	32,298.88			8,686,946.95
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,469,759.00	68,327.54-	3,678.47			1,405,109.93
TOTAL OPEB/PENSION	1,469,759.00	68,327.54-	3,678.47			1,405,109.93
TOTAL	49,025,177.26	1,886,742.64	128,166.79			51,040,086.69

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,590,705.49	39,330,562.19	1,739,856.70	4.63
COMMUNITY SERVICE	1,617,454.29	1,617,467.62	13.33	
GENERAL DEBT SERVICE	8,462,755.09	8,686,946.95	224,191.86	2.65
OPEB DEBT SERVICE	1,399,738.62	1,405,109.93	5,371.31	.38
TOTAL	49,070,653.49	51,040,086.69	1,969,433.20	4.01

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,590,705.49			
COMMUNITY SERVICE	1,617,454.29			
GENERAL DEBT SERVICE	8,462,755.09			
OPEB DEBT SERVICE	1,399,738.62			
TOTAL AFTER ADJUSTMENTS	49,070,653.49			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	19,027,403.97	19,027,403.97	21,448,839.43	21,448,839.43	21,448,839.43
(5002)	GENERAL-RMV OTHER	6,708,121.65	6,708,121.65	7,293,645.52	7,293,645.52	7,293,645.52
(5003)	GENERAL-NTC VOTER	3,793,589.64	3,793,589.64	4,351,374.36	4,351,374.36	4,351,374.36
(5004)	GENERAL-NTC OTHER	8,061,590.23	8,061,590.23	6,236,702.88	6,236,702.88	6,236,702.88
(5009)	COMMUNITY SERV-NTC OTHER	1,617,454.29	1,617,454.29	1,617,467.62	1,617,467.62	1,617,467.62
(5013)	GENL DEBT-NTC VOTER	3,192,496.49	3,192,496.49	3,309,515.63	3,309,515.63	3,309,515.63 *1
(5014)	GENL DEBT-NTC OTHER	5,270,258.60	5,270,258.60	5,377,431.32	5,377,431.32	5,377,431.32 *1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	1,399,738.62	1,399,738.62	1,405,109.93	1,405,109.94	1,405,109.94
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	37,590,705.49	37,590,705.49	39,330,562.19	39,330,562.19	39,330,562.19
(5009)	COMMUNITY SERVICES FUND	1,617,454.29	1,617,454.29	1,617,467.62	1,617,467.62	1,617,467.62
(5015)	GENERAL DEBT SERVICE FUND	8,462,755.09	8,462,755.09	8,686,946.95	8,686,946.95	8,686,946.95
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,399,738.62	1,399,738.62	1,405,109.93	1,405,109.94	1,405,109.94
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	25,735,525.62	25,735,525.62	28,742,484.95	28,742,484.95	28,742,484.95
	NET TAX CAPACITY	23,335,127.87	23,335,127.87	22,297,601.74	22,297,601.75	22,297,601.75
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	26,013,490.10	26,013,490.10	29,109,729.42	29,109,729.42	29,109,729.42
	OTHER	23,057,163.39	23,057,163.39	21,930,357.27	21,930,357.28	21,930,357.28
TOTAL LEVY						
	TOTAL LEVY	49,070,653.49	49,070,653.49	51,040,086.69	51,040,086.70	51,040,086.70

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

.01-

MAXIMUM ALLOWABLE CERTIFIED LEVY

51,040,086.69

FOOTNOTES:

*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, HTTP://EDUCATION.STATE.MN.US.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(314)	1ST TIER RMV REFER	3,666,844.00	3,666,844.00	3,816,068.00	3,816,068.00	3,816,068.00	*2
(315)	2ND TIER RMV REFER	7,618,665.55	7,618,665.55	8,795,621.95	8,795,621.95	8,795,621.95	*2
(316)	UNEQUALIZED RMV REFER	5,541,876.71	5,541,876.71	5,663,044.91	5,663,044.91	5,663,044.91	
(1031)	FY 2024 1ST TIER REF ADJUST	259,256.00	259,256.00	190,532.00	190,532.00	190,532.00	*2
(1039)	FY 2024 2ND TIER REF ADJUST	538,660.70	538,660.70	972,381.65	972,381.65	972,381.65	*2
(1047)	FY 2024 UNEQUAL REF ADJUST	1,716,004.81	1,716,004.81	705,227.58	705,227.58	705,227.58	
(1053)	FY 2024 TBRA ALLOC ADJUST						*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ						
(1137)	FY 2022 1ST TIER REF ADJUST	81,144.00-	81,144.00-	139,577.80	139,577.80	139,577.80	
(1144)	FY 2022 2ND TIER REF ADJUST	155,540.70-	155,540.70-	279,762.46	279,762.46	279,762.46	
(1151)	FY 2022 UNEQUAL REF ADJUST	77,219.10-	77,219.10-	886,623.08	886,623.08	886,623.08	
(1157)	FY 2022 TBRA ALLOC ADJUST						
(1169)	FY 2022 REF HOLD HARMLESS ADJ						
(1368)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	19,027,403.97	19,027,403.97	21,448,839.43	21,448,839.43	21,448,839.43	
GENERAL REFER MARKET VALUE OTHER:							
(311)	1ST TIER LOCAL OPTIONAL	2,173,214.26	2,173,214.26	2,485,348.41	2,485,348.41	2,485,348.41	*3
(239)	2ND TIER LOCAL OPTIONAL	3,379,873.60	3,379,873.60	3,517,419.20	3,517,419.20	3,517,419.20	*3
(243)	EQUITY	398,570.00	398,570.00	414,790.00	414,790.00	414,790.00	*3
(246)	TRANSITION	268,795.60	268,795.60	279,734.37	279,734.37	279,734.37	*3
(1011)	FY 2024 LOR TIER 1 ADJUST	138,078.19	138,078.19	88,255.57	88,255.57	88,255.57	*3
(1015)	FY 2024 LOR TIER 2 ADJUST	238,966.40	238,966.40	175,620.80	175,620.80	175,620.80	*3
(1019)	FY 2024 EQUITY ADJUST	181,791.34	181,791.34	20,710.00	20,710.00	20,710.00	*3
(1023)	FY 2024 TRANSITION ADJUST	19,004.60	19,004.60	13,966.83	13,966.83	13,966.83	*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2022 LOR TIER 1 ADJUST	610.53-	610.53-	143,742.86	143,742.86	143,742.86	
(1116)	FY 2022 LOR TIER 2 ADJUST	74,793.60-	74,793.60-	128,654.32		128,654.32	
(1123)	FY 2022 EQUITY ADJUST	8,820.00-	8,820.00-	15,171.50	15,171.50	15,171.50	
(1130)	FY 2022 TRANSITION ADJUST	5,948.21-	5,948.21-	10,231.66	10,231.66	10,231.66	
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES						
(1373)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	6,708,121.65	6,708,121.65	7,293,645.52	7,293,645.52	7,293,645.52	

FOOTNOTES:

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM	3,793,589.64	3,793,589.64	4,351,374.36	4,351,374.36	4,351,374.36
(1376)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	3,793,589.64	3,793,589.64	4,351,374.36	4,351,374.36	4,351,374.36

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER:							
INITIAL LEVIES:							
(233)	OPERATING CAPITAL	1,124,026.40	1,124,026.40	1,324,288.67	1,324,288.67	1,324,288.67	*3
(338)	ALT TEACHER COMP (Q COMP)	713,549.51	713,549.51	710,457.93	710,457.93	710,457.93	*4
(361)	ACHIEVEMENT & INTEGRATION	596,076.30	596,076.30	580,509.80	580,509.80	580,509.80	*5
(365)	FY 2024 REEMPLOYMENT INS	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
(367)	SAFE SCHOOLS	286,970.40	286,970.40	298,648.80	298,648.80	298,648.80	
(370)	SAFE SCHOOLS INTERMEDIATE	99,642.50	99,642.50	103,697.50	103,697.50	103,697.50	
(373)	JUDGMENT						*6
(375)	ICE ARENA						
(387)	FY 2024 CAREER TECHNICAL	364,194.71	364,194.71	364,194.71	364,194.71	364,194.71	
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)						
(444)	LT FACILITIES EQUAL						*4
(445)	LT FACILITIES UNEQUAL	4,578,725.02	4,578,725.02	2,560,960.80	2,560,960.80	2,560,960.80	
(455)	DISABLED ACCESS						
(489)	BUILDING/LAND LEASE	420,919.06	420,919.06	329,052.08	329,052.08	329,052.08	
(490)	COOP BUILDING REPAIR						
(491)	OTHER CAPITAL (MEMO)						
(494)	CONSOL/TRANSITION						
(495)	REORG OPERATING DEBT						
(496)	FY 2024 HEALTH BENEFITS						
(497)	ADDITIONAL RETIREMENT						
(498)	SEVERANCE						
(499)	ADMINISTRATIVE DISTRICT						
(500)	SWIMMING POOL						
(501)	TREE GROWTH						
(502)	CONSOL/RETIREMENT						
(503)	ECON DEV ABATEMENT	29,205.00	29,205.00				
(504)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	8,313,308.90	8,313,308.90	6,371,810.29	6,371,810.29	6,371,810.29	

FOOTNOTES:

- *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- *5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- *6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1003)	FY 2024 OPER CAPITAL ADJUST	1,848.88-	1,848.88-	1,591.62	1,591.62	1,591.62	*3
(1102)	FY 2022 OPER CAPITAL ADJUST	2,419.45	2,419.45	3,626.44	3,626.44	3,626.44	
(1072)	FY 2024 ALT TEACHER COMP ADJUST	29,266.49	29,266.49	1,747.51-	1,747.51-	1,747.51-	*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST	3,006.04-	3,006.04-	68.21-	68.21-	68.21-	
(1068)	FY 2024 ACHIEVE & INTEG ADJUST	13,920.00	13,920.00	16,201.81	16,201.81	16,201.81	*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST	14,667.71-	14,667.71-				*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	183,084.75-	183,084.75-	175,000.00-	175,000.00-	175,000.00-	
(1192)	FY 2022 SAFE SCHOOLS ADJUST	16,413.84-	16,413.84-	1,194.12-	1,194.12-	1,194.12-	
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ	5,699.25-	5,699.25-	414.62-	414.62-	414.62-	
(1230)	FY 2022 CAREER TECHNICAL ADJUST	24,478.59	24,478.59	1,658.78	1,658.78	1,658.78	
(1234)	FY 2022 HEALTH BENEFITS ADJUST						
(1240)	FY 2022 ANNUAL OPEB ADJUST						
(1076)	FY 2024 LTFM EQUAL ADJUST						
(1080)	FY 2024 LTFM UNEQUAL ADJUST	6.00	6.00				
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A				
(1088)	FY 2023 LTFM EQUAL ADJUST						
(1095)	FY 2023 LTFM UNEQUAL ADJUST	14,566.55	14,566.55	111,896.95	111,896.95	111,896.95	
(1215)	FY 2022 LTFM EQUAL ADJUST						
(1226)	FY 2022 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	140,063.39-	140,063.39-	43,448.86-	43,448.86-	43,448.86-	

FOOTNOTES:

- *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- *7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	207,256.17-	207,256.17-	179,898.65-	179,898.65-	179,898.65-
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST	17.73-	17.73-			
(2038)	ABATEMENT ADJUSTMENT	82,530.95	82,530.95	74,286.22	74,286.22	74,286.22 *10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	13,087.67	13,087.67	13,953.88	13,953.88	13,953.88 *12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	111,655.28-	111,655.28-	91,658.55-	91,658.55-	91,658.55-
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	8,313,308.90	8,313,308.90	6,371,810.29	6,371,810.29	6,371,810.29
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	140,063.39-	140,063.39-	43,448.86-	43,448.86-	43,448.86-
(5004)	TOTAL GENERAL - NTC OTHER	8,061,590.23	8,061,590.23	6,236,702.88	6,236,702.88	6,236,702.88

FOOTNOTES:

*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	506,584.85	506,584.85	485,566.74	485,566.74	485,566.74	*13
(619)	EARLY CHILD FAMILY	269,926.37	269,926.37	259,321.12	259,321.12	259,321.12	*14
(624)	HOME VISITING	7,536.73	7,536.73	8,482.85	8,482.85	8,482.85	
(631)	ADULTS W/ DISABILITIES	3,062.00	3,062.00	7,769.06	7,769.06	7,769.06	
(636)	SCHOOL-AGE CARE	825,000.00	825,000.00	830,000.00	830,000.00	830,000.00	*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	55.04-	55.04-	13,180.86-	13,180.86-	13,180.86-	
(1407)	FY 2022 HOME VISITING ADJUST	156.94	156.94	118.42-	118.42-	118.42-	
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST	35,677.79-	35,677.79-	35,677.79		35,677.79	
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)	35,677.79	35,677.79				
(2039)	ABATEMENT ADJUSTMENT	4,191.75	4,191.75	3,491.67	3,491.67	3,491.67	*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	1,050.69	1,050.69	457.67	457.67	457.67	*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	1,617,454.29	1,617,454.29	1,617,467.62	1,617,467.62	1,617,467.62	

FOOTNOTES:

- *10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG	3,913,574.00	3,913,574.00	3,886,064.00	3,886,064.00	3,886,064.00	*15
(808)	DEBT SERVICE-AID INELIG						*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	748,912.56-	748,912.56-	608,847.25-	608,847.25-	608,847.25-	
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	25,816.48	25,816.48	25,839.54	25,839.54	25,839.54	*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	2,018.57	2,018.57	6,459.34	6,459.34	6,459.34	*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	3,192,496.49	3,192,496.49	3,309,515.63	3,309,515.63	3,309,515.63	*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG						*15
(769)	LT FACILITIES DEBT SERVICE	6,521,482.76	6,521,482.76	6,383,003.00	6,383,003.00	6,383,003.00	*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	6,263.78-	6,263.78-	302.85-	302.85-	302.85-	
(1715)	FY 2023 LTFM DEBT SERV ADJ	915.26-	915.26-	39.81-	39.81-	39.81-	
(1726)	FY 2022 LTFM DEBT SERV ADJ	5,815.83	5,815.83	5,175.06-	5,175.06-	5,175.06-	
(1703)	REDUCTION FOR DEBT EXCESS	1,249,860.95-	1,249,860.95-	1,000,053.96-	1,000,053.96-	1,000,053.96-	
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST						*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE OTHER	5,270,258.60	5,270,258.60	5,377,431.32	5,377,431.32	5,377,431.32	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:							
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*15
(1900)	REDUCTION FOR DEBT EXCESS						
(1901)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST						*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED						
OPEB/PENSION DEBT SERVICE OTHER:							
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,474,912.00	1,474,912.00	1,469,759.00	1,469,759.00	1,469,759.00	*15
(1903)	REDUCTION FOR DEBT EXCESS	78,866.16-	78,866.16-	68,327.53-	68,327.53-	68,327.53-	
(1904)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	3,692.78	3,692.78	3,678.47	3,678.47	3,678.47	*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST						*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST						
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	1,399,738.62	1,399,738.62	1,405,109.93	1,405,109.94	1,405,109.94	

FOOTNOTES:

- *10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

**Agenda IV.A.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent, Dr. Jon Bonneville, principal, Mr. Brad Robb, principal, Maryan Ali, cultural liaison, and Monet Barnes, continuous improvement coach and Rahn building leadership team member

Date: December 14, 2023

Re: Report about Rahn Elementary and William Byrne Elementary Schools

Receive a report about Rahn Elementary and William Byrne Elementary Schools from Dr. Chris Bellmont, assistant superintendent, Dr. Jon Bonneville, principal, Maryan Ali, cultural liaison, Mr. Brad Robb, principal and Monet Barnes, continuous improvement coach and Rahn building leadership team member.

Rahn Elementary School

William Byrne Elementary

School

Dr. Jon Bonneville, principal
Maryan Ali, cultural liaison

Brad Robb, principal
Monet Barnes, continuous
improvement coach

Profile of a Learner

Profile of a Learner

ACADEMICALLY READY

- Thinks critically
- Collaborates and communicates with others
- Solves problems
- Applies knowledge and skills

FINANCIALLY READY

- Budgets and manages money responsibly
- Sets short- and long-term financial goals
- Understands consumer finance practices
- Differentiates between needs and wants

CIVIC-MINDED

- Aware of community & current events
- Participates in civic engagement
- Willing to serve
- Understands personal accountability

FUTURE READY

- Identifies aptitudes, interests, and passions
- Engages in networking and self-advocacy
- Pursues attainable goals
- Is adaptive and open-minded

CULTURALLY PROFICIENT

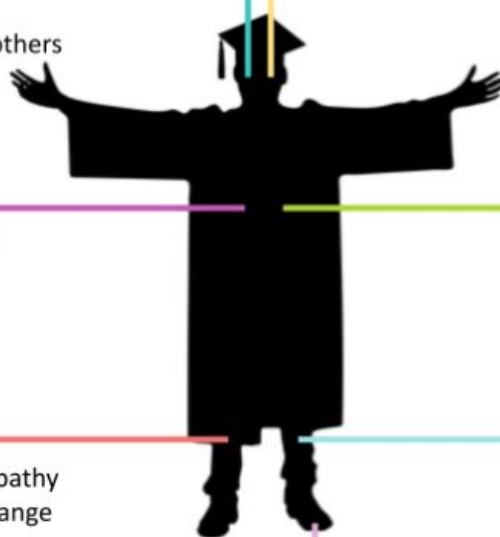
- Sees various perspectives & shows empathy
- Demonstrates advocacy for positive change
- Seeks diverse experiences
- Understands impacts of worldview and biases

LIFE READY

- Treats others respectfully
- Exhibits a growth mindset
- Demonstrates strong interpersonal relationship skills
- Regulates emotions & cares for self

WORKPLACE READY

- Values work and effort
- Demonstrates perseverance
- Manages and organizes time
- Exhibits professionalism



Our Story Through Stories



Students

- Pride in work and school

Principal

- Breakfast
- Socks

Parent/Community

- Hijabs / PTO

Teachers/Staff

- Sprinkles of Positivity
- Good News Postcards

Subs

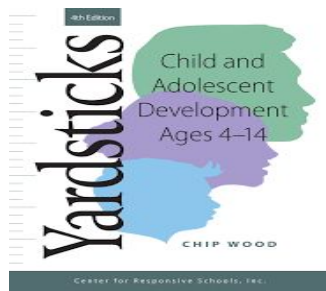
- Feedback



Our SIP in Action



Achievement



Systems



Family Engagement



Spark & Stitch Institute



Erin Walsh



NATIONAL
WILDLIFE
REFUGE SYSTEM

This Time Next Year.....

See - Continued collaboration with families and active leadership role of BLT

Hear - Student voice reflected in the school community, evident in their academic work and school community work

Feel - Smiles/Positive engagement/Encouragement of students and each other



Our Story Through Stories

Rahn Elementary

*An inclusive learning community working together to inspire
curiosity, creativity, and achievement*



Rahn Elementary

Our Story Through Stories



kind

Rahn Elementary

Our Story Through Stories

Focus on Academics



Over 86% of Rahn students who started at grade level or above, stayed there in Reading. In Math, it was over 95%.

- Focus on intensive support for students below grade level.
- Increased inquiry based learning
- Implementation of Heggerty
- Collaborative focus on grade level standards

Rahn Elementary

An inclusive learning community working together to inspire

curiosity, creativity, and achievement



Our SIP in Action

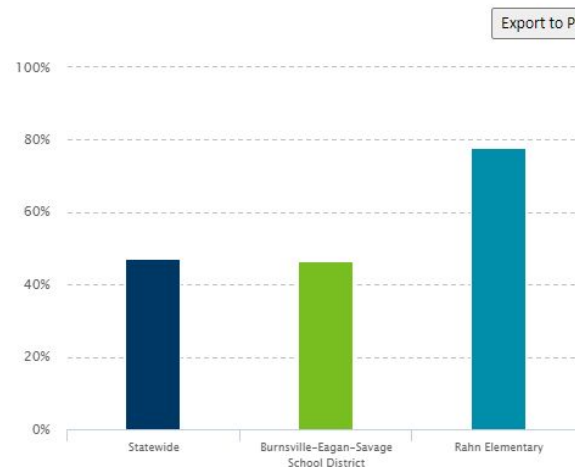
Focus on Academics - Multilingual Learners

- Belief that ALL staff positively support ALL learners
- Focus on using data to inform instruction and support
- Creatively approach learning and instruction
- Care for the whole child and support their family



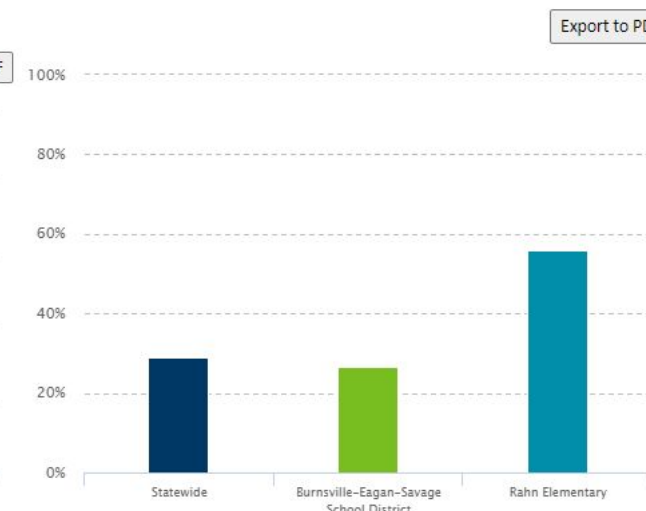
Average progress toward target

The "average progress toward target" is the average amount of progress English learners made towards their targets. For example, an average progress toward target of 75 would mean that English learners, on average, made it 75 percent of the way to their targets.



Percent of ELs meeting target

The "percent of ELs meeting targets" is the percentage of English learners who reached or went past their target.



Rahn Elementary

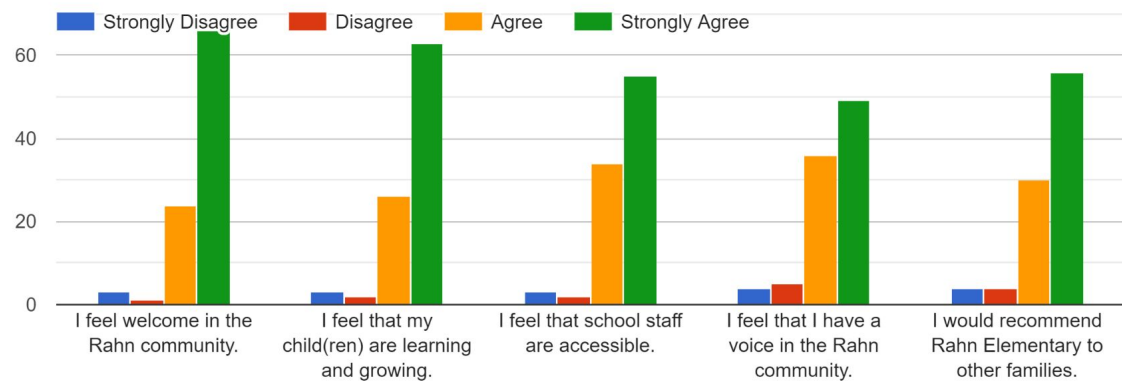
*An inclusive learning community working together to inspire
curiosity, creativity, and achievement*

Our Story Through Stories

Focus on Community



Over 90% of Rahn families have a positive feeling about Rahn.



Rahn Elementary

An inclusive learning community working together to inspire curiosity, creativity, and achievement



Our SIP in Action

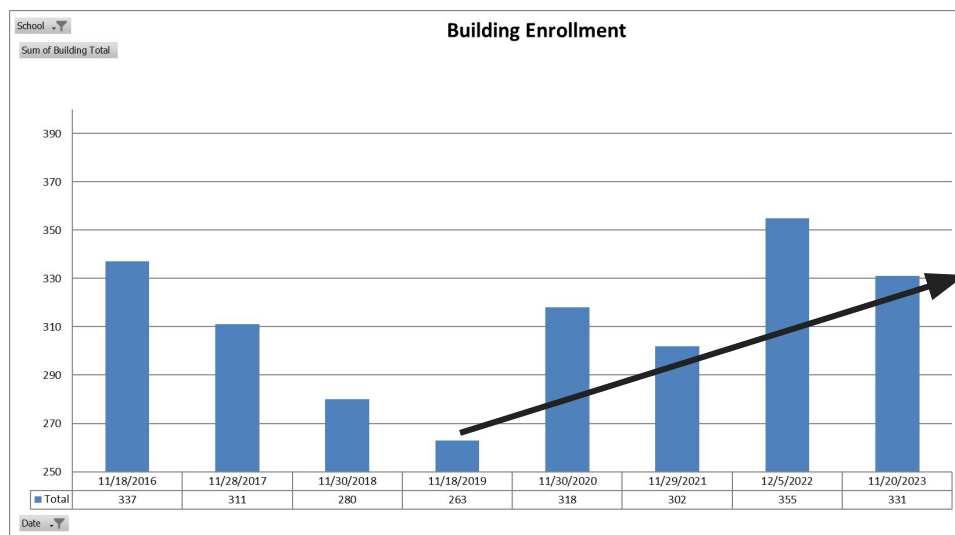


Rahn Elementary

An inclusive learning community working together to inspire
curiosity, creativity, and achievement



This Time Next Year.....



- Increased enrollment
- Stronger family/community connections
- Continued academic strength
- More multilingual learners
- Continued positive feelings about Rahn
- More opportunities for students to positively contribute to the Rahn community



Rahn Elementary

Rahn Elementary

*An inclusive learning community working together to inspire
curiosity, creativity, and achievement*

Thank you

William Byrne: Dr. Jon Bonneville | jbonneville@isd191.org | 952-707-3501

Rahn: Brad Robb | brobb@isd191.org | 952-707-3601



**Agenda IV.B.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Jason Sellars, director of community education, and Cynthia Sampers, early learning coordinator

Date: December 14, 2023

Re: Report about Read for the Record

Receive a report about the Read for the Record from Jason Sellars, director of community education, and Cynthia Sampers, early learning coordinator

2023 Read for the Record

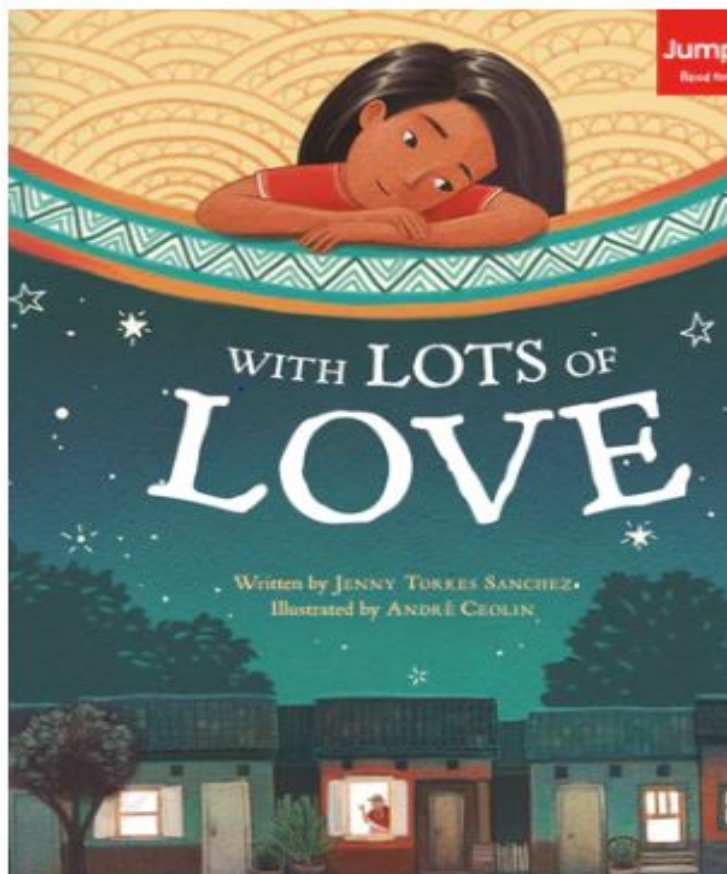
Jason Sellars, Director of Community Education
and Cynthia Sampers, Early Learning Coordinator

Read for the Record

Goal: to help raise awareness around the critical importance of early literacy and providing access to high quality books and reading materials.

