Burnsville · Eagan · Savage

Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
September 24, 2026
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 Chair Alt and Director Hume

In the case of inclement weather, the Board of Education's regularly scheduled meetings will be rescheduled to the following Monday at the same time and place, unless that Monday is a holiday, in which case a special meeting may be called.

I. Call to Order
  A. Welcome
  B. Pledge of Allegiance
II. Approval of Agenda
III. Information
  A. Report about District Facilities Summer Construction Projects 2
    Speaker(s): Dave Lake, Director of Operations and Transportation

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.

Burnsville · Eagan · Savage

Agenda III.A.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dave Lake, director of operations and transportation

Date: September 24, 2026

Re: Report about District Facilities Summer Construction Projects

!

Burnsville · Eagan · Savage

District 191 Facilities Summer Construction Projects

September 24, 2026

Dave Lake, director of operations and transportation

Summer Projects

Burnsville High School

- Activity center and main gym floors refinishing
- Landscaping and concrete paver work
- Soccer practice fields reconditioning
- Building envelope and exterior updates
- Mechanical and air handler updates
- Roofing membrane replacement



Summer Projects

Eagle Ridge and Nicollet Middle Schools

- Eagle Ridge Middle
  - Interior painting in classroom areas
  - Gymnasium repainting
  - Restroom and ADA updates
- Nicollet Middle
  - Piping and mechanical systems updates
  - Controls update on 46 classroom univents
  - Student restrooms updates
  - Rooftop cooling tower replacement



Summer Projects

Diamondhead Education Center

- Early Childhood classroom updates
- Adult Basic Education classroom updates
- Senior Center area repainting
- Interior updates
- Mechanical and HVAC upgrades



Summer Projects

Elementary Schools

- Harriet Bishop Elementary
  - Bradley wash basin replacements
  - Gymnasium repainting
- Hidden Valley Elementary
  - Exterior glass and door reconstruction
  - Mechanical air handler updates



Summer Projects

Elementary Schools

- Sky Oaks Elementary
  - Interior lighting LED upgrades
  - Elevator mechanical modernization
  - Media center bookshelf and circulation desk replacements
- Vista View Elementary
  - Bradley wash basin replacements
  - Elevator mechanical modernization



Summer Projects

Districtwide

- Exterior fencing additions at five elementaries
- Special Education student learning spaces repainting projects
- Sidewalk and asphalt repairs
- Mechanical, plumbing, HVAC and boiler upgrades
- Automated external defibrillators added
- Video surveillance system upgrades



[THANK YOU!]

B. Overview of Updates to the 2026-2027 School Year Calendar 12

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

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Burnsville · Eagan · Savage

Agenda III.B.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: September 24, 2026

Re: Overview of Updates to the 2026-2027 School Year Calendar

Notes:

- In August our facility vendor who hosts the Burnsville High School graduation ceremony notified the district that they would be unable to accommodate our originally scheduled date for the 2027 Graduation Ceremony.
- Facility space is limited during this time, but they were able to move the Burnsville High School Graduation Ceremony to Friday, May 28.
- The change in date will not impact the total student contact days.
- With the exception of the graduation date, no additional changes were made to the 2026-2027 calendar.

Burnsville-Eagan-Savage School District 191
2026 - 2027 School Year Calendar, version G2

July 2026

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

August 2026

Su	M	Tu	W	Th	F	Sa
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2	3	4	5	6	7	8
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23	24	25	26	27	28	29
30	31					

September 2026

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

October 2026

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

November 2026

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

December 2026

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

January 2027

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

February 2027

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

March 2027

Su	M	Tu	W	Th	F	Sa
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027

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

May 2027

Su	M	Tu	W	Th	F	Sa
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027

Su	M	Tu	W	Th	F	Sa
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Color Key:

No School for All Students
New Teacher Workshop (No Students)
Professional Day (No Students)
First & Last Day of School
Holiday (No Staff/No Students)
Parent-Teacher Conferences & Teacher Prep (No Students)
Remote Learning Day
Graduation

AUGUST
18-20 New Teacher Workshop (No Students)
24-27 Professional Day (No Students)
31 First Day of School grades 2-12

SEPTEMBER
2 First Day of School grades K&1
4 No Staff/No Students
7 Labor Day (No Staff/No Students)

OCTOBER
12-14 Parent-Teacher Conferences & Teacher Prep (No Students)
15-16 Minnesota Educator Academy (No Staff/No Students)

NOVEMBER
3 Remote Learning Day
26-27 Fall Break (No Staff/No Students)

DECEMBER
24- 31 Winter Break (No Staff/No Students)

JANUARY
1 New Year's Day (No Staff/No Students)
15 Last Day of 1st Semester
18 Professional Day (No Students)

FEBRUARY
15 Professional Day (No Students)

MARCH
3-5 Parent-Teacher Conferences & Teacher Prep (No Students)
10 No School (No Staff/No Students)
29-31 Spring Break (No Staff/No Students)

APRIL
1-2 Spring Break (No Staff/No Students)

MAY
17 Professional Day (No Students)
28 BHS Graduation
31 Memorial Day (No Staff/No Students)

JUNE
3 Last Day of School
4 Professional Day (No Students)

Total School Days… **170**
Total Teacher Work Days….....**184**

2026-2027 Calendar:

Quarter 1
Aug 31 - Nov 6
43 days

Quarter 2
Nov 9 - Jan 15
41 days

Semester 1
Aug 31 - Jan 15
84 days

Quarter 3
Jan 19 - Mar 19
39 days

Quarter 4
Mar 22 - June 3
47 days

Semester 2
Jan 26 - June 3
86 days

Days of School within each quarter
Semester 1 = 84 days

Semester 2 = 86 days

District one91
Future Ready. Community Strong.

C. Recommendations Report for the 2027-28 School Year Calendar 15

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent and Wendy Drugge, Burnsville Education Association President

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Burnsville · Eagan · Savage

Agenda III.C.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent and Wendy Drugge, president of the Burnsville Education Association

Date: September 24, 2026

Re: Recommendations Report for the 2027-28 School Year Calendar

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2027-28 School Calendar Recommendation Report

September 24, 2026

Dr. Chris Bellmont, Assistant Superintendent
Wendy Drugge, Burnsville Education Association President

Policy 602: Board Parameters

Policy Driven Parameters

- Mandates a minimum of 170 student contact days per school year.
- The minimum number of hours must include at least two extra instructional days (beyond MN Statute) for emergency closings.
- Allows up to 5 e-learning days for weather or unexpected facilities closures.
- The calendar must align with the contractual work days for all certified and instructional staff.

Breaks & Holidays

- Guarantees a winter break of at least 7 days excluding weekends.
- Mandatory non-classroom days: Labor Day, MEA Convention (2 days), Thanksgiving & Friday.
- Designated student release on MLK Jr. Day, Memorial Day, and Juneteenth.
- Pre-Labor Day school starts permitted under facility construction exceptions (>$400k) and/or the Legislature..

Design & Input

- Superintendent or designee must submit recommendation no later than November.
- Rigorous collaborative process with advisory groups.
- Other considerations: bus scheduling, shared programs, facility use, and age tiers.
- Final calendar model requires official adoption and approval by the Board of Education.

Calendar Planning Process

Phase 1: Analysis
Review historical calendar data, state statutory hours, contract parameters, and stakeholder feedback.

Phase 2: Modeling
Calendar Design Team evaluated 7 versions representing competing perspectives.

Phase 3: Consultation
Collaborative planning sessions with employee units, community advisories, students, caregivers and administration.

Phase 4: Board Action
Formal presentation and recommendation to the Board of Education before November policy deadline.

Calendar Design Team

- **District Administration (4 members)** - Assistant Superintendent (Chair), Directors of Teaching & Learning and Student Support.
- **Building Principals (5 members)** - Early childhood, elementary, middle, and high school administrators reviewing building routines, logistics, and academic cycles.
- **Instructional & Support Staff (11 members)** - Licensed teachers, Social Work, and Cultural Liaison and support staff advising on pacing, conference structures and flow of the school year.
- **Community (6 members)** - Students & parents sharing family needs such as childcare, and cultural observances.



2027–2028 Calendar Options

Model	School Term	Sem 1 / Sem 2 Days	5-Day Wks	P-T Conferences	Key Differences & Impact
Version A	Aug 30 – June 1	82 / 88 Days	27	8th wk S1 & 7th wk S2	Starts before Labor Day with two 4-day weeks; Friday before Labor Day off; Conferences connected to MEA.
Version B Recommended	Aug 30 – June 1	83 / 87 Days	27	7th wk S1 & 8th S2	Start before Labor Day with a 5-day school week for students, Conferences connected to MEA.
Version C	Aug 30 – June 1	83 / 87 Days	26	10th wk S1 & 7th wk S2	Conferences not connected to MEA; reduces 5-day student weeks.
Version D	Sep 7 – June 8	83 / 87 Days	26	7th wk S1 & 7th wk S2	Post-Labor Day start; Conferences connected to MEA.
Version E	Sep 7 – June 8	83 / 87 Days	25	9th wk S1 & 7th wk S2	Post-Labor Day start; Conferences not connected to MEA; lowest number of 5-day weeks (25).

Feedback on early start, Fall 2026

- **Family survey via ParentSquare opened September 9:**
  - 559 survey responses (8,184 parents PreK-12)
    - 54% (300) prefer pre-Labor Day start
    - 33% (187) prefer post-Labor Day start
    - 13% (72) had no preference
    - Responses included an appreciation for 4-day student week to start the year

Attendance Data - week 1:
- 2025: 92.78%
- 2026: 91.26%

- **Burnsville Education Association (teacher union) survey opened Sept. 11:**
  - 287 survey responses
    - Calendar B (pre-Labor Day start) had the largest total of 1st, 2nd, & 3rd preference votes
    - Calendar A (also pre-Labor Day start, but with Labor Day as a 4-day weekend) had the most 1st preference votes, but 25 less total votes than calendar B
    - 56% were either mildly or strongly in favor of continuing to connect fall parent-teacher conferences to MEA break, and only 10% strongly opposed

Recommended Model B: Core Metrics

170

STUDENT CONTACT DAYS

Parent-Teacher Conferences

Fall: 8th week Q1 (aligned with MEA)
Quarter 1 ends 2 weeks after conferences

Spring: 7th week of Q3
Quarter 3 ends 2 weeks after conferences

Semester 1 — 83 Days

Quarter 1: 43 instructional days
Quarter 2: 40 instructional days

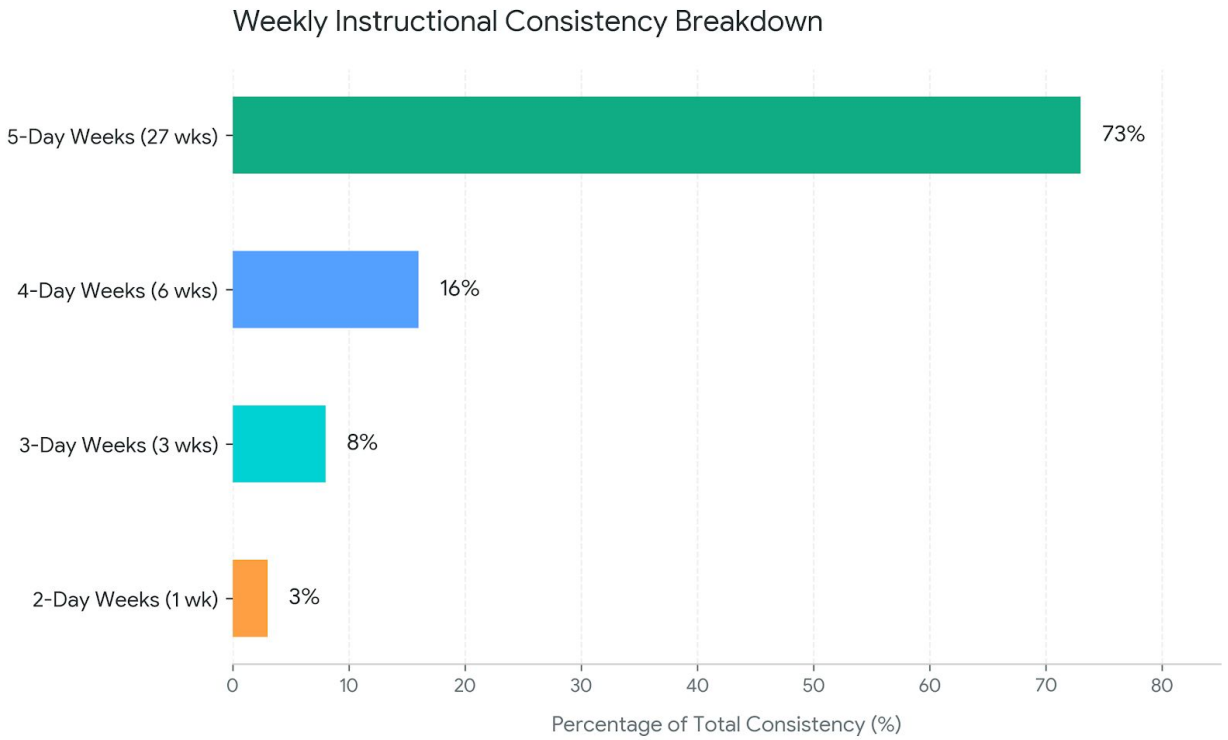
Semester 2 — 87 Days

Quarter 3: 40 instructional days
Quarter 4: 47 instructional days

Overall Calendar Term

Monday , Aug 30 - Thursday, June 1

Weekly Instructional Consistency



Model B provides 27 full five-day instructional weeks—the maximum achievable across all options—preserving sustained learning routines and student engagement.

Key Features of Calendar Model B

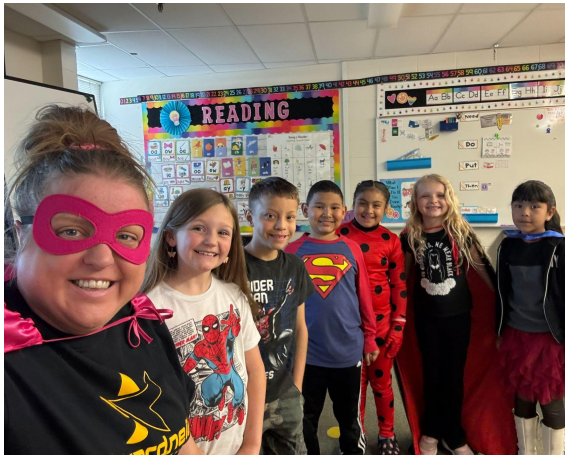
- **Early June Completion**
  Commencing Monday, August 30 enables the district to conclude the school year on Thursday, June 1, avoiding June heat issues and allowing summer programs to begin earlier.

- **Strategic Parent-Teacher Conference Windows**
  Fall conferences occur during Week 8 (aligned with MEA weekend) and Spring conferences during Week 7 of Quarter 3, consolidating disruptions, facilitating increased family attendance, and providing timely intervention. Also, the addition of Grade 2 starting on Sept 1 allows for increased teacher connections and student assessments to start the school year.

- **Civic Observances & Dedicated Staff Development** ***(Not included in Policy)***
  Honors Martin Luther King Jr. Day (Jan 17: No school for staff & students), Presidents Day (Feb 21: District Professional Development - No school for Students), Election Day (Nov 2; District Professional Development)

Appreciation

Thank you to all who helped contribute to this important collaboration.







This slideshow organized with support from Google Gemini

Burnsville-Eagan-Savage School District 191
2027 - 2028 School Year Calendar, Option B

July 2027						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2027						
Su	M	Tu	W	Th	F	Sa
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29	30	31				

September 2027						
Su	M	Tu	W	Th	F	Sa
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October 2027						
Su	M	Tu	W	Th	F	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2027						
Su	M	Tu	W	Th	F	Sa
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2027						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2028						
Su	M	Tu	W	Th	F	Sa
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23	24	25	26	27	28	29
30	31					

February 2028						
Su	M	Tu	W	Th	F	Sa
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13	14	15	16	17	18	19
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27	28	29				

March 2028						
Su	M	Tu	W	Th	F	Sa
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April 2028						
Su	M	Tu	W	Th	F	Sa
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30						

May 2028						
Su	M	Tu	W	Th	F	Sa
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2028						
Su	M	Tu	W	Th	F	Sa
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

AUGUST
17-19 New Teacher Workshop (No Students)
23-26 Professional Day (No Students)
30 First Day of School grades 3-12

SEPTEMBER
1 First Day of School grades K-2
6 Labor Day (No Staff/No Students)

OCTOBER
18-20 Parent-Teacher Conferences & Teacher Prep (No Students)
21-22 Minnesota Educator Academy (No Staff/No Students)

NOVEMBER
2 Professional Day (No Students)
25-26 Fall Break (No Staff/No Students)

DECEMBER
23-31 Winter Break (No Staff/No Students)

JANUARY
13 Last Day of 1st Semester
14 Professional Day (No Students)
17 MLK, Jr. Day (No Staff/No Students)

FEBRUARY
21 Professional Day (No Students)

MARCH
1-3 Parent-Teacher Conferences & Teacher Prep (No Students)
27- 31 Spring Break (No Staff/No Students)

MAY
5 No School (No Staff/No Students)
29 Memorial Day (No Staff/No Students)

JUNE
1 Last Day of School
2 Professional Day (No Students)
19 Juneteenth

Total School Days……..…..……....170
Total Teacher Work Days…….....184

2027 - 2028 Calendar:

Quarter 1
August 30 - November 5
43 days

Quarter 2
November 8 - January 13
40 days

Semester 1
August 30 - January 13
83 days

Quarter 3
January 18 - March 17
40 days

Quarter 4
March 20 - June 1
47 days

Semester 2
January 18 - June 1
87 days

Oct 18 & Mar 1: PD 8-11:30 am; Lunch 11:30am -12 pm; Teacher Prep 12-4pm; P-T Conf & dinner 4-8 pm
Oct 19 & Mar 2: P-T Conf 7.5 hrs & 0.5 hr dinner
Oct 20 & Mar 3: P-T Conf 3.75 hrs
14.75 hours of conferences each semester

Color Key:

No School for All Students
New Teacher Workshop (No Students)
Professional Day (No Students)
First & Last Day of School
Holiday (No Staff/No Students)
Parent-Teacher Conferences & Teacher Prep (No Students)

District ONE 91
Future Ready. Community Strong.

27
D. Committee, Board Appointment and School Assignment Reports 28

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Burnsville · Eagan · Savage

Agenda III.D.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, chair

Date: September 24, 2026

Re: Committee, Board Appointment, and School Assignment Reports

Committee Assignments

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Annemarie Anderson, Anna Werb
Policy Review	Rachael Mikkelsen (Chair), Scott Hume, Annemarie Anderson
Negotiations	Tyler Sachse (Chair), Abigail Alit, Scott Hume – Alternate: Anna Werb

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Scott Hume
Burnsville Chamber of Commerce Policy Committee	Tyler Sachse
ISD 917	Lesley Chester
Foundation 191	Annemarie Anderson
MN School Board Association (MSBA)	Scott Hume Annemarie Anderson
Burnsville Festival & Fire Muster	Anna Werb
MN State High School League (MSHSL)	Rachael Mikkelsen
Burnsville High School Hall of Fame Committee	Tyler Sachse

School Assignments

School Name	Board Member Assigned
Harriet Bishop	Rachael Mikkelsen
Hidden Valley	Anna Werb
Vista View	Lesley Chester
Sky Oaks	Tyler Sachse
Eagle Ridge Middle School	Annemarie Anderson
Burnsville Alternative High School	Abigail Alt
Burnsville High School	Scott Hume

IV. 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 31

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
September 10, 2026

Call to Order

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

Attendance

Directors Anderson, Mikkelsen, Sachse, Hume, Chester, Werb and Chair Alt were present. Superintendent Dr. Daniels, Student Board Representative Ian Lange, administrators, staff and members of the public were also present.

Pledge of Allegiance

Chair Alt welcomed the audience and asked Director Werb to lead the Pledge of Allegiance.

Agenda

Moved by Chester, seconded by Anderson, to approve the agenda. The motion carried unanimously (7,0).

Reports

Received a Summer Programming Report from Jason Sellars, director of community Services, and Allison Jordan, community education supervisor.

Received a report from Student Board Representative, Ian Lange.

Received a report from Dr. Latanya Daniels, superintendent.

No reports were presented by members of the Board.

Consent Agenda
Minutes
Personnel Recommendation
Listening Session
Policies 423, 709, 722, 634, 507.5, 613, 621 and 206R
Income Contracts

Moved by Sachse, seconded by Werb, to approve the consent agenda:
-Approve the minutes for August 27, 2026 Regular School Board meeting.
-Approve personnel recommendations for Aaron Lingen, Dianne Montecillo, Ella Knutson, Fiona Flanagan, Frances Becquer, Mary Grace Gunderson, Melissa Damon, Quinn Borgstrom, Samantha Records, Trenton Johnson, Jonalyn Lippka, Sherry Wagner-Smith, Allison Mode, Angelica Solano Merino, Aurora Willis, Barbara Gierada, Gabriel Hubbard, Gerson Villalta Umana, Jacob Loesch, Jean Elfering, Jennifer Hall, Joshua Wilson, Justin Banitt, Katherine Geerdes, Makaiya Foster, Payton Evenstad, Roda Omar, Saadia Omar, Samaa Baig, Scott Pearson, Spencer Eklund, Zakariye Abukar, Kendra Vogt, Marilyn Solorzano Garcia, Amra Butler, Alison Drutowski, Elsa Robles, Heidi Lamont, Javier Blazquez,, Kamilah Gobran, Katelyn Hockemeyer, Madison Carter, Myra Salinas, Wendy Garcia, Catherine Neily, Jeffrey Teske, and Mary Lemire.
- Receive report about the listening session from August 27, 2026.
- Approve, on a Second Reading Basis, Changes to Policies: 423: *Employee-Student Relationships,* 709: *Student Transportation Safety Policy,* 722: *Public Data Requests.*
-Approve, on a Second Reading Basis, Changes to Policies: 634: *Internet and Technology Acceptable Use and Safety Policy,* 507.5: *School Resource Officers,* 613: G*raduation Requirement, and* 621: *Literacy and*

the READ Act.
- Approve, on a Second Reading Basis, Changes to Policy Regulation 206R: *Listening Session Guidelines.*
-Approve Income Contracts with Inver Hills Community College.
The motion carried unanimously (7,0).

Moved by Hume, seconded by Chester, to Adopt a Resolution to Accept Donations. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Werb, and Chester voting in favor and none against.

Resolution

Moved by Anderson, seconded by Chester, to move to a brief recess. The recess started at 7:15 p.m. The motion carried unanimously (7,0)

Recess

The meeting resumed at 7:20 p.m. to begin the Work Session. A Work Session was held to review the Superintendent Evaluation Tool.

Work Session

Having no further agenda items, Chair Alt adjourned the meeting at 7:32 p.m.

Adjourn

/s/ 9/24/2026

Rachael Mikkelsen, Clerk Date Approved

2. Approve Personnel Recommendations 34

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

TO: Members, Board of Education
Dr. Latanya Daniels, Superintendent

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: September 24, 2026
RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Barry Voight		Eagle Ridge Middle School	Teacher	09/10/2026	1.0 FTE
Certified	Appointment	Jennifer McCarthy		Rahn Elementary School	Teacher- Long-Term Substitute	09/22/2026	1.0 FTE
Certified	Change of Assignment	Kent Hamre		Virtual Academy	Teacher	01/20/2027	.60 FTE
Certified	Change of Assignment	Kristen Cabell		Eagle Ridge Middle School	Teacher	09/21/2026	.84 FTE
Certified	Leave of Absence	Allison Strauss		Edward Neill Elementary	Teacher	08/26/2026-11/02/2026	1.0 FTE
Certified	Leave of Absence	Kaylie Klaers		Community Education	ECFE Teacher	08/24/2026-11/15/2026* correction	1.0 FTE
Certified	Leave of Absence	Ryan Moran		District-wide	Teacher	11/09/2026-01/29/2027	1.0 FTE
Certified	Leave of Absence	Siri Mehring		Harriet Bishop Elementary	Teacher	09/21/2026-02/04/2027* correction	1.0 FTE
Certified	Resignation	Katie Ness		Diamondhead Education Center	Teacher	08/11/2026	1.0 FTE
Certified	Resignation	Lawanda Warren		Nicollet Middle School	Teacher	09/25/2026	1.0 FTE
Certified	Resignation	Spencer Eklund		Nicollet Middle School	Teacher	09/11/2026	1.0 FTE
Classified	Appointment	Abdullahi Abdulahi		Burnsville High School	Boys Soccer- Assistant Coach	Fall Stipend	.50 FTE Stipend
Classified	Appointment	Anne Poliquin		Eagle Ridge Middle School	Student Council- Advisor	Year Round Stipend	1.0 FTE Stipend
Classified	Appointment	Antonio Flores Ochoa		Vista View Elementary School	Custodian	09/21/2026	8 hours/day
Classified	Appointment	Christine Knutson		WM. Byrne Elementary School	PBIS Coach	Year Round Stipend	.50 FTE Stipend
Classified	Appointment	David Idrovo Placencia		Burnsville High School	Custodian	09/21/2026	8 hours/day
Classified	Appointment	Deacon Wening		Nicollet Middle School	Boys Soccer- Assistant Coach	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Emma Gabbert		Eagle Ridge Middle School	Student Council- Assistant Advisor	Year Round Stipend	1.0 FTE Stipend
Classified	Appointment	Gabriel Hubbard		Burnsville High School	Fall Musical Set Design	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Grace Springs		Burnsville High School	Debate- Assistant Coach	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Hannah King		Sky Oaks Elementary School	PBIS Coach	Year Round Stipend	.50 FTE Stipend
Classified	Appointment	Hannifa Maalim		Sky Oaks Elementary School	Educational Assistant	09/21/2026	3.25 hours/day
Classified	Appointment	Isaac Hoehn		Nicollet Middle School	Boys Soccer- Assistant Coach	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Isaac Nieves		Burnsville High School	Girls Volleyball- Assistant Coach	Fall Stipend	0.754717 FTE Stipend
Classified	Appointment	Jabir Gulet		Community Education	Community Engagement Specialist	09/10/2026	8 hours/day
Classified	Appointment	Janina Ortiz		Vista View Elementary School	Food Service Associate	09/21/2026	3.75 hours/day
Classified	Appointment	Jeffrey Schwenn		WM. Byrne Elementary School	Student Council Leader	Year Round Stipend	.33 FTE Stipend
Classified	Appointment	Jennifer German		Nicollet Middle School	Volleyball- Head Coach	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	John Lovejoy		Gideon Pond Elementary	Educational Assistant	09/17/2026	7.25 hours/day
Classified	Appointment	Joshua Wilson		Burnsville High School	Educational Assistant	9/3/2026 *correction	7 hours/day
Classified	Appointment	Kamala Niffenegger		WM. Byrne Elementary School	PBIS Coach	Year Round Stipend	.50 FTE Stipend
Classified	Appointment	Kevin Sorlie		Vista View Elementary School	Peer Support	Year Round Stipend	.50 FTE Stipend
Classified	Appointment	Laura Olsen		Edward Neill Elementary	PBIS Coach	Year Round Stipend	1.0 FTE Stipend
Classified	Appointment	Mackenzie Donais		Burnsville High School	Vocal Freestyle- Head Advisor	Year Round Stipend	1.0 FTE Stipend
Classified	Appointment	Matthew Berg		Sky Oaks Elementary School	PBIS Coach	Year Round Stipend	.50 FTE Stipend
Classified	Appointment	Noah Helke		Burnsville High School	Fall Musical Head Instrumental	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Rosemarie Lund		Burnsville High School	Marching Band Assistant	Fall Stipend	.50 FTE Stipend
Classified	Appointment	Roxanna Brace		Gideon Pond Elementary	PBIS Coach	Year Round Stipend	1.0 FTE Stipend
Classified	Appointment	Sean Simmons		Eagle Ridge Middle School	Volleyball- Assistant Coach	Fall Stipend	1.0 FTE Stipend
Classified	Appointment	Sonia Lopez Mantuano		Hidden Valley Elementary	Food Service Associate	11/18/2024	3.75 hours/day
Classified	Appointment	Tanya Blacio Medina		Burnsville High School	Custodian	09/21/2026	8 hours/day
Classified	Appointment	Terese Trekell		Gideon Pond Elementary	Student Council Leader	Year Round Stipend	1.0 FTE Stipend
Classified	Change of Assignment	Rebecca Johnson		Sky Oaks Elementary School	Food Service Associate	10/01/2026	5.75 hours/day
Classified	Leave of Absence	Frederic Mathys		Eagle Ridge Middle School	Custodian	08/24/2026-09/18/2026	8 hours/day
Classified	Leave of Absence	Tracy Morales		ECSE Center	Educational Assistant	10/12/2026-12/21/2026	6.5 hours/day
Classified	Probationary Release	Elizabeth Anderson		Burnsville High School	Food Service Associate	09/18/2026	3.75 hours/day
Classified	Resignation	Alisha Bolfing		Vista View Elementary School	Peer Support	09/05/2026	.50 FTE Stipend
Classified	Resignation	Bryan Dykstra		Burnsville High School	Wrestling- Assistant Coach	09/16/2026	.60 FTE Stipend
Classified	Resignation	Kelly Poole		Hidden Valley Elementary	Educational Assistant	09/09/2026	7.5 hours/day
Classified	Resignation	Larry Norton, Jr.		Burnsville Alternative High School	Dean	09/17/2026	8 hours/day
Classified	Resignation	Spencer Eklund		Nicollet Middle School	Volleyball- Assistant Coach	09/11/2026	1.0 FTE Stipend
Classified	Resignation	Tyler Music		Diamondhead Education Center	Cybersecurity Analyst	09/25/2026	8 hours/day
Classified	Retirement	Geraldine Sullivan		Gideon Pond Elementary	Custodian	10/01/2026	8 hours/day

3. Approve Payroll, Receipts, Expenses and Investments 37

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.

Burnsville · Eagan · Savage

Agenda IV.A.3
September 24, 2026

To: **Board of Educators**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **September 10, 2026**

Re: **June Payroll, Claims and Receipts**

Recommendation: That the Board approves June payroll checks in the net amount of $6,376,157.76, June claims to date, wire transfers and adjustments totaling $14,549,510.76. Also, that the Board accepts June receipts of $22,068,323.47 and investments for the General Fund and OPEB of $109,900,893.20 as of June 30, 2026.

June 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

INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
June 2026

Cash Receipts

Receipts			$22,068,323.47	
TOTAL JUNE CASH RECEIVED				$22,068,323.47

CASH DISBURSEMENTS

June				
Payroll			$6,376,157.76	
A/P				
June Claims	Checks	499472-499717	$2,621,056.94	
	Virtual Card	6000002611-6000002663	$950,036.17	
	ACH-Emp/Vend	9000009143-9000009313	$1,937,664.51	
June A/P Wires+P-card			$9,040,362.56	
June Bank Fees			$390.58	
TOTAL JUNE CASH DISBURSED				$20,925,668.52
TOTAL TO BE APPROVED				$20,925,668.52

	Money Market	(Original Cost) Investments	6/30/2026
GENERAL FUND	$22,462,866.44	$75,106,274.92	$97,569,141.36
OPEB	$0.00	$0.00	$0.00
OPEB EQUITY INV	$155,027.61	$12,176,724.23	$12,331,751.84
	$22,617,894.05		$109,900,893.20

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 (31134-0101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		06/30/2026			IS Balance	$22,462,866.44	$22,462,866.44	$22,462,866.44	39
LTD		06/30/2026			LTD Balance		$17,299,286.87	$17,299,286.87	
SDA	SDA-1348596-1	06/30/2026			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	$12,812,549.47	$12,812,549.47	$12,812,549.47	
CD	CD-1366309-1	08/08/2024	07/27/2026	31840	Financial Federal Bank	$230,200.00	$249,898.18	$230,200.00	4.350
CD	CD-1366310-1	08/08/2024	07/27/2026	57993	ServisFirst Bank	$229,150.00	$249,850.26	$229,150.00	4.592
CD	CD-1366595-1	08/15/2024	07/27/2026	34966	First Capital Bank	$231,900.00	$249,925.70	$231,900.00	3.990
TS	TS-298442-1	08/21/2024	07/27/2026		MN TRUST TERM SERIES	$1,250,000.00	$1,345,368.16	$1,250,000.00	3.950
CD	CD-1385996-1	08/20/2025	08/20/2026	68588	Consumers Credit Union	$240,100.00	$249,897.27	$240,100.00	4.080
CD	CD-1385997-1	08/20/2025	08/20/2026	58534	Solera National Bank	$239,900.00	$249,789.08	$239,900.00	4.122
CD	CD-1385998-1	08/20/2025	08/20/2026	57703	T Bank, National Association	$239,900.00	$249,775.45	$239,900.00	4.117
SEC	SEC-67357-1	12/04/2024	11/30/2026		US TREASURY N/B	$1,998,730.47	$2,110,000.00	$1,998,730.47	4.036
SEC	SEC-69403-1	06/10/2025	12/10/2026	33380	ENTERPRISE BANK	$244,513.86	$244,000.00	$244,000.00	3.954
SEC	SEC-69404-1	06/13/2025	12/14/2026	33539	PREFERRED BANK LA CALIF	$249,657.00	$249,000.00	$249,000.00	3.969
SEC	SEC-69490-1	06/18/2025	12/18/2026	33503	UNITY BANK	$244,513.43	$244,000.00	$244,000.00	4.004
SEC	SEC-69406-1	06/20/2025	12/21/2026	12322	CHIPPEWA VALLEY BANK	$244,515.00	$244,000.00	$244,000.00	4.004
CD	CD-1394757-1	01/14/2026	01/14/2027	19899	KS StateBank	$241,000.00	$249,919.41	$241,000.00	3.701
CD	CD-1394758-1	01/14/2026	01/14/2027	21805	First State Bank of DeQueen	$241,100.00	$249,926.36	$241,100.00	3.661
SEC	SEC-68076-1	01/29/2025	01/15/2027		US TREASURY N/B	$1,496,833.48	$1,499,000.00	$1,496,833.48	4.077
TSII	TSII-1403756-1	05/21/2026	01/22/2027		MNTrust TERM SERIES II	$3,000,000.00	$3,077,641.64	$3,000,000.00	3.840
CD	CD-1378762-1	04/30/2025	01/25/2027	3719	American Commercial Bank & Trust, National Association	$234,700.00	$249,899.48	$234,700.00	3.723
CD	CD-1378763-1	04/30/2025	01/25/2027	65722	Freedom Northwest Credit Union	$234,000.00	$249,685.61	$234,000.00	3.853
CD	CD-1385995-1	08/20/2025	01/25/2027	30387	FirstBank Puerto Rico	$236,500.00	$249,716.14	$236,500.00	3.900
TS	TS-1376535-1	03/21/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,827,352.72	$4,500,000.00	3.934
TS	TS-1378758-1	05/06/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,785,453.99	$4,500,000.00	3.681
TS	TS-1390490-1	10/30/2025	01/25/2027		MNTrust TERM SERIES	$8,500,000.00	$8,873,709.87	$8,500,000.00	3.550
TSII	TSII-1398752-1	03/18/2026	03/11/2027		MNTrust TERM SERIES II	$1,000,000.00	$1,037,369.32	$1,000,000.00	3.810
CD	CD-1390473-1	10/27/2025	04/26/2027	253	Luana Savings Bank	$237,500.00	$249,934.59	$237,500.00	3.500
CD	CD-1394778-1	01/15/2026	07/14/2027	24542	San Francisco Federal Credit Union	$2,500,000.00	$2,631,945.30	$2,500,000.00	3.535
CD	CD-1390469-1	10/27/2025	07/26/2027	33653	Bank of China	$234,700.00	$249,878.13	$234,700.00	3.706
CD	CD-1390470-1	10/27/2025	07/26/2027	9450	First Bank of Ohio	$235,700.00	$249,860.55	$235,700.00	3.442
CD	CD-1390472-1	10/27/2025	07/26/2027	22366	GBC International Bank	$235,800.00	$249,884.25	$235,800.00	3.422
CD	CD-1390474-1	10/27/2025	07/26/2027	58741	Fieldpoint Private Bank & Trust	$235,500.00	$249,872.76	$235,500.00	3.497
SEC	SEC-70757-1	10/31/2025	07/30/2027	8663	FIRSTBANK	$245,781.87	$245,000.00	$245,000.00	3.510
CD	CD-1398748-1	03/17/2026	01/25/2028	58626	GBank	$234,200.00	$249,916.21	$234,200.00	3.607
CD	CD-1403900-1	05/22/2026	01/25/2028	32541	Flagstar Bank, National Association	$5,000,000.00	$5,334,316.51	$5,000,000.00	3.981
TS	TS-1398751-1	03/20/2026	01/25/2028		MNTrust TERM SERIES	$3,750,000.00	$3,998,651.64	$3,750,000.00	3.580
					Sub Totals →	**$78,011,811.02**	**$97,569,141.36**	**$95,308,116.73**	
					Totals →	**$78,011,811.02**	**$97,569,141.36**	**$95,308,116.73**	

Time and Dollar Weighted Average Portfolio Yield: 3.75%

Weighted Average Portfolio Maturity: 230.85 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using “Market Value” and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation ($)	Description
SDA	13.13	$12,812,549.47	SDA Account
TS	24.43	$23,830,536.38	Term Series
CD	12.52	$12,213,891.24	Certificate of Deposit
SEC	4.93	$4,811,100.88	Securities
TSII	4.22	$4,115,010.96	TSII Account
IS	23.03	$22,462,866.44	IS Account
LTD	17.73	$17,299,286.87	LTD Account

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Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at “Cost” for fixed term investments or the balance at statement date for pool investments.