**A day of celebration and fun held:
October 26, 2023**

With Lots of Love* *Con Mucho Amor



From east to west: Principals Robb at Rahn & Essay at Harriet Bishop



And here in the Heart of the City: Dr. Brandner at Sky Oaks



Ready to Grow and Early Childhood Family Education



Diamondhead Preschool



Spanish Read Aloud and Shared by our Liaison



¿Qué piñata es la que está pidiendo
un regalo? ¿Cuál es el regalo si eres
un niño? ¿Qué piñata es la que está
pidiendo un regalo a los niños. ¿Qué
piñata es la que está pidiendo un regalo.

She could hear, too, the soft rustling of piñatas that
hung from the ceiling.
Rocio missed those piñatas that
herself. How they swung
she walked in
tr...

Website Provides Activities and Art Ideas



Jumpstart | **Penguin Young Readers**
Read for the Record!

CLASSROOM READING AND ACTIVITY GUIDE

WITH LOTS OF LOVE

Written by Jimmie Taylor Martinez
Illustrated by Anneli Gomez

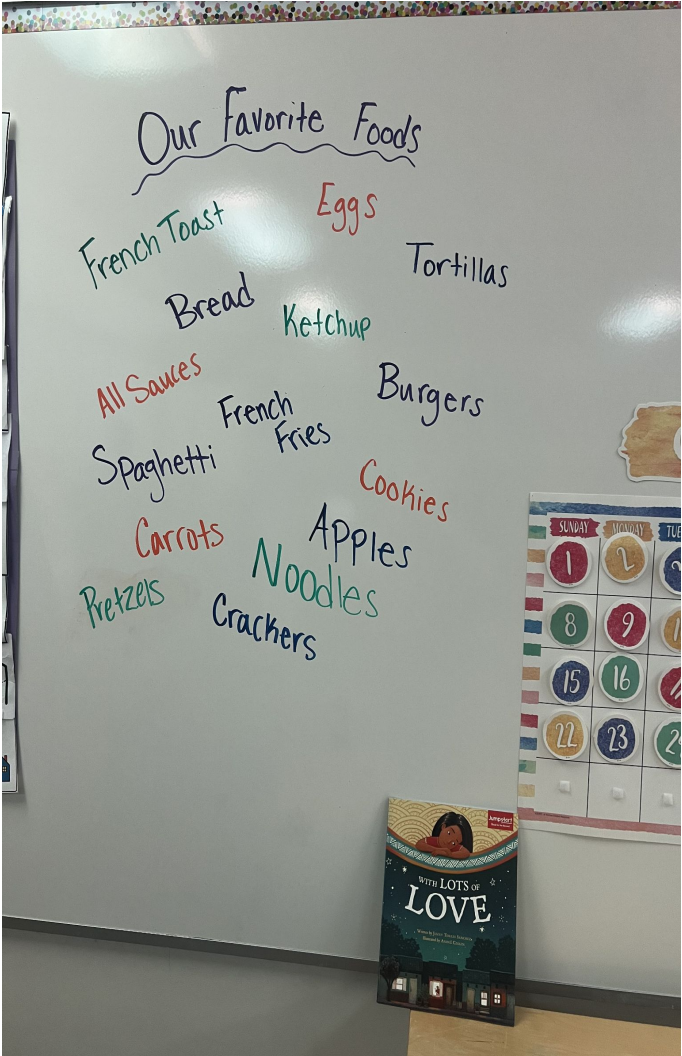
MAKE A PIÑATA: ART

Rocio remembers the piñatas that hung in Abuela's store and wishes Abuela had made one for her to decorate her new room. Give children the opportunity to make a small piñata for themselves or for someone special using a paper cup and tissue paper. Encourage children to decorate their own piñata by choosing colors and making designs as they tape tissue paper strips to the cup. If you like, you can fill the cups with small toys or candy. Cover the top of each cup with a piece of tissue paper and secure with a rubber band. Tie a loop around the cup with ribbon to hang the piñata.

MAKE MUSIC TOGETHER: MUSIC AND MOVEMENT

Rocio and her family love singing the song, "Las Mañanitas," a traditional Mexican birthday song. The whole family joins in singing and playing instruments. Collect a playlist of songs children love to sing either with

Our Teaching Staff Bring Learning Alive



Sharing our Favorite Foods



Website Support and Tools







**Agenda IV.C.
December 14, 2023**

To: Board of Education

From: Dr. Theresa Battle, superintendent, and Stacey Sovine, executive director of administrative services

Date: December 14, 2023

Re: Report about FY25 Preliminary Budget Current Reality

Receive a report about FY25 Preliminary Budget Current Reality from Dr. Theresa Battle, superintendent, and Stacey Sovine, executive director of administrative services.

Budget Goals, Process and Timeline

2024-2025

Goal(s):

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget processes and budget decision-making
6. Increase cross departmental collaboration
7. Submit a structurally sustainable budget

Steps/Process:

Key Dates

Notice to employee groups

MDE deadlines

September

- Certify Local Levy.

November

- Approve Audit results for previous fiscal year.
- Provide October 1 enrollment report.
- Establish preliminary estimates based on known items such as payable local levy amounts, audit results, enrollment trends, and other known expenses. Include assumptions for increased costs.
- Determine potential liability for budget gain or loss and whether significant reductions should occur (over 2.5% in cuts to staffing or programming -- not including adjustments for enrollment).

December

- Ground work with extended ELT to receive initial input on priorities and investments needed for schools.
- Cost out added or reduced suggestions.
- Determine if remaining programming aligns with Strategic Roadmap.
- Board approves the local levy.

January-February

- ELT, Principals, Directors Budget meetings.
- Begin Staffing process based on enrollment adjustments.
- Superintendent presents the preliminary budget process, overview and timeline in a workshop.
- Executive Director of Administrative Services presents the revised budget for the previous fiscal

Evidence of steps and processes in case of significant reductions:

- Budget handouts and presentations
- Budget information on websites and other communication
- Strategic Roadmap and Vision 191 Budget
- Feedback forms from staff, parents, and community
- Final budget approval

Budgetary Reduction Timeline:

November

- Set up meetings between December and April 1st.
- Meetings include ELT, Leadership, Board Workshops, and community input opportunities.

December

- Ground work with extended ELT to receive initial input on priorities and investments needed for schools.
- Cost out added or reduced suggestions.
- Determine if remaining programming aligns with Strategic Roadmap.

January-February

- ELT, Principals, Directors Budget meetings.
- Begin Staffing process based on enrollment adjustments.
- Superintendent presents the preliminary budget process, overview and timeline in a workshop.
- Executive Director of Administrative Services presents the revised budget for the previous fiscal year with enrollment adjustments, and revenue and expenditures to the Board of

year with enrollment adjustments, and revenue and expenditures to the Board of Education (BOE).

- Board approval of Revised budget.
- Budget planning workshop with initial Adopted budget current reality and parameters, timeline, process and overview.

March

- The Superintendent presents the adjusted budget recommendation to the Board.

April

- Board meetings-Human Resource (HR) present staffing resolutions for Board action.

June

- Superintendent presents the final budget for BOE at the first meeting with approval at the second meeting.

Education (BOE).

- Board approval of Revised budget.
- Budget planning board workshop with initial Adopted budget current reality and parameters, timeline, process and overview.
- Open online input form with clear end-date for submission and clear end-date identified for final BOE.
- Planning sessions among leaders, department heads and principals
- Presentation of initial budget adjustments in a regular board meeting.

March

- Board workshop to review input/feedback.
- The Superintendent presents the adjusted budget recommendation to the Board.
- Planning sessions among leadership, department heads and principals based on staff, community, BOE feedback.
- Target guidance provided to the Superintendent by BOE.

April

- Board meetings-Human Resource (HR) present staffing resolutions for Board action.

June

- Superintendent presents the final budget for BOE at first meeting with approval at second meeting

Prep for Budget Development with significant reductions:

Timeline for Board and Staff

114

November

- Board approves Audited Financial Statements
- Subcommittee for Operating Capital and LTFM meet in November

December

ELT Actions

- Special Education makes sure District special education child count is current and accurate, District free and reduced lunch counts are current and accurate, process for determining residency is in place and Special Education Data Reporting Application (SEDRA) is accurate.

School Board Actions

- Truth In Taxation presentation as part of the first December Board meeting.
- School Board adopts final levy certification for property taxes.

January-February

Staff Actions

- Finish revised budget and provide report on funds.
- Finalize enrollment projections and Preliminary Budget summary.
- Plan principal and director budget presentations (assumptions, show district funding sources, current percentages of our actual budget, projected revenues/expenditure, assigned and unassigned fund balance for principals and directors).
- Discuss with departments Capital, Food Service, Community Service, Debt Service.
- Start work on projected Food Service, Community Service, Capital projects, Debt Service
- Begin Principals/Directors Budget meetings.
- ELT will review the summary of the Budget workshop and evaluate the impact of programming and costs.
- Superintendent prepares an initial list of preliminary budget adjustments.
- Schools/Departments to hold staff and parent/community meetings/presentations about rollover budgets- individual feedback forms and table discussions
- Online idea/feedback form open for parents and community

School Board Actions

- The Superintendent presents to the Board of Education in workshop: Budget Process, Overview, Timeline, and Budget Forecast based on the preliminary projected enrollment, revenue and expenditures and initial budget assumptions based on input from operational leadership.
- School Board approves Revised Budget.
- Board to receive and discuss initial preliminary Adopted budget projections and preliminary list of budget adjustments.

March

School Board Actions

- Board regular meetings and workshops to review input/feedback from presentations.
- Target guidance provided to the Superintendent by BOE if significant reductions.

April

Staff Actions

- Licensed Staff notification, HR resolutions to Board.
- Non-licensed staff are identified for release.

School Board Actions

- HR Resolutions reviewed and acted upon for licensed non-renewals, long-term sub (LTS) releases, and overages for full-time equivalents (FTEs).

115

May

Staff Actions

- Finance finalizes budget

School Board Actions

- Board action on Non-licensed releases.

June

School Board Actions

- The Board of Education receives the final proposed adopted budget.
- The Board of Education approves the final adopted budget.

Preliminary Fiscal Year 2025 Budget

State and Federal Funding

- Our General Education formula per pupil allocation for FY24 is \$7,138. In FY25, the per pupil amount will increase by 2% or \$143 for a total of \$7,281 per pupil. (Oct. 1, Early Education -12+ count is 7,725. This is down 182 students from a year ago).
- Projected FY25 K-12 enrollment is expected to be below 7,000 students, approximately 6,950 students. The decline in enrollment will decrease our General Education Formula amount by \$1,250,000.
- English Learner Cross Subsidy Reduction Aid - Additional statewide, supplemental aid is provided for English learners. For FY25 the expected amount is \$50,000. This remains flat compared to FY24. The 2023 legislative session increased the English Learner aid formula from \$954 per pupil to \$1,664 per pupil. This results in an additional \$1 million in aid for our English learners. (Oct. 1, Limited English Proficient count is 1,781 students; up 6 from a year ago).
- Special Education Cross Subsidy – Additional statewide, supplemental aid is provided for Special Education learners. For FY25 the expected amount is \$22.5 million. This is an increase of \$1.5 million from FY24. (Oct. 1, Special Education count is 1,192 students; down 4 from a year ago).
- Compensatory funding for FY24 and FY25 remains fairly flat at \$13,950,000.
- Anticipated Achievement and Integration funding for FY24 is \$2,140,804 and FY 25 is \$1,929,471, a decrease of \$211,333.
- Anticipated Title funding for FY24 is \$3 million and for FY25 is \$2.5 million, a decrease of \$500,000.
- Early Education - For FY24 District #191 maintained 325 seats. If the demand continues for Voluntary Pre-Kindergarten at specific sites, we will request either to reallocate the current award or request more seats if they are available.

Referendum Levy

For FY24 we generated \$16,827,386 in levy funds from PAY23 levy certification. For FY25 it is expected we will generate \$18,274,735 in levy funds from PAY2024 when approved by the School Board in December 2023. These funds are calculated based on students served.

Capital Projects Referendum Levy

For FY24 based upon the PAY23 levy certification; the capital projects referendum levy generated \$3,793,590. For FY25 based upon the PAY24 levy certification; the capital projects referendum levy will generate \$4,351,374. These funds are calculated based on net tax capacity and the rate applied when originally passed. This funding will need renewal prior to November, 2025.

One91 specific

- PreK-12 Pathways development has identified multi-year programmatic investments for full implementation. Additionally, World's Best Workforce and Achievement and Integration Plan and Equity Plan components will be part of FY25 budget.

- ISD191 has received significant federal funds through FY24 and must be prepared with a sustainable budget without these funds.
- 80% of the costs are salaries and benefits.
- Special Education and Multilingual State and federal funding is not keeping pace with program costs.
- We expect single and possibly double digit increases in costs for transportation, food, supplies and utilities.
- Enrollment considerations with smaller Kindergarten classes will impact future revenue.

FY25 Budget Process

Driving Question(s): *Given ISD 191’s strategic roadmap requires that the district optimize resources for student learning; How will the budget for FY25 continue to support our mission and priorities, positioning the budget to leverage every funding source available? How does the budget align with the goals of advancing equitable student outcomes and the district’s strategic directions?*

Draft Budgeting Goals include:

1. Be good stewards of taxpayer dollars.
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district’s highest priorities).
3. Comply with all statutory uses of funds.
4. Include constituents’ perspectives and input throughout the budget process.
5. Be transparent about the district’s current and projected finances, budget processes and budget decision-making.
6. Increase cross departmental collaboration.
7. Submit a structurally sustainable and effective budget.

Current Reality Reflecting Audit Results

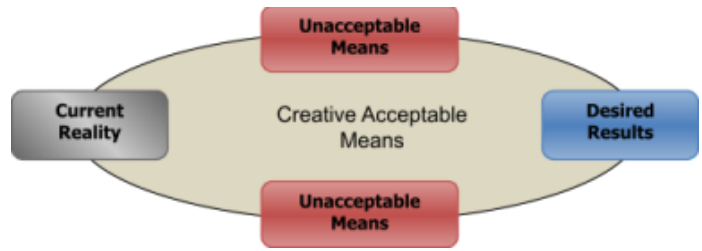
General Fund Budget Comparative Summary

	Actual Results 2021-22	Actual Results 2022-23	Adopted Budget 2023-24	Updated Adopted Budget 2023-24
Total Beginning Fund Balance	\$ 29,521,880	\$ 32,521,898	\$ 32,474,122	\$ 37,483,214
Revenues	126,974,993	132,752,660	148,085,390	148,085,390
Federal Relief Revenues for current costs	3,902,488	4,349,350	3,400,000	3,400,000
Federal Relief Revenues for new costs	5,443,165	5,172,694	4,829,226	4,829,226
Expenditures	127,877,463	132,090,694	148,663,759	148,663,759
Federal Relief Expenditures for new costs	5,443,165	5,222,694	4,829,226	4,829,226
Variance (Revenues - Expenditures)	3,000,018	4,961,316	2,821,631	2,821,631
Total Ending Fund Balance	<u>\$ 32,521,898</u>	<u>\$ 37,483,214</u>	<u>\$ 35,295,753</u>	<u>\$ 40,304,845</u>
Breakdown of Fund Balance Categories				
Nonspendable	\$ 254,436	\$ 603,936	\$ 254,436	\$ 603,936
Restricted	9,841,890	12,855,738	12,350,354	14,415,229
Committed	1,837,017	1,505,311	1,016,319	1,016,319
Assigned	1,810,980	-	-	-
Unassigned	18,777,575	22,518,230	21,674,644	24,269,362
Total Ending Fund Balance	<u>\$ 32,521,898</u>	<u>\$ 37,483,214</u>	<u>\$ 35,295,753</u>	<u>\$ 40,304,845</u>
Unassigned Fund Balance %	14.08%	16.40%	14.12%	15.81%

GUIDING CHANGE DOCUMENT

FY25 Budget

Driving Question(s): *Given ISD 191’s strategic roadmap requires that the district optimize resources for student learning; How will the budget for FY25 continue to support our mission and priorities, positioning the budget to leverage every funding source available? How does the budget align with the goals of advancing equitable student outcomes and the district’s strategic directions?*



<p align="center">Current Reality “The Why”</p>	<p align="center">Unacceptable Means “The Not-How”</p>	<p align="center">Desired Results “The What”</p>
<p>The following realities necessitate discussion about the FY24 budget:</p> <ol style="list-style-type: none"> 1. Pre-K Pathways development has identified multi-year programmatic investments for full implementation. 2. Virtual Academy launched in FY22, assessment in process. 3. We are projecting a decline in the enrollment for 2024-25 school year that may result in a decrease in revenue. 4. 80% of the costs are salaries and benefits. 5. State and federal funding is not keeping pace with program costs. 6. The school board’s general fund unassigned fund balance policy requires a minimum of 8% at the end of each fiscal year. To ensure this minimum, it is anticipated budget adjustments will be necessary any year in which a decline in enrollment is projected. 7. Challenges posed by the pandemic continue to impact projections and how we conduct our work, anticipating single and possibly double digit increase in costs for employee health benefits, transportation, food, supplies and utilities. 8. The state anticipated a budget forecast surplus. The MN February Budget Forecast is released at the end of February. 9. ISD191 has received significant federal funds through FY24 and must be prepared for sustaining instructional priorities without funds. 10. We received legislation to allow for us to maximize use of property sale proceeds in the general fund. 11. General Education formula allowance increased by 2% FY24 to FY25. 12. Statewide, supplemental aid (not on the formula) is provided for four years only to English learners. 13. Voluntary prekindergarten/school readiness plus seats program was extended into 2025. 14. School districts are required to develop teacher mentoring programs and to use staff development revenue for this purpose. 	<p>It will be unacceptable to:</p> <ol style="list-style-type: none"> 1. violate laws, contracts, or agreements. 2. continue to fund initiatives or programs that do not support World’s Best WorkForce, Achievement and Integration Plan, PreK-12 Pathways and district priorities. 3. not complete an annual programmatic, site, department level line item review of actual expenditures to make necessary adjustments. 4. invest short term in programs or initiatives that will result in the long term in creating further deficits. 5. develop a budget that creates greater systemic inequities. 6. fail to involve multiple voices in the process. 7. fail to systematically and thoroughly review the budget for adjustments. 	<p>The outcome of the budget process will result in a budget:</p> <ol style="list-style-type: none"> 1. aligned to Strategic Roadmap initiatives and equity goals. 2. designed to retain and recruit students. 3. with competitive class sizes and programs for our students. 4. structurally sustainable budget to plan for multiple years of programming and staffing security. Process understands that some years the revenue will be needed to offset increased expenditures in other fiscal years. 5. maintains a budget that follows board fund balance policy and rationale used to define the level, acceptable uses of fund balance, and mechanisms to ensure that fund balance is replenished. 6. built to increase cross departmental collaboration. 7. built in a transparent budget process that includes constituents’ perspectives and input. 8. approved by the School Board by June 30, 2024.



**Agenda IV. D.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Scott Hume, board chair

Date: December 14, 2023

Re: Board Member Reports

Receive reports from board members.



**Agenda IV. E.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Scott Hume, board chair

Date: December 14, 2023

Re: Committee, Board Appointment and School Assignment Reports

Receive reports on Board committees, appointments, and school assignments.

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Toni Conner, Anna Werb
Policy Review	Abigail Alt (Chair), Eric Miller, Safio Mursal
Negotiations	Eric Miller (Chair), Abigail Alt, Toni Conner

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Toni Conner (primary)
Burnsville Chamber of Commerce Policy Committee	Scott Hume
ISD 917	Lesley Chester (primary)
Foundation 191	Safio Mursal (primary)
MN School Board Association (MSBA)	Scott Hume (primary)
Burnsville Festival & Fire Muster	Abigail Alt
MN State HS League (MSHSL)	Eric Miller
Burnsville HS Hall of Fame Committee	Eric Miller

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Eric Miller
Burnsville-Eagan-Savage Transition Program (BEST)	Toni Conner
Burnsville HS	Safio Mursal
Nicollet Middle School	Scott Hume
Harriet Bishop Elementary	Lesley Chester
Rahn Elementary	Abigail Alt
Vista View Elementary	Anna Werb



**Agenda IV. F.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Emalee Tilbury, student board representative

Date: December 14, 2023

Re: Student Board Representative Monthly Report

Receive a report from Emalee Tilbury, student board representative.



**Agenda IV.G.
December 14, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: December 14, 2023
Re: Superintendent Report

Receive a report from Dr. Theresa Battle, superintendent.

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 9, 2023

The regular meeting of the ISD 191 Board of Education was called to order by Chair Hume at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Chester, Conner, Mursal, Werb, and Chair Hume were present. Director Miller was absent. Dr. Theresa Battle, Superintendent, Student Board Representative Cody Hoang, administrators, staff and members of the public were also present.

Attendance

Chair Hume welcomed the audience and asked Director Mursal to lead the Pledge of Allegiance.

Pledge of Allegiance

Moved by Alt, seconded by Conner, to approve the agenda. The motion carried unanimously (6,0).

Agenda

Received a report about Edward Neill Elementary School and Hidden Valley Elementary School from Dr. Chris Bellmont, Superintendent, Ms. Kristine Black, Mr. Lyle Bomsta, Gabriela Trnjanin, Sarah Parker, Kim Hayman, Jaimee Fofana, and Amal Osman.

Reports

Received the Fall Enrollment Report from Stacey Sovine, Executive Director of Administrative Services.

Received reports on Board committees, appointments, and school assignments from Director Chester on behalf of the Legislative Committee, Director Alt on behalf of the Policy and Negotiations Committees, Director Conner reported on William Byrne Elementary, and Director Chester reported about ISD917.

Received a report from Cody Hoang, Student Board Representative.

Received a report from Dr. Theresa Battle, Superintendent.

Received a verbal report about AMSD from Director Conner.

Moved by Chester, seconded by Werb, to approve the consent agenda:

Consent Agenda Minutes

-Approve the minutes of the regular board meeting and closed session on October 26, 2023.

-Approve personnel recommendations for Jeffrey Webber, Abigail Adkins, Allison Wendorf, Brian Pickett, Deandre Raggs, Emily Najjar-Field, Evan Ziegler, Itzel Morales, Jennifer Scoville, Jessica Gillitzer, Madeline Stuart, Michael Turner, Noah Grant, Rahmo Omar, Saida Alonso Ramirez, Sarah Olsen-Dickhausen, Thelma Jones, Briseida Gonzalez, Ibrahim Abdullahi, Marta Carlisano, Michael Dietsch, Randy Johnson, Sarah Olsen-Dickhausen, Glenn Johnson, and Mary Holewa.

Personnel

-Adopt a resolution to approve and accept donations as presented.

-Approve September payroll checks in the net amount of

\$4,114,472.85. September claims to date, wire transfers and adjustments totaling \$10,158,312.47. Also, that the Board accepts September receipts of \$9,910,693.16 and investments for the General Fund and OPEB of \$79,355,760.97 as of September 30, 2023.

-Accept the Budget Analysis for the month ending September 30, 2023.

-Receive a report about the Listening Session on October 26, 2023.

-Adopt the Education Identity and Access Management Resolution.

-Approve, on a second reading basis, Policies 509: *Enrollment of Nonresident Students*, 534: *School Meals Policy*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 806: *Crisis Management Policy*

-Approve, on a second reading basis, changes to Policies 419: *Tobacco-Free Environment*, 516.5: *Overdose Medication*, and 532: *Use of Peace Officers and Crisis Teams*.

-Approve, on a second reading basis, no changes to Policies 410: *Family and Medical Leave*, 414: *Mandated Reporting of Child Neglect or Physical or Sexual Abuse*, and 634: *Electronic Technologies Acceptable Use*

-Approve the Minnesota State High School League (MSHSL) Foundation Grant A and B.

The motion carried unanimously (6,0).

Moved by Conner, seconded by Mursal to approve the Application of Preliminary Approval of an Extended Field Trip to Scottsdale, AZ March 23-28, 2024. The motion carried unanimously (6,0).

Moved by Werb, seconded by Alt to approve Cooperative for Girls Lacrosse. The motion carried unanimously (6,0).

Moved by Chester, seconded by Mursal to approve Financial Audit. The motion carried unanimously (6,0).

Moved by Werb, seconded by Chester, approve, on a first reading basis, changes to Policy 406: *Public and Private Personnel Data*. The main motion carried unanimous after discussion (6,0).

Moved by Conner, seconded by Mursal, approve, on a first reading basis, changes to Policy 613: *Graduation Requirements*.

The main motion carried unanimous after discussion (6,0).

Adjourned at 8:24 p.m. to a work session to receive an Update Regarding the School Resource Officers (SRO) Memorandum of Understanding (MOU).

Donations
Checks, claims,
receipts and
investments

Budget Analysis
Listening Session
Education Identity
and Access
Management
Policies

Extended Field
Trip

Girls Lacrosse

Financial Audit

Policies

Adjourn to a Work
Session

The work session started at 8:29 p.m. and ended at 8:47 p.m.

Lesley Chester, Clerk

December 14, 2023
Date Approved

DRAFT

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 9, 2023

The meeting of the Board of Education was called to order by Chair Hume at 8:29 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Moved by Alt, seconded by Werb, to close the meeting at 8:29 p.m. under Minnesota Statutes Section 13D.05, subdivision 3(d) of the Open Meeting Law to receive an Update Regarding the School Resource Officers (SRO) Memorandum of Understanding (MOU). The motion carried unanimously (6, 0).

Close Session

Directors Alt, Chester, Conner, Mursal, Werb, and Chair Hume were present. Others in attendance were Dr. Theresa Battle, superintendent, and Dr. Chris Bellmont, assistant superintendent.

Attendance

Moved by Alt, seconded by Conner, to reconvene the Board meeting at 9:07 p.m. following the closed session under Section 13D.05, subdivision 3(d) of the Open Meeting Law. A Board member seconds, and the motion is declared open. The motion carried unanimously (6, 0).

Reconvene

Moved by Chair Hume, seconded by Alt, to adjourn the meeting at 8:47 p.m. The motion carried unanimously (6, 0).

Adjourn

December 14, 2023

Lesley Chester, clerk

Date approved

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
November 29, 2023

The retreat of the Board of Education was called to order by Chair Hume at 5:00 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Chester, Mursal, Werb, and Chair Hume were present. Others in attendance were Dr. Battle, superintendent.

Attendance

The purpose of the retreat was board development.

Purpose

The meeting adjourned at 7:20 p.m.