CD - Certificates of Deposit, **CP -** Commercial Paper, **ISC -** Investment Shares Class, **MMA -** Money Market Account, **SEC -** Government Securities, **TS -** Term Series

PTMA

Burnsville ISD 191 OPEB

Investment Review

June 1 - June 30, 2026

Portfolio Summary

June 1 - June 30, 2026

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

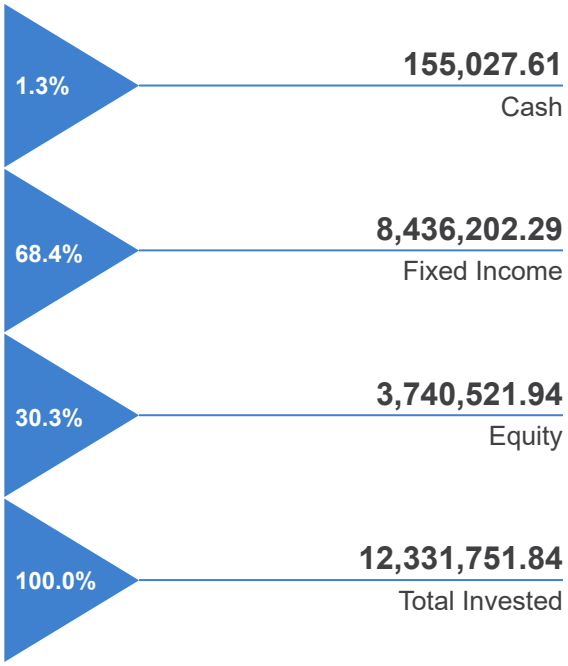
RELATIONSHIP TEAM
Kendra Shelland
Institutional Portfolio Manager
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Steve Pumper
VP, Investment Services
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PORTFOLIO OVERVIEW

	Value
Beginning Market Value	**12,335,876.08**
Contributions	2.18
Withdrawals	0.00
Net Investment Income	39,500.30
Unrealized Gain/Loss	(43,626.72)
Realized Gain/Loss	0.00
Ending Market Value	**12,331,751.84**

Compliance	Status
As of 06/30/2026	Compliant



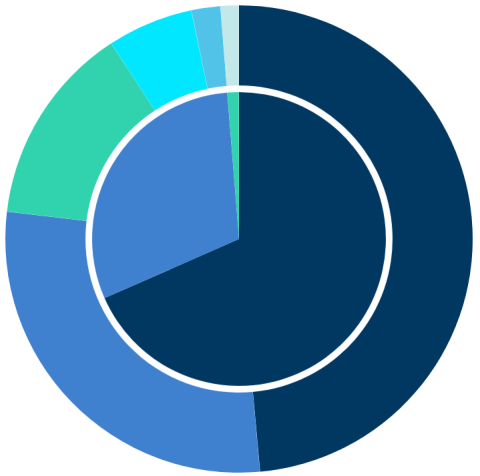
Asset Allocation

June 1 - June 30, 2026

INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	**155,027.61**	**1.26%**	**39,502.48**	**34.19%**
Fixed Income				
TOTAL Credit	***5,989,853.79***	***48.57%***	***(9,060.27)***	***(0.15%)***
Funds - Corporate	5,989,853.79	48.57%	(9,060.27)	(0.15%)
TOTAL Below Investment Grade	***731,885.44***	***5.93%***	***(3,111.68)***	***(0.42%)***
Funds - Below Investment Grade	731,885.44	5.93%	(3,111.68)	(0.42%)
TOTAL Mortgage Backed Security	***1,714,463.06***	***13.90%***	***(3,662.60)***	***(0.21%)***
Funds – MBS	1,714,463.06	13.90%	(3,662.60)	(0.21%)
TOTAL Fixed Income	**8,436,202.29**	**68.41%**	**(15,834.55)**	**(0.19%)**
Equity				
TOTAL Domestic Equity	***3,491,917.02***	***28.32%***	***(26,134.61)***	***(0.74%)***
Funds - Large Cap	3,229,528.40	26.19%	(34,973.10)	(1.07%)
Funds - Small Cap	262,388.62	2.13%	8,838.49	3.49%
TOTAL International Equity	***248,604.92***	***2.02%***	***(1,657.56)***	***(0.66%)***
Funds - International	248,604.92	2.02%	(1,657.56)	(0.66%)
TOTAL Equity	**3,740,521.94**	**30.33%**	**(27,792.17)**	**(0.74%)**
TOTAL Invested	**12,331,751.84**	**100.00%**	**(4,124.24)**	**(0.03%)**

CURRENT PERIOD ALLOCATION



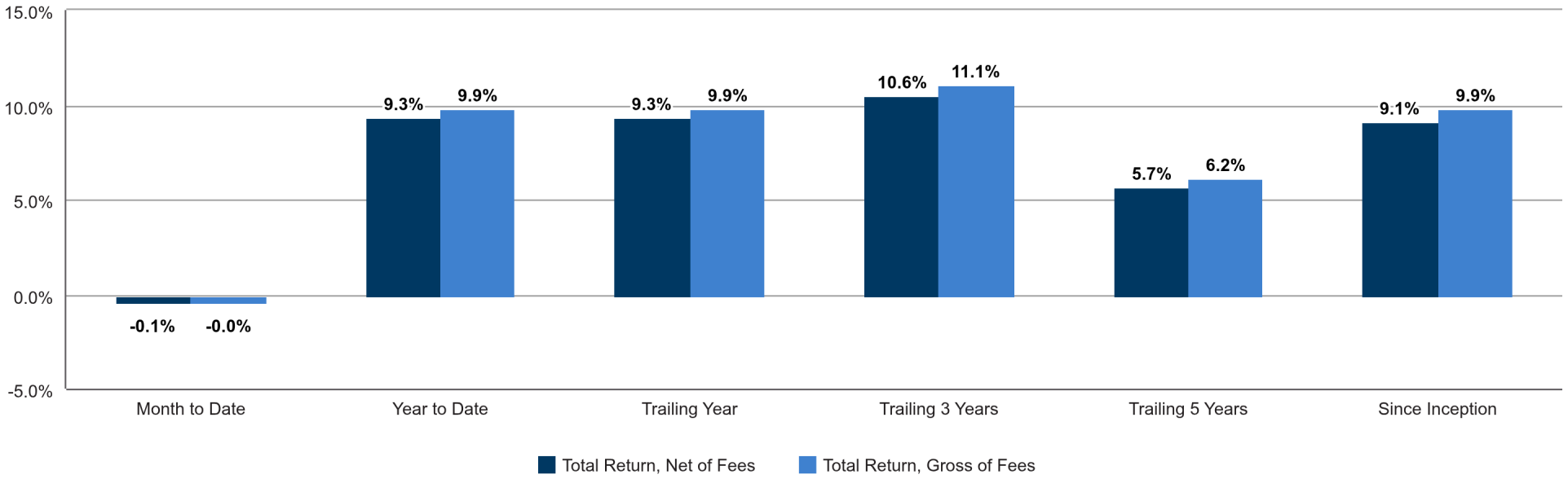
ASSET CLASS

- Fixed Income - **68.4%**
- Equity - **30.3%**
- Cash - **1.3%**

SECTOR

- Credit - **48.6%**
- Domestic Equity - **28.3%**
- Mortgage Backed Security - **13.9%**
- Below Investment Grade - **5.9%**
- International Equity - **2.0%**
- Cash - **1.3%**

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	(0.08%)	9.33%	9.33%	10.56%	5.65%	9.10%
Total Return, Gross of Fees	(0.03%)	9.88%	9.88%	11.12%	6.18%	9.88%

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	155,027.61	1.23%	0.28%	0.00%
Fixed Income	8,436,202.29	68.56%	0.17%	0.12%
Equity	3,740,521.94	30.21%	(0.50%)	(0.15%)
Portfolio Total	**12,331,751.84**	**100.00%**	**(0.03%)**	**(0.03%)**

Transaction and Interest Summary

June 1 - June 30, 2026

Trade Date Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash							
Cash Transfer							
06/01/2026 06/01/2026	2.18	US DOLLAR	USD	CCYUSD	—	2.18	0.00
— —	**2.18**	**Total Cash Transfer**	**—**	**—**	**—**	**2.18**	**0.00**
Money Market Fund Interest							
06/30/2026 06/30/2026	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	426.27	—
— —	**0.00**	**Total Money Market Fund Interest**	**—**	**—**	**—**	**426.27**	**—**
Funds - Corporate							
Equity Dividend							
06/01/2026 06/03/2026	0.00	VANGUARD SH-TM B ETF	BSV	921937827	—	7,524.90	—
06/01/2026 06/03/2026	0.00	VANGUARD TOT BD ETF	BND	921937835	—	12,788.24	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**20,313.14**	**—**
Funds - Below Investment Grade							
Equity Dividend							
06/01/2026 06/04/2026	0.00	ISHARES:IBOXX $HY CORP	HYG	464288513	—	3,742.87	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**3,742.87**	**—**
Funds – MBS							
Equity Dividend							
06/01/2026 06/03/2026	0.00	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	—	5,984.69	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**5,984.69**	**—**
Funds - Large Cap							
Equity Dividend							
06/15/2026 06/18/2026	0.00	ISHARES:CORE S&P 500	IVV	464287200	—	2,295.00	—
06/15/2026 06/18/2026	0.00	ISHARES:ESG A MSCI USA	ESGU	46435G425	—	4,964.22	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**7,259.22**	**—**
Funds - Small Cap							
Equity Dividend							
06/18/2026 06/23/2026	0.00	VANGUARD RUS 2000 ID ETF	VTWO	92206C664	—	651.33	—

Trade Date Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**651.33**	**—**
Funds - International							
Equity Dividend							
06/18/2026 06/23/2026	0.00	VANGUARD TOT I S ETF	VXUS	921909768	—	1,122.78	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**1,122.78**	**—**

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													
Cash													
FGTXX 38141W273	154,601.34	GOLDMAN:FS GOVT INST	AAA	3.52%	06/30/2026	06/30/2026	154,601.34	1.0000	154,601.34	5,924.53	—	3.54%	3.54%
USD CCYUSD	426.27	Receivable	AAA	0.00%	06/30/2026	06/30/2026	426.27	1.0000	426.27	0.00	—	0.00%	0.00%
— —	**155,027.61**	**—**	**AAA**	**3.51%**	**—**	**—**	**155,027.61**	**—**	**155,027.61**	**5,924.53**	**—**	**3.53%**	**3.53%**
Fixed Income													
Mortgage Backed Security													
Funds – MBS													
VMBS 92206C771	36,626.00	VANGUARD MTG-BK IDX ETF	—	—	—	—	1,657,000.91	46.8100	1,714,463.06	67,523.86	4.16%	—	—
— —	**36,626.00**	**—**	**NA**	**—**	**—**	**—**	**1,657,000.91**	**—**	**1,714,463.06**	**67,523.86**	**4.16%**	**—**	**—**
Credit													
Funds - Corporate													
BND 921937835	51,720.00	VANGUARD TOT BD ETF	—	—	—	—	4,054,903.45	73.4100	3,796,765.20	146,295.87	3.95%	—	—
BSV 921937827	28,149.00	VANGUARD SH-TM B ETF	—	—	—	—	2,191,871.81	77.9100	2,193,088.59	64,381.20	3.99%	—	—
— —	**79,869.00**	**—**	**NA**	**—**	**—**	**—**	**6,246,775.25**	**—**	**5,989,853.79**	**210,677.07**	**3.96%**	**—**	**—**
Below Investment Grade													
Funds - Below Investment Grade													

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
HYG 464288513	9,152.00	ISHARES:IBOXX $HY CORP	—	—	—	—	704,352.88	79.9700	731,885.44	45,364.03	5.90%	—	—
— —	**9,152.00**	—	**NA**	—	—	—	**704,352.88**	—	**731,885.44**	**45,364.03**	**5.90%**	—	—
Equity													
Domestic Equity													
Funds - Large Cap													
ESGU 46435G425	14,470.00	ISHARES:ESG A MSCI USA	—	—	—	—	1,699,615.81	163.6700	2,368,304.90	30,676.88	0.94%	—	—
IVV 464287200	1,150.00	ISHARES:CORE S&P 500	—	—	—	—	785,830.31	748.8900	861,223.50	2,295.00	1.09%	—	—
— —	**15,620.00**	—	—	—	—	—	**2,485,446.12**	—	**3,229,528.40**	**32,971.88**	**0.98%**	—	—
Funds - Small Cap													
VTWO 92206C664	2,161.00	VANGUARD RUS 2000 ID ETF	—	—	—	—	176,948.09	121.4200	262,388.62	3,201.91	1.08%	—	—
— —	**2,161.00**	—	—	—	—	—	**176,948.09**	—	**262,388.62**	**3,201.91**	**1.08%**	—	—
International Equity													
Funds - International													
VXUS 921909768	2,908.00	VANGUARD TOT I S ETF	—	—	—	—	178,823.68	85.4900	248,604.92	6,904.18	2.56%	—	—
— —	**2,908.00**	—	—	—	—	—	**178,823.68**	—	**248,604.92**	**6,904.18**	**2.56%**	—	—
Total Invested	**301,363.61**	—	**AAA**	**3.51%**	—	—	**11,604,374.54**	—	**12,331,751.84**	**372,567.46**	**3.23%**	**3.53%**	**3.53%**

AP Check Register

AP Run: 20260609 AP — Post Date: 2026-06-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/09/2026	499472	Check	American Eagle Roofing and Coating	931181	AP Merch	1,890.00
06/09/2026	499473	Check	Apple Computer Inc	900249	AP Merch	7,138.00
06/09/2026	499474	Check	Arvig	928649	AP Merch	2,853.95
06/09/2026	499475	Check	Ashpole, Dawn	500093	AP Merch	253.38
06/09/2026	499476	Check	BHS Band Boosters	900550	AP Merch	250.00
06/09/2026	499477	Check	Bimbo Bakeries USA	902333-1	AP Merch	3,445.95
06/09/2026	499478	Check	Bix Produce Company	900477	AP Merch	26,573.58
06/09/2026	499479	Check	Bronson, Daniel	501075	AP Merch	519.93
06/09/2026	499480	Check	Brown's Ice Cream Co	904655	AP Merch	548.40
06/09/2026	499481	Check	Bruggenthies, Mia	501472	AP Merch	146.93
06/09/2026	499482	Check	CESO Communications LLC	930130	AP Merch	6,511.64
06/09/2026	499483	Check	CESO HR, LLC	930763	AP Merch	2,000.00
06/09/2026	499484	Check	Charpentier Enterprises LLC	931223	AP Merch	1,032.20
06/09/2026	499485	Check	City of Burnsville	929198	AP Merch	2,712.00
06/09/2026	499486	Check	City of Burnsville	900673	AP Merch	631.26
06/09/2026	499487	Check	City of Eagan - Utilities	901002	AP Merch	6,257.52
06/09/2026	499488	Check	City of Savage	909588-4	AP Merch	50.00
06/09/2026	499489	Check	City of Savage - Utilities	909588	AP Merch	5,273.18
06/09/2026	499490	Check	College Board	900233-3	AP Merch	802.56
06/09/2026	499491	Check	Comcast	926565-1	AP Merch	4,977.51

AP Run: 20260609 AP — Post Date: 2026-06-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/09/2026	499492	Check	Crown Rental Inc	900647	AP Merch	53.50
06/09/2026	499493	Check	Crystal Lake Golf Club Inc	922701	AP Merch	7,000.00
06/09/2026	499494	Check	Cub Foods	900645	AP Merch	316.63
06/09/2026	499495	Check	DASH Sports LLC	930957	AP Merch	1,729.50
06/09/2026	499496	Check	Doran, Carolyn	501468	AP Merch	716.12
06/09/2026	499497	Check	Earl F Andersen	901064-2	AP Merch	1,011.60
06/09/2026	499498	Check	Frese, Tami	500087	AP Merch	265.96
06/09/2026	499499	Check	Grimm, Mariel	500934	AP Merch	531.92
06/09/2026	499500	Check	Guled, Hawa	931394	AP Merch	180.00
06/09/2026	499501	Check	Holiday Stationstores LLC	930483	AP Merch	49.50
06/09/2026	499502	Check	Imperial Dade	904186-1	AP Merch	31,572.13
06/09/2026	499503	Check	Ind School Dist 196	901394-3	AP Merch	24,952.26
06/09/2026	499504	Check	International Gymnastics of MN LLC	926911	AP Merch	2,469.60
06/09/2026	499505	Check	John A Dalsin & Son Inc	905816	AP Merch	23,682.66
06/09/2026	499506	Check	Link Interpret	929933	AP Merch	791.90
06/09/2026	499507	Check	Magers & Quinn Booksellers	930421	AP Merch	4,000.00
06/09/2026	499508	Check	Mansfield Oil Company	928793	AP Merch	20,962.08
06/09/2026	499509	Check	Matrious, Briana	931672	AP Merch	500.00
06/09/2026	499510	Check	Maya Specialty LLC	931669	AP Merch	1,280.00
06/09/2026	499511	Check	Mena Contreras, Norma	501469	AP Merch	11.00

AP Run: 20260609 AP — Post Date: 2026-06-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/09/2026	499512	Check	Midwest Educational Consultants Inc	927440	AP Merch	3,000.00
06/09/2026	499513	Check	Minnesota HOSA	929977	AP Merch	440.00
06/09/2026	499514	Check	Minnesota School Boards Association - MSBA	902540	AP Merch	210.00
06/09/2026	499515	Check	Minnesota Valley Electric Cooperative	907448	AP Merch	23,551.24
06/09/2026	499516	Check	Napa Auto Parts	903519	AP Merch	246.74
06/09/2026	499517	Check	Office Systems And Design	926881	AP Merch	4,824.00
06/09/2026	499518	Check	Okemwa, Jessica	500293	AP Merch	265.96
06/09/2026	499519	Check	Overhead Door Company Of The Northland	903695	AP Merch	225.00
06/09/2026	499520	Check	Perez, Melissa M	924879	AP Merch	3,192.00
06/09/2026	499521	Check	Precision Driving Center	926466	AP Merch	136.00
06/09/2026	499522	Check	Ramacher, Thuy	921343	AP Merch	60.00
06/09/2026	499523	Check	Riddell All American Sports	931247	AP Merch	4,692.95
06/09/2026	499524	Check	Rifton Equipment	909053	AP Merch	255.00
06/09/2026	499525	Check	Rush, Jennifer	501470	AP Merch	132.98
06/09/2026	499526	Check	Schad Tracy Signs	922579	AP Merch	2,028.13
06/09/2026	499527	Check	Schultz, Rebekah	501473	AP Merch	135.00
06/09/2026	499528	Check	SiteOne Landscape Supply LLC	930424	AP Merch	1,025.06
06/09/2026	499529	Check	SNA Depository	926552	AP Merch	91.00
06/09/2026	499530	Check	Southwest Metro - Dean Lakes Education Center	928611	AP Merch	6,215.37

AP Run: 20260609 AP — Post Date: 2026-06-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/09/2026	499531	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	5,807.41
06/09/2026	499532	Check	Summit 360	930892	AP Merch	74.25
06/09/2026	499533	Check	The Food Group	928651	AP Merch	1,406.94
06/09/2026	499534	Check	Third Party Integrity Inc	930282	AP Merch	2,500.00
06/09/2026	499535	Check	T-Mobile	929345	AP Merch	4,271.90
06/09/2026	499536	Check	Tony's Appliance Inc	921785	AP Merch	267.95
06/09/2026	499537	Check	Trane US Inc	904045	AP Merch	941.00
06/09/2026	499538	Check	True Mechanical LLC	931322	AP Merch	2,097.68
06/09/2026	499539	Check	Unique Software Corporation	905900	AP Merch	113.00
06/09/2026	499540	Check	Upper Lakes Foods Inc	929826	AP Merch	51,911.77
06/09/2026	499541	Check	Vait Kunas, Anthony	501471	AP Merch	15.00
06/09/2026	499542	Check	Wagner, Tylor	501042	AP Merch	265.29
06/09/2026	499543	Check	Washburn Center for Children	931077	AP Merch	52,333.33
06/09/2026	499544	Check	Worlds Finest Chocolate Inc	927923	AP Merch	864.00
					Total:	**$369,540.30**

AP Check Register

AP Run: 20260609 AP — Post Date: 2026-06-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260609 AP Summary

Type	Count	Amount
Regular	73	369,540.30
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**73**	**$369,540.30**

AP Run: 20260615 AP — Post Date: 2026-06-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/15/2026	499546	Check	A&J Outdoor Power, LLC	930748	AP Merch	1,619.77
06/15/2026	499547	Check	Ales, Rosanne	501361	AP Merch	307.49
06/15/2026	499548	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	4,325.00
06/15/2026	499549	Check	Aqua Engineering Inc	900106	AP Merch	6,203.00
06/15/2026	499550	Check	Bix Produce Company	900477	AP Merch	10,088.07
06/15/2026	499551	Check	Brin Glass Service	928124	AP Merch	1,372.00
06/15/2026	499552	Check	Budget Blinds of the Southern Twin Cities	931603	AP Merch	1,242.00
06/15/2026	499553	Check	Castillo, Kylie	931677	AP Merch	250.00
06/15/2026	499554	Check	City of Burnsville	900673	AP Merch	710.00
06/15/2026	499555	Check	City of Burnsville - Utilities	904226	AP Merch	16,502.53
06/15/2026	499556	Check	College Board	900233-3	AP Merch	9,826.00
06/15/2026	499557	Check	Dakota Printing Inc	926840	AP Merch	98.00
06/15/2026	499558	Check	Dewald, Rina C	920524	AP Merch	480.00
06/15/2026	499559	Check	Dialog One LLC	927732	AP Merch	1,448.75
06/15/2026	499560	Check	DS Erickson & Associates PLLC	927334	AP Merch	250.83
06/15/2026	499561	Check	Identisys Inc	923654	AP Merch	1,011.96
06/15/2026	499562	Check	Imperial Dade	904186-1	AP Merch	8,804.76
06/15/2026	499563	Check	Instrumentalist Awards LLC	901896	AP Merch	162.00
06/15/2026	499564	Check	J & D Trophy	904113	AP Merch	139.40
06/15/2026	499565	Check	Kaseya US LLC	931358	AP Merch	1,713.89

AP Run: 20260615 AP — Post Date: 2026-06-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/15/2026	499566	Check	Kraft, Gregory	931075	AP Merch	380.00
06/15/2026	499567	Check	Laursen Piano Service	928209	AP Merch	155.00
06/15/2026	499568	Check	Magic Turf Inc	931648	AP Merch	3,250.00
06/15/2026	499569	Check	Merry, Vanessa	929912	AP Merch	90.00
06/15/2026	499570	Check	Minnesota Energy Resources	903029	AP Merch	1,157.04
06/15/2026	499571	Check	Mission Filtration	931116	AP Merch	157.18
06/15/2026	499572	Check	MN Dept of Labor and Industry	907914-2	AP Merch	250.00
06/15/2026	499573	Check	National Enrollment Partners LLC	931351	AP Merch	1,175.00
06/15/2026	499574	Check	Nelson, Varinia	931189	AP Merch	105.00
06/15/2026	499575	Check	Novak, Janice S	902467	AP Merch	54.00
06/15/2026	499576	Check	Omer, Naseema	931604	AP Merch	504.60
06/15/2026	499577	Check	Parham, Jeremy, Jr	931676	AP Merch	250.00
06/15/2026	499578	Check	Pioneer SecureShred	930098	AP Merch	465.00
06/15/2026	499579	Check	Schmitty & Sons - Contract	909331-2	AP Merch	1,205,873.16
06/15/2026	499580	Check	Schmitty & Sons Inc	909331	AP Merch	59,437.99
06/15/2026	499581	Check	School Services Employees Local 284	907382	AP Merch	3,003.86
06/15/2026	499582	Check	Second Harvest Heartland	928183	AP Merch	3,448.73
06/15/2026	499583	Check	SFM	923848	AP Merch	30,577.52
06/15/2026	499584	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,720.47
06/15/2026	499585	Check	Upper Lakes Foods Inc	929826	AP Merch	60,611.99

AP Run: 20260615 AP — Post Date: 2026-06-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/15/2026	499586	Check	Vestis Services LLC	901365	AP Merch	1,134.80
06/15/2026	499587	Check	Vonderharr, Alicia	020738	AP Merch	2,086.00
06/15/2026	499588	Check	Xcel Energy	902776	AP Merch	16,236.50
06/15/2026	499589	Check	Young Americans Schools of Self-Defense	931337	AP Merch	486.00
					Total:	**$1,462,165.29**

20260615 AP Summary

Type	Count	Amount
Regular	44	1,462,165.29
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**44**	**$1,462,165.29**

AP Run: 20260623 AP — Post Date: 2026-06-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/23/2026	499590	Check	A.J. Moore Electric Inc	928491	AP Merch	690.34
06/23/2026	499591	Check	Acer Service Corporation - Attn: Finance Dept.	929434	AP Merch	833.40
06/23/2026	499592	Check	Advanced Commercial Kitchens	930100	AP Merch	964.50
06/23/2026	499593	Check	Advanced Imaging Solutions	928551-1	AP Merch	8,276.00
06/23/2026	499594	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	5,360.00
06/23/2026	499595	Check	Anthologie LLC	927800	AP Merch	1,110.00
06/23/2026	499596	Check	Aviben LLC	926262-1	AP Merch	875.78
06/23/2026	499597	Check	Bix Produce Company	900477	AP Merch	15,254.57
06/23/2026	499598	Check	Capernaum Pediatric Therapy	930712	AP Merch	9,785.08
06/23/2026	499599	Check	Captivate Media + Consulting	929000	AP Merch	2,908.00
06/23/2026	499600	Check	Centerpoint Energy	902519	AP Merch	23,537.70
06/23/2026	499601	Check	CESO Communications LLC	930130	AP Merch	5,587.70
06/23/2026	499602	Check	CESO Transportation LLC	930220	AP Merch	16,177.08
06/23/2026	499603	Check	Cherry Enterprises Inc	928061	AP Merch	6,576.00
06/23/2026	499604	Check	City of Burnsville	900673	AP Merch	768.50
06/23/2026	499605	Check	Dakota Electric Association	900809	AP Merch	101,373.24
06/23/2026	499606	Check	Dakota Sweeping & Maintenance Co	920039	AP Merch	12,303.35
06/23/2026	499607	Check	Dant, Elena	930824	AP Merch	190.00
06/23/2026	499608	Check	DASH Sports LLC	930957	AP Merch	1,046.25

AP Run: 20260623 AP — Post Date: 2026-06-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/23/2026	499609	Check	Digital Insurance, LLC	929385	AP Merch	6,437.50
06/23/2026	499610	Check	Fair Field Solutions LLC	931448	AP Merch	750.00
06/23/2026	499611	Check	Ford & Harrison LLP	931097	AP Merch	190.00
06/23/2026	499612	Check	Fred Wells Tennis & Education Center	929979	AP Merch	97.14
06/23/2026	499613	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
06/23/2026	499614	Check	HumeraTech Inc	927703	AP Merch	1,616.50
06/23/2026	499615	Check	Innovative Office Solutions LLC	924274	AP Merch	50,600.24
06/23/2026	499616	Check	Institute for Excellence in Writing LLC	931465	AP Merch	4,714.00
06/23/2026	499617	Check	Intermediate School Dist 917	909327	AP Merch	109.00
06/23/2026	499618	Check	J & D Trophy	904113	AP Merch	406.20
06/23/2026	499619	Check	KO Sports Gear	931338	AP Merch	2,420.00
06/23/2026	499620	Check	Lamprecht, John	928748	AP Merch	90.34
06/23/2026	499621	Check	Merry, Vanessa	929912	AP Merch	240.00
06/23/2026	499622	Check	MP Nexlevel LLC	931368	AP Merch	1,247.55
06/23/2026	499623	Check	MTI Distributing Inc	902544	AP Merch	224.25
06/23/2026	499624	Check	Munoz, Maribel	924243	AP Merch	180.00
06/23/2026	499625	Check	Perez, Melissa M	924879	AP Merch	1,976.00
06/23/2026	499626	Check	Precision Driving Center	926466	AP Merch	264.00
06/23/2026	499627	Check	Precision Signs & Imaging LLC	930404	AP Merch	1,174.62

AP Check Register

AP Run: 20260623 AP — Post Date: 2026-06-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/23/2026	499628	Check	RAK Construction Inc	929749	AP Merch	876.87
06/23/2026	499629	Check	Rasmussen, Natalie	931511	AP Merch	3,000.00
06/23/2026	499630	Check	Rifton Equipment	909053	AP Merch	4,969.00
06/23/2026	499631	Check	Ryan Mechanical Inc	923241	AP Merch	50,511.90
06/23/2026	499632	Check	Second Harvest Heartland	928183	AP Merch	1,137.12
06/23/2026	499633	Check	SiteOne Landscape Supply LLC	930424	AP Merch	171.55
06/23/2026	499634	Check	Skaterapolis	931253	AP Merch	212.00
06/23/2026	499635	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	6,603.67
06/23/2026	499636	Check	Summit 360	930892	AP Merch	117.60
06/23/2026	499637	Check	Telle Tire & Auto Centers	931607	AP Merch	318.49
06/23/2026	499638	Check	The Danielson Group Inc	931467	AP Merch	1,350.00
06/23/2026	499639	Check	Total Filtration Services Inc	922123-1	AP Merch	753.54
06/23/2026	499640	Check	Trane US Inc	904045	AP Merch	1,099.00
06/23/2026	499641	Check	University of St Thomas	904279	AP Merch	28,150.00
06/23/2026	499642	Check	Upper Lakes Foods Inc	929826	AP Merch	40,797.54
06/23/2026	499643	Check	WL Hall Co	929359	AP Merch	4,231.00
					Total:	**$431,275.11**

AP Check Register

AP Run: 20260623 AP — Post Date: 2026-06-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260623 AP Summary

Type	Count	Amount
Regular	54	431,275.11
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**54**	**$431,275.11**

AP Run: 20260624 AP USPS — Post Date: 2026-06-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/24/2026	499644	Check	US Postmaster USPS	904153-1	AP Merch	898.35
					Total:	**$898.35**

20260624 AP USPS Summary

Type	Count	Amount
Regular	1	898.35
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**$898.35**

AP Run: 20260630 AP — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	499645	Check	A.J. Moore Electric Inc	928491	AP Merch	6,208.22
06/30/2026	499646	Check	Advanced Commercial Kitchens	930100	AP Merch	12,826.16
06/30/2026	499647	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	20,370.75
06/30/2026	499648	Check	Anchor Solar Investments LLC	929704	AP Merch	2,344.26
06/30/2026	499649	Check	Artful Minds	931573	AP Merch	396.00
06/30/2026	499650	Check	ASPi Solutions, Inc	931683	AP Merch	749.50
06/30/2026	499651	Check	Barnd, Joshua	931687	AP Merch	3,893.00
06/30/2026	499652	Check	Big Frog Custom T-shirts	929008	AP Merch	1,290.42
06/30/2026	499653	Check	Bix Produce Company	900477	AP Merch	13,607.98
06/30/2026	499654	Check	Bosholm, Kelli	500055	AP Merch	419.41
06/30/2026	499655	Check	Burnsville Athletic Club	900673-9	AP Merch	50,246.32
06/30/2026	499656	Check	C Steinbach Coaching and Consulting	931541	AP Merch	1,312.50
06/30/2026	499657	Check	Centerpoint Energy	902519	AP Merch	5,008.95
06/30/2026	499658	Check	CESO Communications LLC	930130	AP Merch	325.00
06/30/2026	499659	Check	CESO HR, LLC	930763	AP Merch	2,400.00
06/30/2026	499660	Check	Charpentier Enterprises LLC	931223	AP Merch	577.20
06/30/2026	499661	Check	City of Burnsville	900673	AP Merch	2,771.50
06/30/2026	499662	Check	City of Savage	909588-4	AP Merch	150.00
06/30/2026	499663	Check	Conquer Ninja Athletics	929462-2	AP Merch	541.60

AP Run: 20260630 AP — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	499664	Check	COR Robotics LLC	931017	AP Merch	1,520.00
06/30/2026	499665	Check	Dakota Printing Inc	926840	AP Merch	260.00
06/30/2026	499666	Check	Dakota Sweeping & Maintenance Co	920039	AP Merch	5,010.95
06/30/2026	499667	Check	DASH Sports LLC	930957	AP Merch	225.00
06/30/2026	499668	Check	DS Erickson & Associates PLLC	927334	AP Merch	211.34
06/30/2026	499669	Check	EcoElsa LLC	930458	AP Merch	2,040.00
06/30/2026	499670	Check	Electro Watchman Inc	901078	AP Merch	4,459.92
06/30/2026	499671	Check	Fedex	901463	AP Merch	15.41
06/30/2026	499672	Check	Field Environmental Consulting Inc	926109	AP Merch	1,210.94
06/30/2026	499673	Check	Futura Language Professionals	931515	AP Merch	560.00
06/30/2026	499674	Check	Gray Hobby Farm	930463	AP Merch	308.00
06/30/2026	499675	Check	Green Masters Inc	931473	AP Merch	24,206.00
06/30/2026	499676	Check	Hasse, Steven	931423	AP Merch	300.00
06/30/2026	499677	Check	Hubstar Productions	931204	AP Merch	1,000.00
06/30/2026	499678	Check	HumeraTech Inc	927703	AP Merch	900.50
06/30/2026	499679	Check	Imperial Dade	904186-1	AP Merch	11,287.15
06/30/2026	499680	Check	Ind School Dist 196	901394-3	AP Merch	30,982.41
06/30/2026	499681	Check	Ind School Dist 196-Community Education	930679	AP Merch	40.00
06/30/2026	499682	Check	Intermediate School Dist 917	909327	AP Merch	2,154.32

AP Run: 20260630 AP — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	499683	Check	Jeong, Seolyeong	931679	AP Merch	600.00
06/30/2026	499684	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	432.50
06/30/2026	499685	Check	Kafka, Kim	931092	AP Merch	259.20
06/30/2026	499686	Check	Kennedy and Graven Chartered	908356	AP Merch	1,563.50
06/30/2026	499687	Check	Lakeville Area Schools	901880-1	AP Merch	10,349.96
06/30/2026	499688	Check	Madison, Scott	931163	AP Merch	600.00
06/30/2026	499689	Check	Mayer Arts Inc	925512	AP Merch	1,352.00
06/30/2026	499690	Check	Midwest Playscapes Inc	922012	AP Merch	6,180.00
06/30/2026	499691	Check	Midwest Sport and Turf Systems LLC	930179	AP Merch	3,800.00
06/30/2026	499692	Check	Minnesota Energy Resources	903029	AP Merch	287.69
06/30/2026	499693	Check	Minuteman Press	929825	AP Merch	490.00
06/30/2026	499694	Check	Mohammoud, Zahra Ali	928322	AP Merch	300.00
06/30/2026	499695	Check	Muska Electric Co	931233	AP Merch	2,395.50
06/30/2026	499696	Check	NCPERS Group Life Ins	908769	AP Merch	32.00
06/30/2026	499697	Check	Office of MNIT Services	906477	AP Merch	2,229.15
06/30/2026	499698	Check	Office Systems And Design	926881	AP Merch	1,462.00
06/30/2026	499699	Check	Precision Driving Center	926466	AP Merch	282.00
06/30/2026	499700	Check	RAK Construction Inc	929749	AP Merch	14,761.35
06/30/2026	499701	Check	Rent N Save Portable Services	925729	AP Merch	215.00

AP Run: 20260630 AP — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	499702	Check	Rock Hard Landscape Supply	928528	AP Merch	80.00
06/30/2026	499703	Check	Ryan Mechanical Inc	923241	AP Merch	44,352.05
06/30/2026	499704	Check	School Services Employees Local 284	907382	AP Merch	2,981.09
06/30/2026	499705	Check	Second Harvest Heartland	928183	AP Merch	860.82
06/30/2026	499706	Check	Spitznagle, Kathleen	500216	AP Merch	531.17
06/30/2026	499707	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	3,938.12
06/30/2026	499708	Check	STRIVE INC	931639	AP Merch	400.00
06/30/2026	499709	Check	Telle Tire & Auto Centers	931607	AP Merch	660.10
06/30/2026	499710	Check	Timm, Amy	931686	AP Merch	803.00
06/30/2026	499711	Check	Total Filtration Services Inc	922123-1	AP Merch	1,818.44
06/30/2026	499712	Check	True Mechanical LLC	931322	AP Merch	7,532.19
06/30/2026	499713	Check	Upper Lakes Foods Inc	929826	AP Merch	27,822.14
06/30/2026	499714	Check	Viking Electric Supply Inc	904243	AP Merch	324.64
06/30/2026	499715	Check	WL Hall Co	929359	AP Merch	4,605.00
06/30/2026	499716	Check	Xcel Energy	902776	AP Merch	40.43

AP Run: 20260630 AP — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	499717	Check	Ziegler Inc	904566	AP Merch	706.14
					Total:	**$357,177.89**

20260630 AP Summary

Type	Count	Amount
Regular	73	357,177.89
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**73**	**$357,177.89**

Fund	Total
01 - General	916,539.68
02 - Food Service	287,223.11
03 - Transportation	1,222,050.24
04 - Community Service	174,838.98
16 - Facility Rental	8,011.39
22 - Internal Service - Health Insurance	1,175.00
50 - Student Activity Fund	11,218.54
	$2,621,056.94

AP Check Register

AP Run: 20260603 VACH — Post Date: 2026-06-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/03/2026	9000009143	ACH	Association Of Clerical Employees	904895	AP Merch	304.00
06/03/2026	9000009144	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	882.00
06/03/2026	9000009145	ACH	Burnsville Cultural Family Liaison Association	931510	AP Merch	711.32
06/03/2026	9000009146	ACH	Carlson, Gerri	929243	AP Merch	814.95
06/03/2026	9000009147	ACH	CDW Government Inc	920289-1	AP Merch	504,000.00
06/03/2026	9000009148	ACH	Conference Technologies Inc	931339	AP Merch	705.00
06/03/2026	9000009149	ACH	DeCory, Travis	929491	AP Merch	2,000.00
06/03/2026	9000009150	ACH	Ecolab	908846-2	AP Merch	719.12
06/03/2026	9000009151	ACH	Kelly Services Inc	927633	AP Merch	82,488.77
06/03/2026	9000009152	ACH	Multilingual Word Inc	922324	AP Merch	3,640.00
06/03/2026	9000009153	ACH	Normandale Community College	902136	AP Merch	1,720.16
06/03/2026	9000009154	ACH	PHAXIS Education Staffing LLC	931390	AP Merch	3,912.00
06/03/2026	9000009155	ACH	Propio LS, LLC	930817	AP Merch	0.99
06/03/2026	9000009156	ACH	Realityworks Inc	931488	AP Merch	3,228.15
06/03/2026	9000009157	ACH	Richert Speech Therapy LLC	931202	AP Merch	1,322.50
06/03/2026	9000009158	ACH	Sunbelt Staffing LLC	930586	AP Merch	29,108.41
06/03/2026	9000009159	ACH	The Hartford	924486	AP Merch	49,126.93
06/03/2026	9000009160	ACH	The Stepping Stones Group LLC	931308	AP Merch	8,000.00
					Total:	**$692,684.30**

AP Check Register

AP Run: 20260603 VACH — Post Date: 2026-06-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260603 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	18	692,684.30
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**18**	**$692,684.30**

AP Check Register

AP Run: 20260603 EACH — Post Date: 2026-06-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/03/2026	9000009161	ACH	Albersheim-Carter, Marcina	018646	AP Merch	6.67
06/03/2026	9000009162	ACH	Broge, Dawndra S	020951	AP Merch	53.22
06/03/2026	9000009163	ACH	Buck, Rebecca L	017742	AP Merch	15.37
06/03/2026	9000009164	ACH	Carroll, Michele	008784	AP Merch	35.09
06/03/2026	9000009165	ACH	Davis, Toni K	021796	AP Merch	95.00
06/03/2026	9000009166	ACH	DeJong, Lindsay L	021394	AP Merch	24.50
06/03/2026	9000009167	ACH	DeMain, Julia A	021640	AP Merch	15.23
06/03/2026	9000009168	ACH	Discher, Tracy L	016311	AP Merch	73.15
06/03/2026	9000009169	ACH	Erickson, Kayla M	020006	AP Merch	139.06
06/03/2026	9000009170	ACH	Flesche, Jennifer B	021549	AP Merch	127.96
06/03/2026	9000009171	ACH	Ganion, Emma C	020498	AP Merch	21.46
06/03/2026	9000009172	ACH	Harper, Shonita L	021076	AP Merch	19.00
06/03/2026	9000009173	ACH	Harrold, Stacey L	011361	AP Merch	65.52
06/03/2026	9000009174	ACH	Harsted, Tiffany K	021413	AP Merch	179.95
06/03/2026	9000009175	ACH	Helke, David M	014077	AP Merch	3,690.00
06/03/2026	9000009176	ACH	Howe, Jaimie K	020412	AP Merch	49.59
06/03/2026	9000009177	ACH	Janey, Karen A	021241	AP Merch	22.84
06/03/2026	9000009178	ACH	Kirchner, Amy	014600	AP Merch	27.91
06/03/2026	9000009179	ACH	Kolstad, Michele M	007847	AP Merch	15.01
06/03/2026	9000009180	ACH	Lake, David	017436	AP Merch	201.55