Adjourn

December 14, 2023

Lesley Chester , clerk

Date approved

DRAFT

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 29, 2023

The special meeting of ISD 191 Board of Education was called to order by Chair Hume at 4:47 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Board members present: Alt, Chester, Mursal, Werb and Chair Hume, Director's Miller and Conner were absent. Superintendent Battle, administrators, and staff were also present.

Attendance

Hume asked Alt to lead the Pledge of Allegiance.

Pledge

Moved by Chester, seconded by Werb, to approve the agenda. The motion carried unanimously (5, 0).

Agenda

Moved by Chester, seconded by Werb, to approve scheduling a board retreat on December 12, 2023. The motion carried unanimously (5,0)

Approve Board Retreat

The meeting adjourned at 4:50 p.m. to a board retreat to Identify the Stages of Board Development. The retreat began at 5:00 p.m. and adjourned at 7:20 p.m.

Adjourn

The special meeting adjourned at 4:50 p.m.

December 14, 2023

Lesley Chester, clerk

Date approved

Agenda Item IV.A.2
12/12/2023- Final

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Dr. Theresa Battle, Superintendent

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: December 14, 2023

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Abra Christianson		ECSE Center	Occupational Therapist	11/27/2023	1.0 FTE
Certified	Appointment	Brett Alt	*	Burnsville High School	Teacher	08/28/2023	1.0 FTE
Certified	Appointment	Carolyn Hartwell		ECSE Center	Teacher	11/13/2023	1.0 FTE
Certified	Appointment	Hannah Wilcox		WM. Byrne Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Janet Stanley	*	Harriet Bishop Elementary	Teacher	11/15/2023	1.0 FTE
Certified	Appointment	Kathryn Travaille		Rahn Elementary School	Teacher	11/08/2023	1.0 FTE
Certified	Appointment	Louis Teerlinck	*	Hidden Valley Elementary	Substitute Teacher*** Long Term Sub or Short term s	12/18/2023-01/08/2024	1.0 FTE
Certified	Change of Assignment	Donna Pfeiffer		St. John's	Teacher	08/28/2023	.50 FTE
Certified	Leave of Absence	Jessica Domiano	*	Diamondhead Education Center	ECFE Teacher	02/01/2024-02/29/2024	1.0 FTE
Certified	Resignation	Antonia Waters	*	Gideon Pond Elementary	Teacher	12/20/2023	1.0 FTE
Certified	Resignation	Samantha Schwanke		Burnsville High School	Counselor	12/01/2023	1.0 FTE
Certified	Retirement	Darcie Jamison	*	Edward Neill Elementary	Speech and Language Pathologist	06/07/2024	1.0 FTE
Certified	Retirement	Debbie Hanson		WM. Byrne Elementary School	Teacher	01/19/2024	1.0 FTE
Classified	Appointment	Adam Iverson	*	Nicollet Middle School	Weight Room- Head Coach	Full Year Stipend	Stipend
Classified	Appointment	Ardo Ibrahim		District-wide	Cultural Liaison	11/13/2023	8 hours/day
Classified	Appointment	Bounthavy Khamratthanome		Burnsville High School	Girls Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Briseida Gonzalez	*	Burnsville High School	Food Service Associate	01/02/2024	3.75 hours/day
Classified	Appointment	Candice Sullivan		ECSE Center	Educational Assistant	11/16/2023	6.5 hours/day
Classified	Appointment	Cole Brainard	*	Nicollet Middle School	Weight Room- Head Coach	Year Round	Stipend
Classified	Appointment	Daniel Rojas		Burnsville High School	Boys Swim/Dive- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	David Berthiaume		Burnsville High School	Girls Hockey- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Deandre Raggs	*	Nicollet Middle School	Boys Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Dulmar Ahmed	*	Nicollet Middle School	Food Service Associate	12/07/2023	5.75 hours/day
Classified	Appointment	Fadumo Nur		Vista View Elementary School	Educational Assistant	11/09/2023	3.5 hours/day
Classified	Appointment	Fartun Ali	*	Hidden Valley Elementary	Educational Assistant	08/28/2023	7.25 hours/day
Classified	Appointment	Gabriel Hubbard		Burnsville High School	Full Length Play-Assistant Director	Winter Stipend	Stipend
Classified	Appointment	Gabriel Hubbard		Burnsville High School	One Act Play- Assistant Director	Winter Stipend	Stipend
Classified	Appointment	Ibrahim Abdullahi		Nicollet Middle School	Boys Basketball- Head Coach	Winter Stipend	Stipend
Classified	Appointment	Jackie Sorensen		Gideon Pond Elementary	Administrative Assistant	12/13/2023	8 hours/day
Classified	Appointment	Jacquelyn Parkinson	*	Eagle Ridge Middle School	Full Length Play-Assistant Director	Fall Stipend	Stipend
Classified	Appointment	Janet Wesley		Vista View Elementary School	Speech and Language Assistant	11/09/2023	8 hours/day
Classified	Appointment	Jonathan Mattern	*	Burnsville High School	Educational Assistant	08/28/2023	7 hours/day
Classified	Appointment	Jordan Wein		Burnsville High School	Drumline- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Jordyn Queen		Burnsville High School	Girls Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Kiersten Hansen		Burnsville High School	Boys Basketball- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Kionna Hampton	*	Burnsville High School	Dean of Students	12/11/2023	8 hours/day
Classified	Appointment	Kylee Maupin		WM. Byrne Elementary School	Registered Nurse	11/27/2023	8 hours/day
Classified	Appointment	Morgan Hazelton		Burnsville High School	Speech Team- Assiatant Coach	Winter Stipend	Stipend
Classified	Appointment	Muna Warsame	*	Harriet Bishop Elementary	Food Service Associate	10/16/2023	3.75 hours/day
Classified	Appointment	Paul Nesseth		Nicollet Middle School	Athletic Coordinator	Winter Stipend	Stipend
Classified	Appointment	Preston Parks	*	District-wide	Assistant Food Service Manager	11/30/2023	7.5 hours/day
Classified	Appointment	Wanyi Xie		Burnsville High School	Food Service Associate	11/27/2023	3.75 hours/day
Classified	Change of Assignment	Bryan Dykstra	*	District-wide	Custodial	01/02/2024	8 hours/day
Classified	Change of Assignment	Nadia Sanchez	*	Edward Neill Elementary	Community Education Supervisor	12/08/2023	6 hours/day
Classified	Change of Assignment	Shamso Haile		Edward Neill Elementary	Educational Assistant	11/20/2023	7 hours/day
Classified	Change of Assignment	Staci Ho-Buttleman		Burnsville Alternative High School	Clerical	12/01/2023	8 hours/day
Classified	Leave of Absence	Shamso Moalim	*	District-wide	Cultural Liaison	11/29/2023-02/29/2024	8 hours/day
Classified	Resignation	Abdimalik Mohamed		Burnsville High School	Boys Basketball- Assistant Coach	10/26/2023	Stipend
Classified	Resignation	Antonia Waters	*	Gideon Pond Elementary	Peer Support	12/20/2023	Stipend
Classified	Resignation	James Carlson		Burnsville High School	Football- Assistant Coach	11/09/2023	Stipend
Classified	Resignation	Jennifer Thornton		Burnsville High School	Clerical	01/01/2024	8 hours/day
Classified	Resignation	Kathryn Travaille		Rahn Elementary School	Educational Assistant	11/07/2023	7.25 hours/day
Classified	Resignation	Marta Carlisano	*	Burnsville Alternative High School	Nurse	11/22/2023	8 hours/day
Classified	Resignation	Nadia Sanchez		Hidden Valley Elementary	Community Education Supervisor	12/08/2023	2 hours/day
Classified	Resignation	Nick Lindberg		Burnsville High School	Alpine Ski- Assistant Coach	03/15/2022	Stipend
Classified	Resignation	Quincy Bryant		Burnsville High School	Wrestling- Assistant Coach	11/08/2023	Stipend
Classified	Resignation	Semsem Hassan	*	Harriet Bishop Elementary	Food Service Associate	12/31/2023	3.75 hours/day
Classified	Resignation	Thelma Jones	*	District-wide	Food Service Associate	12/04/2023	7.5 hours/day
Classified	Retirement	Debbie Hanson		WM. Byrne Elementary School	Elementary Student Council	01/19/2024	Stipend



**Agenda V.A.3.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: December 14, 2023

RECOMMENDATION: To adopt a resolution to approve and accept donations as presented.

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
2. Minnesota Statute 123B.02, Subd. 6 states the School Board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated; and
3. Minnesota Statute 465.03 states the School Board may accept a grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and
4. Businesses and individuals have submitted donations to the district;

THEREFORE, BE IT RESOLVED by the School Board of ISD 191 to approve and accept with appreciation the donations as presented below and to permit their use as designated by the donors.

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on December 14, 2023.

Clerk – Board of Education

8/31/2023	Faith Covenant Church	Gideon Pond Elementary	School supplies	Student school supplies	
8/31/2023	Capital Construction	Gideon Pond Elementary	school Supplies	General supplies - kleenex, wipes, notebooks, folders etc.	
8/18/2023	Burnsville Lions Club	Gideon Pond Elementary	School Supplies	General school supplies - crayons, markers, paper, folders etc.	
9/5/2023	The Real Estate Crew - Keller Williams	Gideon Pond Elementary	School supplies	School supplies - paper, folders, pencils, crayons etc.	
11/9/2023	Daffodil Garden Club	Gideon Pond Elementary	Gift Cards to purchase winter gear for students in need	Gift cards to purchase boots, gloves, hats, jackets etc. for students in need.	
11/15/2023	Walmart	Community Education/BHS	Youth in Government		\$2,500
11/15/2023	Joanne Morrissey	Community Education	Brainpower in a Backpack		\$100
11/21/2023	12 families that have left the district	Food & Nutrition Services	For students with negative meal balances		121.47
10/28/2023	Tuan Duong	Food & Nutrition Services	For those in need		\$0.30
10/28/2023	Lizzett Chavez	Food & Nutrition Services	for students in need		\$0.70
8/19/0023	23 families that have left the district	Food & Nutrition Services	For students with negative meal balances		\$193
11/28/2023	Mary Anne and Donald Bennett	Community Education	Brainpower in a Backpack		\$100
11/28/2023	Richard and Heidi Grant	Community Education	Brainpower in a Backpack		\$25
11/28/2023	Pamela Hansen	Community Education	Brainpower in a Backpack		\$35
11/29/2023	MN Valley Electric Trust	Community Education	Brainpower in a Backpack		\$500
11/29/2023	Patricia Finn	Community Education	Brainpower in a Backpack		\$144
11/29/2023	not provided	District 191	Recurring payroll from Blue Cross Blue Shield		\$42.50
12/7/2023	Susan Schmid	Community Education	Brainpower in a Backpack		\$1,000.00
12/7/2023	Joanne Young	Community Education	Bowls for Brainpower/Brainpower in a Backpack		\$1,000
12/7/2023	Roxanne Hagge	Community Education	Bowls for Brainpower	bowls purchase	
12/7/2023	Susan Schmid	Community Education	Bowls for Brainpower	Bowls purchase/donation	
12/12/23	Rob and Kari Nurminen	Community Education	Brainpower in a Backpack		\$100

Total monetary donation received: \$5,861.58



**Agenda V.A.4
December 14, 2023**

To: Board of Educators
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: December 05, 2023

Re: October Payroll, Claims and Receipts

Recommendation: That the Board approves October payroll checks in the net amount of \$4,107,119.13. October claims to date, wire transfers and adjustments totaling \$10,489,379.15. Also, that the Board accepts October receipts of \$15,150,456.95 and investments for the General Fund and OPEB of \$82,278,417.23 as of October 31, 2023.

October payroll, wire transfers, claims and receipts have been prepared under the direction of Tyler Dehne, Director of Finance, and are presented for approval by the School Board.

TD/mw/jb

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
October 2023**

Cash Receipts

Receipts	\$15,150,456.95
Miscellaneous Adjustments	

TOTAL OCTOBER CASH RECEIVED

\$15,150,456.95

CASH DISBURSEMENTS

October Payroll	\$4,107,119.13
-----------------	----------------

A/P		
October Claims	Checks 489721-490147	\$2,867,481.49
	Virtual Card 6000001366-6000001411	\$161,069.43
	ACH-Emp/Vend 9000004798-9000004921	\$313,136.53

October A/P Wires+P-card	\$7,135,898.74
October Bank Fees	<u>\$11,792.96</u>

TOTAL OCTOBER CASH DISBURSED

\$14,596,498.28

TOTAL TO BE APPROVED

\$14,596,498.28

	<u>Money Market</u>	<u>(Original Cost) Investments</u>	<u>10/31/2023</u>
GENERAL FUND	\$19,617,824.96	\$52,087,804.91	\$71,705,629.87
OPEB	\$2,986,942.35	\$2,214,796.72	\$5,201,739.07
OPEB EQUITY INV	\$63,986.89	\$5,307,061.40	\$5,371,048.29
	<u>\$22,668,754.20</u>	<u>\$59,608,962.03</u>	<u>\$82,278,417.23</u>

Note: The attached investment reports are provided by our investment advisor, PMA Financial Network, Inc. These reports include our investment and money market balances.

Burnsville ISD 191 (31134-101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		10/31/2023			IS Balance	\$19,617,824.96	\$19,617,824.96	\$19,617,824.96	135
LTD		10/31/2023			LTD Balance		\$10,466,136.06	\$10,466,136.06	
SDA	SDA-1285862-1	10/31/2023			Savings Deposit Account - MNTrust Term Series-Flex (PenFed LOC)	\$4,254,454.68	\$4,254,454.68	\$4,254,454.68	
SDA	SDA-1287414-1	10/31/2023		19581	Savings Deposit Account - BELL BANK	\$21,193,532.30	\$21,193,532.30	\$21,193,532.30	
SDA	SDA-1348596-1	10/31/2023			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$1,539,238.34	\$1,539,238.34	\$1,539,238.34	
SEC	SEC-53305-1	06/08/2022	12/08/2023	33124	GOLDMAN SACHS BANK USA	\$246,649.66	\$246,000.00	\$246,000.00	2.320
CD	CD-1346204-1	01/25/2023	01/25/2024	31840	Financial Federal Bank	\$238,450.00	\$249,895.60	\$238,450.00	4.800
CD	CD-1346208-1	01/25/2023	01/25/2024	57512	Western Alliance Bank	\$238,650.00	\$249,849.84	\$238,650.00	4.693
CD	CD-1346209-1	01/25/2023	01/25/2024	4147	Bank 7	\$238,800.00	\$249,882.71	\$238,800.00	4.641
CD	CD-1346210-1	01/25/2023	01/25/2024	57993	ServisFirst Bank	\$238,500.00	\$249,848.25	\$238,500.00	4.758
SEC	SEC-58549-1	01/30/2023	01/30/2024	68574	GE CREDIT UNION	\$247,354.20	\$247,000.00	\$247,000.00	4.803
CD	CD-1346972-1	03/16/2023	03/14/2024	3212	ANECA FCU	\$237,600.00	\$249,738.82	\$237,600.00	5.137
CD	CD-1346974-1	03/16/2023	03/14/2024	58816	Royal Business Bank	\$237,600.00	\$249,772.42	\$237,600.00	5.137
CD	CD-1346977-1	03/16/2023	03/14/2024	33539	Preferred Bank	\$237,500.00	\$249,870.79	\$237,500.00	5.223
TS	TS-295772-1	04/19/2023	04/18/2024		MN TRUST TERM SERIES	\$1,500,000.00	\$1,572,900.00	\$1,500,000.00	4.860
CD	CD-295121-1	10/28/2022	04/25/2024	227	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$1,750,000.00	\$1,865,935.60	\$1,750,000.00	4.449
SEC	SEC-57091-1	11/04/2022	05/06/2024	34444	CUSTOMERS BANK	\$244,632.85	\$244,000.00	\$244,000.00	4.520
CD	CD-293933-1	06/01/2022	06/03/2024	33686	BANK HAPOALIM	\$236,700.00	\$249,288.42	\$236,700.00	2.648
SEC	SEC-53308-1	06/09/2022	06/10/2024	57803	ALLY BANK	\$246,429.86	\$246,000.00	\$246,000.00	2.610
SEC	SEC-53310-1	06/08/2022	06/10/2024	27471	AMERICAN EXPR NATL BK	\$246,702.22	\$246,000.00	\$246,000.00	2.603
CD	CD-1346205-1	01/25/2023	07/23/2024	24045	Pacific Western Bank	\$233,700.00	\$249,885.56	\$233,700.00	4.610
CD	CD-1346207-1	01/25/2023	07/23/2024	61797	ELGA CREDIT UNION	\$234,000.00	\$249,886.54	\$234,000.00	4.520
CD	CD-1352467-1	08/17/2023	08/16/2024	63373	NORTH BAY	\$237,000.00	\$249,755.22	\$237,000.00	5.382
TS	TS-294471-1	08/18/2022	08/19/2024		MN TRUST TERM SERIES	\$2,000,000.00	\$2,124,339.73	\$2,000,000.00	3.100
CD	CD-1346971-1	03/16/2023	09/10/2024	5214	The First National Bank of Moose Lake	\$233,100.00	\$249,668.17	\$233,100.00	4.741
CD	CD-1352463-1	08/17/2023	01/27/2025	10344	Schertz Bank & Trust	\$232,550.00	\$249,874.66	\$232,550.00	5.140
CD	CD-1352464-1	08/17/2023	01/27/2025	60269	GREENSTATE CREDIT UNION	\$231,600.00	\$249,892.47	\$231,600.00	5.450
CD	CD-1352465-1	08/17/2023	01/27/2025	5496	Cornerstone Bank	\$231,850.00	\$249,667.88	\$231,850.00	5.268
CD	CD-1352470-1	08/17/2023	01/27/2025	68187	Baxter Credit Union	\$232,300.00	\$249,861.90	\$232,300.00	5.187
TS	TS-296280-1	08/23/2023	01/27/2025		MN TRUST TERM SERIES	\$1,500,000.00	\$1,610,259.87	\$1,500,000.00	5.130
SEC	SEC-58541-1	02/02/2023	02/03/2025	3511	WELLS FARGO BANK NA	\$248,691.31	\$248,000.00	\$248,000.00	4.355
SEC	SEC-61293-1	08/30/2023	02/28/2025	65722	FREEDOM NORTHWEST CU	\$248,519.78	\$248,000.00	\$248,000.00	5.354
CD	CD-1346973-1	03/16/2023	03/14/2025	4256	First National Bank	\$227,550.00	\$249,866.48	\$227,550.00	4.819
CD	CD-1346975-1	03/16/2023	03/14/2025	14028	First Guaranty Bank	\$227,800.00	\$249,638.84	\$227,800.00	4.800
CD	CD-1346976-1	03/16/2023	03/14/2025	58741	Fieldpoint Private Bank & Trust	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1346978-1	03/16/2023	03/14/2025	4185	First Priority Bank	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1352469-1	08/17/2023	08/18/2025	61093	VIBRANT CREDIT UNION	\$225,550.00	\$249,642.18	\$225,550.00	5.216
SEC	SEC-61291-1	08/25/2023	08/25/2025	66538	CONNEXUS CREDIT UNION	\$248,679.47	\$248,000.00	\$248,000.00	5.206
SEC	SEC-61294-1	08/28/2023	08/28/2025	60784	CALIFORNIA CREDIT UNION	\$243,653.17	\$243,000.00	\$243,000.00	5.257
Sub Totals →						\$60,482,262.80	\$71,705,629.87	\$70,943,086.34	

Total Portfolio Report CAR

Report as of 10/31/2023

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563 137
 Phone: 630-657-6400
 Fax: 630-718-8701

Burnsville ISD 191 (31134-301 - 2009 Opeb Trust)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		10/31/2023			IS Balance	\$2,986,942.35	\$2,986,942.35	\$2,986,942.35	
SEC	SEC-48044-1	02/24/2021	12/01/2023		DEWITT ETC CO CCD #54	\$616,968.90	\$590,000.00	\$590,000.00	0.190
SEC	SEC-49708-1	11/22/2021	11/15/2024		US TREASURY N/B	\$923,084.96	\$925,000.00	\$923,084.96	0.673
CD	CD-279751-1	01/21/2020	01/21/2025	14445	FARMERS AND MERCHANTS UNION BANK	\$228,200.00	\$248,078.24	\$228,200.00	1.740
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$5,157,996.21	\$5,201,739.07	\$5,131,027.31	
Totals →						\$5,157,996.21	\$5,201,739.07	\$5,131,027.31	



**Burnsville ISD 191 OPEB
Investment Review**

October 1 - October 31, 2023

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

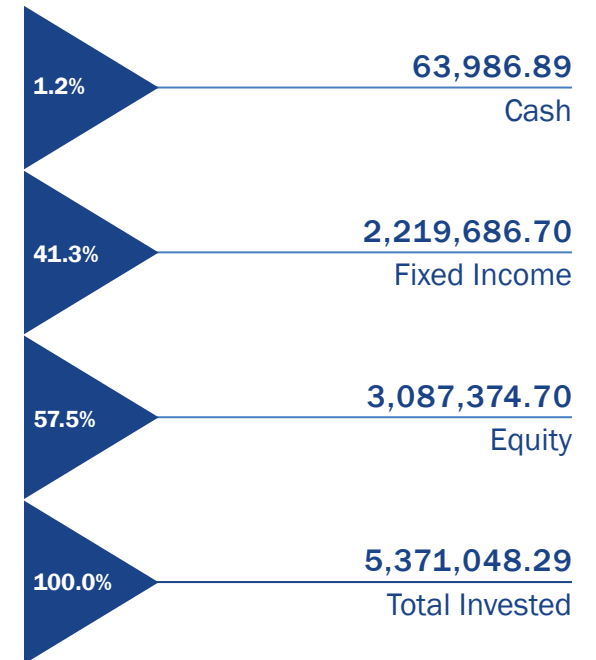
RELATIONSHIP TEAM
Kendra Shelland
Institutional Portfolio
Manager
(612) 509-2579
kshelland@pmanetwork.com

Steve Pumper
VP, Investment Services
(612) 509-2565
SPumper@pmanetwork.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	5,489,851.27
Contributions	0.00
Withdrawals	0.00
Net Investment Income	4,528.71
Unrealized Gain/Loss	(119,819.64)
Realized Gain/Loss	(3,512.05)
Ending Market Value	5,371,048.29

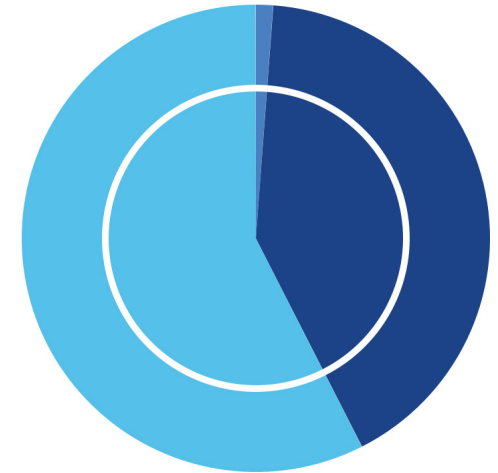
Compliance	Status
As of 10/31/2023	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	63,986.89	1.19%	4,723.22	7.97%
Fixed Income				
TOTAL Credit	2,219,686.70	41.33%	(147,948.70)	(6.25%)
Funds - Corporate	2,219,686.70	41.33%	(147,948.70)	(6.25%)
TOTAL Fixed Income	2,219,686.70	41.33%	(147,948.70)	(6.25%)
Equity				
TOTAL Domestic Equity	3,087,374.70	57.48%	24,422.50	0.80%
Funds - Large Cap	3,087,374.70	57.48%	24,422.50	0.80%
TOTAL Equity	3,087,374.70	57.48%	24,422.50	0.80%
TOTAL Invested	5,371,048.29	100.00%	(118,802.98)	(2.16%)

CURRENT PERIOD ALLOCATION



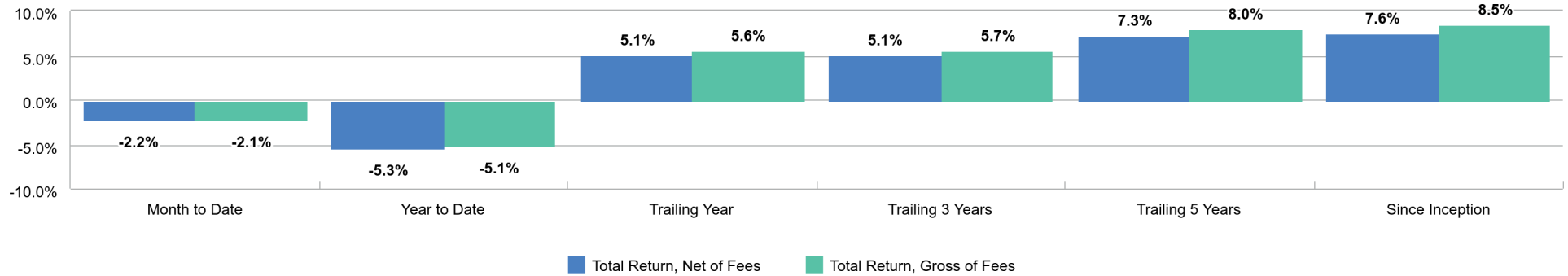
Asset Class

- Cash - 1.2%
- Fixed Income - 41.3%
- Equity - 57.5%

Sector

- Cash - 1.2%
- Credit - 41.3%
- Domestic Equity - 57.5%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	(2.16%)	(5.25%)	5.11%	5.14%	7.31%	7.62%
Total Return, Gross of Fees	(2.12%)	(5.09%)	5.64%	5.69%	8.04%	8.46%

Since Inception Date: November 01, 2014

Periods greater than 1 year are annualized. Year to Date returns are presented fiscal year to date.

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	63,986.89	1.20%	0.44%	0.01%
Fixed Income	2,219,686.70	42.58%	(1.51%)	(0.66%)
Equity	3,087,374.70	56.22%	(2.64%)	(1.47%)
Portfolio Total	5,371,048.29	100.00%	(2.12%)	(2.12%)

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
10/18/2023	10/18/2023	(2,287.44)	US DOLLAR	USD	CCYUSD	—	(2,287.44)	0.00
—	—	(2,287.44)	Total Management Fee	—	—	—	(2,287.44)	0.00
<i>Money Market Fund Interest</i>								
10/31/2023	10/31/2023	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	284.63	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	284.63	—
Funds - Corporate								
<i>Equity Dividend</i>								
10/02/2023	10/05/2023	0.00	VANGUARD TOT BD ETF	BND	921937835	—	6,531.52	—
—	—	0.00	Total Equity Dividend	—	—	—	6,531.52	—
<i>Sell</i>								
10/26/2023	10/30/2023	(1,540.00)	VANGUARD TOT BD ETF	BND	921937835	68.4300	105,373.65	(3,512.05)
—	—	(1,540.00)	Total Sales	—	—	—	105,373.65	(3,512.05)
Funds - Large Cap								
<i>Buy</i>								
10/26/2023	10/30/2023	510.00	VANGUARD TSM IDX ETF	VTI	922908769	206.2286	(105,179.14)	—
—	—	510.00	Total Purchases	—	—	—	(105,179.14)	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
<i>Cash</i>														
FGTX	38141W273	63,702.26	GOLDMAN:FS GOVT INST	AAA	5.24%	10/31/2023	10/31/2023	63,702.26	1.0000	63,702.26	649.25	—	5.26%	5.26%
USD	CCYUSD	284.63	Receivable	AAA	0.00%	10/31/2023	10/31/2023	284.63	1.0000	284.63	0.00	—	0.00%	0.00%
—	—	63,986.89	—	AAA	5.22%	—	—	63,986.89	—	63,986.89	649.25	—	5.24%	5.24%
Fixed Income														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	32,390.00	VANGUARD TOT BD ETF	—	—	—	—	2,649,923.18	68.5300	2,219,686.70	23,101.61	3.14%	—	—
—	—	32,390.00	—	NA	—	—	—	2,649,923.18	—	2,219,686.70	23,101.61	3.14%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	14,930.00	VANGUARD TSM IDX ETF	—	—	—	—	2,060,581.62	206.7900	3,087,374.70	11,512.94	1.62%	—	—
—	—	14,930.00	—	—	—	—	—	2,060,581.62	—	3,087,374.70	11,512.94	1.62%	—	—
Total Invested		111,306.89	—	AAA	5.22%	—	—	4,774,491.69	—	5,371,048.29	35,263.80	2.26%	5.24%	5.24%

Prudent Man Advisors, LLC doing business as PMA Asset Management, LLC ("PMA") is an investment adviser registered with the U.S. Securities and Exchange Commission.