AP Run: 20260603 EACH — Post Date: 2026-06-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/03/2026	9000009181	ACH	Lorincz, Kristen L	018602	AP Merch	59.60
06/03/2026	9000009182	ACH	McDowell, Morgan	018635	AP Merch	9.72
06/03/2026	9000009183	ACH	Meyer, Tanya L	012306	AP Merch	16.10
06/03/2026	9000009184	ACH	Nelson, Katherine J	018844	AP Merch	98.46
06/03/2026	9000009185	ACH	Nelson, Katie L	015010	AP Merch	36.11
06/03/2026	9000009186	ACH	Niemiec, Alicia	013692	AP Merch	159.50
06/03/2026	9000009187	ACH	Niesen, Elizabeth A	015962	AP Merch	137.03
06/03/2026	9000009188	ACH	Niffenegger, Kamala N	018055	AP Merch	42.70
06/03/2026	9000009189	ACH	Olson, Ariel R	020377	AP Merch	12.18
06/03/2026	9000009190	ACH	Risteau, Joseph S	007763	AP Merch	16.97
06/03/2026	9000009191	ACH	Roehl, Peter A	018624	AP Merch	48.94
06/03/2026	9000009192	ACH	Sampers, Karen M	015925	AP Merch	24.07
06/03/2026	9000009193	ACH	Schut, Jennie A	021071	AP Merch	99.18
06/03/2026	9000009194	ACH	Sellars, Jason A	019217	AP Merch	296.99
06/03/2026	9000009195	ACH	Smith, Brittney M	019790	AP Merch	5.81
06/03/2026	9000009196	ACH	Spaulding, Sheila J	018536	AP Merch	55.32
06/03/2026	9000009197	ACH	Sweeney, Michael J	016376	AP Merch	88.52
06/03/2026	9000009198	ACH	Tarnofsky, John J	020438	AP Merch	37.27
06/03/2026	9000009199	ACH	Thomas, John S	020221	AP Merch	12.47
06/03/2026	9000009200	ACH	Troldahl, Monica L	020519	AP Merch	6.96

AP Run: 20260603 EACH — Post Date: 2026-06-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/03/2026	9000009201	ACH	Voigt, Pamela M	017183	AP Merch	47.13
06/03/2026	9000009202	ACH	Wahidi, Zarghona	017649	AP Merch	17.99
06/03/2026	9000009203	ACH	Warmka, Cheri R	007858	AP Merch	32.92
06/03/2026	9000009204	ACH	Wesley, Janet M	018000	AP Merch	14.50
06/03/2026	9000009205	ACH	York, Abigail G	021696	AP Merch	95.00
06/03/2026	9000009206	ACH	Zavala, Melissa I	021134	AP Merch	5.66
06/03/2026	9000009207	ACH	Zondag-Hamer, Kimberly	014127	AP Merch	48.58
06/03/2026	9000009208	ACH	Zyskowski, Karly M	021041	AP Merch	130.36
					Total:	**$6,534.12**

20260603 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	48	6,534.12
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**48**	**$6,534.12**

AP Run: 20260610 VACH — Post Date: 2026-06-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/10/2026	9000009209	ACH	Bad Warrior, Kyler Jaymes	931537	AP Merch	1,000.00
06/10/2026	9000009210	ACH	CDW Government Inc	920289-1	AP Merch	643,793.15
06/10/2026	9000009211	ACH	FS.COM INC	931248	AP Merch	2,763.60
06/10/2026	9000009212	ACH	Gopher Sport	901458-1	AP Merch	3,311.04
06/10/2026	9000009213	ACH	Horizon Equipment LLC	901324	AP Merch	14,886.00
06/10/2026	9000009214	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	2,882.98
06/10/2026	9000009215	ACH	Kelly Services Inc	927633	AP Merch	86,512.29
06/10/2026	9000009216	ACH	MN Umpire Association	930451	AP Merch	1,308.00
06/10/2026	9000009217	ACH	Multilingual Word Inc	922324	AP Merch	370.00
06/10/2026	9000009218	ACH	Natus Sensory Inc	929836	AP Merch	2,845.00
06/10/2026	9000009219	ACH	Priester, Mandy	931538	AP Merch	150.00
06/10/2026	9000009220	ACH	QBS LLC	930033	AP Merch	28.00
06/10/2026	9000009221	ACH	Shades of Thorpe	931399	AP Merch	600.00
06/10/2026	9000009222	ACH	Siemens Industry Inc	902217	AP Merch	602.00
06/10/2026	9000009223	ACH	Sunbelt Staffing LLC	930586	AP Merch	26,778.78
					Total:	**$787,830.84**

AP Run: 20260610 VACH — Post Date: 2026-06-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260610 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	15	787,830.84
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**15**	**$787,830.84**

AP Run: 20260611 EACH — Post Date: 2026-06-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/11/2026	9000009224	ACH	Cloutier, Dana	016633	AP Merch	54.30
06/11/2026	9000009225	ACH	Coddington, Bronwyn M	021393	AP Merch	51.04
06/11/2026	9000009226	ACH	Czapar, Kelly N	017322	AP Merch	119.92
06/11/2026	9000009227	ACH	Discher, Tracy L	016311	AP Merch	58.65
06/11/2026	9000009228	ACH	Erbes, Sarah L	017283	AP Merch	211.12
06/11/2026	9000009229	ACH	Hansen, William C	015277	AP Merch	300.00
06/11/2026	9000009230	ACH	Harper, Shonita L	021076	AP Merch	1.45
06/11/2026	9000009231	ACH	Harrold, Stacey L	011361	AP Merch	18.85
06/11/2026	9000009232	ACH	Henderson, Sean M	017644	AP Merch	45.17
06/11/2026	9000009233	ACH	Holcombe, Sara J	010142	AP Merch	4.00
06/11/2026	9000009234	ACH	Holden, Matt J	009267	AP Merch	187.49
06/11/2026	9000009235	ACH	Janey, Karen A	021241	AP Merch	5.37
06/11/2026	9000009236	ACH	Kleeberger, Alexis S	021235	AP Merch	25.38
06/11/2026	9000009237	ACH	Lake, Lisa L	017600	AP Merch	67.43
06/11/2026	9000009238	ACH	Lorincz, Kristen L	018602	AP Merch	11.67
06/11/2026	9000009239	ACH	Mayer, Lucia Jane	016712	AP Merch	35.31
06/11/2026	9000009240	ACH	Meyer, Tanya L	012306	AP Merch	2.61
06/11/2026	9000009241	ACH	Nelson, Katie L	015010	AP Merch	30.52
06/11/2026	9000009242	ACH	Niffenegger, Kamala N	018055	AP Merch	8.99
06/11/2026	9000009243	ACH	O'Laughlin, John M	020956	AP Merch	15.23

AP Run: 20260611 EACH — Post Date: 2026-06-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/11/2026	9000009244	ACH	Retzlaff, Billie Jean	020995	AP Merch	80.76
06/11/2026	9000009245	ACH	Rischer, Bryeny B	013693	AP Merch	63.80
06/11/2026	9000009246	ACH	Robran, Kimberly J	020836	AP Merch	93.02
06/11/2026	9000009247	ACH	Roeske, Melissa L	014609	AP Merch	86.78
06/11/2026	9000009248	ACH	Schmitz, Emily A	021086	AP Merch	21.39
06/11/2026	9000009249	ACH	Schut, Jennie A	021071	AP Merch	146.31
06/11/2026	9000009250	ACH	Stegbauer, Amethyst R	020228	AP Merch	175.32
06/11/2026	9000009251	ACH	Sweeney, Michael J	016376	AP Merch	131.66
06/11/2026	9000009252	ACH	Thomas, John S	020221	AP Merch	12.18
06/11/2026	9000009253	ACH	Zondag-Hamer, Kimberly	014127	AP Merch	43.07
					Total:	**$2,108.79**

20260611 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	30	2,108.79
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**30**	**$2,108.79**

AP Run: 20260617 VACH — Post Date: 2026-06-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/17/2026	9000009254	ACH	Association Of Clerical Employees	904895	AP Merch	304.00
06/17/2026	9000009255	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	882.00
06/17/2026	9000009256	ACH	Burnsville Cultural Family Liaison Association	931510	AP Merch	711.32
06/17/2026	9000009257	ACH	Carrier Corporation	900707-1	AP Merch	6,246.60
06/17/2026	9000009258	ACH	CST MN	929862	AP Merch	104,142.47
06/17/2026	9000009259	ACH	Kelly Services Inc	927633	AP Merch	77,205.42
06/17/2026	9000009260	ACH	Siemens Industry Inc	902217	AP Merch	3,852.00
06/17/2026	9000009261	ACH	Solutran, LLC	928660	AP Merch	5,956.90
					Total:	**$199,300.71**

20260617 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	8	199,300.71
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**8**	**$199,300.71**

AP Run: 20260618 EACH — Post Date: 2026-06-18 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/18/2026	9000009262	ACH	Buchanan, Isis L	019608	AP Merch	33.71
06/18/2026	9000009263	ACH	Christen, Lisa K.	009755	AP Merch	11.67
06/18/2026	9000009264	ACH	Daoud, Hamde	019100	AP Merch	1,000.00
06/18/2026	9000009265	ACH	Gunderson, Mary Jane N	020202	AP Merch	1,591.20
06/18/2026	9000009266	ACH	Harrold, Stacey L	011361	AP Merch	2,658.00
06/18/2026	9000009267	ACH	Heim, Bill V	015977	AP Merch	95.55
06/18/2026	9000009268	ACH	Kleiner, Kevin T	020910	AP Merch	440.73
06/18/2026	9000009269	ACH	Martinez, Jose A	020999	AP Merch	1,608.51
06/18/2026	9000009270	ACH	Olson, Ariel R	020377	AP Merch	26.10
06/18/2026	9000009271	ACH	Quamme, David R	018005	AP Merch	149.86
06/18/2026	9000009272	ACH	Riggs, Jeanine L	015803	AP Merch	49.30
06/18/2026	9000009273	ACH	Sellars, Jason A	019217	AP Merch	26.50
06/18/2026	9000009274	ACH	Simmons, Sean D	017795	AP Merch	57.64
06/18/2026	9000009275	ACH	Smith, Tracy J	014671	AP Merch	54.45
					Total:	**$7,803.22**

20260618 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	14	7,803.22
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**14**	**$7,803.22**

AP Run: 20260625 VACH — Post Date: 2026-06-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/25/2026	9000009276	ACH	ACT INC	900111-1	AP Merch	23,579.25
06/25/2026	9000009277	ACH	Carrier Corporation	900707-1	AP Merch	3,410.00
06/25/2026	9000009278	ACH	CST MN	929862	AP Merch	23,397.32
06/25/2026	9000009279	ACH	EPS Operations, LLC	931127	AP Merch	2,913.69
06/25/2026	9000009280	ACH	FaxSIPit Services Inc.	930948	AP Merch	238.00
06/25/2026	9000009281	ACH	Gopher Sport	901458-1	AP Merch	2,783.56
06/25/2026	9000009282	ACH	Innovational Water Solutions, Inc.	930169	AP Merch	4,283.08
06/25/2026	9000009283	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	1,163.61
06/25/2026	9000009284	ACH	Kelly Services Inc	927633	AP Merch	73,894.92
06/25/2026	9000009285	ACH	MRI Software LLC	929957	AP Merch	750.45
06/25/2026	9000009286	ACH	Northern Tool Commercial Account	902861-2	AP Merch	59.98
06/25/2026	9000009287	ACH	PHAXIS Education Staffing LLC	931390	AP Merch	11,629.05
06/25/2026	9000009288	ACH	Red Wing Business Advantage Account	921851-1	AP Merch	489.19
06/25/2026	9000009289	ACH	Richert Speech Therapy LLC	931202	AP Merch	661.25
06/25/2026	9000009290	ACH	The Stepping Stones Group LLC	931308	AP Merch	5,600.00
					Total:	**$154,853.35**

AP Run: 20260625 VACH — Post Date: 2026-06-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260625 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	15	154,853.35
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**15**	**$154,853.35**

AP Run: 20260625 EACH — Post Date: 2026-06-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/25/2026	9000009291	ACH	Allston Trenteetun, Carolyn	021045	AP Merch	238.00
06/25/2026	9000009292	ACH	Bellmont, Chris	014183	AP Merch	200.00
06/25/2026	9000009293	ACH	Daniels, Latanya R	021700	AP Merch	500.00
06/25/2026	9000009294	ACH	Dehne, Tyler	020322	AP Merch	200.00
06/25/2026	9000009295	ACH	Deutsch, Matt R	014970	AP Merch	111.65
06/25/2026	9000009296	ACH	Gorton, Rachel	016735	AP Merch	200.00
06/25/2026	9000009297	ACH	Knott, Kelly S	008797	AP Merch	6.00
06/25/2026	9000009298	ACH	Nemeth, Heather	014991	AP Merch	238.00
06/25/2026	9000009299	ACH	Pearson, Genevieve L	019994	AP Merch	75.40
06/25/2026	9000009300	ACH	Riggs, Jeanine L	015803	AP Merch	35.09
06/25/2026	9000009301	ACH	Sorensen, Brad	012894	AP Merch	238.00
06/25/2026	9000009302	ACH	Sovine, Stacey	017487	AP Merch	200.00
06/25/2026	9000009303	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
					Total:	**$2,442.14**

20260625 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	13	2,442.14
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**13**	**$2,442.14**

AP Run: 20260630 VACH — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	9000009304	ACH	Association Of Clerical Employees	904895	AP Merch	304.00
06/30/2026	9000009305	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	882.00
06/30/2026	9000009306	ACH	FS.COM INC	931248	AP Merch	1,842.40
06/30/2026	9000009307	ACH	Goswami, Alpa	929031	AP Merch	635.00
06/30/2026	9000009308	ACH	Julie Anderson Folk Art	931583	AP Merch	175.00
06/30/2026	9000009309	ACH	Nasco Healthcare Inc	902704	AP Merch	29,628.64
06/30/2026	9000009310	ACH	RHKMJ Inc	931685	AP Merch	40.00
06/30/2026	9000009311	ACH	Siemens Industry Inc	902217	AP Merch	50,000.00
06/30/2026	9000009312	ACH	Social Club Simple	931300	AP Merch	40.00
06/30/2026	9000009313	ACH	Stevie Ray's Improv Company	930736	AP Merch	560.00
					Total:	**$84,107.04**

20260630 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	10	84,107.04
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**10**	**$84,107.04**

Fund	Total
01 - General	1,778,804.98
02 - Food Service	16,729.29
03 - Transportation	127,539.79
04 - Community Service	8,345.85
16 - Facility Rental	86.13
22 - Internal Service - Health Insurance	5,956.90
50 - Student Activity Fund	201.57
	$1,937,664.51

AP Check Register

AP Run: 20260601 CB — Post Date: 2026-06-01 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/01/2026	6000002611		Advanced Imaging Solutions	928551	AP Merch	8,484.82
06/01/2026	6000002612		Automated Logic Contracting Services	925449	AP Merch	1,652.50
06/01/2026	6000002613		BSN Sports Inc	903299-1	AP Merch	3,892.51
06/01/2026	6000002614		CDW Government Inc	920289-1	AP Merch	133,043.44
06/01/2026	6000002615		Flinn Scientific Inc	901231-1	AP Merch	37.63
06/01/2026	6000002616		Grainger	904387-1	AP Merch	2,514.46
06/01/2026	6000002617		Intelligent Marking USA Inc. dba: Turf Tank	930031	AP Merch	62.00
06/01/2026	6000002618		Lakeshore Learning Materials	902203	AP Merch	578.51
06/01/2026	6000002619		Occupational Health of MN, PC	929919	AP Merch	693.00
06/01/2026	6000002620		Per Mar Security Services	930354	AP Merch	1,957.92
06/01/2026	6000002621		Schmitt Music	903532	AP Merch	225.49
06/01/2026	6000002622		Trio Supply	903802	AP Merch	11,293.81
					Total:	**$164,436.09**

20260601 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	12	164,436.09
Total:	**12**	**$164,436.09**

AP Run: 20260611 CB — Post Date: 2026-06-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/11/2026	6000002623		Aramark Refreshment Services	900428	AP Merch	322.77
06/11/2026	6000002624		AVID Center	927223	AP Merch	5,744.00
06/11/2026	6000002625		Barnes & Noble Inc	900386	AP Merch	477.54
06/11/2026	6000002626		BSN Sports Inc	903299-1	AP Merch	2,107.91
06/11/2026	6000002627		CDW Government Inc	920289-1	AP Merch	589,792.53
06/11/2026	6000002628		Cornerstone Copy Center	900502	AP Merch	152.50
06/11/2026	6000002629		Dicks Sanitation Service Inc	900641	AP Merch	12,529.72
06/11/2026	6000002630		ECM Publishers Inc	909272	AP Merch	115.62
06/11/2026	6000002631		Grainger	904387-1	AP Merch	5,660.38
06/11/2026	6000002632		Kelleher Helmrich and Associates Inc	908955	AP Merch	523.25
06/11/2026	6000002633		Kully Supply Inc	901434	AP Merch	573.52
06/11/2026	6000002634		Lakeshore Learning Materials	902203	AP Merch	210.46
06/11/2026	6000002635		Per Mar Security Services	930354	AP Merch	248.00
06/11/2026	6000002636		Schmitt Music	903532	AP Merch	372.41
06/11/2026	6000002637		Shiffler Equipment Sales Inc	903472	AP Merch	1,100.89
					Total:	**$619,931.50**

AP Check Register

AP Run: 20260611 CB — Post Date: 2026-06-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260611 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	15	619,931.50
Total:	**15**	**$619,931.50**

AP Run: 20260617 CB — Post Date: 2026-06-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/17/2026	6000002638		Barnes & Noble Inc	900386	AP Merch	2,353.53
06/17/2026	6000002639		BSN Sports Inc	903299-1	AP Merch	2,973.09
06/17/2026	6000002640		CDW Government Inc	920289-1	AP Merch	38,295.00
06/17/2026	6000002641		Cintas Corp	903681	AP Merch	363.43
06/17/2026	6000002642		Grainger	904387-1	AP Merch	248.36
06/17/2026	6000002643		Trio Supply	903802	AP Merch	2,575.31
					Total:	**$46,808.72**

20260617 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	6	46,808.72
Total:	**6**	**$46,808.72**

AP Check Register

AP Run: 20260618 CB — Post Date: 2026-06-18 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/18/2026	6000002644		DoorDash Inc	931577	AP Merch	2,212.56
					Total:	**$2,212.56**

20260618 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	2,212.56
Total:	**1**	**$2,212.56**

AP Check Register

AP Run: 20260625 CB — Post Date: 2026-06-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/25/2026	6000002645		Advanced Imaging Solutions	928551	AP Merch	6,627.62
06/25/2026	6000002646		Aramark Refreshment Services	900428	AP Merch	229.35
06/25/2026	6000002647		BSN Sports Inc	903299-1	AP Merch	1,894.74
06/25/2026	6000002648		Cornerstone Copy Center	900502	AP Merch	692.90
06/25/2026	6000002649		ECM Publishers Inc	909272	AP Merch	83.25
06/25/2026	6000002650		Kelleher Helmrich and Associates Inc	908955	AP Merch	523.25
06/25/2026	6000002651		Lakeshore Learning Materials	902203	AP Merch	551.93
06/25/2026	6000002652		Occupational Health of MN, PC	929919	AP Merch	630.00
06/25/2026	6000002653		ODP Business Solutions LLC	902489	AP Merch	19.32
06/25/2026	6000002654		Per Mar Security Services	930354	AP Merch	47.79
06/25/2026	6000002655		Schmitt Music	903532	AP Merch	1,746.00
06/25/2026	6000002656		Trio Supply	903802	AP Merch	2,668.41
					Total:	**$15,714.56**

20260625 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	12	15,714.56
Total:	**12**	**$15,714.56**

AP Check Register

AP Run: 20260629 CB — Post Date: 2026-06-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/29/2026	6000002657		Barnes & Noble Inc	900386	AP Merch	921.29
06/29/2026	6000002658		BSN Sports Inc	903299-1	AP Merch	3,861.23
06/29/2026	6000002659		CDW Government Inc	920289-1	AP Merch	60,853.68
06/29/2026	6000002660		Grainger	904387-1	AP Merch	4,104.16
06/29/2026	6000002661		Horizon Commercial Pool Supply	904818	AP Merch	6,362.13
06/29/2026	6000002662		School Health Supply Co Inc	903537	AP Merch	21,579.71
					Total:	**$97,682.20**

20260629 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	6	97,682.20
Total:	**6**	**$97,682.20**

AP Run: 20260630 CB DD — Post Date: 2026-06-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
06/30/2026	6000002663		DoorDash Inc	931577	AP Merch	3,250.54
					Total:	**$3,250.54**

20260630 CB DD Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	3,250.54
Total:	**1**	**$3,250.54**

Fund	Total
01 - General	919,775.97
02 - Food Service	16,912.99
04 - Community Service	4,617.11
16 - Facility Rental	3,029.38
50 - Student Activity Fund	5,700.72
	$950,036.17