This report is intended to detail investment advisory activity through your PMA advisory separately managed account (hereinafter "Account"). The information in this report is confidential and is intended for existing client use only. All transactions are reflected as of trade date. Information derived from sources other than PMA (including market value and market analytics), is believed to be accurate, but is not independently verified nor guaranteed to be accurate or complete. Accounting settings on PMA's accounting and reporting platform, provided by Clearwater Analytics, may not reflect your internal accounting methodology.

All expressions of opinion and predictions in this report are subject to change without notice. This report is not intended to be nor should it be relied upon in any way as a forecast or guarantee of future events regarding a particular investment or the markets in general. Certain security characteristics may include assumptions including, but not limited to, expected levels of volatility, prepayment rates, default rates and recovery rates. Future market experience may differ from these assumptions.

Past performance is not a guarantee of future results. As with all strategies, there is a risk of loss of all or portion of the amount invested.

Custodian Bank

Please note this report is not intended for clients to use as a replacement for custodial statements, which should be considered the official record for the Account. The custodian bank maintains control of all account assets, executes/settles all investment transactions and is the official record of securities, investments, cash holdings and transactions in the account. The custodian bank will provide you customer statements of your account and you are encouraged to compare PMA's statement to the custodian's statement and reconcile any differences. Many custodian banks use a settlement date basis which may result in the need to reconcile due to a timing difference. The custodian may also provide accounting information for all account assets, which may differ from your records or accounting information provided by PMA. The custodian may use different pricing sources or a different pricing hierarchy than PMA, which also may contribute to differences in the market value of your Account.

Legal or Tax Information

PMA and its employees do not offer tax or legal advice. You should consult with your tax and/or legal advisors before making any tax or legal related investment decisions. Cost data and realized gains/losses are provided for your informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your transactions. PMA does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported.

Account Assets, Cost, Valuation and Performance

In computing the market value of any asset of the Account, each security listed on any national securities exchange shall be valued at the last quoted sale price on the valuation date on the principal exchange on which such security is traded. The market values of many fixed income securities are provided by pricing services companies which utilize pricing evaluations based on various market and industry inputs. A hierarchy of pricing sources, which may include prices provided by PMA, is used to provide a price for each security on this report. Although PMA believes the price to be reliable, the values of the investments do not always represent the prices at which the investments could have been bought or sold. Performance is calculated for positions managed by PMA only. Market values for Unmanaged Assets are shown based on information provided by you or your custodian.

Ratings

Information provided for ratings is based upon a good faith inquiry of selected sources, but their accuracy and completeness cannot be guaranteed. Standard & Poor's and Moody's ratings may represent the long-term rating of the issue or issuer as available.

Risk

The securities in this Account are not guaranteed or otherwise protected by PMA, the FDIC (except for certain bank products) or by any government agency. Investment in securities involves risks, including the possible loss of the amount invested. In addition, past performance is no indication of future performance and the price or value of investments may fluctuate. Asset allocation does not assure or guarantee better performance and cannot eliminate the risk of investment losses.

Account Control

PMA does not have the authority to withdraw funds from the Client's account with the custodian bank, except in limited circumstances as authorized by the client for the payment of the investment advisory fee. Our clients retain responsibility for their internal account policies, implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

Notification of Changes

In order to better serve you, we request that you promptly notify us of any material change in your investment policy, investment objective or financial situation.

ADV Firm Brochure

PMA provides its Clients with a written disclosure statement of its background and business experience. If you would like to receive another copy of the Firm Brochure, please contact PMA at the contact information below.

Affiliated Entities

PMA provides investment advisory services to a broad range of clients through PMA Asset Management, LLC. PMA Securities, LLC is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. Public finance services and institutional brokerage services are offered through PMA Securities, LLC. All other products and services are provided by PMA Financial Network, LLC. PMA, PMA Securities, LLC and PMA Financial Network, LLC are under common ownership.

Review of Report

Please review the pages of this report carefully. If you think there are any errors, missing account information or if you need more information about transactions, please contact PMA within 60 days of receipt. If you have other questions or concerns, you should contact your Institutional Portfolio Manager.



PMA Asset Management, LLC

2135 CityGate Lane, 7th Floor

Naperville, IL 60563

630-657-6400

For more information visit www.pmanetwork.com

©2021 PMA Asset Management, LLC

AP Check Register

146

AP Run: 20231004 VACH — Post Date: 2023-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2023	9000004798	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,017.00
10/04/2023	9000004799	ACH	CDW Government Inc	920289-1	1 AP5800	74,399.25
10/04/2023	9000004800	ACH	Teachers On Call	929847	1 AP5800	31,927.15
Total:						\$107,343.40

20231004 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	107,343.40
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$107,343.40

AP Check Register

147

AP Run: 20231005 EACH — Post Date: 2023-10-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/05/2023	9000004801	ACH	Barnes, Monet M	019922	1 AP5800	47.75
10/05/2023	9000004802	ACH	Bohr, Jennifer L	009302	1 AP5800	42.51
10/05/2023	9000004803	ACH	Broge, Dawndra S	020951	1 AP5800	27.84
10/05/2023	9000004804	ACH	Buchanan, Isis L	019608	1 AP5800	228.00
10/05/2023	9000004805	ACH	Cantolla, Kaitlin M	019617	1 AP5800	103.88
10/05/2023	9000004806	ACH	Erickson, Kayla M	020006	1 AP5800	30.00
10/05/2023	9000004807	ACH	Fandrich, Kari M	013256	1 AP5800	15.07
10/05/2023	9000004808	ACH	Freeman, Tammy S	016433	1 AP5800	50.00
10/05/2023	9000004809	ACH	Hagen, Aimee E	016614	1 AP5800	13.89
10/05/2023	9000004810	ACH	Howe, Jaimie K	020412	1 AP5800	19.13
10/05/2023	9000004811	ACH	Kammuller, Inga K	020475	1 AP5800	47.42
10/05/2023	9000004812	ACH	Kirchner, Amy	014600	1 AP5800	17.82
10/05/2023	9000004813	ACH	Lake, David	017436	1 AP5800	254.80
10/05/2023	9000004814	ACH	Lorincz, Kristen L	018602	1 AP5800	39.56
10/05/2023	9000004815	ACH	Mains, Kristin E	019606	1 AP5800	49.78
10/05/2023	9000004816	ACH	Maro, Julie A	011378	1 AP5800	19.39
10/05/2023	9000004817	ACH	McDowell, Morgan	018635	1 AP5800	31.50
10/05/2023	9000004818	ACH	Nemeth, Heather	014991	1 AP5800	16.77
10/05/2023	9000004819	ACH	Ness, Karen M	016501	1 AP5800	37.99
10/05/2023	9000004820	ACH	Niffenegger, Kamala N	018055	1 AP5800	29.28

AP Check Register

148

AP Run: 20231005 EACH — Post Date: 2023-10-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/05/2023	9000004821	ACH	O'Laughlin, John M	020956	1 AP5800	202.66
10/05/2023	9000004822	ACH	Otto, Caron	018846	1 AP5800	30.92
10/05/2023	9000004823	ACH	Rush, Diane	015080	1 AP5800	33.21
10/05/2023	9000004824	ACH	Sampers, Cynthia	008937	1 AP5800	133.10
10/05/2023	9000004825	ACH	Schiffman, Suzanne	007869	1 AP5800	7.67
10/05/2023	9000004826	ACH	Sellars, Jason A	019217	1 AP5800	121.48
10/05/2023	9000004827	ACH	Smith-Lossiah, Sharon Kay	008182	1 AP5800	8.26
10/05/2023	9000004828	ACH	Thomas, John S	020221	1 AP5800	193.89
10/05/2023	9000004829	ACH	Vogt, Kathrine M	020837	1 AP5800	16.05
10/05/2023	9000004830	ACH	Voigt, Pamela M	017183	1 AP5800	161.03
10/05/2023	9000004831	ACH	Yusuf, Ubah	019133	1 AP5800	8.32
10/05/2023	9000004832	ACH	Zondag-Hamer, Kimberly	014127	1 AP5800	71.59
10/05/2023	9000004833	ACH	Zyskowski, Karly M	021041	1 AP5800	151.05
Total:						\$2,261.61

20231005 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	33	2,261.61
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	33	\$2,261.61

AP Check Register

149

AP Run: 20231016 VACH — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2023	9000004834	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,026.00
10/16/2023	9000004835	ACH	CDW Government Inc	920289-1	1 AP5800	14,940.47
10/16/2023	9000004836	ACH	Teachers On Call	929847	1 AP5800	109,732.19
Total:						\$125,698.66

20231016 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	125,698.66
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$125,698.66

AP Check Register

150

AP Run: 20231018 EACH — Post Date: 2023-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2023	9000004837	ACH	Albersheim-Carter, Marcina	018646	1 AP5800	91.50
10/18/2023	9000004838	ACH	Battle, Theresa F	019927	1 AP5800	56.00
10/18/2023	9000004839	ACH	Bergman, Anna T	017126	1 AP5800	70.00
10/18/2023	9000004840	ACH	Blandin, Melissa	011821	1 AP5800	84.03
10/18/2023	9000004841	ACH	Blood, Kelsey Jo	017981	1 AP5800	111.68
10/18/2023	9000004842	ACH	Buchanan, Isis L	019608	1 AP5800	56.59
10/18/2023	9000004843	ACH	Christy, Danielle H	014966	1 AP5800	48.47
10/18/2023	9000004844	ACH	Clancy, Carissa	016999	1 AP5800	73.36
10/18/2023	9000004845	ACH	Cloutier, Dana	016633	1 AP5800	105.65
10/18/2023	9000004846	ACH	Contreras, Kodi C	018537	1 AP5800	3.28
10/18/2023	9000004847	ACH	Czapar, Kelly N	017322	1 AP5800	54.23
10/18/2023	9000004848	ACH	Erickson, Kayla M	020006	1 AP5800	155.89
10/18/2023	9000004849	ACH	Ewert, Casey B	019158	1 AP5800	57.18
10/18/2023	9000004850	ACH	Hammoud, Hanaa	018979	1 AP5800	10.48
10/18/2023	9000004851	ACH	Harris, Whitney M	021124	1 AP5800	60.72
10/18/2023	9000004852	ACH	Henderson, Sean M	017644	1 AP5800	153.53
10/18/2023	9000004853	ACH	Hennen, Jennifer S	016618	1 AP5800	19.58
10/18/2023	9000004854	ACH	Johnson, Brian J	018190	1 AP5800	110.04
10/18/2023	9000004855	ACH	Ermisch, Ryan T	021078	1 AP5800	111.27
10/18/2023	9000004856	ACH	Jordan, Joanna	014624	1 AP5800	29.48

AP Check Register

AP Run: 20231018 EACH — Post Date: 2023-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2023	9000004857	ACH	Kirchner, Amy	014600	1 AP5800	48.47
10/18/2023	9000004858	ACH	Kolstad, Michele M	007847	1 AP5800	15.85
10/18/2023	9000004859	ACH	Lian, Jocelyn M	020194	1 AP5800	149.01
10/18/2023	9000004860	ACH	Lowe, Brandon L	020482	1 AP5800	48.47
10/18/2023	9000004861	ACH	Nelson, Katie L	015010	1 AP5800	83.58
10/18/2023	9000004862	ACH	Ness, Karen M	016501	1 AP5800	53.06
10/18/2023	9000004863	ACH	Niemiec, Alicia	013692	1 AP5800	187.33
10/18/2023	9000004864	ACH	Nordeen, Denise M	020415	1 AP5800	133.62
10/18/2023	9000004865	ACH	Oftedahl, Imina P	020003	1 AP5800	13.16
10/18/2023	9000004866	ACH	Pearson, Genevieve L	019994	1 AP5800	106.77
10/18/2023	9000004867	ACH	Robasse, Christine M	016574	1 AP5800	200.43
10/18/2023	9000004868	ACH	Rossow, Alison L	019535	1 AP5800	11.33
10/18/2023	9000004869	ACH	Schut, Jennie A	021071	1 AP5800	70.09
10/18/2023	9000004870	ACH	Schwanke, Samantha	020744	1 AP5800	48.47
10/18/2023	9000004871	ACH	Seamen, Michelle A	018634	1 AP5800	39.82
10/18/2023	9000004872	ACH	Sweeney, Michael J	016376	1 AP5800	126.67
10/18/2023	9000004873	ACH	Turzynski, Adrienne K	021000	1 AP5800	53.51
10/18/2023	9000004874	ACH	Weatherford, Andrea M	017161	1 AP5800	6.48
10/18/2023	9000004875	ACH	Wolke, Drew D	020232	1 AP5800	42.58
10/18/2023	9000004876	ACH	Yost, Molly M	019831	1 AP5800	7.86

AP Check Register

152

AP Run: 20231018 EACH — Post Date: 2023-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
Total:						\$2,909.52

20231018 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	40	2,909.52
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	40	\$2,909.52

AP Check Register

153

AP Run: 20231030 VACH — Post Date: 2023-10-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/30/2023	9000004877	ACH	Casperson, Julie	928973	1 AP5800	325.50
10/30/2023	9000004878	ACH	CDW Government Inc	920289-1	1 AP5800	15,698.70
10/30/2023	9000004879	ACH	Teachers On Call	929847	1 AP5800	54,322.71
Total:						\$70,346.91

20231030 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	70,346.91
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$70,346.91

AP Check Register

AP Run: 20231031 EACH — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2023	9000004880	ACH	Battle, Theresa F	019927	1 AP5800	500.00
10/31/2023	9000004881	ACH	Bellmont, Chris	014183	1 AP5800	276.00
10/31/2023	9000004882	ACH	Boldt, Julie A	009596	1 AP5800	75.00
10/31/2023	9000004883	ACH	Boucher, Jodi L	020967	1 AP5800	100.00
10/31/2023	9000004884	ACH	Bruns, Brittany G	019542	1 AP5800	11.20
10/31/2023	9000004885	ACH	Busker, Hailey M	020208	1 AP5800	172.92
10/31/2023	9000004886	ACH	Condon, James F	007322	1 AP5800	250.00
10/31/2023	9000004887	ACH	Dale, Maricela	018971	1 AP5800	75.00
10/31/2023	9000004888	ACH	Dehne, Tyler	020322	1 AP5800	200.00
10/31/2023	9000004889	ACH	Eiler, Elizabeth P	017799	1 AP5800	50.00
10/31/2023	9000004890	ACH	Elfering, Jean	011911	1 AP5800	75.00
10/31/2023	9000004891	ACH	Felton, Shelly M.	014511	1 AP5800	50.00
10/31/2023	9000004892	ACH	Foley, Alena M	020885	1 AP5800	50.00
10/31/2023	9000004893	ACH	Freeman, Tammy S	016433	1 AP5800	45.00
10/31/2023	9000004894	ACH	Gomez, Oscar A	011401	1 AP5800	50.00
10/31/2023	9000004895	ACH	Gorton, Rachel	016735	1 AP5800	200.00
10/31/2023	9000004896	ACH	Green, Kerianne Loran	019005	1 AP5800	75.00
10/31/2023	9000004897	ACH	Harrison, Scott	013371	1 AP5800	50.00
10/31/2023	9000004898	ACH	Hiebert, Tracy	014189	1 AP5800	50.00
10/31/2023	9000004899	ACH	Holman, Sandra L	020020	1 AP5800	50.00

AP Check Register

AP Run: 20231031 EACH — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2023	9000004900	ACH	Johnson, Cory Charles	017755	1 AP5800	716.03
10/31/2023	9000004901	ACH	Jordan, Joanna	014624	1 AP5800	50.00
10/31/2023	9000004902	ACH	Kugler, Julie	010637	1 AP5800	100.00
10/31/2023	9000004903	ACH	Lallier, Britney	019457	1 AP5800	12.70
10/31/2023	9000004904	ACH	Lenton, Tiffany	012899	1 AP5800	50.00
10/31/2023	9000004905	ACH	Nelson, Kathryn L	020242	1 AP5800	50.00
10/31/2023	9000004906	ACH	Nemetz, Scott	016012	1 AP5800	50.00
10/31/2023	9000004907	ACH	Nolte, Nicole L	020428	1 AP5800	100.00
10/31/2023	9000004908	ACH	Otto, Caron	018846	1 AP5800	100.00
10/31/2023	9000004909	ACH	Parkinson, Jacquelyn R	018037	1 AP5800	75.00
10/31/2023	9000004910	ACH	Pavek, Brooke C	016645	1 AP5800	52.52
10/31/2023	9000004911	ACH	Peterson, Christine K	016429	1 AP5800	50.00
10/31/2023	9000004912	ACH	Plucinak, Jody L	009771	1 AP5800	50.00
10/31/2023	9000004913	ACH	Retzlaff, Billie Jean	020995	1 AP5800	34.38
10/31/2023	9000004914	ACH	Sather, Derek D	018608	1 AP5800	19.00
10/31/2023	9000004915	ACH	Schatzlein, Rachel	018718	1 AP5800	50.00
10/31/2023	9000004916	ACH	Smalley, Amy C	013470	1 AP5800	75.00
10/31/2023	9000004917	ACH	Sovine, Stacey	017487	1 AP5800	200.00
10/31/2023	9000004918	ACH	Stachowski, Susan C	012439	1 AP5800	50.00
10/31/2023	9000004919	ACH	Tarnofsky, John J	020438	1 AP5800	36.68

AP Check Register

156

AP Run: 20231031 EACH — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2023	9000004920	ACH	Tinklenberg, Aaron D	017462	1 AP5800	200.00
10/31/2023	9000004921	ACH	Webster, Susan M	018046	1 AP5800	50.00
Total:						\$4,576.43

20231031 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	42	4,576.43
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	42	\$4,576.43

AP Check Register

157

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	297,631.96
02 - Food Service	122.75
04 - Community Service	7,220.06
16 - Facility Rental	6,261.76
22 - Internal Service - Health Insurance	1,900.00
	\$313,136.53

AP Check Register

158

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489721	Check	A.J. Moore Electric Inc	928491	2 AP8845	4,209.79
10/03/2023	489722	Check	Adamek, Renee	501149	2 AP8845	8.60
10/03/2023	489723	Check	Alcorn, Lindsey	501170	2 AP8845	59.90
10/03/2023	489724	Check	Aly, Zakaria	928727	2 AP8845	131.00
10/03/2023	489725	Check	Amplify Education, Inc.	930320	2 AP8845	16,676.80
10/03/2023	489727	Check	Anderson, Gretchen	501160	2 AP8845	23.35
10/03/2023	489728	Check	Andrews, John	927777	2 AP8845	58.00
10/03/2023	489729	Check	Armstrong Torseth Skold & Rydeen Inc	926500	2 AP8845	473.03
10/03/2023	489730	Check	Association Of Clerical Employees	904895	2 AP8845	384.00
10/03/2023	489731	Check	Backupify Inc	928803	2 AP8845	1,500.00
10/03/2023	489732	Check	Banat, Iad	930744	2 AP8845	180.00
10/03/2023	489733	Check	Bean, Jacob	501169	2 AP8845	74.40
10/03/2023	489734	Check	Benson, Tyler	501144	2 AP8845	232.40
10/03/2023	489735	Check	BerganKDV Ltd	930820	2 AP8845	1,050.00
10/03/2023	489736	Check	Big Suburban Conference Executive Secretary	928901	2 AP8845	450.00
10/03/2023	489737	Check	Bix Produce Company	900477	2 AP8845	11,283.21
10/03/2023	489738	Check	Bothun, Dylan	928704	2 AP8845	94.00
10/03/2023	489739	Check	Brueckner, Amy	500919	2 AP8845	20.70
10/03/2023	489740	Check	Brunner, Khadijah	501146	2 AP8845	100.00
10/03/2023	489741	Check	Brunschon, Tanner	930967	2 AP8845	81.00

AP Check Register

159

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489742	Check	Bunge, Luke	929866	2 AP8845	131.00
10/03/2023	489743	Check	Captivate Media + Consulting	929000	2 AP8845	2,809.08
10/03/2023	489744	Check	Cengage Learning	903622-1	2 AP8845	1,155.00
10/03/2023	489745	Check	Centerpoint Energy	902519	2 AP8845	12,075.89
10/03/2023	489746	Check	Cole Papers Inc	927279-1	2 AP8845	810.43
10/03/2023	489747	Check	Comcast	926565-1	2 AP8845	5,569.98
10/03/2023	489748	Check	Conney Safety Products	900552-1	2 AP8845	243.39
10/03/2023	489749	Check	Consolidated Communications	906231	2 AP8845	3,754.84
10/03/2023	489750	Check	Countryman, Gina	501168	2 AP8845	23.05
10/03/2023	489751	Check	Curriculum K12 Partners Inc.	930474	2 AP8845	3,000.00
10/03/2023	489752	Check	Dalco	904186-1	2 AP8845	19,532.66
10/03/2023	489753	Check	Dewald, Rina C	920524	2 AP8845	60.00
10/03/2023	489754	Check	Dhanju, Balwinder	501173	2 AP8845	113.25
10/03/2023	489755	Check	Dialog One LLC	927732	2 AP8845	511.50
10/03/2023	489756	Check	Earl F Andersen	901064-2	2 AP8845	306.70
10/03/2023	489757	Check	Eddy, Courtney	501176	2 AP8845	167.10
10/03/2023	489758	Check	Edmentum	929341-1	2 AP8845	503.94
10/03/2023	489759	Check	Ehlers	920802-1	2 AP8845	700.00
10/03/2023	489760	Check	Eide, Peder	930164	2 AP8845	94.00
10/03/2023	489761	Check	Electro Watchman Inc	901078	2 AP8845	5,190.94

AP Check Register

160

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489762	Check	Elpis Enterprises	929377	2 AP8845	723.20
10/03/2023	489763	Check	FaxSlpit Services, Inc.	930948	2 AP8845	175.00
10/03/2023	489764	Check	Fedex	901463	2 AP8845	17.13
10/03/2023	489765	Check	Finnigsmier, Andrea	501172	2 AP8845	13.30
10/03/2023	489766	Check	Fisler Data LLC	929235	2 AP8845	359.00
10/03/2023	489767	Check	Ford, Nicole	501145	2 AP8845	15.00
10/03/2023	489768	Check	Forsythe, Josh	929882	2 AP8845	131.00
10/03/2023	489769	Check	Foundation 191	928202	2 AP8845	15.00
10/03/2023	489770	Check	Fuhrman, Robert	930327	2 AP8845	81.00
10/03/2023	489771	Check	Gagstetter, Mark	902300	2 AP8845	150.00
10/03/2023	489772	Check	Gellerman, Patrick	930760	2 AP8845	131.00
10/03/2023	489773	Check	Gomez, Tiffany	501166	2 AP8845	2.85
10/03/2023	489774	Check	Graphic Source	902858-2	2 AP8845	1,530.00
10/03/2023	489775	Check	GreatAmerica Financial Services	929729	2 AP8845	621.00
10/03/2023	489776	Check	Gregory, Loris Sofia	927443	2 AP8845	165.00
10/03/2023	489777	Check	Grider, Dan	922869	2 AP8845	94.00
10/03/2023	489778	Check	Groves Learning Organization	922990	2 AP8845	231.00
10/03/2023	489779	Check	Gurstel Law Firm PC	920324	2 AP8845	1,284.47
10/03/2023	489780	Check	Hammer Sports LLC	930735	2 AP8845	170.00
10/03/2023	489781	Check	Hansen, Aaron	501152	2 AP8845	6.55

AP Check Register

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489782	Check	Hanuschak, Oksana	930258	2 AP8845	80.00
10/03/2023	489783	Check	Harris, Paul	922421	2 AP8845	81.00
10/03/2023	489784	Check	Hartwell, Josh	921989	2 AP8845	131.00
10/03/2023	489785	Check	Heacox Hartman Koshmrl Cosgriff Johnson Lane Feenstra	929684-1	2 AP8845	18.00
10/03/2023	489786	Check	Heartland Tire, Inc.	930160	2 AP8845	88.54
10/03/2023	489787	Check	Identisys Inc	923654	2 AP8845	348.00
10/03/2023	489788	Check	Ind School Dist 281	901812	2 AP8845	6,411.13
10/03/2023	489789	Check	Intereum Inc	929296	2 AP8845	13,862.48
10/03/2023	489790	Check	Intermediate District 287	901390	2 AP8845	3,815.76
10/03/2023	489791	Check	Intermediate School Dist 917	909327	2 AP8845	26,307.08
10/03/2023	489792	Check	Intrado Interactive Services Corp	928287	2 AP8845	3,400.00
10/03/2023	489793	Check	J & D Trophy	904113	2 AP8845	204.00
10/03/2023	489794	Check	Jessen, Chris	903574	2 AP8845	131.00
10/03/2023	489795	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	3,536.99
10/03/2023	489796	Check	Johnson, Andrew	501156	2 AP8845	26.95
10/03/2023	489797	Check	Johnson, Elvira	501155	2 AP8845	16.90
10/03/2023	489798	Check	Johnson, Kimberly	501147	2 AP8845	42.45
10/03/2023	489799	Check	Johnson, Zachary	928915	2 AP8845	131.00
10/03/2023	489800	Check	Jurewicz, Matt	921225	2 AP8845	81.00

AP Check Register

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489801	Check	Kahmeyer, Maxwell	931031	2 AP8845	131.00
10/03/2023	489802	Check	Kahmeyer, Troy	928526	2 AP8845	131.00
10/03/2023	489803	Check	Kamphoff, Cindra	930946	2 AP8845	1,650.00
10/03/2023	489804	Check	Kennedy and Graven Chartered	908356	2 AP8845	833.00
10/03/2023	489805	Check	Korte, Steve	903225	2 AP8845	335.00
10/03/2023	489806	Check	Kulenkamp, Heather	501167	2 AP8845	25.00
10/03/2023	489807	Check	Lamprecht, John	928748	2 AP8845	73.96
10/03/2023	489808	Check	Lindsey, Denise	500221	2 AP8845	287.07
10/03/2023	489809	Check	Lutz, Elizabeth	501150	2 AP8845	10.30
10/03/2023	489810	Check	Mac, Thuy	501175	2 AP8845	134.30
10/03/2023	489811	Check	Mattison, Scot	930745	2 AP8845	73.00
10/03/2023	489812	Check	Mcgraw Hill LLC	906563-1	2 AP8845	1,540.14
10/03/2023	489813	Check	McKinley, Shane	930066	2 AP8845	131.00
10/03/2023	489814	Check	Midwest Playground Contractors Inc	925369	2 AP8845	68,250.30
10/03/2023	489815	Check	Minnesota Energy Resources	903029	2 AP8845	315.36
10/03/2023	489816	Check	Minnesota Hoist Inspection, Inc	930960	2 AP8845	1,110.95
10/03/2023	489817	Check	Minnesota Library Association	930969	2 AP8845	450.00
10/03/2023	489818	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	865.00
10/03/2023	489819	Check	MN Highway Safety & Research Center	926466	2 AP8845	206.00