Monthly Void/Wire Report

AP Run: 20260630 Wires Main2 — Post Date: 2026-06-02 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
06/02/2026	8000001592	Wire Transfer	NIRYO	8,804.17
			Total:	**$8,804.17**

20260630 Wires Main2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	8,804.17
Epayables:	0	0.00
Total:	**1**	**$8,804.17**

Monthly Void/Wire Report

AP Run: 20260615 Wires PR — Post Date: 2026-06-15 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
06/15/2026	8000001593	Wire Transfer	Aviben-EBC	238,038.97
06/15/2026	8000001594	Wire Transfer	Commissioner Of Revenue	158,616.73
06/15/2026	8000001595	Wire Transfer	Internal Revenue Service	927,534.02
06/15/2026	8000001596	Wire Transfer	ISD 191 Flex Account	48,560.94
06/15/2026	8000001597	Wire Transfer	ISD 191 Self Insurance Account	1,157,644.97
06/15/2026	8000001598	Wire Transfer	MN Child Support	2,159.60
06/15/2026	8000001599	Wire Transfer	MN Dept of Revenue	679.25
06/15/2026	8000001600	Wire Transfer	Mn Teachers Retirement Assoc	567,113.72
06/15/2026	8000001601	Wire Transfer	PERA	129,518.40
06/15/2026	8000001602	Wire Transfer	Teachers Federal Credit Union	36,676.91
			Total:	**$3,266,543.51**

20260615 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	3,266,543.51
Epayables:	0	0.00
Total:	**10**	**$3,266,543.51**

Monthly Void/Wire Report

AP Run: 20260630 Wires PR — Post Date: 2026-06-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
06/30/2026	8000001608	Wire Transfer	Aviben-EBC	223,754.33
06/30/2026	8000001609	Wire Transfer	Commissioner Of Revenue	220,340.97
06/30/2026	8000001610	Wire Transfer	Internal Revenue Service	1,229,896.77
06/30/2026	8000001611	Wire Transfer	ISD 191 Flex Account	8,021.44
06/30/2026	8000001612	Wire Transfer	ISD 191 Self Insurance Account	1,119,049.84
06/30/2026	8000001613	Wire Transfer	MN Child Support	2,159.60
06/30/2026	8000001614	Wire Transfer	MN Dept of Revenue	1,576.07
06/30/2026	8000001615	Wire Transfer	Mn State Retirement System	28,123.76
06/30/2026	8000001616	Wire Transfer	Mn Teachers Retirement Assoc	737,861.88
06/30/2026	8000001617	Wire Transfer	PERA	122,818.18
06/30/2026	8000001618	Wire Transfer	Teachers Federal Credit Union	34,960.65
			Total:	**$3,728,563.49**

20260630 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	11	3,728,563.49
Epayables:	0	0.00
Total:	**11**	**$3,728,563.49**

Monthly Void/Wire Report

AP Run: 20260630 Wires Main — Post Date: 2026-06-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
06/30/2026	8000001636	Wire Transfer	Delta Dental Plan Of Minnesota	105,180.53
06/30/2026	8000001637	Wire Transfer	MN Dept of Revenue-Sales Tax	1,329.00
			Total:	**$106,509.53**

20260630 Wires Main Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	106,509.53
Epayables:	0	0.00
Total:	**2**	**$106,509.53**

Monthly Void/Wire Report

AP Run: 20260630 Wires 20 S.Ins — Post Date: 2026-06-30 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
06/30/2026	272	Wire Transfer	Blue Cross Blue Shield Of MN	1,539,964.79
06/30/2026	273	Wire Transfer	HealthEquity Inc	8,955.00
			Total:	**$1,548,919.79**

20260630 Wires 20 S.Ins Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	1,548,919.79
Epayables:	0	0.00
Total:	**2**	**$1,548,919.79**

Monthly Void/Wire Report

AP Run: 20260630 Wires 8 Flex — Post Date: 2026-06-30 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
06/30/2026	96	Wire Transfer	HealthEquity Inc	256,102.98
			Total:	**$256,102.98**

20260630 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	256,102.98
Epayables:	0	0.00
Total:	**1**	**$256,102.98**

Monthly Void/Wire Report

AP Run: 20260630 Wires Pera — Post Date: 2026-06-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
06/30/2026	8000001638	Wire Transfer	PERA	5,732.69
			Total:	**$5,732.69**

20260630 Wires Pera Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	5,732.69
Epayables:	0	0.00
Total:	**1**	**$5,732.69**

Fund	Total
01 - General	6,820,799.71
02 - Food Service	108,092.94
04 - Community Service	272,485.99
16 - Facility Rental	10,517.20
20 - Internal Service - Dental	105,180.53
21 - Internal Service - Retirement/Severance	55,180.00
22 - Internal Service - Health Insurance	1,548,919.79
	$8,921,176.16

Burnsville · Eagan · Savage

Agenda IV.A.3
September 24, 2026

To: **Board of Educators**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **September 14, 2026**

Re: **July Payroll, Claims and Receipts**

Recommendation: That the Board approves July payroll checks in the net amount of $4,440,594.81, July claims to date, wire transfers and adjustments totaling $15,542,437.40. Also, that the Board accepts July receipts of $5,862,968.26 and investments for the General Fund and OPEB of $98,051,430.38 as of July 31, 2026.

July 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

INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
July 2026

Cash Receipts

Receipts			$5,862,968.26	
TOTAL JULY CASH RECEIVED				$5,862,968.26

CASH DISBURSEMENTS

July				
Payroll			$4,440,594.81	
A/P				
July Claims	Checks	499718-500045	$3,556,530.26	
	Virtual Card	6000002664-6000002705	$727,822.04	
	ACH-Emp/Vend	9000009314-9000009411	$845,779.09	
July A/P Wires+P-card			$10,411,938.52	
July Bank Fees			$367.49	
TOTAL JULY CASH DISBURSED				$19,983,032.21
TOTAL TO BE APPROVED				$19,983,032.21

	Money Market	(Original Cost) Investments	7/31/2026
GENERAL FUND	$12,707,080.23	$73,099,310.88	$85,806,391.11
OPEB	$0.00	$0.00	$0.00
OPEB EQUITY INV	$179,823.98	$12,065,215.29	$12,245,039.27
	$12,886,904.21		$98,051,430.38

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 (31134-0101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		07/31/2026			IS Balance	$12,707,080.23	$12,707,080.23	$12,707,080.23	104
LTD		07/31/2026			LTD Balance		$17,348,190.43	$17,348,190.43	
SDA	SDA-1348596-1	07/31/2026			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	$12,851,724.17	$12,851,724.17	$12,851,724.17	
CD	CD-1385996-1	08/20/2025	08/20/2026	68588	Consumers Credit Union	$240,100.00	$249,897.27	$240,100.00	4.080
CD	CD-1385997-1	08/20/2025	08/20/2026	58534	Solera National Bank	$239,900.00	$249,789.08	$239,900.00	4.122
CD	CD-1385998-1	08/20/2025	08/20/2026	57703	T Bank, National Association	$239,900.00	$249,775.45	$239,900.00	4.117
SEC	SEC-67357-1	12/04/2024	11/30/2026		US TREASURY N/B	$1,998,730.47	$2,110,000.00	$1,998,730.47	4.036
SEC	SEC-69403-1	06/10/2025	12/10/2026	33380	ENTERPRISE BANK	$244,513.86	$244,000.00	$244,000.00	3.954
SEC	SEC-69404-1	06/13/2025	12/14/2026	33539	PREFERRED BANK LA CALIF	$249,657.00	$249,000.00	$249,000.00	3.969
SEC	SEC-69490-1	06/18/2025	12/18/2026	33503	UNITY BANK	$244,513.43	$244,000.00	$244,000.00	4.004
SEC	SEC-69406-1	06/20/2025	12/21/2026	12322	CHIPPEWA VALLEY BANK	$244,515.00	$244,000.00	$244,000.00	4.004
CD	CD-1394757-1	01/14/2026	01/14/2027	19899	KS StateBank	$241,000.00	$249,919.41	$241,000.00	3.701
CD	CD-1394758-1	01/14/2026	01/14/2027	21805	First State Bank of DeQueen	$241,100.00	$249,926.36	$241,100.00	3.661
SEC	SEC-68076-1	01/29/2025	01/15/2027		US TREASURY N/B	$1,496,833.48	$1,499,000.00	$1,496,833.48	4.077
TSII	TSII-1403756-1	05/21/2026	01/22/2027		MNTrust TERM SERIES II	$3,000,000.00	$3,077,641.64	$3,000,000.00	3.840
CD	CD-1378762-1	04/30/2025	01/25/2027	3719	American Commercial Bank & Trust, National Association	$234,700.00	$249,899.48	$234,700.00	3.723
CD	CD-1378763-1	04/30/2025	01/25/2027	65722	Freedom Northwest Credit Union	$234,000.00	$249,685.61	$234,000.00	3.853
CD	CD-1385995-1	08/20/2025	01/25/2027	30387	FirstBank Puerto Rico	$236,500.00	$249,716.14	$236,500.00	3.900
TS	TS-1376535-1	03/21/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,827,352.72	$4,500,000.00	3.934
TS	TS-1378758-1	05/06/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,785,453.99	$4,500,000.00	3.681
TS	TS-1390490-1	10/30/2025	01/25/2027		MNTrust TERM SERIES	$8,500,000.00	$8,873,709.87	$8,500,000.00	3.550
TSII	TSII-1398752-1	03/18/2026	03/11/2027		MNTrust TERM SERIES II	$1,000,000.00	$1,037,369.32	$1,000,000.00	3.810
CD	CD-1390473-1	10/27/2025	04/26/2027	253	Luana Savings Bank	$237,500.00	$249,934.59	$237,500.00	3.500
CD	CD-1394778-1	01/15/2026	07/14/2027	24542	San Francisco Federal Credit Union	$2,500,000.00	$2,631,945.30	$2,500,000.00	3.535
CD	CD-1390469-1	10/27/2025	07/26/2027	33653	Bank of China	$234,700.00	$249,878.13	$234,700.00	3.706
CD	CD-1390470-1	10/27/2025	07/26/2027	9450	First Bank of Ohio	$235,700.00	$249,860.55	$235,700.00	3.442
CD	CD-1390472-1	10/27/2025	07/26/2027	22366	GBC International Bank	$235,800.00	$249,884.25	$235,800.00	3.422
CD	CD-1390474-1	10/27/2025	07/26/2027	58741	Fieldpoint Private Bank & Trust	$235,500.00	$249,872.76	$235,500.00	3.497
SEC	SEC-70757-1	10/31/2025	07/30/2027	8663	FIRSTBANK	$245,781.87	$245,000.00	$245,000.00	3.510
CD	CD-1398748-1	03/17/2026	01/25/2028	58626	GBank	$234,200.00	$249,916.21	$234,200.00	3.607
CD	CD-1403900-1	05/22/2026	01/25/2028	32541	Flagstar Bank, National Association	$5,000,000.00	$5,334,316.51	$5,000,000.00	3.981
TS	TS-1398751-1	03/20/2026	01/25/2028		MNTrust TERM SERIES	$3,750,000.00	$3,998,651.64	$3,750,000.00	3.580
					Sub Totals →	**$66,353,949.51**	**$85,806,391.11**	**$83,699,158.78**	
					Totals →	**$66,353,949.51**	**$85,806,391.11**	**$83,699,158.78**	

Time and Dollar Weighted Average Portfolio Yield: 3.75%

Weighted Average Portfolio Maturity: 214.51 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using “Market Value” and are only based on the fixed rate investments.

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Portfolio Summary

Type	Allocation (%)	Allocation ($)	Description
SDA	14.98	$12,851,724.17	SDA Account
CD	13.36	$11,464,217.10	Certificate of Deposit
SEC	5.61	$4,816,557.22	Securities
TSII	4.80	$4,115,010.96	TSII Account
TS	26.21	$22,485,168.22	Term Series
IS	14.81	$12,707,080.23	IS Account
LTD	20.22	$17,348,190.43	LTD Account

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Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at “Cost” for fixed term investments or the balance at statement date for pool investments.

CD - Certificates of Deposit, **CP -** Commercial Paper, **ISC -** Investment Shares Class, **MMA -** Money Market Account, **SEC -** Government Securities, **TS -** Term Series

PTMA

Burnsville ISD 191 OPEB

Investment Review

July 1 - July 31, 2026

Portfolio Summary

July 1 - July 31, 2026

CLIENT

Burnsville ISD 191 OPEB

INCEPTION DATE

11/01/2014

RELATIONSHIP TEAM

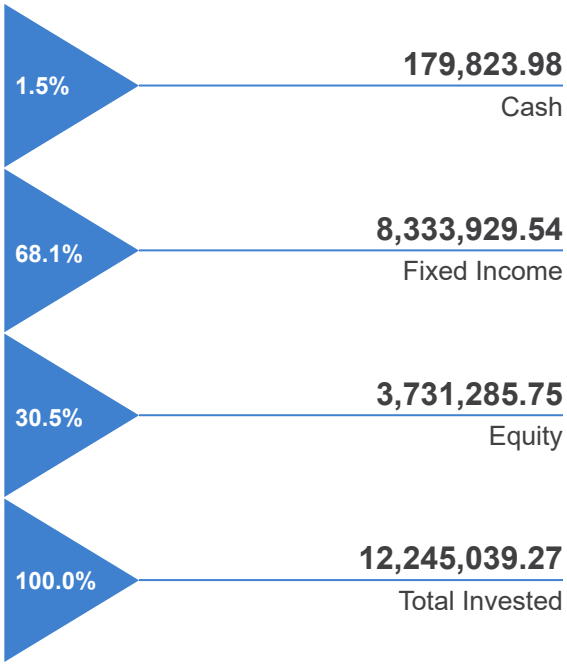
Kendra Shelland
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Steve Pumper
VP, Investment Services
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PORTFOLIO OVERVIEW

	Value
Beginning Market Value	**12,331,751.84**
Contributions	0.00
Withdrawals	0.00
Net Investment Income	24,796.37
Unrealized Gain/Loss	(111,508.94)
Realized Gain/Loss	0.00
Ending Market Value	**12,245,039.27**

Compliance	Status
As of 07/31/2026	Compliant



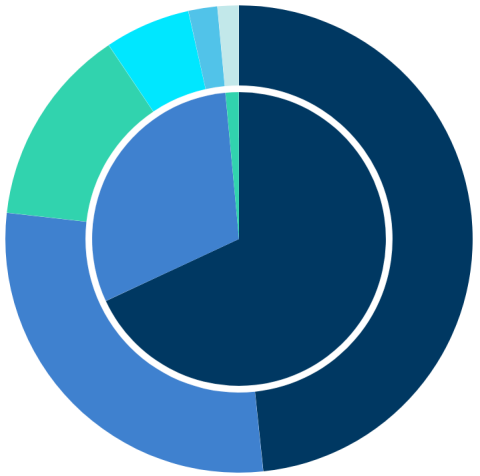
Asset Allocation

July 1 - July 31, 2026

INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	**179,823.98**	**1.47%**	**24,796.37**	**15.99%**
Fixed Income				
TOTAL Credit	***5,919,535.02***	***48.34%***	***(70,318.77)***	***(1.17%)***
Funds - Corporate	5,919,535.02	48.34%	(70,318.77)	(1.17%)
TOTAL Below Investment Grade	***727,400.96***	***5.94%***	***(4,484.48)***	***(0.61%)***
Funds - Below Investment Grade	727,400.96	5.94%	(4,484.48)	(0.61%)
TOTAL Mortgage Backed Security	***1,686,993.56***	***13.78%***	***(27,469.50)***	***(1.60%)***
Funds – MBS	1,686,993.56	13.78%	(27,469.50)	(1.60%)
TOTAL Fixed Income	**8,333,929.54**	**68.06%**	**(102,272.75)**	**(1.21%)**
Equity				
TOTAL Domestic Equity	***3,485,298.03***	***28.46%***	***(6,618.99)***	***(0.19%)***
Funds - Large Cap	3,230,883.50	26.39%	1,355.10	0.04%
Funds - Small Cap	254,414.53	2.08%	(7,974.09)	(3.04%)
TOTAL International Equity	***245,987.72***	***2.01%***	***(2,617.20)***	***(1.05%)***
Funds - International	245,987.72	2.01%	(2,617.20)	(1.05%)
TOTAL Equity	**3,731,285.75**	**30.47%**	**(9,236.19)**	**(0.25%)**
TOTAL Invested	**12,245,039.27**	**100.00%**	**(86,712.57)**	**(0.70%)**

CURRENT PERIOD ALLOCATION



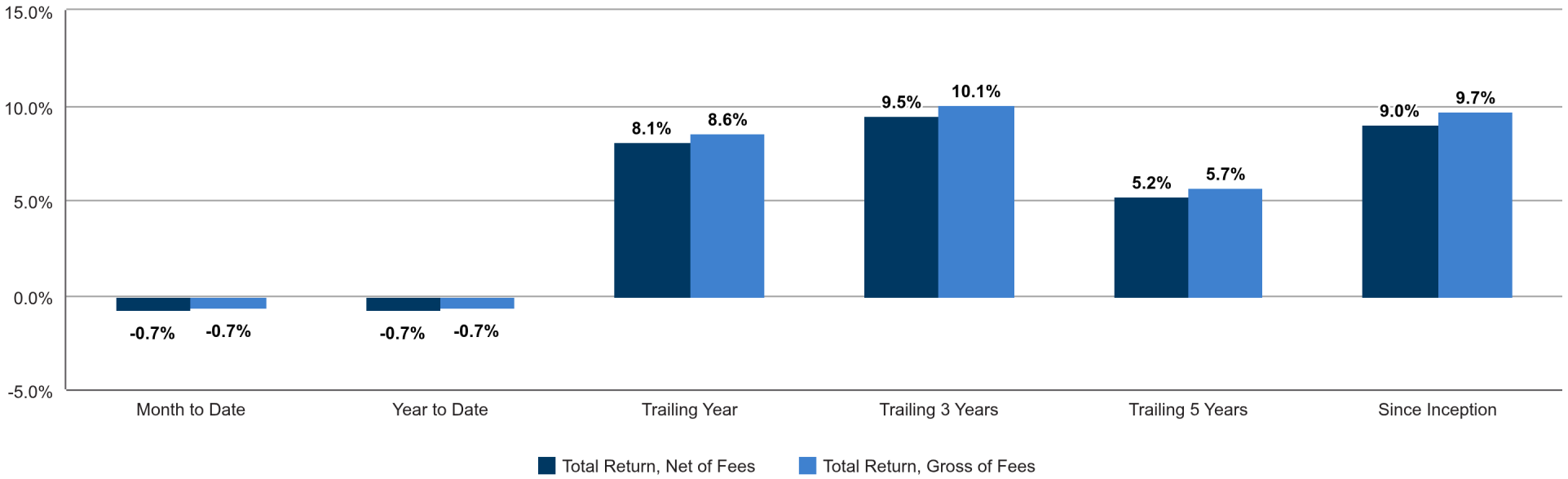
ASSET CLASS

- Fixed Income - **68.1%**
- Equity - **30.5%**
- Cash - **1.5%**

SECTOR

- Credit - **48.3%**
- Domestic Equity - **28.5%**
- Mortgage Backed Security - **13.8%**
- Below Investment Grade - **5.9%**
- International Equity - **2.0%**
- Cash - **1.5%**

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	(0.70%)	(0.70%)	8.07%	9.50%	5.19%	8.97%
Total Return, Gross of Fees	(0.66%)	(0.66%)	8.61%	10.05%	5.71%	9.75%

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	179,823.98	1.50%	0.29%	0.00%
Fixed Income	8,333,929.54	68.14%	(0.87%)	(0.59%)
Equity	3,731,285.75	30.36%	(0.25%)	(0.07%)
Portfolio Total	**12,245,039.27**	**100.00%**	**(0.66%)**	**(0.66%)**