AP Check Register

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489820	Check	Mohammoud, Zahra Ali	928322	2 AP8845	240.00
10/03/2023	489821	Check	Music Theatre International	900421	2 AP8845	110.00
10/03/2023	489822	Check	National Indian Education Association	931069	2 AP8845	875.00
10/03/2023	489823	Check	Nelson, Curt	501174	2 AP8845	214.05
10/03/2023	489824	Check	Nelson, Kristi Kay	930378	2 AP8845	315.00
10/03/2023	489825	Check	Neuman, Michael	923609	2 AP8845	79.00
10/03/2023	489826	Check	New Dominion School	924335	2 AP8845	184.42
10/03/2023	489827	Check	Nuvera	902483	2 AP8845	195.34
10/03/2023	489828	Check	Office of MNIT Services	906477	2 AP8845	577.50
10/03/2023	489829	Check	Office Systems And Design Inc	926881	2 AP8845	3,233.00
10/03/2023	489830	Check	Olympic Communications Inc	927700	2 AP8845	165.00
10/03/2023	489831	Check	Omar, Ahmed	501158	2 AP8845	2.00
10/03/2023	489832	Check	Orkin Commercial Services	926086	2 AP8845	1,393.00
10/03/2023	489833	Check	Painters Gear Inc	920591	2 AP8845	578.51
10/03/2023	489834	Check	Perez, Melissa M	924879	2 AP8845	1,380.00
10/03/2023	489835	Check	Pexa, Mark	930741	2 AP8845	94.00
10/03/2023	489836	Check	Picard, Tia	501159	2 AP8845	105.50
10/03/2023	489837	Check	Precision Signs & Imaging LLC	930404	2 AP8845	240.00
10/03/2023	489838	Check	Print Lab	931062	2 AP8845	514.80
10/03/2023	489839	Check	RAK Construction Inc	929749	2 AP8845	7,202.41

AP Check Register

164

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489840	Check	Red Wing Business Advantage Account	921851-1	2 AP8845	375.00
10/03/2023	489841	Check	Region 1	929855	2 AP8845	126,620.06
10/03/2023	489842	Check	Reth, Rosa	501164	2 AP8845	6.04
10/03/2023	489843	Check	Ridore, Chanon	501143	2 AP8845	23.50
10/03/2023	489844	Check	Riehle, Kelly	930965	2 AP8845	64.00
10/03/2023	489845	Check	Rose, Douglas	930968	2 AP8845	131.00
10/03/2023	489846	Check	Ryan Mechanical Inc	923241	2 AP8845	26,152.19
10/03/2023	489847	Check	Sachs, Alice	925562	2 AP8845	72.50
10/03/2023	489848	Check	Salmon, Samantha	501151	2 AP8845	24.50
10/03/2023	489849	Check	Schewe, Sara	501163	2 AP8845	30.54
10/03/2023	489850	Check	Schletty, Kyle	930966	2 AP8845	162.00
10/03/2023	489851	Check	Schmidt, Chelsie	501142	2 AP8845	95.69
10/03/2023	489852	Check	School Services Employees Local 284	907382	2 AP8845	2,874.30
10/03/2023	489853	Check	Sedalia School District #200	930963	2 AP8845	5,821.20
10/03/2023	489854	Check	Shaff, Bree	501157	2 AP8845	23.45
10/03/2023	489855	Check	Simms, Ann	928189	2 AP8845	139.00
10/03/2023	489856	Check	Singer, Amanda	501148	2 AP8845	50.80
10/03/2023	489857	Check	SNA Depository	926552	2 AP8845	125.00
10/03/2023	489858	Check	Sonnenburg, Gary	927027	2 AP8845	94.00
10/03/2023	489859	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	5,870.95

AP Check Register

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2023	489860	Check	Strom, Sarah	501165	2 AP8845	18.90
10/03/2023	489861	Check	Sunbelt Staffing LLC	930586	2 AP8845	20,227.23
10/03/2023	489862	Check	Tasa, Alesia	500226	2 AP8845	187.61
10/03/2023	489863	Check	Thao, Cheng	501153	2 AP8845	2.60
10/03/2023	489864	Check	The Art of Education, LLC	930047	2 AP8845	3,041.57
10/03/2023	489865	Check	The Food Group	928651	2 AP8845	2,610.77
10/03/2023	489866	Check	Thomas, Tenika	501154	2 AP8845	11.25
10/03/2023	489867	Check	Tri-State Bobcat	924444	2 AP8845	1,111.00
10/03/2023	489868	Check	Twin City Outdoor Services Inc	929177	2 AP8845	26,879.00
10/03/2023	489869	Check	Typing.com LLC	931064	2 AP8845	2,562.60
10/03/2023	489870	Check	Upper Lakes Foods Inc	929826	2 AP8845	51,535.02
10/03/2023	489871	Check	US Postmaster USPS	904153-1	2 AP8845	486.79
10/03/2023	489872	Check	Valois, Nancy	501162	2 AP8845	61.45
10/03/2023	489873	Check	Viveros, Ann	930768	2 AP8845	100.00
10/03/2023	489874	Check	Walsh Associates, LLC	930951	2 AP8845	1,327.50
10/03/2023	489875	Check	Watterson, Shelly	500211	2 AP8845	287.07
10/03/2023	489876	Check	Wise, Robin	501171	2 AP8845	21.80
10/03/2023	489877	Check	Yang, Ben	931029	2 AP8845	131.00
10/03/2023	489878	Check	Zarrell, Jody	501177	2 AP8845	98.85
10/03/2023	489879	Check	Ziedan, Mohamed	930964	2 AP8845	131.00

AP Check Register

AP Run: 20231003 AP — Post Date: 2023-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
Total:						\$532,311.35

20231003 AP Summary

Type	Count	Amount
Regular	158	532,311.35
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	158	\$532,311.35

AP Check Register

167

AP Run: 20231005 AP — Post Date: 2023-10-05 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/05/2023	489880	Check	Mississippi Institute of Higher Learning	930959	2 AP8845	692.41
10/05/2023	489881	Check	NCPERS Group Life Ins	908769	2 AP8845	32.00
Total:						\$724.41

20231005 AP Summary

Type	Count	Amount
Regular	2	724.41
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$724.41

AP Check Register

168

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489882	Check	Advanced Imaging Solutions	928551-1	2 AP8845	5,549.00
10/09/2023	489883	Check	Alcorn, Lindsey	501170	2 AP8845	50.00
10/09/2023	489884	Check	Arrow Lift	926468	2 AP8845	416.32
10/09/2023	489885	Check	Banks, Josh	928372	2 AP8845	94.00
10/09/2023	489886	Check	BHS Swim-Dive Boosters	909039	2 AP8845	300.00
10/09/2023	489887	Check	Bimbo Bakeries USA	902333-1	2 AP8845	3,306.57
10/09/2023	489888	Check	Bix Produce Company	900477	2 AP8845	7,954.46
10/09/2023	489889	Check	Blick Art Materials	900172-1	2 AP8845	1,319.61
10/09/2023	489890	Check	Brown's Ice Cream Co	904655	2 AP8845	1,377.96
10/09/2023	489891	Check	Buchanan, Susan	501186	2 AP8845	118.80
10/09/2023	489892	Check	Burnsville Volleyball Booster Club	909282-1	2 AP8845	350.00
10/09/2023	489893	Check	Capernaum Pediatric Therapy	930712	2 AP8845	1,584.52
10/09/2023	489894	Check	Caponi Art Park	902211	2 AP8845	91.00
10/09/2023	489895	Check	Carey, Patrick	901865	2 AP8845	144.00
10/09/2023	489896	Check	Carlson, Gerri	929243	2 AP8845	893.40
10/09/2023	489897	Check	Cengage Learning	903622-1	2 AP8845	1,540.00
10/09/2023	489898	Check	Cengage Learning Inc/Gale	903622-2	2 AP8845	50.00
10/09/2023	489899	Check	CESO Communications LLC	930130	2 AP8845	5,997.79
10/09/2023	489900	Check	CESO HR, LLC	930763	2 AP8845	3,710.00
10/09/2023	489901	Check	CESO Transportation LLC	930220	2 AP8845	16,080.45

AP Check Register

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489902	Check	Chief Architect Inc.	931068	2 AP8845	6,350.00
10/09/2023	489903	Check	City of Eagan - Utilities	901002	2 AP8845	1,231.12
10/09/2023	489904	Check	City of Savage	909588-4	2 AP8845	137,357.49
10/09/2023	489905	Check	City of Savage - Utilities	909588	2 AP8845	10,277.21
10/09/2023	489906	Check	Conney Safety Products	900552-1	2 AP8845	278.16
10/09/2023	489907	Check	COR Robotics LLC	931017	2 AP8845	720.00
10/09/2023	489908	Check	Cropsey, Cameron	930981	2 AP8845	94.00
10/09/2023	489909	Check	CST MN	929862	2 AP8845	35,000.00
10/09/2023	489910	Check	Dakota County 4-H	907857-4	2 AP8845	1,043.50
10/09/2023	489911	Check	Dalco	904186-1	2 AP8845	13,264.60
10/09/2023	489912	Check	Dewald, Rina C	920524	2 AP8845	120.00
10/09/2023	489913	Check	Dialog One LLC	927732	2 AP8845	2,321.00
10/09/2023	489914	Check	Dore, Abdiwali Hashi	929581	2 AP8845	60.00
10/09/2023	489915	Check	Duffney, Jeffrey	501187	2 AP8845	196.45
10/09/2023	489916	Check	Earl F Andersen	901064-2	2 AP8845	310.85
10/09/2023	489917	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	800.72
10/09/2023	489918	Check	Fatland, Jennifer	501180	2 AP8845	95.69
10/09/2023	489919	Check	Foundation 191	928202	2 AP8845	100.00
10/09/2023	489920	Check	Freeway Ford Inc	901262	2 AP8845	145.97
10/09/2023	489921	Check	Gedi, Muno	930842	2 AP8845	120.00

AP Check Register

170

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489922	Check	Geer, Jason	930980	2 AP8845	131.00
10/09/2023	489923	Check	Grengs, Troy	930407	2 AP8845	50.00
10/09/2023	489924	Check	Groth Music Company	900575	2 AP8845	397.60
10/09/2023	489925	Check	Hammer Sports LLC	930735	2 AP8845	240.00
10/09/2023	489926	Check	Hanson, Randy	928944	2 AP8845	81.00
10/09/2023	489927	Check	Hanuschak, Oksana	930258	2 AP8845	80.00
10/09/2023	489928	Check	Hildi Inc	927985	2 AP8845	3,350.00
10/09/2023	489929	Check	Hill, William	930973	2 AP8845	500.00
10/09/2023	489930	Check	Hoyo	930875	2 AP8845	1,543.75
10/09/2023	489931	Check	Ind School Dist 194	901880-2	2 AP8845	150.00
10/09/2023	489932	Check	Ind School Dist 196	901394-3	2 AP8845	9,618.21
10/09/2023	489933	Check	Jarocki, Justin	930777	2 AP8845	94.00
10/09/2023	489934	Check	John Henry Foster Minnesota Inc	902058	2 AP8845	217.93
10/09/2023	489935	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	480.00
10/09/2023	489936	Check	Johnson, Kimberly	501147	2 AP8845	47.60
10/09/2023	489937	Check	Kleist, Douglas	928568	2 AP8845	58.00
10/09/2023	489938	Check	Kraus-Anderson Ins Agency Inc	902102	2 AP8845	15,006.77
10/09/2023	489939	Check	Lemke, Jay	930979	2 AP8845	144.00
10/09/2023	489940	Check	Lemmon, Brenda	501182	2 AP8845	20.50
10/09/2023	489941	Check	Lifetime Fitness - Bloomington South	921553-4	2 AP8845	216.00

AP Check Register

171

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489942	Check	Luvequay LLC	930676	2 AP8845	2,400.00
10/09/2023	489943	Check	Macario Corporation	930770	2 AP8845	1,175.00
10/09/2023	489944	Check	Madden, Tracy	501184	2 AP8845	26.70
10/09/2023	489945	Check	Maddio, Michael	929288	2 AP8845	94.00
10/09/2023	489946	Check	Mann, Kevin	922980	2 AP8845	81.00
10/09/2023	489947	Check	Markee, Tim	927414	2 AP8845	56.00
10/09/2023	489948	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	1,668.73
10/09/2023	489949	Check	Meythaler, Amy	500478	2 AP8845	95.69
10/09/2023	489950	Check	Minnesota Petroleum Service Inc	926261	2 AP8845	33,888.99
10/09/2023	489951	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	18,276.31
10/09/2023	489952	Check	Mn Dept Of Labor And Industry	907914-3	2 AP8845	100.00
10/09/2023	489953	Check	Multilingual Word Inc	922324	2 AP8845	782.50
10/09/2023	489954	Check	Nice Guy Technology LLC	928905	2 AP8845	223.30
10/09/2023	489955	Check	Northern Star Council/BSA	921021-1	2 AP8845	460.00
10/09/2023	489956	Check	Pekarna, Martin	930488	2 AP8845	81.00
10/09/2023	489957	Check	Perez, Melissa M	924879	2 AP8845	1,320.00
10/09/2023	489958	Check	Phoenix School Counseling, LLC	930806	2 AP8845	9,988.97
10/09/2023	489959	Check	Pitera, Michael	930518	2 AP8845	56.00
10/09/2023	489960	Check	RAK Construction Inc	929749	2 AP8845	8,116.00
10/09/2023	489961	Check	Richert, Andrea	930496	2 AP8845	2,731.25

AP Check Register

172

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489962	Check	Riedel, Laurel	930773	2 AP8845	275.00
10/09/2023	489963	Check	Riehle, Kelly	930965	2 AP8845	64.00
10/09/2023	489964	Check	Rock Hard Landscape Supply	928528	2 AP8845	339.00
10/09/2023	489965	Check	Rodriguez Embroidery	930774	2 AP8845	1,996.00
10/09/2023	489966	Check	Rootes, Daniel	930516	2 AP8845	144.00
10/09/2023	489967	Check	Rowse, Dianne	501181	2 AP8845	19.00
10/09/2023	489968	Check	Sanborn, Corey	930972	2 AP8845	56.00
10/09/2023	489969	Check	Sibri, Michelle	501183	2 AP8845	23.60
10/09/2023	489970	Check	SNA Depository	926552	2 AP8845	299.50
10/09/2023	489971	Check	SpeedPro Imaging	930977	2 AP8845	3,453.00
10/09/2023	489972	Check	Spitznagle, Kathleen	500216	2 AP8845	382.76
10/09/2023	489973	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	3,110.76
10/09/2023	489974	Check	Staples Business Credit	903640-1	2 AP8845	133.39
10/09/2023	489975	Check	Stephens, Emily	930971	2 AP8845	56.00
10/09/2023	489976	Check	Sunbelt Staffing LLC	930586	2 AP8845	13,173.21
10/09/2023	489977	Check	Superior Striping Inc	928140	2 AP8845	1,065.00
10/09/2023	489978	Check	Tarpinian, Jason	930755	2 AP8845	131.00
10/09/2023	489979	Check	The Formidable Genealogist, LLC	930975	2 AP8845	100.00
10/09/2023	489980	Check	The Sanneh Foundation	930655	2 AP8845	8,333.34
10/09/2023	489981	Check	Third Party Integrity Inc	930282	2 AP8845	2,500.00

AP Check Register

173

AP Run: 20231009 AP — Post Date: 2023-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2023	489982	Check	Upper Lakes Foods Inc	929826	2 AP8845	37,429.45
10/09/2023	489983	Check	Vonderharr, Alicia	501179	2 AP8845	10.00
10/09/2023	489984	Check	Wetterberg, Alvin	501178	2 AP8845	99.00
10/09/2023	489985	Check	WeVideo Inc	924460	2 AP8845	16,191.97
10/09/2023	489986	Check	Wisdom Gaming Inc.	930976	2 AP8845	850.00
10/09/2023	489987	Check	Xcel Energy	902776	2 AP8845	19,187.52
10/09/2023	489988	Check	Yego, Jackie	501185	2 AP8845	94.60
Total:						\$484,379.54

20231009 AP Summary		
Type	Count	Amount
Regular	107	484,379.54
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	107	\$484,379.54

AP Check Register

174

AP Run: 20231016 AP — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2023	489989	Check	A.J. Moore Electric Inc	928491	2 AP8845	1,989.49
10/16/2023	489990	Check	Acer Service Corporation - Attn: Finance Dept.	929434	2 AP8845	25,409.95
10/16/2023	489991	Check	AdaptHealth Minnesota LLC	930425	2 AP8845	5,149.20
10/16/2023	489992	Check	Aqua Engineering Inc	900106	2 AP8845	8,325.25
10/16/2023	489993	Check	Aramark	901365	2 AP8845	687.27
10/16/2023	489994	Check	Arvig	928649	2 AP8845	2,957.20
10/16/2023	489995	Check	Association Of Clerical Employees	904895	2 AP8845	384.00
10/16/2023	489996	Check	Bix Produce Company	900477	2 AP8845	7,495.91
10/16/2023	489997	Check	Brightbill, Theodore	928187	2 AP8845	116.00
10/16/2023	489998	Check	BrightWorks	908865-22	2 AP8845	175.00
10/16/2023	489999	Check	Building Controls & Solutions	930970	2 AP8845	142.56
10/16/2023	490000	Check	Centurylink	902781	2 AP8845	266.02
10/16/2023	490001	Check	CESO Communications LLC	930130	2 AP8845	2,520.83
10/16/2023	490002	Check	City of Burnsville - Utilities	904226	2 AP8845	22,162.59
10/16/2023	490003	Check	Community Education Prior Lake-Savage Area Schools	921458-2	2 AP8845	25.00
10/16/2023	490004	Check	Conney Safety Products	900552-1	2 AP8845	46.36
10/16/2023	490005	Check	Cory, Brent	924816	2 AP8845	750.00
10/16/2023	490006	Check	Cub Foods	900645	2 AP8845	26.82
10/16/2023	490007	Check	Dalco	904186-1	2 AP8845	5,132.82

AP Check Register

175

AP Run: 20231016 AP — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2023	490008	Check	Education Minnesota	928531	2 AP8845	79.00
10/16/2023	490009	Check	Eileens Colossal Cookies	928753	2 AP8845	5,916.00
10/16/2023	490010	Check	Foundation 191	928202	2 AP8845	153.85
10/16/2023	490011	Check	Gurstel Law Firm PC	920324	2 AP8845	28.96
10/16/2023	490012	Check	Hammer Sports LLC	930735	2 AP8845	120.00
10/16/2023	490013	Check	Hardy, Richard	904713	2 AP8845	81.00
10/16/2023	490014	Check	Heartland Tire, Inc.	930160	2 AP8845	915.75
10/16/2023	490015	Check	Hennepin Theatre Trust	929577	2 AP8845	125.00
10/16/2023	490016	Check	Hobart Service	901622	2 AP8845	439.50
10/16/2023	490017	Check	International Filtration Services	930799	2 AP8845	261.86
10/16/2023	490018	Check	JAH Scheduling LLC	904763-1	2 AP8845	306.00
10/16/2023	490019	Check	Kidcreate Studio	926743	2 AP8845	4,390.00
10/16/2023	490020	Check	Koppang, Michael	920366	2 AP8845	81.00
10/16/2023	490021	Check	Kramer, Paul	928192	2 AP8845	174.00
10/16/2023	490022	Check	Link Interpret	929933	2 AP8845	217.99
10/16/2023	490023	Check	Mann, Kevin	922980	2 AP8845	81.00
10/16/2023	490024	Check	Marshall, James	908647	2 AP8845	139.00
10/16/2023	490025	Check	Merry, Vanessa	929912	2 AP8845	250.00
10/16/2023	490026	Check	Minnesota Energy Resources	903029	2 AP8845	193.91
10/16/2023	490027	Check	Mississippi Institute of Higher Learning	930959	2 AP8845	795.85

AP Check Register

176

AP Run: 20231016 AP — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2023	490028	Check	Mros, Richard	903216	2 AP8845	1,770.00
10/16/2023	490029	Check	Multilingual Word Inc	922324	2 AP8845	1,035.00
10/16/2023	490030	Check	Munger, Michael	930983	2 AP8845	81.00
10/16/2023	490031	Check	Munoz, Maribel	924243	2 AP8845	60.00
10/16/2023	490032	Check	Nice Guy Technology LLC	928905	2 AP8845	81.20
10/16/2023	490033	Check	Northfield Lines Inc	900766	2 AP8845	1,307.18
10/16/2023	490034	Check	Nwaofune, Peter	930746	2 AP8845	290.00
10/16/2023	490035	Check	Olson Madaus, Kirsten	930631	2 AP8845	18.00
10/16/2023	490036	Check	Olympic Communications Inc	927700	2 AP8845	275.00
10/16/2023	490037	Check	Per Mar Security Services	930354	2 AP8845	423.00
10/16/2023	490038	Check	Perez, Melissa M	924879	2 AP8845	360.00
10/16/2023	490039	Check	Pioneer SecureShred	930098	2 AP8845	453.00
10/16/2023	490040	Check	Pluntz, Richard	500112	2 AP8845	28.55
10/16/2023	490041	Check	RAK Construction Inc	929749	2 AP8845	83,140.91
10/16/2023	490042	Check	Regents of The University of Minnesota	908798-12	2 AP8845	1,878.00
10/16/2023	490043	Check	Richert, Andrea	930496	2 AP8845	805.00
10/16/2023	490044	Check	Rifton Equipment	909053	2 AP8845	8,685.75
10/16/2023	490045	Check	Russell, Latanya	501188	2 AP8845	9.50
10/16/2023	490046	Check	Ryan Mechanical Inc	923241	2 AP8845	10,562.38
10/16/2023	490047	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	977,741.55

AP Check Register

177

AP Run: 20231016 AP — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2023	490048	Check	Schmitt & Sons Inc	909331	2 AP8845	35,327.93
10/16/2023	490049	Check	School Services Employees Local 284	907382	2 AP8845	2,867.75
10/16/2023	490050	Check	Second Harvest Heartland	928183	2 AP8845	1,775.40
10/16/2023	490051	Check	SFM	923848	2 AP8845	66,856.89
10/16/2023	490052	Check	Sherwin-Williams	903745-2	2 AP8845	1,191.84
10/16/2023	490053	Check	Sipe, Jared	930982	2 AP8845	58.00
10/16/2023	490054	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	3,998.19
10/16/2023	490055	Check	Summit 360	930892	2 AP8845	6,130.80
10/16/2023	490056	Check	Sunbelt Staffing LLC	930586	2 AP8845	17,305.42
10/16/2023	490057	Check	Talent Assessment Inc	928352	2 AP8845	264.40
10/16/2023	490058	Check	T-Mobile	929345	2 AP8845	4,563.05
10/16/2023	490059	Check	TMS Johnson, Inc.	930962	2 AP8845	5,760.00
10/16/2023	490060	Check	Upper Lakes Foods Inc	929826	2 AP8845	40,099.72
10/16/2023	490061	Check	Vivacity Tech PBC	930460	2 AP8845	3,352.00
10/16/2023	490062	Check	Ward, Dennis	908731	2 AP8845	81.00
10/16/2023	490063	Check	Ziedan, Mohamed	930964	2 AP8845	131.00
Total:						\$1,377,280.35

AP Check Register

178

AP Run: 20231016 AP — Post Date: 2023-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
-------------------	---------------------	---------------------	-------------	----------------------	--------------------------	---------------------

20231016 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	75	1,377,280.35
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	75	\$1,377,280.35

AP Check Register

179

AP Run: 20231020 AP — Post Date: 2023-10-20 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2023	490064	Check	A.J. Moore Electric Inc	928491	2 AP8845	3,765.31
10/20/2023	490065	Check	Abdi, Farah	930985	2 AP8845	128.00
10/20/2023	490066	Check	Acco Brands USA LLC	902623-1	2 AP8845	27.32
10/20/2023	490067	Check	AIM Electronics Inc	900017	2 AP8845	55.00
10/20/2023	490068	Check	Anchor Solar Investments LLC	929704	2 AP8845	2,520.70
10/20/2023	490069	Check	Armstrong Torseth Skold & Rydeen Inc	926500	2 AP8845	29,059.60
10/20/2023	490070	Check	Arneson, Al	909426	2 AP8845	290.00
10/20/2023	490071	Check	Arvig	928649	2 AP8845	2,500.00
10/20/2023	490072	Check	Asana Inc	930938	2 AP8845	1,127.06
10/20/2023	490073	Check	Ayeni, Philip	927373	2 AP8845	94.00
10/20/2023	490074	Check	Backupify Inc	928803	2 AP8845	1,500.00
10/20/2023	490075	Check	Banyai, Kelly	924521	2 AP8845	94.00
10/20/2023	490076	Check	Biehl, Daniel	930986	2 AP8845	94.00
10/20/2023	490077	Check	Captivate Media + Consulting	929000	2 AP8845	2,809.08
10/20/2023	490078	Check	CESO Communications LLC	930130	2 AP8845	549.35
10/20/2023	490079	Check	Cole Papers Inc	927279-1	2 AP8845	2,470.37
10/20/2023	490080	Check	Community Education Prior Lake-Savage Area Schools	921458-2	2 AP8845	60.00
10/20/2023	490081	Check	Conney Safety Products	900552-1	2 AP8845	57.95
10/20/2023	490082	Check	Constantine Dance Classes, Inc.	930792	2 AP8845	910.00

AP Check Register

180

AP Run: 20231020 AP — Post Date: 2023-10-20 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2023	490083	Check	Dack, Brent	928196	2 AP8845	94.00
10/20/2023	490084	Check	Dakota Electric Association	900809	2 AP8845	87,372.77
10/20/2023	490085	Check	Dalco	904186-1	2 AP8845	2,796.85
10/20/2023	490086	Check	Dant, Elena	930824	2 AP8845	225.00
10/20/2023	490087	Check	Derau Construction LLC	929211	2 AP8845	69,255.00
10/20/2023	490088	Check	Dirsec Inc	928604	2 AP8845	42,710.00
10/20/2023	490089	Check	East Central MN Ed Cable Coop ISD 911	930718	2 AP8845	195.00
10/20/2023	490090	Check	Edina Athletic Boosters	901006	2 AP8845	250.00
10/20/2023	490091	Check	Ehlers	920802-1	2 AP8845	2,520.00
10/20/2023	490092	Check	Electro Watchman Inc	901078	2 AP8845	4,291.62
10/20/2023	490093	Check	Elsmore Swim Shop	900889-1	2 AP8845	76.20
10/20/2023	490094	Check	Fager, Steve	928585	2 AP8845	81.00
10/20/2023	490095	Check	Fedex	901463	2 AP8845	162.50
10/20/2023	490096	Check	Freeway Ford Inc	901262	2 AP8845	29.40
10/20/2023	490097	Check	Gedi, Muno	930842	2 AP8845	60.00
10/20/2023	490098	Check	Geiken, Gary	924708	2 AP8845	224.00
10/20/2023	490099	Check	Hanuschak, Oksana	930258	2 AP8845	80.00
10/20/2023	490100	Check	Heartland Tire, Inc.	930160	2 AP8845	81.92
10/20/2023	490101	Check	Heinemann Educational Books	901436-2	2 AP8845	1,400.00
10/20/2023	490102	Check	High Point Networks LLC	929536	2 AP8845	5,208.00