Transaction and Interest Summary

July 1 - July 31, 2026

Trade Date Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash							
Management Fee							
07/23/2026 07/23/2026	(5,138.23)	US DOLLAR	USD	CCYUSD	—	(5,138.23)	0.00
— —	**(5,138.23)**	**Total Management Fee**	**—**	**—**	**—**	**(5,138.23)**	**0.00**
Money Market Fund Interest							
07/31/2026 07/31/2026	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	533.74	—
— —	**0.00**	**Total Money Market Fund Interest**	**—**	**—**	**—**	**533.74**	**—**
Funds - Corporate							
Equity Dividend							
07/01/2026 07/06/2026	0.00	VANGUARD SH-TM B ETF	BSV	921937827	—	7,356.71	—
07/01/2026 07/06/2026	0.00	VANGUARD TOT BD ETF	BND	921937835	—	12,643.99	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**20,000.70**	**—**
Funds - Below Investment Grade							
Equity Dividend							
07/01/2026 07/07/2026	0.00	ISHARES:IBOXX $HY CORP	HYG	464288513	—	3,375.18	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**3,375.18**	**—**
Funds – MBS							
Equity Dividend							
07/01/2026 07/06/2026	0.00	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	—	6,024.98	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**6,024.98**	**—**

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													
Cash													
FGTXX 38141W273	179,290.24	GOLDMAN:FS GOVT INST	AAA	3.56%	07/31/2026	07/31/2026	179,290.24	1.0000	179,290.24	533.74	—	3.57%	3.57%
USD CCYUSD	533.74	Receivable	AAA	0.00%	07/31/2026	07/31/2026	533.74	1.0000	533.74	0.00	—	0.00%	0.00%
— —	**179,823.98**	**—**	**AAA**	**3.55%**	**—**	**—**	**179,823.98**	**—**	**179,823.98**	**533.74**	**—**	**3.56%**	**3.56%**
Fixed Income													
Mortgage Backed Security													
Funds – MBS													
VMBS 92206C771	36,626.00	VANGUARD MTG-BK IDX ETF	—	—	—	—	1,657,000.91	46.0600	1,686,993.56	6,024.98	4.24%	—	—
— —	**36,626.00**	**—**	**NA**	**—**	**—**	**—**	**1,657,000.91**	**—**	**1,686,993.56**	**6,024.98**	**4.24%**	**—**	**—**
Credit													
Funds - Corporate													
BND 921937835	51,720.00	VANGUARD TOT BD ETF	—	—	—	—	4,054,903.45	72.2300	3,735,735.60	12,643.99	4.03%	—	—
BSV 921937827	28,149.00	VANGUARD SH-TM B ETF	—	—	—	—	2,191,871.81	77.5800	2,183,799.42	7,356.71	4.02%	—	—
— —	**79,869.00**	**—**	**NA**	**—**	**—**	**—**	**6,246,775.25**	**—**	**5,919,535.02**	**20,000.70**	**4.02%**	**—**	**—**
Below Investment Grade													
Funds - Below Investment Grade													

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
HYG 464288513	9,152.00	ISHARES:IBOXX $HY CORP	—	—	—	—	704,352.88	79.4800	727,400.96	3,375.18	5.92%	—	—
— —	**9,152.00**	—	**NA**	—	—	—	**704,352.88**	—	**727,400.96**	**3,375.18**	**5.92%**	—	—
Equity													
Domestic Equity													
Funds - Large Cap													
ESGU 46435G425	14,470.00	ISHARES:ESG A MSCI USA	—	—	—	—	1,699,615.81	163.6500	2,368,015.50	0.00	0.94%	—	—
IVV 464287200	1,150.00	ISHARES:CORE S&P 500	—	—	—	—	785,830.31	750.3200	862,868.00	0.00	1.09%	—	—
— —	**15,620.00**	—	—	—	—	—	**2,485,446.12**	—	**3,230,883.50**	**0.00**	**0.98%**	—	—
Funds - Small Cap													
VTWO 92206C664	2,161.00	VANGUARD RUS 2000 ID ETF	—	—	—	—	176,948.09	117.7300	254,414.53	0.00	1.11%	—	—
— —	**2,161.00**	—	—	—	—	—	**176,948.09**	—	**254,414.53**	**0.00**	**1.11%**	—	—
International Equity													
Funds - International													
VXUS 921909768	2,908.00	VANGUARD TOT I S ETF	—	—	—	—	178,823.68	84.5900	245,987.72	0.00	2.59%	—	—
— —	**2,908.00**	—	—	—	—	—	**178,823.68**	—	**245,987.72**	**0.00**	**2.59%**	—	—
Total Invested	**326,159.98**	—	**AAA**	**3.55%**	—	—	**11,629,170.91**	—	**12,245,039.27**	**29,934.60**	**3.26%**	**3.56%**	**3.56%**

AP Check Register

AP Run: 20260703 AP FY26 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	499718	Check	Bix Produce Company	900477	AP Merch	3,613.27
07/03/2026	499719	Check	Ethiopian Student Association	931680	AP Merch	300.00
07/03/2026	499720	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	1,036.15
07/03/2026	499721	Check	Upper Lakes Foods Inc	929826	AP Merch	152.13
					Total:	**$5,101.55**

20260703 AP FY26 Summary

Type	Count	Amount
Regular	4	5,101.55
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**4**	**$5,101.55**

AP Run: 20260703 AP FY27 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	499722	Check	Burnsville Savage Lions Club	924379	AP Merch	180.00
07/03/2026	499723	Check	Dehmer Central Fire Protection	931240	AP Merch	2,949.75
07/03/2026	499724	Check	Dunk N Jump Inc	931396	AP Merch	888.00
07/03/2026	499725	Check	Electro Watchman Inc	901078	AP Merch	6,180.00
07/03/2026	499726	Check	Fisler Data LLC	929235	AP Merch	369.00
07/03/2026	499727	Check	Hamline University Athletics	909752-1	AP Merch	700.00
07/03/2026	499728	Check	High Point Networks LLC	929536	AP Merch	21,833.00
07/03/2026	499729	Check	Intermediate School Dist 917	909327	AP Merch	128,205.15
07/03/2026	499730	Check	Midwest Band Instrument Service	902491	AP Merch	15,400.00
07/03/2026	499731	Check	Minnesota High School Volleyball Showcase LLC	931251	AP Merch	325.00
07/03/2026	499732	Check	Minnesota School Boards Association - MSBA	902540	AP Merch	18,060.00
07/03/2026	499733	Check	MN Assoc of School Administrators MASA/MASE	909181	AP Merch	907.00
07/03/2026	499734	Check	MN Assoc of School Office Professionals MASOP	908014	AP Merch	50.00
07/03/2026	499735	Check	MN Assoc of Secondary School Principal (MASSP)	908338	AP Merch	885.00
07/03/2026	499736	Check	MN Association of Student Leaders	922214	AP Merch	105.00
07/03/2026	499737	Check	Mn State High School Mathematics League	906886	AP Merch	700.00
07/03/2026	499738	Check	Orkin Commercial Services	926086	AP Merch	12,625.92
07/03/2026	499739	Check	Skyward Inc	929759	AP Merch	90,860.00
07/03/2026	499740	Check	SpEd Forms LLC	928095	AP Merch	36,552.68

AP Run: 20260703 AP FY27 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	499741	Check	Sustainable Safari	931682	AP Merch	1,025.00
07/03/2026	499742	Check	USI Insurance Services LLC	929828	AP Merch	10,000.00
07/03/2026	499743	Check	VitaminK12 LLC	931234	AP Merch	1,150.00
					Total:	**$349,950.50**

20260703 AP FY27 Summary

Type	Count	Amount
Regular	22	349,950.50
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**22**	**$349,950.50**

AP Check Register

AP Run: 20260720 AP FY26 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499744	Check	A&J Outdoor Power, LLC	930748	AP Merch	40.36
07/20/2026	499745	Check	Advanced Commercial Kitchens	930100	AP Merch	1,258.05
07/20/2026	499746	Check	AIM Electronics Inc	900017	AP Merch	1,731.75
07/20/2026	499747	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	94,534.40
07/20/2026	499748	Check	Apple Ford Lincoln	931260	AP Merch	245.00
07/20/2026	499749	Check	Audio Logic Systems	926245	AP Merch	80.00
07/20/2026	499750	Check	Bimbo Bakeries USA	902333-1	AP Merch	483.60
07/20/2026	499751	Check	Bix Produce Company	900477	AP Merch	2,774.57
07/20/2026	499752	Check	BrightWorks	908865-22	AP Merch	1,350.00
07/20/2026	499753	Check	Captivate Media + Consulting	929000	AP Merch	3,250.00
07/20/2026	499754	Check	Centerpoint Energy	902519	AP Merch	6,036.94
07/20/2026	499755	Check	CESO Communications LLC	930130	AP Merch	6,456.80
07/20/2026	499756	Check	CESO Executive Search LLC	931627	AP Merch	3,375.00
07/20/2026	499757	Check	City of Burnsville	900673	AP Merch	720.00
07/20/2026	499758	Check	City of Burnsville - Utilities	904226	AP Merch	23,798.74
07/20/2026	499759	Check	City of Eagan - Utilities	901002	AP Merch	2,523.75
07/20/2026	499760	Check	City of Savage - Utilities	909588	AP Merch	6,174.83
07/20/2026	499761	Check	Dazzling Dave Yo-Yo Extraordinaire	931026	AP Merch	9,910.00
07/20/2026	499762	Check	Dialog One LLC	927732	AP Merch	240.00

AP Run: 20260720 AP FY26 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499763	Check	Ehlers	920802-1	AP Merch	1,543.75
07/20/2026	499764	Check	Enpointe	929863	AP Merch	7,721.00
07/20/2026	499765	Check	Fedex	901463	AP Merch	67.68
07/20/2026	499766	Check	Freese, Kathryn	931565	AP Merch	180.00
07/20/2026	499767	Check	Graybar Electric Company Inc	901478-1	AP Merch	6,330.00
07/20/2026	499768	Check	Guled, Hawa	931394	AP Merch	60.00
07/20/2026	499769	Check	H&B Specialized Products Inc	901641	AP Merch	7,490.00
07/20/2026	499770	Check	Hanuschak, Oksana	930258	AP Merch	160.00
07/20/2026	499771	Check	Hoang, Cong	927363	AP Merch	100.00
07/20/2026	499772	Check	Holiday Stationstores LLC	930483	AP Merch	5.50
07/20/2026	499773	Check	HumeraTech Inc	927703	AP Merch	2,946.82
07/20/2026	499774	Check	Imperial Brady	904186-1	AP Merch	571.67
07/20/2026	499775	Check	Intermediate School Dist 917	909327	AP Merch	38,452.75
07/20/2026	499776	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	660.00
07/20/2026	499777	Check	Kennedy and Graven Chartered	908356	AP Merch	795.00
07/20/2026	499778	Check	Link Interpret	929933	AP Merch	190.00
07/20/2026	499779	Check	Luong, Joe	925433	AP Merch	60.00
07/20/2026	499780	Check	Midwest Playground Contractors Inc	925369	AP Merch	1,200.00
07/20/2026	499781	Check	Minnesota Energy Resources	903029	AP Merch	100.00

AP Run: 20260720 AP FY26 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499782	Check	Minnesota Valley Electric Cooperative	907448	AP Merch	23,289.91
07/20/2026	499783	Check	Mission Filtration	931116	AP Merch	10,036.84
07/20/2026	499784	Check	Nelson, Varinia	931189	AP Merch	1,055.00
07/20/2026	499785	Check	Omer, Naseema	931604	AP Merch	235.20
07/20/2026	499786	Check	Perez, Melissa M	924879	AP Merch	380.00
07/20/2026	499787	Check	Pioneer SecureShred	930098	AP Merch	410.00
07/20/2026	499788	Check	Ryan Mechanical Inc	923241	AP Merch	45,682.99
07/20/2026	499789	Check	Safeway Driving School	926796	AP Merch	15,450.00
07/20/2026	499790	Check	Schad Tracy Signs	922579	AP Merch	1,784.08
07/20/2026	499791	Check	Schmitty & Sons - Contract	909331-2	AP Merch	464,483.22
07/20/2026	499792	Check	Schmitty & Sons Inc	909331	AP Merch	29,598.42
07/20/2026	499793	Check	Second Harvest Heartland	928183	AP Merch	99.70
07/20/2026	499794	Check	SFM	923848	AP Merch	22,761.52
07/20/2026	499795	Check	Smartbox US	931645	AP Merch	31,465.00
07/20/2026	499796	Check	Southwest Metro - Dean Lakes Education Center	928611	AP Merch	7,306.39
07/20/2026	499797	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	1,500.28
07/20/2026	499798	Check	State of Minnesota	922354	AP Merch	9,420.63
07/20/2026	499799	Check	Summit 360	930892	AP Merch	45.90
07/20/2026	499800	Check	SVL Service Corp	900221	AP Merch	13,609.58
07/20/2026	499801	Check	T-Mobile	929345	AP Merch	2,537.00

AP Run: 20260720 AP FY26 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499802	Check	Total Filtration Services Inc	922123-1	AP Merch	133.72
07/20/2026	499803	Check	Upper Lakes Foods Inc	929826	AP Merch	27,284.14
07/20/2026	499804	Check	Vestis Services LLC	901365	AP Merch	987.81
07/20/2026	499805	Check	Viking Electric Supply Inc	904243	AP Merch	75.92
07/20/2026	499806	Check	Wiese USA, Inc.	930549	AP Merch	1,201.12
07/20/2026	499807	Check	Xcel Energy	902776	AP Merch	17,221.16
07/20/2026	499808	Check	Ziegler Inc	904566	AP Merch	85,971.77
					Total:	**$1,047,645.26**

20260720 AP FY26 Summary

Type	Count	Amount
Regular	65	1,047,645.26
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**65**	**$1,047,645.26**

AP Run: 20260720 AP FY27 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499809	Check	95 Percent Group LLC	931451	AP Merch	11,990.00
07/20/2026	499810	Check	Anoka-Hennepin Schools, ISD #11	900075-4	AP Merch	800.00
07/20/2026	499811	Check	Arvig	928649	AP Merch	15,633.95
07/20/2026	499812	Check	Association of Metropolitan School Districts - AMSD	900281	AP Merch	11,584.00
07/20/2026	499813	Check	Aviben LLC	926262-1	AP Merch	875.78
07/20/2026	499814	Check	CESO Executive Search LLC	931627	AP Merch	8,250.00
07/20/2026	499815	Check	CESO Transportation LLC	930220	AP Merch	16,177.08
07/20/2026	499816	Check	Comcast	926565-1	AP Merch	4,977.51
07/20/2026	499817	Check	COR Robotics LLC	931017	AP Merch	1,400.00
07/20/2026	499818	Check	Digital Insurance, LLC	929385	AP Merch	6,437.50
07/20/2026	499819	Check	Dirsec Inc	928604	AP Merch	51,727.00
07/20/2026	499820	Check	DS Erickson & Associates PLLC	927334	AP Merch	332.22
07/20/2026	499821	Check	EcoElsa LLC	930458	AP Merch	1,040.00
07/20/2026	499822	Check	Fisler Data LLC	929235	AP Merch	369.00
07/20/2026	499823	Check	Flashlight Learning Inc	931453	AP Merch	45,920.00
07/20/2026	499824	Check	Glatfelter Claims Management Inc	930256	AP Merch	51,205.00
07/20/2026	499825	Check	Identisys Inc	923654	AP Merch	338.32
07/20/2026	499826	Check	Imperial Brady	904186-1	AP Merch	12,861.69
07/20/2026	499827	Check	Ingina LLC	929246	AP Merch	1,050.00

AP Run: 20260720 AP FY27 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499828	Check	Intermediate School Dist 917	909327	AP Merch	74,386.50
07/20/2026	499829	Check	Kraus-Anderson Ins Agency Inc	902102	AP Merch	367,006.36
07/20/2026	499830	Check	LaCroix, Les	931693	AP Merch	100.00
07/20/2026	499831	Check	Lamprecht, John	928748	AP Merch	35.84
07/20/2026	499832	Check	Marshall, Jen	926427	AP Merch	70.00
07/20/2026	499833	Check	Medicine Lake Tours	908112	AP Merch	4,050.00
07/20/2026	499834	Check	Merry, Vanessa	929912	AP Merch	770.00
07/20/2026	499835	Check	Midwest Playscapes Inc	922012	AP Merch	3,450.00
07/20/2026	499836	Check	Minnesota Safety Council	909177	AP Merch	1,831.00
07/20/2026	499837	Check	MN Elementary School Principals Assoc (MESPA)	902538	AP Merch	710.00
07/20/2026	499838	Check	MP Nexlevel LLC	931368	AP Merch	900.00
07/20/2026	499839	Check	MSOPA- Bagley Public Schools	902956	AP Merch	100.00
07/20/2026	499840	Check	MyBudgetFile Inc	931445	AP Merch	15,000.00
07/20/2026	499841	Check	Perez, Melissa M	924879	AP Merch	760.00
07/20/2026	499842	Check	ProTraxx	929852	AP Merch	44,081.20
07/20/2026	499843	Check	RAK Construction Inc	929749	AP Merch	155,326.61
07/20/2026	499844	Check	Region V Computer Services	929754	AP Merch	1,230.00
07/20/2026	499845	Check	Ryan Mechanical Inc	923241	AP Merch	300,790.00
07/20/2026	499846	Check	School Nutrition Leaders of Minnesota	904344	AP Merch	200.00

AP Run: 20260720 AP FY27 — Post Date: 2026-07-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/20/2026	499847	Check	School Services Employees Local 284	907382	AP Merch	2,495.43
07/20/2026	499848	Check	Scorecard LLC	931238	AP Merch	3,000.00
07/20/2026	499849	Check	SFM	923848	AP Merch	56,425.00
07/20/2026	499850	Check	Skaterapolis	931253	AP Merch	212.00
07/20/2026	499851	Check	Third Party Integrity Inc	930282	AP Merch	2,500.00
07/20/2026	499852	Check	Vaughan, Renee	931692	AP Merch	100.00
					Total:	**$1,278,498.99**

20260720 AP FY27 Summary

Type	Count	Amount
Regular	44	1,278,498.99
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**44**	**$1,278,498.99**

AP Run: 20260729 AP TransFY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499853	Check	Amezcua, Mariel	501110	AP Merch	274.56
07/29/2026	499854	Check	Anderson, Bruce	500141	AP Merch	242.72
07/29/2026	499855	Check	Anderson, Vanessa	500463	AP Merch	286.88
07/29/2026	499856	Check	Andino Benitez, Fredmarie	501280	AP Merch	250.00
07/29/2026	499857	Check	Arehart, Crystal	501281	AP Merch	281.60
07/29/2026	499858	Check	Bergstrom, Josh	501105	AP Merch	286.88
07/29/2026	499859	Check	Bishop, Andrew & Heidi	501478	AP Merch	279.84
07/29/2026	499860	Check	Blobaum, Julie	500152	AP Merch	250.00
07/29/2026	499861	Check	Boyd, Melissa	500153	AP Merch	286.88
07/29/2026	499862	Check	Brezina, Nancy	500929	AP Merch	292.16
07/29/2026	499863	Check	Brooks, Kenneth	501112	AP Merch	285.12
07/29/2026	499864	Check	Carufel, Joel	501284	AP Merch	227.92
07/29/2026	499865	Check	Casas, Erika	501477	AP Merch	233.84
07/29/2026	499866	Check	Charlton, Piper	501365	AP Merch	238.28
07/29/2026	499867	Check	Choi, Stephen	500930	AP Merch	279.84
07/29/2026	499868	Check	Delos Santos, Wendy	501488	AP Merch	219.04
07/29/2026	499869	Check	DeNio, Denny	501479	AP Merch	233.84
07/29/2026	499870	Check	Depies, Kimberly	500165	AP Merch	199.80
07/29/2026	499871	Check	Dreifke, Lisa	501287	AP Merch	223.48
07/29/2026	499872	Check	Drury, Nadine	501366	AP Merch	239.76