AP Check Register

181

AP Run: 20231020 AP — Post Date: 2023-10-20 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2023	490103	Check	Houghton Mifflin Harcourt Publishing Co	928887	2 AP8845	424.65
10/20/2023	490104	Check	Hyvee	929410	2 AP8845	868.11
10/20/2023	490105	Check	John A Dalsin & Son Inc	905816	2 AP8845	2,712.03
10/20/2023	490106	Check	Johnson, Gabriela	930170	2 AP8845	120.00
10/20/2023	490107	Check	Kennedy and Graven Chartered	908356	2 AP8845	2,548.00
10/20/2023	490108	Check	Lakes Area Electric, Inc	930865	2 AP8845	2,169.81
10/20/2023	490109	Check	Lamination Depot, Inc	931070	2 AP8845	197.88
10/20/2023	490110	Check	Link Interpret	929933	2 AP8845	180.00
10/20/2023	490111	Check	Luong, Joe	925433	2 AP8845	120.00
10/20/2023	490112	Check	McDowall Company - Service Division	930006	2 AP8845	7,454.08
10/20/2023	490113	Check	MEI Total Elevator Solutions	908999-1	2 AP8845	2,996.11
10/20/2023	490114	Check	Metro Volleyball Officials Association	901927	2 AP8845	5,730.00
10/20/2023	490115	Check	Minnesota Community Education Assoc (MCEA)	903814	2 AP8845	1,089.00
10/20/2023	490116	Check	Minnesota Energy Resources	903029	2 AP8845	414.24
10/20/2023	490117	Check	Minnesota Hoist Inspection, Inc	930960	2 AP8845	2,555.60
10/20/2023	490118	Check	MN DECA	927788-1	2 AP8845	805.00
10/20/2023	490119	Check	MN Dept of Labor and Industry	907914-2	2 AP8845	100.00
10/20/2023	490120	Check	Mohammoud, Zahra Ali	928322	2 AP8845	180.00
10/20/2023	490121	Check	MTI Distributing Inc	902544	2 AP8845	56.10

AP Check Register

182

AP Run: 20231020 AP — Post Date: 2023-10-20 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2023	490122	Check	Multilingual Word Inc	922324	2 AP8845	1,372.50
10/20/2023	490123	Check	NASSP	904884	2 AP8845	385.00
10/20/2023	490124	Check	NCS Pearson Inc	925372	2 AP8845	371.25
10/20/2023	490125	Check	New Dominion School	924335	2 AP8845	1,751.99
10/20/2023	490126	Check	Novak, Janice S	902467	2 AP8845	108.00
10/20/2023	490127	Check	Nuvera	902483	2 AP8845	199.18
10/20/2023	490128	Check	Office of MNIT Services	906477	2 AP8845	1,387.05
10/20/2023	490129	Check	Olson Madaus, Kirsten	930631	2 AP8845	36.00
10/20/2023	490130	Check	Perez, Melissa M	924879	2 AP8845	660.00
10/20/2023	490131	Check	Precision Signs & Imaging LLC	930404	2 AP8845	6,109.80
10/20/2023	490132	Check	RAK Construction Inc	929749	2 AP8845	37,556.08
10/20/2023	490133	Check	Red Wing Business Advantage Account	921851-1	2 AP8845	250.00
10/20/2023	490134	Check	Rent N Save Portable Services	925729	2 AP8845	1,550.00
10/20/2023	490135	Check	Richert, Andrea	930496	2 AP8845	2,357.50
10/20/2023	490136	Check	Ryan Mechanical Inc	923241	2 AP8845	5,520.74
10/20/2023	490137	Check	Sachs, Frank	930154	2 AP8845	100.00
10/20/2023	490138	Check	Safeway Driving School	926796	2 AP8845	6,860.00
10/20/2023	490139	Check	School Matters LLC	930913	2 AP8845	423.00
10/20/2023	490140	Check	Second Harvest Heartland	928183	2 AP8845	1,931.32
10/20/2023	490141	Check	Southwest News Media	930987	2 AP8845	734.00

AP Check Register

183

AP Run: 20231020 AP — Post Date: 2023-10-20 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2023	490142	Check	Sphero Inc	929426	2 AP8845	16,854.81
10/20/2023	490143	Check	Sunbelt Staffing LLC	930586	2 AP8845	17,048.46
10/20/2023	490144	Check	The Food Group	928651	2 AP8845	1,346.70
10/20/2023	490145	Check	The Hartford	924486	2 AP8845	52,236.15
10/20/2023	490146	Check	The University of Colorado Denver School of Ed & Human Dev	929286-2	2 AP8845	2,500.00
10/20/2023	490147	Check	Trophy Lawncare	926186	2 AP8845	15,120.00
Total:						\$470,715.14

20231020 AP Summary

Type	Count	Amount
Regular	84	470,715.14
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	84	\$470,715.14

AP Check Register

184

AP Run: 20231006 CB — Post Date: 2023-10-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/06/2023	6000001366		Advanced Imaging Solutions	928551	2 Virtua	466.57
10/06/2023	6000001367		Aqua Engineering Inc	900106	2 Virtua	1,134.15
10/06/2023	6000001368		Barnes & Noble Inc	900386	2 Virtua	8,181.61
10/06/2023	6000001369		Bester Bros Transfer & Storage Co	904400	2 Virtua	20,700.00
10/06/2023	6000001370		BSN Sports Inc	903299-1	2 Virtua	390.32
10/06/2023	6000001371		Cummins Sales & Service	929228-1	2 Virtua	4,180.24
10/06/2023	6000001372		Dicks Sanitation Service Inc	900641	2 Virtua	9,470.93
10/06/2023	6000001373		ECM Publishers Inc	909272	2 Virtua	2,180.90
10/06/2023	6000001374		Flinn Scientific Inc	901231-1	2 Virtua	251.54
10/06/2023	6000001375		Grainger	904387-1	2 Virtua	3,439.03
10/06/2023	6000001376		Jones & Bartlett Learning, LLC	930729	2 Virtua	4,079.81
10/06/2023	6000001377		McDowall Company - Service Division	930006	2 Virtua	1,990.90
10/06/2023	6000001378		Medco Supply Company	904333-1	2 Virtua	3,136.26
10/06/2023	6000001379		Northern Air Corporation (NAC)	920320	2 Virtua	5,132.85
10/06/2023	6000001380		Occupational Health of MN, PC	929919	2 Virtua	370.00
10/06/2023	6000001381		Performance Apparel LLC	926290	2 Virtua	765.59
10/06/2023	6000001382		PPG Architectural Finishes	901709	2 Virtua	3,243.60
10/06/2023	6000001383		Rosetta Stone LLC	924336-1	2 Virtua	6,800.25
10/06/2023	6000001384		Scholastic Inc	903196-6	2 Virtua	2,929.99

AP Check Register

185

AP Run: 20231006 CB — Post Date: 2023-10-06 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/06/2023	6000001385		SiteOne Landscape Supply LLC	930424	2 Virtua	292.93
10/06/2023	6000001386		Trio Supply	903802	2 Virtua	10,770.39
10/06/2023	6000001387		Universal Athletic LLC	928417	2 Virtua	10,994.67
10/06/2023	6000001388		Vista Higher Learning, Inc.	930573	2 Virtua	10,293.05
Total:						\$111,195.58

20231006 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	23	111,195.58
Total:	23	\$111,195.58

AP Check Register

186

AP Run: 20231017 CB — Post Date: 2023-10-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/17/2023	6000001389		Advanced Imaging Solutions	928551	2 Virtua	4,330.74
10/17/2023	6000001390		American Time & Signal Co	903503	2 Virtua	898.82
10/17/2023	6000001391		Aramark Refreshment Services	900428	2 Virtua	117.07
10/17/2023	6000001392		Cintas Corp	903681	2 Virtua	1,044.09
10/17/2023	6000001393		Cummins Sales & Service	929228-1	2 Virtua	5,062.39
10/17/2023	6000001394		ECM Publishers Inc	909272	2 Virtua	786.98
10/17/2023	6000001395		Ecolab	908846-2	2 Virtua	3,463.31
10/17/2023	6000001396		Grainger	904387-1	2 Virtua	846.10
10/17/2023	6000001397		Horizon Commercial Pool Supply	904818	2 Virtua	1,280.05
10/17/2023	6000001398		Kelleher Helmrich and Associates Inc	908955	2 Virtua	523.50
10/17/2023	6000001399		Learning A-Z	927439	2 Virtua	1,960.00
10/17/2023	6000001400		Mackin Educational Resources	902196	2 Virtua	8,229.43
10/17/2023	6000001401		McDowall Company - Service Division	930006	2 Virtua	658.63
10/17/2023	6000001402		Medco Supply Company	904333-1	2 Virtua	505.00
10/17/2023	6000001403		Occupational Health of MN, PC	929919	2 Virtua	555.00
10/17/2023	6000001404		Professional Wireless Communications	924681	2 Virtua	129.00
10/17/2023	6000001405		School Specialty LLC	925097	2 Virtua	2,200.42
10/17/2023	6000001406		Shiffler Equipment Sales Inc	903472	2 Virtua	629.38
10/17/2023	6000001407		State Supply Co Inc	903689	2 Virtua	2,906.02

AP Check Register

187

AP Run: 20231017 CB — Post Date: 2023-10-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/17/2023	6000001408		The Language Banc	924523	2 Virtua	85.80
10/17/2023	6000001409		Trane US Inc	904045	2 Virtua	2,190.15
10/17/2023	6000001410		Trio Supply	903802	2 Virtua	5,281.97
10/17/2023	6000001411		Universal Athletic LLC	928417	2 Virtua	6,190.00
Total:						\$49,873.85

20231017 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	23	49,873.85
Total:	23	\$49,873.85

AP Check Register

188

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	138,892.77
02 - Food Service	18,760.64
04 - Community Service	2,091.99
50 - Student Activity Fund	1,324.03
	\$161,069.43

Monthly Void/Wire Report

189

AP Run: 20231013 Wires PR — Post Date: 2023-10-13 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/13/2023	8000000790	Wire Transfer	Commissioner Of Revenue	121,412.00
10/13/2023	8000000791	Wire Transfer	Educators Benefit Consultants	188,275.61
10/13/2023	8000000792	Wire Transfer	Internal Revenue Service	727,635.47
10/13/2023	8000000793	Wire Transfer	ISD 191 Flex Account	45,852.93
10/13/2023	8000000794	Wire Transfer	ISD 191 Self Insurance Account	909,787.63
10/13/2023	8000000795	Wire Transfer	MN Child Support	3,064.74
10/13/2023	8000000796	Wire Transfer	MN Dept of Revenue	432.91
10/13/2023	8000000797	Wire Transfer	Mn Teachers Retirement Assoc	402,062.68
10/13/2023	8000000798	Wire Transfer	PERA	114,861.83
10/13/2023	8000000799	Wire Transfer	Teachers Federal Credit Union	34,722.55
Total:				\$2,548,108.35

20231013 Wires PR Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,548,108.35
Epayables:	0	0.00
Total:	10	\$2,548,108.35

Monthly Void/Wire Report

190

AP Run: 20231031 Wires PR — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2023	800000801	Wire Transfer	Commissioner Of Revenue	120,123.51
10/31/2023	800000802	Wire Transfer	Educators Benefit Consultants	189,647.84
10/31/2023	800000803	Wire Transfer	Internal Revenue Service	719,343.85
10/31/2023	800000804	Wire Transfer	ISD 191 Flex Account	45,854.82
10/31/2023	800000805	Wire Transfer	ISD 191 Self Insurance Account	905,434.63
10/31/2023	800000806	Wire Transfer	MN Child Support	3,032.95
10/31/2023	800000807	Wire Transfer	MN Dept of Revenue	590.23
10/31/2023	800000808	Wire Transfer	Mn Teachers Retirement Assoc	391,883.09
10/31/2023	800000809	Wire Transfer	PERA	118,303.43
10/31/2023	800000810	Wire Transfer	Teachers Federal Credit Union	35,242.13
Total:				\$2,529,456.48

20231031 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,529,456.48
Epayables:	0	0.00
Total:	10	\$2,529,456.48

Monthly Void/Wire Report

191

AP Run: 20231031 Wires 1MSDLAF — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2023	8000000811	Wire Transfer	Delta Dental Plan Of Minnesota	77,908.94
10/31/2023	8000000812	Wire Transfer	GreatAmerica Postage	5,000.00
10/31/2023	8000000813	Wire Transfer	MN Dept of Commerce	885.47
10/31/2023	8000000814	Wire Transfer	MN Dept of Revenue-Sales Tax	403.00
10/31/2023	8000000815	Wire Transfer	Quadient Inc	500.00
10/31/2023	8000000816	Wire Transfer	Solutran, Inc	3,011.20
Total:				\$87,708.61

20231031 Wires 1MSDLAF Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	6	87,708.61
Epayables:	0	0.00
Total:	6	\$87,708.61

Monthly Void/Wire Report

192

AP Run: 20231031 Wires 20 S.Ins — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2023	156	Wire Transfer	Further	209,786.86
10/31/2023	157	Wire Transfer	Paydhealth	8,911.61
10/31/2023	158	Wire Transfer	Preferredone Admin Services	55,992.44
10/31/2023	159	Wire Transfer	UMR, Inc	1,465,460.95
Total:				\$1,740,151.86

20231031 Wires 20 S.Ins Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	1,740,151.86
Epayables:	0	0.00
Total:	4	\$1,740,151.86

Monthly Void/Wire Report

193

AP Run: 20231031 Wires 8 Flex — Post Date: 2023-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2023	62	Wire Transfer	Further	108,478.14
Total:				\$108,478.14

20231031 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	108,478.14
Epayables:	0	0.00
Total:	1	\$108,478.14

Monthly Void/Wire Report

194

AP Run: 20231025 P-Card — Post Date: 2023-10-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/25/2023	8000000817	Wire Transfer	US Bank	121,995.30
Total:				\$121,995.30

20231025 P-Card Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	121,995.30
Epayables:	0	0.00
Total:	1	\$121,995.30

Monthly Void/Wire Report

<u>Fund</u>	<u>Total</u>
01 - General	5,011,228.81
02 - Food Service	86,072.02
04 - Community Service	210,399.33
15 - CAFE	171.19
16 - Facility Rental	6,362.42
20 - Internal Service - Dental	77,908.94
22 - Internal Service - Health Insurance	1,743,163.06
50 - Student Activity Fund	592.97
	\$7,135,898.74



**Agenda V.A.5
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: December 05, 2023

Re: Budget Analysis for the Month Ending October 31, 2023

Recommendation: That the Board accepts the Budget Analysis for the month ending October 31, 2023.

The October Budget Reports are presented for Board information and review. The reports indicate the following:

	Year-to-Date Revenue	% of Adopted Budget	Year-to-Date Expenditures	% of Adopted Budget
All Funds	\$ 44,300,289	21.72%	\$ 49,720,835	24.45%
General Fund	\$ 34,918,179	22.34%	\$ 36,952,141	24.07%

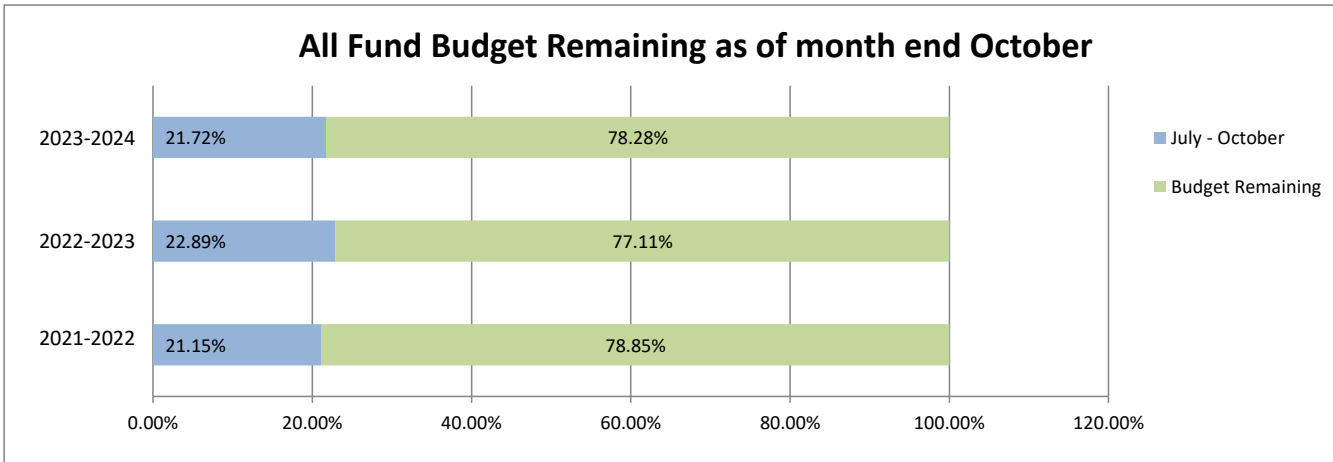
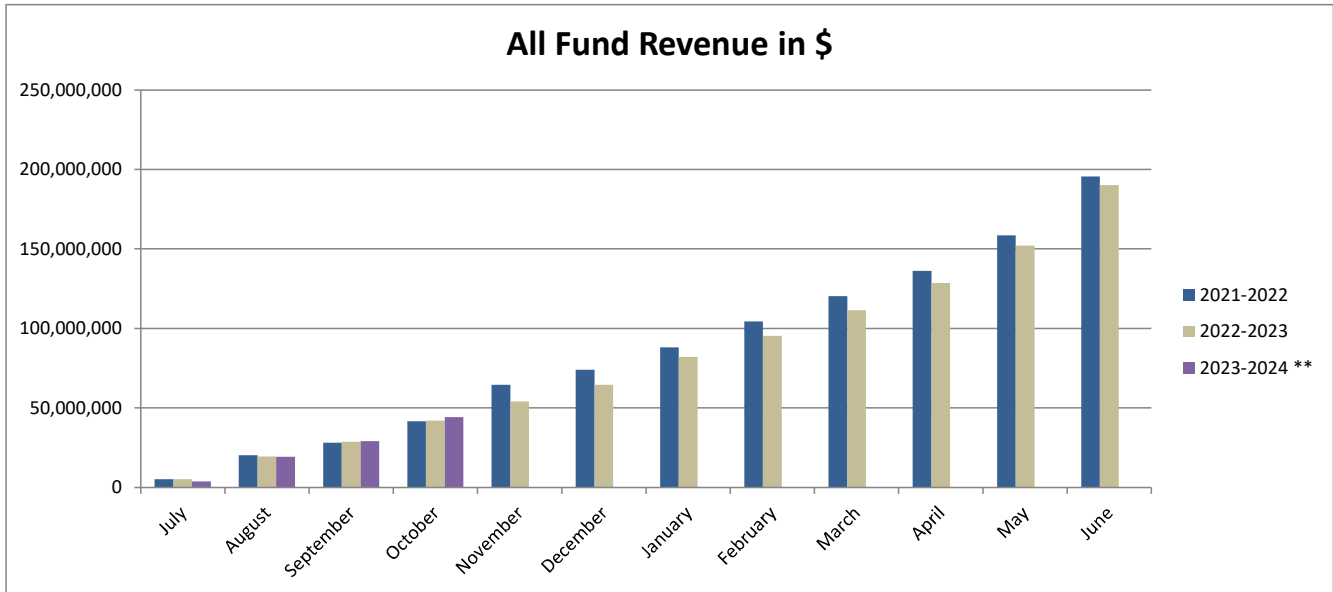
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

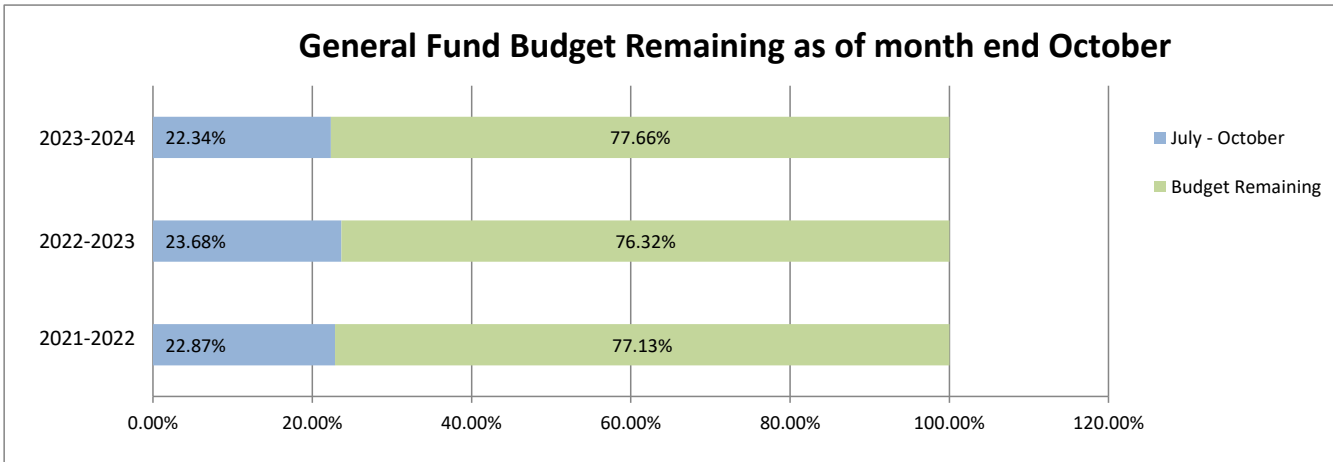
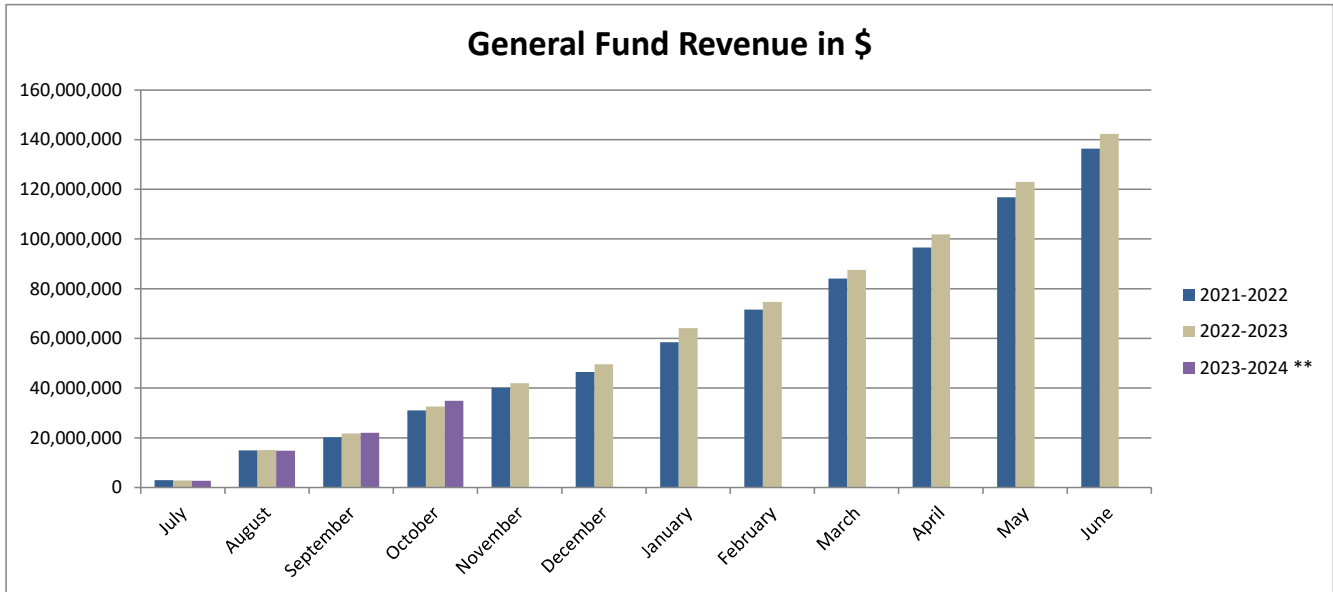
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	5,298,428	2.69%	5,211,222	2.83%	3,858,916	1.89%
August	20,358,554	10.34%	19,546,851	10.63%	19,237,135	9.43%
September	28,136,656	14.30%	28,812,784	15.67%	29,207,731	14.32%
October	41,631,893	21.15%	42,091,259	22.89%	44,300,289	21.72%
November	64,659,908	32.86%	54,008,523	29.37%	0	0.00%
December	73,979,823	37.59%	64,648,180	35.15%	0	0.00%
January	88,036,615	44.73%	82,067,715	44.62%	0	0.00%
February	104,470,173	53.08%	95,325,754	51.83%	0	0.00%
March	120,312,724	61.13%	111,508,111	60.63%	0	0.00%
April	136,207,121	69.21%	128,551,918	69.90%	0	0.00%
May	158,547,029	80.56%	152,059,166	82.68%	0	0.00%
June	195,607,991	99.39%	190,043,786	103.33%	0	0.00%
BUDGET	196,799,175	100.00%	183,913,084	100.00%	203,916,555	100.00%



** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

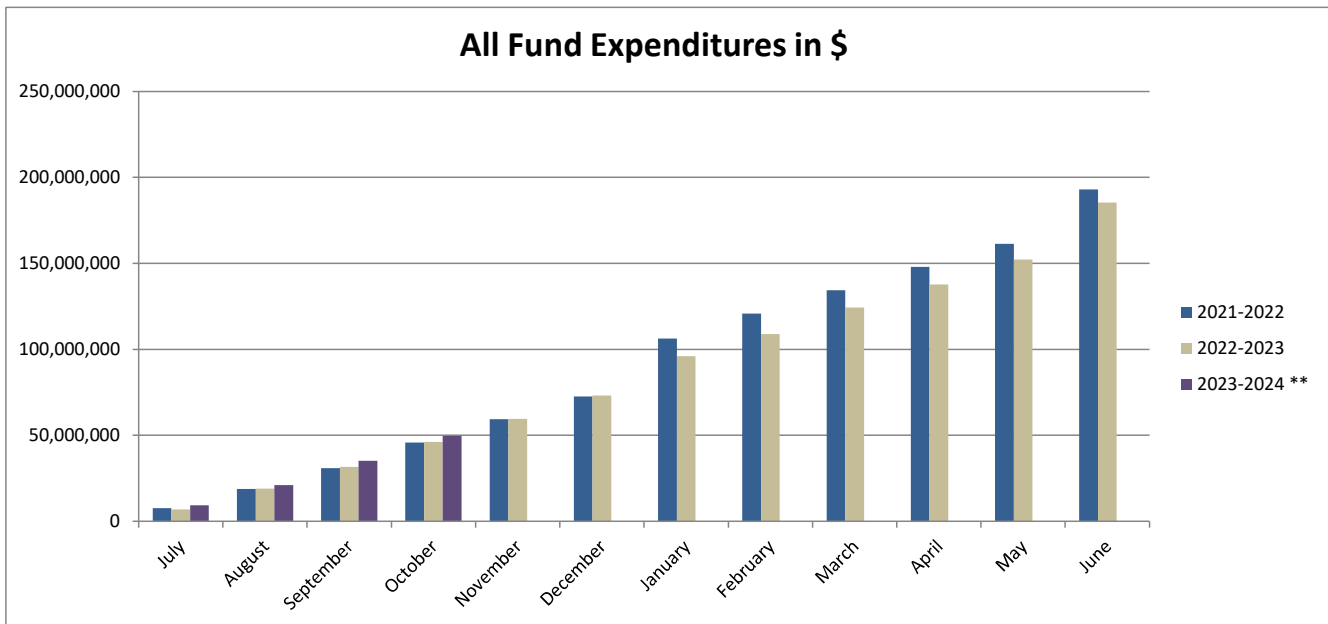
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	2,907,172	2.14%	2,782,571	2.02%	2,673,013	1.71%
August	14,923,642	10.98%	15,069,992	10.94%	14,836,753	9.49%
September	20,264,600	14.91%	21,696,447	15.75%	21,955,988	14.05%
October	31,072,851	22.87%	32,616,003	23.68%	34,918,179	22.34%
November	40,153,389	29.55%	42,025,977	30.51%	0	0.00%
December	46,491,149	34.21%	49,535,706	35.96%	0	0.00%
January	58,485,580	43.04%	64,158,526	46.57%	0	0.00%
February	71,619,316	52.71%	74,679,348	54.21%	0	0.00%
March	84,028,770	61.84%	87,518,465	63.53%	0	0.00%
April	96,590,415	71.08%	101,791,548	73.89%	0	0.00%
May	116,854,949	86.00%	122,924,136	89.23%	0	0.00%
June	136,320,648	100.32%	142,274,703	103.28%	0	0.00%
BUDGET	135,885,717	100.00%	137,755,710	100.00%	156,314,616	100.00%



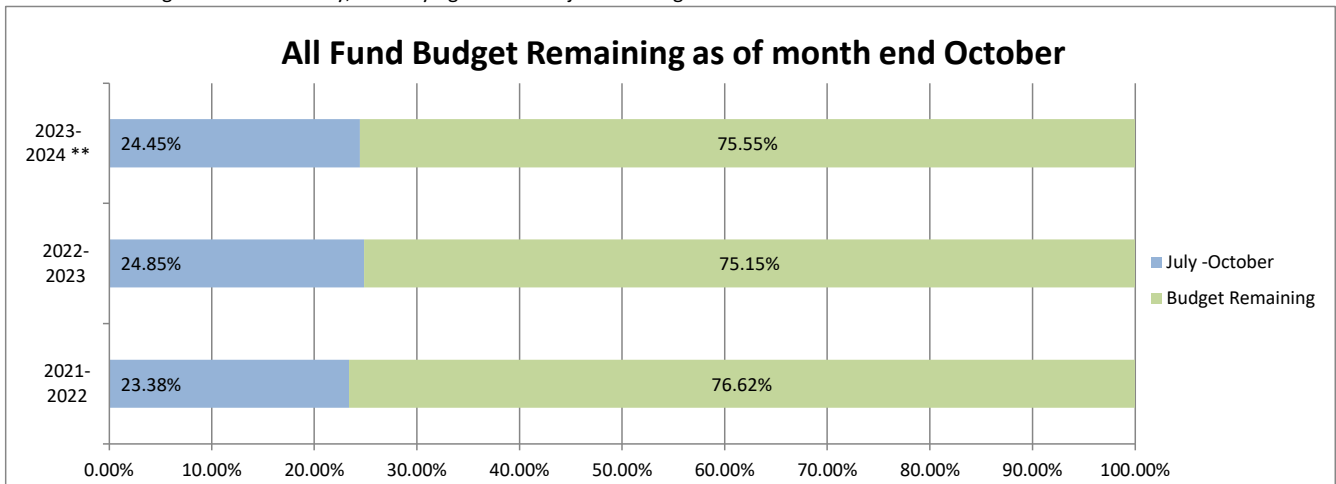
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	7,576,301	3.87%	6,846,145	3.69%	9,311,625	4.58%
August	18,666,589	9.53%	18,979,577	10.22%	20,942,388	10.30%
September	30,852,672	15.75%	31,646,042	17.05%	35,122,008	17.27%
October	45,790,996	23.38%	46,123,533	24.85%	49,720,835	24.45%
November	59,277,157	30.27%	59,574,576	32.09%	0	0.00%
December	72,545,028	37.04%	73,187,172	39.43%	0	0.00%
January	106,184,839	54.22%	96,054,702	51.75%	0	0.00%
February	120,813,912	61.69%	108,872,180	58.65%	0	0.00%
March	134,387,435	68.62%	124,261,557	66.94%	0	0.00%
April	147,917,512	75.53%	137,800,461	74.24%	0	0.00%
May	161,442,665	82.43%	152,188,528	81.99%	0	0.00%
June	192,966,400	98.53%	185,336,975	99.85%	0	0.00%
BUDGET	195,843,777	100.00%	185,621,470	100.00%	203,315,861	100.00%

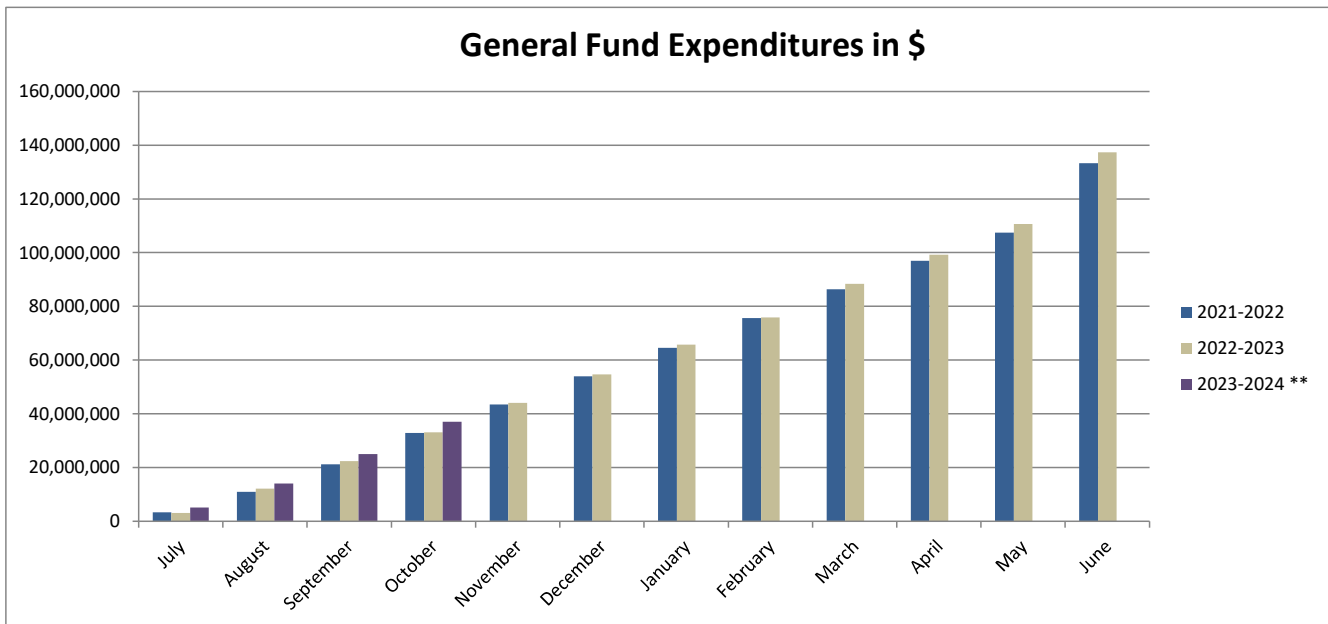


**based on timing of financial activity, monthly figures are subject to change

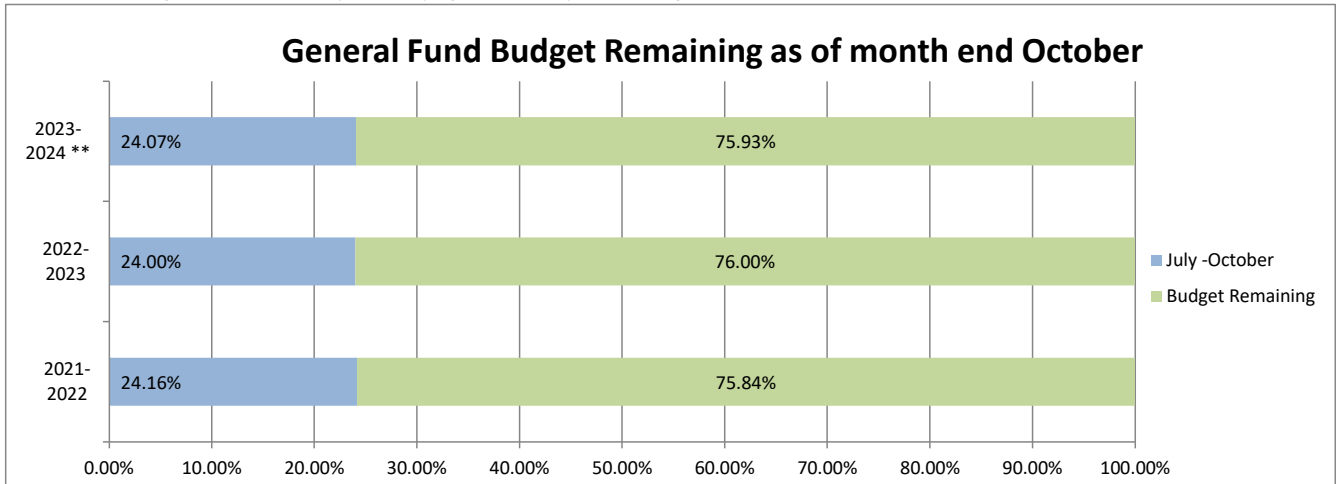


**EXPENDITURE COMPARISON
GENERAL FUND**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	3,258,178	2.40%	2,991,235	2.17%	5,034,065	3.28%
August	10,886,189	8.00%	12,150,968	8.82%	14,040,182	9.15%
September	21,189,447	15.58%	22,316,375	16.19%	24,984,117	16.28%
October	32,864,644	24.16%	33,077,014	24.00%	36,952,141	24.07%
November	43,449,234	31.94%	44,001,209	31.93%	0	0.00%
December	53,909,332	39.63%	54,594,640	39.62%	0	0.00%
January	64,483,325	47.40%	65,687,324	47.67%	0	0.00%
February	75,609,009	55.58%	75,861,166	55.05%	0	0.00%
March	86,292,890	63.43%	88,349,602	64.11%	0	0.00%
April	97,013,445	71.31%	99,274,558	72.04%	0	0.00%
May	107,457,075	78.99%	110,663,496	80.31%	0	0.00%
June	133,320,629	98.00%	137,313,387	99.64%	0	0.00%
BUDGET	136,035,698	100.00%	137,803,486	100.00%	153,492,985	100.00%



**based on timing of financial activity, monthly figures are subject to change





**Agenda V.A.6.
December 14, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: December 14, 2023
Re: Report about the Listening Session

Recommendation: Receive a report about the Listening Session on November 9, 2023

No one spoke at the listening session.



**Agenda V.A.7.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 14, 2023

Re: Policy 406: *Public and Private Personnel Data*

Recommendation: Approve, on a second reading basis, changes to Policy 406: *Public and Private Personnel Data*

The policy was reviewed by the Policy review Committee on October 24, 2023.

- MSBA Legislative changes for provisions regarding labor organizations access to data

Adopted: 12/03
Reviewed: 11/9/2023
Revised: 12/14/2023
Rescinds: GBLA

Burnsville-Eagan-Savage School District Policy 406

406 PUBLIC AND PRIVATE PERSONNEL DATA

I. PURPOSE

The purpose of this policy is to provide guidance to Independent School District 191 employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants (“personnel”).

II. GENERAL STATEMENT OF POLICY

- A. All data on individuals collected, created, received, maintained or disseminated by Independent School District 191, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

III. DEFINITIONS

- A. "Public" means that the data is available to anyone who requests it.
- B. "Private" means the data is not public and is accessible only to the Following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities and agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject.
- C. "Confidential" means the data are not public and are not accessible to the subject.
- D. “Parking space leasing data” means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.
- E. "Personnel data" means government data on individuals collected because they are or were employees, applicants for employment, volunteers or independent contractors for the school district Personnel data includes data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district

operations.

- F. "Finalist" means an individual who is selected to be interviewed by the school board for a position.
- G. "Protected health information" means individually identifiable health information as defined in 45 Code of Federal Regulations, section. 160.103, that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 Code of Federal Regulations, Parts 160, 162 and 164. "Protected health information" excludes individually identifiable health information in education records covered by the Federal Family Educational Rights and Privacy Act, employment records held by a school district in its role as employer; and records regarding a person who has been deceased for more than fifty (50) years.
- H. "Public officials" means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals and in a charter school, individuals employed in comparable positions.

IV. PUBLIC PERSONNEL DATA

- A. The following information on current and former employees, volunteer and independent contractors of the school district is public:
 1. name;
 2. employee identification number, which may not be the employee's Social Security number;
 3. actual gross salary;
 4. salary range;
 5. terms and conditions of employment relationship;
 6. contract fees;
 7. actual gross pension;
 8. the value and nature of employer-paid fringe benefits;
 9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;
 10. job title;

11. bargaining unit;
 12. job description;
 13. education and training background;
 14. previous work experience;
 15. date of first and last employment;
 16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action;
 17. the final disposition of any disciplinary action, as defined in Minnesota Statutes, section 13.43, subdivision. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;
 18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money, and such agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;
 19. work location;
 20. work telephone number;
 21. badge number;
 22. work-related continuing education;
 23. honors and awards received;
 24. payroll time sheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.
- B. The following information on current and former applicants for employment by the school district is public:
1. veteran status;

2. relevant test scores;
 3. rank on eligible list;
 4. job history;
 5. education and training; and
 6. work availability;
- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for public employment.
- D. Applicants for appointment to a public body.
1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:
 - a. name;
 - b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;
 - c. education and training;
 - d. employment history;
 - e. volunteer work;
 - f. awards and honors;
 - g. prior government service;
 - h. any data required to be provided or that are voluntarily provided in an application for appointment to a multimember agency pursuant to Minnesota Statutes, section 15.0597; and
 - i. veteran status.
 2. Once an individual is appointed to a public body, the following additional items of data are public:
 - a. residential address;
 - b. either a telephone number or electronic mail address where the

appointee can be reached, or both at the request of the appointee;

- c. first and last dates of service on the public body;
 - d. the existence and status of any complaints or charges against an appointee; and
 - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
3. Notwithstanding paragraph 2., any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.
- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes, section 13.43, subdivision 2 (b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minn. Stat. 13.43, subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources.

Data relating to a complaint or charge against a public official is public only if:

- 1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
- 2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement

Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

- A. All other personnel data not listed in Section IV are private data will not be otherwise released unless authorized by law.
- B. Data pertaining to an employee's dependents is private data on individuals.
- C. Data created, collected, or maintained by the school district to administer employee assistance programs are private.
- D. Parking space leasing data with regard to data on individuals are private.

- E. An individual's checking account number is private when submitted to a government entity.
- F. Personal data must be disseminated to labor organizations to the extent necessary to conduct elections, investigate and process grievances, and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination ordered or authorized by the Commissioner of the Bureau of BMS. Employee Social Security numbers are not necessary to implement the provisions of Chapter 179 and 179A.

The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.

Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.

Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8, must be disseminated to an exclusive representative under the terms of that subdivision.

- G. Independent School District 191 may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. Independent School District 191 may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
 1. The person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
 2. A pre-petition screening team conducting an investigation of the employee under Minnesota Statutes section 253.07, subdivision. 1; or
 3. A court, law enforcement agency or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an employee.

- J. A complainant has access to a statement provided by the complainant to be school district in connection with a complaint or charge against an employee.
- K. When allegations of sexual or other types of harassment are made against an employee, the employee does not have access to data that would identify the complainant or other witnesses if the responsible authority determines that the employee's access to that data would:
1. threaten the personal safety of the complainant or a witness; or
 2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

- L. Independent School District 191 must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision. 2, and shall, upon written request from the licensing board having jurisdiction over a license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, Section 122A.20, subdivision. 2.
- M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes Ch. 268.
- N. When a report of alleged maltreatment of a student in an elementary, middle school, high school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes Chapter 260, data that are relevant and collected by the school facility about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or
 2. the employee resigned while a complaint or charge involving the

allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes Chapter 13.

Data that are released under this paragraph must not include data on the student.

- P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- Q. Protected health information, as defined in 45 Code of Federal Regulations Parts 160 and 164, on employees is private and will not be disclosed except as permitted or unless otherwise provided by law.
- R. Personal home contact information for employees may be used by the school district to ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.
- S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.
- T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes, section 122A.40, subdivision 13(b) or when the Commissioner of the MDE makes a final determination of child maltreatment involving a teacher, under Minnesota Statutes, section 260E.21, subdivision 4 or 260E.35, the executive director of human resources or designee must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minn. Statutes Section 13.41, subdivision. 5, and must provide the PELSB and the licensing division at MDE with the necessary and relevant information to

enable the PELSB and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes Section 123B.03, a school board or other school hiring authority must contact the PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

If data on individuals is classified as both private and confidential by Minnesota Statutes Ch. 13, or any other state or federal law, the data are private.

VII. CHANGE IN CLASSIFICATIONS

Independent School District 191 shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated Stacey Sovine, executive director of administrative services as the authority responsible for personnel data.

The responsible authority, or a school district employee if so designated, shall serve as the school district's data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. §13.02 (Definitions)
 Minn. Stat. § 13.03 (Access to Government Data)
 Minn. Stat. § 13.05 (Duties of Responsible Authority)
 Minn. Stat. §13.37 (General Nonpublic Data)
 Minn. Stat. §13.39 (Civil Investigation Data)
 Minn. Stat. § 13.41 (Licensing Data – Public Data)
 Minn. Stat. §13.43 (Personnel Data)

Minn. Stat. § 13.601, subd. 3 (Applicants for Employment)
 Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)
 Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting)
 Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts;
 Termination)
 Minn. Stat. § 123B.03 (Background Check)
 Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts) Minn. Stat. Ch.
 179 (Minnesota Labor Relations Act)
 Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)
 Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)
 Minn. Stat. 260F (Reporting of Maltreatment of Minors)
 Minn. Stat. Ch. 268 (Unemployment Insurance)
 Minn. R. Pt. 1205 (Data Practices)
 P.L. 104-191 9HIPAA)
 45 C.F.R. Parts 160, 162 and 164 (HIPAA Regulations)

Cross References: Policy 206 (Public Participation in School Board Deliberations)
 Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage school District Policy 722 (Public Data
 Requests)
 MSBA Law Bulletin “I” (School Records – Privacy – Access to Data)



**Agenda V.A.8.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Imina Oftedahl, director of curriculum, instruction and assessment

Date: December 14, 2023

Re: Policy 613: *Graduation Requirements*

Recommendation: Approve, on a second reading basis, changes to Policy 613: *Graduation Requirements*

The policy was reviewed by the Policy review Committee on October 24, 2023.

- MSBA made legislative changes updating definitions and adding ethnic studies course provisions. The administration updated graduation standards to align with the new legislation.

Adopted: 4/1997
Reviewed: 11/9/2023
Revised: 12/14/2023
Rescinds: IKF

Burnsville-Eagan-Savage School District Policy 613

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. “Credit” means a student’s successful completion of a semester of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- B. “Section 504 Accommodation” means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.
- C. “Individualized Education Program” or “IEP” means a written statement developed for a student eligible by law for special education and services.
- D. “English language learners” or “ELL” student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- E. “Required standard” means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.

IV. DISTRICT ASSESSMENT ADMINISTRATOR

The Assessment, Data and Research Coordinator shall serve as (District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. GRADUATION ASSESSMENT REQUIREMENTS

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and
- B. Consistent with this paragraph and Minnesota Statutes section 120B.125 beginning in grade 6 and no later than grade 9, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
- E. Students meeting the state graduation requirements under this section and who are students in grades 9-12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.

- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students who first enrolled in grade 9 in the 2024-2025 school year or later must successfully complete 46 high school level credits for graduation:

- A. Eight credits of language arts;
- B. Six credits of mathematics sufficient to satisfy all academic standards in mathematics;
- C. Six credits of science, including two credits of physical science, two credits of biology, and two credits of chemistry;
- D. Seven credits of social studies, including one credit of geography, two credits of world history, two credits of American history, one credit of government & citizenship in 11th or 12th grade, and one credit of economics;
- E. Two credits in the arts sufficient to satisfy the academic standards;
- F. One credit of health;
- G. One credit of physical education sufficient to satisfy the state standards;
- H. One credit of personal finance in grade 10,11, or 12;
- I. Incoming 9th graders must complete one credit of College and Career Planning, required during the 9th grade year. This requirement may be met by:
 1. Success 191, AVID Elective 9, college and career planning content-based English language development course, or coursework aligned to IEP transition goals.
 2. Students enrolling in subsequent years will be required to complete an additional elective to meet the total number required for graduation; and
- J. Thirteen credits of electives.
- K. Credit equivalencies
 1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph E., above, if the credit is sufficient to satisfy all of the academic standards in economics.

2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph D., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph D., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph D., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph F., above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph D., above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 1. District determined standards, Health (K-12)
 2. District determined standards, Career and Technical Education (K-12) and
 3. District determined standards, World Language (K-12)
- B. Academic standards in health, world languages, and career and technical education will be reviewed as part of the curriculum review process. A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.
- C. All students must satisfactorily complete the following required Graduation

Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):

1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;
 4. Minnesota Academic Standards, Social Studies K-12;
 5. Minnesota Academic Standards, Physical Education K-12; and
 6. Minnesota Academic Standards, Arts K-12.
- B. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
 Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
 Minn. Stat. § 120B.021 (Required Academic Standards)
 Minn. Stat. § 120B.023 (Benchmarks)
 Minn. Stat. § 120B.024 (for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce))
 Minn. Stat. § 120B.07 (Early Graduation)
 Minn. Stat. § 120B.11 (School District Process) for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)

Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
 Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
 Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
 Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
 Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
 Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
 Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
 20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: Burnsville-Eagan-Savage School District Policy 104 (School District Mission Statement)
 Burnsville-Eagan-Savage School District Policy 601 (School District Curriculum and Instruction Goals)
 Burnsville-Eagan-Savage School District Policy 614 (School District Testing Plan and Procedure)
 Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
 Burnsville-Eagan-Savage School District Policy 616 (School District System Accountability)



**Agenda V.A.9.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Imina Oftedahl, director of curriculum, instruction, and assessment

Date: December 14, 2023

Re: Policy 620: *Credit for Learning*

Recommendation: Approve, on a First Reading Basis, Changes to Policy 620: *Credit for Learning*

- Update made to statute reference

Adopted: 4/1997
Reviewed: 10/12/2023
Revised: 12/14/2023
Rescinds: IKF

Burnsville-Eagan-Savage School District Policy 620

620 CREDIT FOR LEARNING

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy address transfer of student credit from out-of-state, out-of-country, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. “Accredited school” means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes section 123B.445 or recognized by the Commissioner of the Minnesota Department of Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under Minnesota Statutes, section 124D.095, subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. “Course” means a course or program.
- D. “Eligible institution” means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by the North Central Association of Colleges and Schools, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.

- E. “Nonpublic school” is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- F. “Weighted grades” is the upward adjustment of numerical value of student grades in the calculation of grade point averages.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or country or nonpublic school evidencing the course taken and the grade and credit awarded.
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. In the event the content of a course taken at an accredited nonpublic school or public school in another state or country does not fully align with the content of the school district’s high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district’s high school graduation requirements will not be used to compute honor roll and/or class rank.
 - c. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions,

syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

- b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements, but the grade shall be a "P" (pass).
 - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards content standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation and credit requirements and subject area requirements of the district.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven quarter or four semester postsecondary credits shall equal at least one

full year of high school credit. Fewer postsecondary credits may be prorated.

3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 6. When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11.

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. CREDIT BY ASSESSMENT

- A. The school district will develop and provide processes and procedures by which students may meet a graduation requirement for knowledge acquired in another learning environment for which no transcript or official documentation exists. There are two methods by which a student may demonstrate learning that aligns with district graduation requirements and complete other requirements of the Minnesota Academic Standards which may allow credit in lieu of standard curriculum offered by the district. This can occur through demonstration of previous learning by submitting a portfolio of evidence or by demonstrating knowledge through an exam process administered by school district staff.

IX. WEIGHTED GRADES

- A. The school district does not offer weighted grades.
- B. The district will use a dual-ranking system at the high school level, which allows students to be ranked separately by taking identified rigorous courses. All students can access identified rigorous classes at the high school level.

X. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)

Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Parts 3501.0800. (Academic Standards for the Arts)Minn.
 Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)Minn.
 Rules Parts 3501.1200-3501.1210 (Academic Standards for English
 Language Development)
 Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social
 Studies)
 Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for
 Physical Education)

Cross References: Burnsville-Eagan-Savage School District Policy 104 (School District
 Mission Statement)
 Burnsville-Eagan-Savage School District Policy 601 (School District
 Curriculum and Instruction Goals)
 Burnsville-Eagan-Savage School District Policy 613 (Graduation
 Requirements)
 Burnsville-Eagan-Savage School District Policy 614 (School District
 Testing Plan and Procedure)
 Burnsville-Eagan-Savage School District Policy 615 (Testing
 Accommodations, Modifications, and Exemptions for IEPs, Section 504
 Plans, and LEP Students)
 Burnsville-Eagan-Savage School District Policy 616 (School District
 System Accountability)
 Burnsville-Eagan-Savage School District Policy 624 (Online Instruction)



**Agenda V.A.10.
December 14, 2023**

To: Board of Education
From: Dr. Chris Bellmont, assistant superintendent
Date: December 14, 2023
Re: Policy 206: Listening Session Registration Card

Recommendation: Approve on First and Final Reading Basis, changes to Policy 206: Listening Session Registration Card

MSBA recommended updates to remove address, phone and email and in place adding the speakers relationship to the school district.

Listening Session Registration Card

Date _____ Time _____
Name _____

Your relationship to ISD 191 (check all that apply):

- District student
- Parent or guardian of a district student
- District resident
- District taxpayer
- District staff person

Street Address _____

City _____

Phone # _____ Email _____

Topic _____

Give this card to the superintendent if you wish to address the Board during the listening session.



**Agenda V.A.11.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: December 14, 2023

Re: Policy 504: *Student Dress and Appearance*

Recommendation: Approve Non-substantive changes to Policy 504: *Student Dress and Appearance*

Correction to text placement within policy sections, no changes to the text.

Adopted: 9/24/2015
Reviewed: 10/26/2023
Revised: 12/14/2023
Rescinds:

Burnsville-Eagan-Savage School District Policy 504

504 STUDENT DRESS AND APPEARANCE

I. PURPOSE

The purpose of this policy is to enhance the learning environment of students by establishing expectations of dress and grooming that are related to educational goals and community standards.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to encourage students to be dressed appropriately for school activities and in keeping with community standards. This is a joint responsibility of the student and the student's parent(s) or guardian(s).
- B. Appropriate clothing includes, but is not limited to, the following:
1. Clothing appropriate for the weather.
 2. Clothing that does not create a health or safety hazard.
 3. Clothing appropriate for the activity (i.e., physical education or the classroom).
 4. Footwear that does not present a safety hazard.
 5. Hair, including but not limited to hair texture and hair styles such as braids, locks, and twists.
- C. Inappropriate clothing includes, but is not limited to, the following:
1. Tops that are low cut, expose the midriff and other clothing that expose undergarments.
 2. Clothing bearing a message that is lewd, vulgar, or obscene.
 3. Apparel promoting products or activities that are illegal for use by minors.
 4. Objectionable emblems, badges, symbols, signs, words, objects or pictures on clothing or jewelry (including sports apparel) communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group, evidences gang membership or affiliation, or approves,

advances, or provokes any form of religious, racial, or sexual harassment and/or violence against other individuals as defined in Burnsville-Eagan-Savage School District Policy 413.

- D. The intention of this policy is not to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated. Such messages are acceptable as long as they are not lewd, vulgar, obscene; libelous; do not denigrate, harass, or discriminate against others on the basis of protected class status under the Minnesota Human Rights Act; or do not violate school district policies prohibiting discrimination, bullying, violence, harassment, or other harmful activities.

III. PROCEDURES

- A. Enforcement of a student dress code will be approached with careful consideration and sensitivity, with the goals of supporting students as they express themselves and pursue their full potential, of not shaming students, and of minimalizing loss of instructional time. When possible, dress code matters should be addressed privately with students, should seek to determine whether factors exist that impact the student's ability to comply with the dress code, and should seek to address such issues.
- B. When, in the reasonable judgment of the administration, (1) a student's clothing or appearance may materially and substantially disrupt or interfere with the educational mission, school environment, classwork, or school activities; (2) may incite or contribute to substantial disorder or invasion of the rights of others; or (3) pose a threat to the health or safety of the student or others, the student will be directed to make modifications. Parents or guardians will be notified. Other consequences may be enforced in line with Policy 506 (Student Discipline).
- C. The administration may recommend a form of dress considered appropriate for a specific event and communicate the recommendation to students and parents/guardians. A school district or charter school must not prohibit an American Indian student from wearing American Indian regalia, Tribal regalia, or objects of cultural significance at a graduation ceremony.
- D. Likewise, an organized student group may recommend a form of dress for students considered appropriate for a specific event and bring such recommendation to the administration for approval.

Legal References: U. S. Const., amend. I
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
B.W.A. v. Farmington R-7 Sch. Dist., 554 F.3d 734 (8th Cir. 2009)
Lowry v. Watson Chapel Sch. Dist., 540 F.3d 752 (8th Cir. 2008)
Stephenson v. Davenport Cmty. Sch. Dist., 110 F.3d 1303 (8th Cir. 1997)

B.H. ex rel. Hawk v. Easton Area School Dist., 725 F.3d 293 (3rd Cir. 2013)
D.B. ex rel. Brogdon v. Lafon, 217 Fed.Appx. 518 (6th Cir. 2007)
Hardwick v. Heyward, 711 F.3d 426 (4th Cir. 2013)
Madrid v. Anthony, 510 F.Supp.2d 425 (S.D. Tex. 2007)
McIntire v. Bethel School, Indep. Sch. Dist. No. 3, 804 F.Supp. 1415 (W.D. Okla. 1992)
Hicks v. Halifax County Bd. of Educ., 93 F.Supp.2d 649 (E.D. N.C. 1999)
Olesen v. Bd. of Educ. of Sch. Dist. No. 228, 676 F.Supp. 820 (N.D. Ill. 1987)

Cross References: Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)

December 14, 2023 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(FY25 Preliminary Budget Current Reality)

Board Member Question	Staff Response
<p>I think there is an edit under Current Reality #11 - Formula allowance comments needs to have 'increase' to reflect a 4% and 2% increase, respectively, if I am not mistaken.</p>	<p>It is an increase. The increase is 2% from FY 24-25, so the sentence will be edited. The 4% has already been applied from FY23 to FY24 so that isn't relevant.</p>

(Donation Report)

Board Member Question	Staff Response
<p>Regarding the Donations Report, was there any context for the "Families who left the district" who donated to negative meal balances?</p>	<p>There really isn't any additional context except that families chose to donate rather than getting a refund of money still left in their child's account.</p>

(Topic)

Board Member Question	Staff Response



**Agenda V.B.1.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 7, 2023

Re: Certification of Final Property Tax Levy Payable 2024

Recommendation: that the Board of Education certify the final property tax levy for taxes payable in 2024 of \$51,040,086.69 as presented.

General - RMV, Voter Approved	\$ 21,448,839.43
General - RMV, Other	7,293,645.52
General - NTC, Voter Approved	4,351,374.36
General - NTC, Other	6,236,702.88
Community Service	1,617,467.62
General Debt Service, Voter Approved	3,309,515.63
General Debt Service, Other	5,377,431.32
OPEB/ Pension, Other	<u>1,405,109.93</u>
 Total	 <u>\$ 51,040,086.69</u>

The final levy recommended for approval this evening is in the amount of \$51,040,086.69. This represents the District's maximum levy authority and reflects a 4.01% increase from the payable 2023 property tax levy. This certified levy funds the fiscal year of 2024-2025.

I recommend approval of the final levy for taxes payable in 2024 of \$51,040,086.69.

Attachment: Final Levy Comparison Payable 2023 and 2024

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	18,274,734.86	3,174,104.57	N/A			21,448,839.43
GEN-RMV OTHER-EXEMP	6,697,291.98	596,353.54	N/A			7,293,645.52
GEN-NTC VOTER-EXEMP	4,351,374.36		N/A			4,351,374.36
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	6,371,810.29	223,347.51-	88,240.10			6,236,702.88
TOTAL GENERAL	35,695,211.49	3,547,110.60	88,240.10			39,330,562.19
COM SERV-EXEMP	1,591,139.77	22,378.51	3,949.34			1,617,467.62
DEBT-VOTER-NONEXEMP	3,886,064.00	608,847.25-	32,298.88			3,309,515.63
DEBT-OTHER-NONEXEMP	6,383,003.00	1,005,571.68-				5,377,431.32
TOTAL DEBT SERV	10,269,067.00	1,614,418.93-	32,298.88			8,686,946.95
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,469,759.00	68,327.54-	3,678.47			1,405,109.93
TOTAL OPEB/PENSION	1,469,759.00	68,327.54-	3,678.47			1,405,109.93
TOTAL	49,025,177.26	1,886,742.64	128,166.79			51,040,086.69

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,590,705.49	39,330,562.19	1,739,856.70	4.63
COMMUNITY SERVICE	1,617,454.29	1,617,467.62	13.33	
GENERAL DEBT SERVICE	8,462,755.09	8,686,946.95	224,191.86	2.65
OPEB DEBT SERVICE	1,399,738.62	1,405,109.93	5,371.31	.38
TOTAL	49,070,653.49	51,040,086.69	1,969,433.20	4.01

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,590,705.49			
COMMUNITY SERVICE	1,617,454.29			
GENERAL DEBT SERVICE	8,462,755.09			
OPEB DEBT SERVICE	1,399,738.62			
TOTAL AFTER ADJUSTMENTS	49,070,653.49			

Independent School District 191
 Levy Certification Summary
 2023 Payable 2024
 For the Fiscal Year 2024/2025

	2022 Payable 2023	2023 Payable 2024	Increase/ (Decrease)
General Levies:			
Referendum Levy	\$ 16,827,386	\$ 18,274,735	\$ 1,447,349
Location Optional Levy Tier 1	2,173,214	2,485,348	312,134
Location Optional Levy Tier 2	3,379,874	3,517,419	137,546
Equity Revenue Levy	398,570	414,790	16,220
Operating Capital Levy	1,124,026	1,324,289	200,262
Safe Schools	286,970	298,649	11,678
Safe Schools - District 917	99,643	103,698	4,055
Career & Technical Levy	364,195	364,195	0
Long Term Facilities Maintenance Levy	4,578,725	2,560,961	(2,017,764)
Economic Development Abatement	29,205	0	(29,205)
Transition Revenue Levy	268,796	279,734	10,939
Achievement & Integration Levy	596,076	580,510	(15,567)
Reemployment Insurance Levy	100,000	100,000	0
Lease Levy	420,919	329,052	(91,867)
Capital Project Referendum Levy	3,793,590	4,351,374	557,785
Alternative Compensation Levy	713,550	710,458	(3,092)
Total General Levies	35,154,738	35,695,211	540,473
Levy Adjustments	2,435,967	3,635,351	1,199,383
Net General Levies	\$ 37,590,705	\$ 39,330,562	\$ 1,739,857

Independent School District 191
 Levy Certification Summary
 2023 Payable 2024
 For the Fiscal Year 2024/2025

	2022 Payable 2023	2023 Payable 2024	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Community Service Fund:			
General Community Education	\$ 506,585	\$ 485,567	\$ (21,018)
Early Childhood Family Education	269,926	259,321	(10,605)
Disabled Adults	3,062	7,769	4,707.06
School Age Care	825,000	830,000	5,000
Home Visiting	7,537	8,483	946
	<u> </u>	<u> </u>	<u> </u>
Total Levies	1,612,110	1,591,140	(20,970)
Levy Adjustments	5,344	26,328	20,984
	<u> </u>	<u> </u>	<u> </u>
Community Service Levies	\$ 1,617,454	\$ 1,617,468	\$ 13
	<u> </u>	<u> </u>	<u> </u>

**Independent School District 191
 Levy Certification Summary
 2023 Payable 2024
 For the Fiscal Year 2024/2025**

	2022 Payable 2023	2023 Payable 2024	Increase/ (Decrease)
General Debt Service Fund:			
Voter Approved Levy	\$ 3,913,574	\$ 3,886,064	\$ (27,510)
LTFM Debt Service	6,521,483	6,383,003	(138,480)
Total Levies	<u>10,435,057</u>	<u>10,269,067</u>	<u>(165,990)</u>
Levy Adjustments	<u>(1,972,302)</u>	<u>(1,582,120)</u>	<u>390,182</u>
Debt Service Levy	<u><u>\$ 8,462,755</u></u>	<u><u>\$ 8,686,947</u></u>	<u><u>\$ 224,192</u></u>

**Independent School District 191
 Levy Certification Summary
 2023 Payable 2024
 For the Fiscal Year 2024/2025**

	2022 Payable 2023	2023 Payable 2024	Increase/ (Decrease)
OPEB Levy - Non-Voter Approved	\$ 1,474,912	\$ 1,469,759	\$ (5,153)
Levy Adjustments	(75,173)	(64,649)	10,524
OPEB Levy	\$ 1,399,739	\$ 1,405,110	\$ 5,371

**Independent School District 191
 Levy Certification Summary
 2023 Payable 2024
 For the Fiscal Year 2024/2025**

	2022 Payable 2023	2023 Payable 2024	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
Summary of All Levies:			
General Levy	\$ 37,590,705	\$ 39,330,562	\$ 1,739,857
Community Service Levy	1,617,454	1,617,468	13
General Debt Service Levy	8,462,755	8,686,947	224,192
OPEB Levy	<u>1,399,739</u>	<u>1,405,110</u>	<u>5,371</u>
Total - All Levies	<u><u>\$ 49,070,653</u></u>	<u><u>\$ 51,040,087</u></u>	<u><u>\$ 1,969,434</u></u>
 Percentage Increase			 4.01%



**Agenda V.B.2.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 14, 2023

Re: Combined Precincts

Recommendation: that the Board adopts a resolution establishing combined polling places for certain multiple precincts and designating hours during which the polling places will remain open for voting for school district elections not held on the day of a statewide election.

205A.11 PRECINCTS; POLLING PLACES.
Subd. 2. Combined polling place.

- (a) When no other election is being held in a school district, the school board may designate combined polling places at which the voters in those precincts may vote in the school district election.
- (b) By December 31 of each year, the school board must designate, by resolution, combined polling places. The combined polling places designated in the resolution are the polling places for the following calendar year, unless a change is made:
- (1) pursuant to section [204B.175](#); or
 - (2) because a polling place has become unavailable.
- (c) If the school board designates combined polling places pursuant to this subdivision, polling places must be designated throughout the district, taking into account both geographical distribution and population distribution. A combined polling place must be at a location designated for use as a polling place by a county or municipality.
- (d) In school districts that have organized into separate board member election districts under section [205A.12](#), a combined polling place for a school general election must be arranged so that it does not include more than one board member election district.

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: DECEMBER 14 2023

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said district on the 14th day of December, 2023, at 6:30 o'clock p.m., for the purpose in part, of establishing combined polling places for school district elections not held on the day of a statewide election.

The following members were present:

Member _____ moved the adoption of the following resolution:

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN
MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE
POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT
ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school elections not held on the day of a statewide election. The following combined polling places are hereby established to serve the

precincts specified for all school district special and general elections not held on the same day as a statewide election:

COMBINED POLLING PLACE: Edward Neill Elementary School
13409 Upton Avenue
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-02, P-07, P-11, and P-16; Dakota County, Minnesota.

COMBINED POLLING PLACE: Gideon Pond Elementary School
613 E. 130th Street
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-06, P-08, P-09 and P-14; Dakota County, Minnesota.

COMBINED POLLING PLACE: Rahn Elementary School
4424 Sandstone Drive
Eagan, MN 55122

This combined polling place serves all territory in Independent School District No. 191 located in the City of Eagan, P-03, P-04, P-06, P-09, P-11, P-12, and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Mary, Mother of the Church
3333 Cliff Rd E.
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Apple Valley, P-16, and the City of Burnsville, P-01, P-05 and P-10; Dakota County, Minnesota.

COMBINED POLLING PLACE: Vista View Elementary School
13109 County Road 5
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-03, P-04 and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Harriet Bishop Elementary School
14400 O'Connell Road
Savage, MN 55378

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
COUNTIES OF DAKOTA)SS
AND SCOTT)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said district duly called and held on the date therein indicated, so far as such minutes relate to the establishment of combined polling places and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 14th day of December, 2023.

Clerk

NOTICE OF CHANGE IN POLLING PLACE LOCATION
 INDEPENDENT SCHOOL DISTRICT NO. 191
 (BURNSVILLE-EAGAN-SAVAGE)
 STATE OF MINNESOTA

Dear Voter:

If you live in one of the precincts listed below, you will vote at the combined polling place listed below for school district elections in Independent School District No. 191:

<u>Precinct</u>	<u>School District Combined Polling Place</u>
City of Burnsville, P-02, P-07, P-11, and P-16	Edward Neill Elementary School 13409 Upton Avenue Burnsville, MN 55337
City of Burnsville, P-06, P-08, P-09 and P-14	Gideon Pond Elementary School 613 E. 130 th Street Burnsville, MN 55337
City of Eagan, P-03, P-04, P-06, P-09, P-11, P-12, and P-17	Rahn Elementary 4424 Sandstone Drive Eagan, MN 55122
City of Apple Valley, P-16 City of Burnsville, P-01, P-05 and P-10	Mary, Mother of the Church 3333 Cliff Rd E. Burnsville, MN 55337
City of Burnsville, P-03, P-04 and P-17	Vista View Elementary School 13109 County Road 5 Burnsville, MN 55337
City of Savage, P-3, P-4, and P-8	Harriet Bishop Elementary School 14400 O'Connell Road Savage, MN 55378
City of Savage, P-1, P-2 and P-7 City of Shakopee, P-4 and P-12A	Glendale United Methodist Church 13550 Glendale Road Savage, MN 55378

Please note that this notice applies only to school district elections not held on the day of a statewide election. Municipal or state elections may be held at a different location. If you wish further information on school district polling place locations, contact the school district or the County Auditor.

/s/

Clerk

Independent School District No. 191
(Burnsville-Eagan-Savage)



**Agenda V.B.3.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 14, 2023

Re: Adopt a Resolution for Tallying Write-ins if Write-in Votes are Greater Than a Candidate's Total Votes

Recommendation: that the Board adopts a resolution for tallying write-ins if write-in votes are greater than a candidate's total votes.

In the 2023 legislative session, a law was passed that allows cities and certain local governments to adopt a resolution requiring that write-in votes only be individually tallied if the total number of write-in votes is equal to or greater than the fewest number of non-write-in votes for a candidate on the ballot. Without such a resolution, all write-in votes are individually tallied without the need for a written request by a candidate.

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: DECEMBER 14, 2023

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was held in the School District on December 14, 2023, at 6:30 o'clock p.m., for the purpose, in part, of establishing a refined hand count procedure school board elections.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION ESTABLISHING REFINED HAND COUNT PROCEDURES
FOR SCHOOL BOARD ELECTIONS**

WHEREAS, state election law generally requires the counting and tabulation of each write-in vote for school board elections; and

WHEREAS, the process of counting write-in votes on election night can be time consuming and frequently does not produce a winning candidate; and

WHEREAS, the School Board is authorized by Minnesota law, specifically Minnesota Statutes, Section 204B.09, subd. 3(c), to adopt a resolution governing the counting of write-in votes for local elective office; and

WHEREAS, the resolution adopted by the School Board may require that write-in votes for an individual candidate can only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate; and

WHEREAS, the School Board desires to lessen the administrative burden on election workers by establishing a refined hand count procedure for School Board elections.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. Write-in votes for an individual candidate seeking election to a seat on the School Board will only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate.
2. The refined hand count procedure established herein shall apply to the counting of write-in votes cast during any primary election, special election, or general election held in the School District following the date of this resolution.
3. The resolution adopted herein shall remain in effect until a subsequent resolution on the same subject is adopted by the School Board.

The motion for the adoption of the foregoing resolution was duly seconded by _____ . On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) ss.
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the School Board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing a refined hand count procedure for School Board elections, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this ____ day of December, 2023.

Clerk of the School Board



**Agenda V.B.4.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative

Date: December 14, 2023

Re: Policies 413: *Harassment and Violence*

Recommendation: Approve, on a first reading basis, changes to Policy 413:
Harassment and Violence

The policy was reviewed at the Policy Review Committee on November 28, 2023.

Summary:

- MSBA: Updates “sexual orientation” definition to match 2023 legislative changes

Adopted: 03/94
 Reviewed: 11/10/2022
 Revised: 11/17/2022 MSBA 2023
 Rescinds: JBA-ACA, ACA & ACA-R

Burnsville-Eagan-Savage School District Policy 413

413 HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, gender identity or expression, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school district personnel includes school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.
- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected class, and to discipline or take appropriate action against any student, teacher, administrator, or other school personnel found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
 - 1. an act done with intent to cause fear in another of immediate bodily harm

- or death;
 - 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 - 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. “Harassment” prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual’s or group of individuals’ race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, gender identity or expression, or disability when the conduct:
- 1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 - 2. has the purpose or effect of substantially or unreasonably interfering with an individual’s work or academic performance; or
 - 3. otherwise adversely affects an individual’s employment or academic opportunities.
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
- 1. “Disability” means, with respect to an individual who:
 - a. has a physical, sensory, or mental impairment that materially limits one or more major life activities of such individual;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
 - 2. “Familial status” means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor’s legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.

3. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
 4. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.
 5. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. ~~“Sexual orientation” means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one’s biological maleness or femaleness. “Sexual orientation” does not include a physical or sexual attachment to children by an adult. “Sexual orientation” means to whom someone is, or is perceived of as being, emotionally, physically, or sexually attracted to based on sex or gender identity. A person may be attracted to men, women, both, neither, or to people who are genderqueer, androgynous, or have other gender identities.~~
 7. “Gender identity or expression” means the socially constructed roles, behaviors, activities, and attributes that a given society attaches to femininity or masculinity. The manner in which persons represent or express gender to others, often through behavior, clothing, hair style, activities, voice, or mannerisms. Or a person’s deeply held sense of knowledge of their own sex.
 8. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. “Remedial response” means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

- a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
2. Sexual harassment may include, but is not limited to:
- a. unwelcome verbal harassment or abuse;
 - b. unwelcome pressure for sexual activity;
 - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of students(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
 - d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
 - e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
 - f. unwelcome behavior or words directed at an individual because of sexual orientation, gender identity or expression.

G. Sexual Violence; Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes, section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:

- a. touching, patting, grabbing, or pinching another person's intimate parts;
- b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
- c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
- d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.
- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the

building report taker, the complaint shall be made or filed directly with the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.

- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates the executive director of administrative services as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.
- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, or work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible,

consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.

- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding

circumstances.

- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulation.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher,

administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes chapter. 260E may be applicable.
- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness and/or sexual abuse prevention.

- F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
 Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
 Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
 Minn. Stat. § 121A.031 (School Student Bullying Policy)
 Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
 Minn. Stat. § 609.341 (Definitions)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
 29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
 29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
 42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
 42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
 42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
 42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: Burnsville-Eagan-Savage Policy 102 (Equal Educational Opportunity)
 Burnsville-Eagan-Savage Policy 401 (Equal Employment Opportunity)
 Burnsville-Eagan-Savage Policy 402 (Disability Nondiscrimination Policy)
 Burnsville-Eagan-Savage Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 Burnsville-Eagan-Savage Regulation 413 (Gender Inclusion)
 Burnsville-Eagan-Savage Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
 Burnsville-Eagan-Savage Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage Policy 514 (Bullying Prohibition Policy)
 Burnsville-Eagan-Savage Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage Policy 521 (Student Disability Nondiscrimination)
 Burnsville-Eagan-Savage Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
 Burnsville-Eagan-Savage Policy 524 (Internet Acceptable Use and Safety Policy)
 Burnsville-Eagan-Savage Policy 525 (Violence Prevention)
 Burnsville-Eagan-Savage Policy 526 (Hazing Prohibition)
 Burnsville-Eagan-Savage Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)
 Culturally Proficient School System (CPSS) Training



**Agenda V.B.5.
December 14, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: December 14, 2023

Re: Policy 506: *Student Discipline*, and Policy 507: *Corporal Punishment*

Recommendation: Approve, on a first reading basis, changes to Policy 506: *Student Discipline*, and Policy 507: *Corporal Punishment*

The policy was reviewed at the Policy Review Committee on November 28, 2023

Summary:

- MSBA: Clarifies language around dismissals stating that they do not count as suspensions in Policy 506
- MSBA: Update reflects recent Attorney General opinions regarding Policy 507

Adopted: 5/04
 Reviewed: 10/12/2023
 Revised: ~~10/26/2023~~ MSBA
 Rescinds: JFC

Burnsville-Eagan-Savage School District Policy 506

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 the school district's work toward its mission of providing an exemplary educational program to its students is not interrupted. 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 to 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 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 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 responsible 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 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- and Smoke-Free Environment 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 Electronic Technologies Acceptable Use 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 member of a protected 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 electronic devices 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 damage 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, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, gender identity or expression, or disability.
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 student's 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, , 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. Expulsion under the Pupil Fair Dismissal Act;

- S. Exclusion under the Pupil Fair Dismissal Act; and/or
- T. Restorative conversations or practices
- U. Reteaching expectations
- V. 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 governance of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as outlined in the Student/Parent Handbook. The building principal will work with the teacher to determine the length of the removal and plan for readmission.

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.
- B. Prior to removing the student from the classroom, a teacher must employ response strategies, including a restatement of expectations (warning) so that the student understands that continual disruption might lead to removal from class. When the student's behavior is extreme or unsafe, an immediate removal may be warranted.
 - C. Within 24 hours of the removal, the teacher who removed the student must make a good faith effort to inform the student's parent or guardian by phone or in person that the student was removed from class. A good faith effort should include, as appropriate and/or necessary, multiple attempts to contact the parent and/or guardian using a variety of communication tools including, but not limited to phone calls, email, text messages, home visits, or other contacts. Efforts should be made to use the parent's or guardian's preferred method of communication, if known. The teacher must also submit a concise, objective written explanation of the basis

for the removal, using the appropriate district approved behavior documentation system.

- D. After the teacher has removed the student from class the teacher must notify the principal or designee in the appropriate district approved behavior documentation system of:
1. A record of teacher interventions and parent or guardian contacts,
 2. The basis for the removal,
 3. The interventions approved and other steps considered or taken to avoid the need for removal.
- E. When a teacher removes a student from class, the principal or designee shall follow up with teacher, student, and parent or guardian regarding next steps as it relates to the student code of conduct and the building student support plan.

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.

- 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 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 pupil'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 ~~one school day or less~~ less than one school 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 123A.05 selected to allow the pupil to progress toward meeting graduation standards under Minnesota Statutes 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. Effort will be made to include parent or guardian in the administrative conference. 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, petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 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.
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) 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 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 may 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, and 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 Minnesota Government Data Practices Act, Minnesota Statutes Chapter. 13.

XVI. STUDENTS WITH DISABILITIES

- A. 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.
- B. 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
 - 1. caused by or had a direct and substantial relationship to the child's disability and
 - 2. whether the child's conduct was a direct result of a failure to implement the child's IEP.
- C. 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.
- D. 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.

- E. School personnel may order a change in the placement of a student with a disability for the same amount of time that a student without a disability would be subject to discipline, but not to exceed 45 school days, if a student with a disability:
1. carries or possesses a weapon; or
 2. knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance; or
 3. inflicts serious bodily harm upon another person; while on school transportation, at school, on school premises, or at a school function.

The IEP team must include services and modifications designed to address the misbehavior which led to the placement in an interim alternative educational setting, expulsion, or exclusion, and modifications designed to address the behavior that gave rise to the 45-day placement.

- F. 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 (Minn. Stat. Ch. 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 through the Independent School District 191 Student/Parent Handbook or in such a 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.582 (Student Discipline; Reasonable Force)

Minn. Stat. § 121A.60(Definitions)
 Minn. Stat. §§ 121A.60-121A.61 (Discipline and Removal of Students From Class)
 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 (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)
 29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
 34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: Burnsville-Eagan-Savage School District Policy 105 (Equity, Access & Excellence in Education)
 Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
 Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
 Burnsville-Eagan-Savage School District Policy 419 (Tobacco Free Environment)
 Burnsville-Eagan-Savage School District Policy 501 (School Weapons)
 Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
 Burnsville-Eagan-Savage School District Policy 503 (Student Attendance)
 Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
 Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition Policy)
 Burnsville-Eagan-Savage School District Policy 634 (Electronic Technologies Acceptable Use Policy)
 Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)
 Burnsville-Eagan-Savage School District Policy 526 (Hazing Prohibition)
 Burnsville-Eagan-Savage School District Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
 Burnsville-Eagan-Savage School District Policy 610 (Field Trips)
 Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)
 Burnsville-Eagan-Savage School District Policy 711 (Video Recording on School Buses)
 Burnsville-Eagan-Savage School District Policy 712 (Video Surveillance Other Than on Buses)

Adopted: 12/3/2015

Burnsville-Eagan-Savage School District Policy 507

Reviewed: 09/28/2023

Revised: ~~10/12/2023~~ MSBA 2023

Rescinds:

507 CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon a student.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student except as provided below.

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone or compressive restraint except that the restrictions on prone and compressive restraints do not apply under the circumstances enumerated in Minnesota Statutes, section 609.06, subdivision 1(1). All peace officers, including those who are school resource officers or otherwise agents of a school district, may use force as reasonably necessary to carry out official duties, including, but not limited to, making arrests and enforcing orders of the court.-
3. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or

impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582.

V. EXCEPTIONS

A teacher, ~~or~~ school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
 Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
 Minn. Stat. § 123B.25 (Actions Against Districts and Teachers)
 Minn. Stat. § 609.06 Subd. 1 (6)(7) (Authorized Use of Force)
[Op. Atty. Gen. 169f \(August 22, 2023\) \(School Pupils: Discipline\)](#)
[Op. Atty. Gen. 169f Supp. \(September 20, 2023\) \(School Pupils: Discipline\)](#)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 Burnsville-Eagan-Savage School District Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
 Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)