AP Run: 20260729 AP TransFY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499873	Check	Emmick, Nicci	501114	AP Merch	195.36
07/29/2026	499874	Check	Fegter, Ashley	501367	AP Merch	232.36
07/29/2026	499875	Check	Gitobu, Elsie	501291	AP Merch	297.44
07/29/2026	499876	Check	Grecco Ball, Stephanie	501372	AP Merch	226.44
07/29/2026	499877	Check	Haas, Chris	500687	AP Merch	217.56
07/29/2026	499878	Check	Hackenmueller, Jessi	501118	AP Merch	219.04
07/29/2026	499879	Check	Haile, Rahel	501292	AP Merch	300.00
07/29/2026	499880	Check	Hansen, Rachel	500177	AP Merch	290.40
07/29/2026	499881	Check	Hardinger, Michelle	500468	AP Merch	244.20
07/29/2026	499882	Check	Heisenfelt, Melissa	501119	AP Merch	241.24
07/29/2026	499883	Check	Helsper, Sydney	501480	AP Merch	137.64
07/29/2026	499884	Check	Hendricks, Lisa	501490	AP Merch	236.80
07/29/2026	499885	Check	Hentges, Michelle	500471	AP Merch	250.00
07/29/2026	499886	Check	Hirabe, Zamzam	501481	AP Merch	286.88
07/29/2026	499887	Check	Hohnstadt, Jennie	500181	AP Merch	264.00
07/29/2026	499888	Check	Honetschlager, Abby	501375	AP Merch	223.48
07/29/2026	499889	Check	Isenberger, Amy	500182	AP Merch	248.64
07/29/2026	499890	Check	Iten, Christopher	501482	AP Merch	244.90
07/29/2026	499891	Check	Keane, Kathleen	501483	AP Merch	248.64
07/29/2026	499892	Check	Kirkov, Anna	500188	AP Merch	267.52

AP Run: 20260729 AP TransFY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499893	Check	Kirschbaum, Marie	501379	AP Merch	220.52
07/29/2026	499894	Check	Krueger, Theresa	500474	AP Merch	238.28
07/29/2026	499895	Check	LaPlante, John	501296	AP Merch	233.84
07/29/2026	499896	Check	Lemke, Bryan	501121	AP Merch	288.64
07/29/2026	499897	Check	Lynick, Michael	500193	AP Merch	243.32
07/29/2026	499898	Check	Mackedanz, Tim	500695	AP Merch	281.60
07/29/2026	499899	Check	Marks, Michael	501123	AP Merch	262.24
07/29/2026	499900	Check	Martinez Zamudio, Norma	501297	AP Merch	183.52
07/29/2026	499901	Check	Mayer, Shane	500697	AP Merch	238.28
07/29/2026	499902	Check	McGuire, Michelle	501384	AP Merch	286.88
07/29/2026	499903	Check	McKinney, Shawn	501484	AP Merch	276.32
07/29/2026	499904	Check	Medihanie, Abrehet	501385	AP Merch	236.80
07/29/2026	499905	Check	Mendieta, Cristian	501386	AP Merch	285.12
07/29/2026	499906	Check	Minerich, Ben	500100	AP Merch	230.88
07/29/2026	499907	Check	Mokaya, George	501301	AP Merch	300.00
07/29/2026	499908	Check	Muckerheide, Erin	500103	AP Merch	283.36
07/29/2026	499909	Check	Mulnix, Kristen	501485	AP Merch	281.60
07/29/2026	499910	Check	Murphy, Michelle	500104	AP Merch	241.24
07/29/2026	499911	Check	Newman, Susan	500105	AP Merch	248.64
07/29/2026	499912	Check	Nguyen, Ryan	501486	AP Merch	236.80

AP Run: 20260729 AP TransFY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499913	Check	Nimmer, Kelsey	501124	AP Merch	293.92
07/29/2026	499914	Check	Oliver, Giovanna	501487	AP Merch	233.84
07/29/2026	499915	Check	Olsen, Anthony	501387	AP Merch	250.00
07/29/2026	499916	Check	Owens, Christi	501302	AP Merch	292.16
07/29/2026	499917	Check	Rivamonte, Deomie Lynn	501491	AP Merch	210.16
07/29/2026	499918	Check	Roble, Hani	501389	AP Merch	281.60
07/29/2026	499919	Check	Schroeder, Kelly	500701	AP Merch	232.36
07/29/2026	499920	Check	Sharif, Yahye	501489	AP Merch	276.32
07/29/2026	499921	Check	Shirley, Leah	500121	AP Merch	239.76
07/29/2026	499922	Check	Shiu, Allison	501390	AP Merch	300.00
07/29/2026	499923	Check	Sime, Alemaychu	501492	AP Merch	244.20
07/29/2026	499924	Check	Singleton, Charles	501306	AP Merch	300.00
07/29/2026	499925	Check	Smith, Jonathan	500948	AP Merch	292.16
07/29/2026	499926	Check	Stoick, Mary	500949	AP Merch	300.00
07/29/2026	499927	Check	Swartout, Jennifer	500702	AP Merch	232.36
07/29/2026	499928	Check	Tasler, Shari	501129	AP Merch	281.60
07/29/2026	499929	Check	Tauer, Genevieve	500942	AP Merch	300.00
07/29/2026	499930	Check	Tedla, Yordanos	501307	AP Merch	300.00
07/29/2026	499931	Check	Thompson, Luanne	500123	AP Merch	281.60
07/29/2026	499932	Check	Toews, Sara	500951	AP Merch	241.24

AP Run: 20260729 AP TransFY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499933	Check	Tri, Ben	500703	AP Merch	232.36
07/29/2026	499934	Check	Tschida, Angela	500125	AP Merch	285.12
07/29/2026	499935	Check	Vallin, Kurt	500126	AP Merch	242.72
07/29/2026	499936	Check	Vanden Hanen, Rebecca	501309	AP Merch	300.00
07/29/2026	499937	Check	Von Gohren, Ludwig	500128	AP Merch	223.48
07/29/2026	499938	Check	Ward, Anna	501393	AP Merch	288.64
07/29/2026	499939	Check	Weaver, Michael & Kallie	500130	AP Merch	224.96
07/29/2026	499940	Check	Yamoah, Hectoria	501394	AP Merch	265.76
					Total:	**$22,529.18**

20260729 AP TransFY26 Summary

Type	Count	Amount
Regular	88	22,529.18
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**88**	**$22,529.18**

AP Run: 20260729 AP Single — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499941	Check	Office Systems And Design	926881	AP Merch	18,875.00
					Total:	**$18,875.00**

20260729 AP Single Summary

Type	Count	Amount
Regular	1	18,875.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**$18,875.00**

AP Run: 20260729 AP FY27 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499942	Check	Advanced Imaging Solutions	928551-1	AP Merch	8,276.00
07/29/2026	499943	Check	Anderson, Melissa	012377	AP Merch	35.00
07/29/2026	499944	Check	Artful Minds	931573	AP Merch	528.00
07/29/2026	499945	Check	Bachmann, Joanna	931702	AP Merch	200.00
07/29/2026	499946	Check	Brooks, Kenneth	501112	AP Merch	283.36
07/29/2026	499947	Check	Chief Architect Inc.	931068	AP Merch	1,935.00
07/29/2026	499948	Check	Conquer Ninja Athletics	929462-2	AP Merch	140.00
07/29/2026	499949	Check	COR Robotics LLC	931017	AP Merch	400.00
07/29/2026	499950	Check	FLR Sanders Inc	923346	AP Merch	24,246.60
07/29/2026	499951	Check	Glatfelter Claims Management Inc	930256	AP Merch	16,798.00
07/29/2026	499952	Check	Gray Hobby Farm	930463	AP Merch	336.00
07/29/2026	499953	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
07/29/2026	499954	Check	Heinemann Educational Books	901436-2	AP Merch	3,008.72
07/29/2026	499955	Check	Hertz, Sara	931710	AP Merch	200.00
07/29/2026	499956	Check	Hinz, Jim	931705	AP Merch	3,026.25
07/29/2026	499957	Check	Imperial Brady	904186-1	AP Merch	2,403.21
07/29/2026	499958	Check	Intermediate School Dist 917	909327	AP Merch	25.00
07/29/2026	499959	Check	Interstate All Battery Center	928877	AP Merch	133.95
07/29/2026	499960	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	630.00

AP Run: 20260729 AP FY27 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499961	Check	Lane, Harlie	931709	AP Merch	200.00
07/29/2026	499962	Check	Leonard, Jenna	931703	AP Merch	200.00
07/29/2026	499963	Check	Link Interpret	929933	AP Merch	224.80
07/29/2026	499964	Check	Linnihan, Angela	931472	AP Merch	400.00
07/29/2026	499965	Check	Literacy Resources, LLC	930694	AP Merch	60,108.92
07/29/2026	499966	Check	Magers & Quinn Booksellers	930421	AP Merch	147.04
07/29/2026	499967	Check	Merry, Vanessa	929912	AP Merch	35.00
07/29/2026	499968	Check	Midwest Volleyball Warehouse	905670	AP Merch	598.50
07/29/2026	499969	Check	Southern MN School Nutrition Directors	931464	AP Merch	60.00
07/29/2026	499970	Check	Music Theatre International	900421	AP Merch	900.00
07/29/2026	499971	Check	Napa Auto Parts	903519	AP Merch	186.19
07/29/2026	499972	Check	New Plays Inc	931700	AP Merch	2,970.00
07/29/2026	499973	Check	Nicholson, Britta	931706	AP Merch	200.00
07/29/2026	499974	Check	Perez, Melissa M	924879	AP Merch	1,824.00
07/29/2026	499975	Check	Pilon, Amanda	931708	AP Merch	200.00
07/29/2026	499976	Check	Plonski, Alexandra	930069	AP Merch	95.00
07/29/2026	499977	Check	Precision Driving Center	926466	AP Merch	255.00
07/29/2026	499978	Check	Project Wayfinder Inc	931684	AP Merch	12,167.15
07/29/2026	499979	Check	RAK Construction Inc	929749	AP Merch	326,064.96
07/29/2026	499980	Check	Region 1	929855	AP Merch	124,745.36

AP Run: 20260729 AP FY27 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	499981	Check	Sims, Rebecca	931711	AP Merch	200.00
07/29/2026	499982	Check	Skaterapolis	931253	AP Merch	212.00
07/29/2026	499983	Check	Teaching Strategies LLC	927435	AP Merch	9,065.00
07/29/2026	499984	Check	Uline	902901	AP Merch	1,632.28
07/29/2026	499985	Check	University of Minnesota-Tuition Third Party Billing	908595	AP Merch	3,544.00
07/29/2026	499986	Check	Upper Lakes Foods Inc	929826	AP Merch	704.37
					Total:	**$610,165.66**

20260729 AP FY27 Summary

Type	Count	Amount
Regular	45	610,165.66
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**45**	**$610,165.66**

AP Run: 20260731 AP FY26 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	499987	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	3,860.75
07/31/2026	499988	Check	Bix Produce Company	900477	AP Merch	9,815.61
07/31/2026	499989	Check	Centerpoint Energy	902519	AP Merch	7,401.80
07/31/2026	499990	Check	Centerpoint Energy	902519	AP Merch	3,315.99
07/31/2026	499991	Check	Electro Watchman Inc	901078	AP Merch	3,817.19
07/31/2026	499992	Check	Gardner, Erica	931701	AP Merch	150.00
07/31/2026	499993	Check	Ideal Services Inc	927693	AP Merch	530.00
07/31/2026	499994	Check	Ind School Dist 281	901812	AP Merch	6,474.00
07/31/2026	499995	Check	Intermediate School Dist 917	909327	AP Merch	35,919.28
07/31/2026	499996	Check	Link Interpret	929933	AP Merch	215.38
07/31/2026	499997	Check	Mccrady, Ryan	927675	AP Merch	550.00
07/31/2026	499998	Check	MP Nexlevel LLC	931368	AP Merch	870.00
07/31/2026	499999	Check	Napa Auto Parts	903519	AP Merch	558.24
07/31/2026	500000	Check	National Enrollment Partners LLC	931351	AP Merch	1,175.00
07/31/2026	500001	Check	NE Metro ISD 916	902440	AP Merch	11,658.00
07/31/2026	500002	Check	Office of MNIT Services	906477	AP Merch	1,139.25
07/31/2026	500003	Check	Perez, Melissa M	924879	AP Merch	1,140.00
07/31/2026	500004	Check	Rent N Save Portable Services	925729	AP Merch	215.00
07/31/2026	500005	Check	Sodexo Inc & Affiliates	928053-1	AP Merch	437.25
07/31/2026	500006	Check	Southern Minnesota Inspection Company LLC	931697	AP Merch	6,484.59

AP Run: 20260731 AP FY26 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	500007	Check	Southwest Metro - Dean Lakes Education Center	928611	AP Merch	12,350.34
07/31/2026	500008	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	2,699.52
07/31/2026	500009	Check	Transportation Plus, Inc.	906215	AP Merch	30.00
07/31/2026	500010	Check	Unique Software Corporation	905900	AP Merch	92.12
07/31/2026	500011	Check	Upper Lakes Foods Inc	929826	AP Merch	13,820.52
					Total:	**$124,719.83**

20260731 AP FY26 Summary

Type	Count	Amount
Regular	25	124,719.83
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**25**	**$124,719.83**

AP Run: 20260731 AP FY27 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	500012	Check	A&J Outdoor Power, LLC	930748	AP Merch	352.79
07/31/2026	500013	Check	American Eagle Roofing and Coating	931181	AP Merch	4,720.00
07/31/2026	500014	Check	Anchor Solar Investments LLC	929704	AP Merch	2,352.26
07/31/2026	500015	Check	Apple Ford Lincoln	931260	AP Merch	107.07
07/31/2026	500016	Check	Armstrong Torseth Skold & Rydeen Inc	926500	AP Merch	332.63
07/31/2026	500017	Check	Captivate Media + Consulting	929000	AP Merch	2,966.00
07/31/2026	500018	Check	Data Technical Services	930574	AP Merch	3,105.00
07/31/2026	500019	Check	Dehmer Central Fire Protection	931240	AP Merch	184.00
07/31/2026	500020	Check	DS Erickson & Associates PLLC	927334	AP Merch	332.22
07/31/2026	500021	Check	Electro Watchman Inc	901078	AP Merch	1,219.04
07/31/2026	500022	Check	Emotional ABCs Inc	931696	AP Merch	3,036.00
07/31/2026	500023	Check	Herzig, Dave	928578	AP Merch	1,448.60
07/31/2026	500024	Check	HumeraTech Inc	927703	AP Merch	3,143.50
07/31/2026	500025	Check	Imperial Brady	904186-1	AP Merch	6,415.66
07/31/2026	500026	Check	Kraus-Anderson Ins Agency Inc	902102	AP Merch	578.00
07/31/2026	500027	Check	MEI Total Elevator Solutions	908999-1	AP Merch	33,020.30
07/31/2026	500028	Check	Minnesota Council of Teachers of Mathematics	931714	AP Merch	75.00
07/31/2026	500029	Check	Minnesota Energy Resources	903029	AP Merch	253.16
07/31/2026	500030	Check	Minnesota Parent Publications, LLC	930944	AP Merch	13,600.00

AP Run: 20260731 AP FY27 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	500031	Check	Minnesota School Nutrition Association (MSNA)	904656-2	AP Merch	265.00
07/31/2026	500032	Check	MN Assoc of Secondary School Principal (MASSP)	908338	AP Merch	1,770.00
07/31/2026	500033	Check	MN Elementary School Principals Assoc (MESPA)	902538	AP Merch	720.00
07/31/2026	500034	Check	NASSP	904884	AP Merch	385.00
07/31/2026	500035	Check	NCPERS Group Life Ins	908769	AP Merch	32.00
07/31/2026	500036	Check	Overhead Door Company Of The Northland	903695	AP Merch	210.90
07/31/2026	500037	Check	Positive Action Inc	931454	AP Merch	520.00
07/31/2026	500038	Check	Ratwatte, Charya	931716	AP Merch	200.00
07/31/2026	500039	Check	School Services Employees Local 284	907382	AP Merch	2,531.52
07/31/2026	500040	Check	SpecialNeedsWare Inc	931698	AP Merch	4,680.00
07/31/2026	500041	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	1,181.11
07/31/2026	500042	Check	Trane US Inc	904045	AP Merch	1,095.00
07/31/2026	500043	Check	Upper Lakes Foods Inc	929826	AP Merch	6,992.53
07/31/2026	500044	Check	WL Hall Co	929359	AP Merch	620.00
07/31/2026	500045	Check	Wright, Kennedy	931715	AP Merch	600.00
					Total:	**$99,044.29**

AP Run: 20260731 AP FY27 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260731 AP FY27 Summary

Type	Count	Amount
Regular	34	99,044.29
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**34**	**$99,044.29**

AP Run: 20260731 Voids2 — Post Date: 2026-07-31 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	499817	Check	COR Robotics LLC	931017	AP Merch	-1,400.00
07/31/2026	499820	Check	DS Erickson & Associates PLLC	927334	AP Merch	-332.22
07/31/2026	500020	Check	DS Erickson & Associates PLLC	927334	AP Merch	-332.22
					Total:	**-$2,064.44**

20260731 Voids2 Summary

Type	Count	Amount
Regular	3	-2,064.44
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**3**	**-$2,064.44**

AP Run: 20260731 Voids3 — Post Date: 2026-07-31 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	499970	Check	Music Theatre International	900421	AP Merch	-900.00
					Total:	**-$900.00**

20260731 Voids3 Summary

Type	Count	Amount
Regular	1	-900.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**-$900.00**

Fund	Total
01 - General	3,020,419.66
02 - Food Service	75,562.99
03 - Transportation	387,855.82
04 - Community Service	68,458.54
16 - Facility Rental	13.81
22 - Internal Service - Health Insurance	1,175.00
50 - Student Activity Fund	80.00
	$3,553,565.82

AP Check Register

AP Run: 20260703 VACH FY26 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	9000009314	ACH	Carlson, Gerri	929243	AP Merch	715.00
07/03/2026	9000009315	ACH	Kelly Services Inc	927633	AP Merch	57,555.04
07/03/2026	9000009316	ACH	PHAXIS Education Staffing LLC	931390	AP Merch	67,682.92
07/03/2026	9000009317	ACH	Sunbelt Staffing LLC	930586	AP Merch	30,045.70
07/03/2026	9000009318	ACH	The Hartford	924486	AP Merch	51,292.03
					Total:	**$207,290.69**

20260703 VACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	5	207,290.69
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**5**	**$207,290.69**

AP Run: 20260703 EACH FY26 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	9000009319	ACH	Eastman, Megan	501475	AP Merch	15.90
07/03/2026	9000009320	ACH	Geesman, Garrett D	019738	AP Merch	29.20
07/03/2026	9000009321	ACH	Kleiner, Kevin T	020910	AP Merch	31.03
07/03/2026	9000009322	ACH	Moalim, Shamso A	020639	AP Merch	16.38
07/03/2026	9000009323	ACH	Russell, Nicole	931149	AP Merch	44.35
07/03/2026	9000009324	ACH	Sweet, Brian	501476	AP Merch	8.75
07/03/2026	9000009325	ACH	Tarnofsky, John J	020438	AP Merch	27.77
07/03/2026	9000009326	ACH	Voigt, Pamela M	017183	AP Merch	61.34
					Total:	**$234.72**

20260703 EACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	8	234.72
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**8**	**$234.72**

AP Run: 20260703 VACH FY27 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	9000009327	ACH	Asana Inc	930938	AP Merch	21,000.00
07/03/2026	9000009328	ACH	CoSN	926763-1	AP Merch	1,050.00
07/03/2026	9000009329	ACH	EdClub Inc	930725	AP Merch	10,224.00
07/03/2026	9000009330	ACH	Everway LLC	931441	AP Merch	7,954.86
07/03/2026	9000009331	ACH	Instream LLC	930884	AP Merch	1,990.00
07/03/2026	9000009332	ACH	Integrated Systems Corporation	929858	AP Merch	23,080.00
07/03/2026	9000009333	ACH	Notable Inc - Kami	931000	AP Merch	16,776.65
07/03/2026	9000009334	ACH	OPG-3 Inc	924471	AP Merch	19,065.62
07/03/2026	9000009335	ACH	ParentSquare Inc	931230	AP Merch	38,267.31
07/03/2026	9000009336	ACH	Patch My PC LLC	931236	AP Merch	6,570.00
07/03/2026	9000009337	ACH	Renaissance Learning, Inc.	903744	AP Merch	56,695.00
					Total:	**$202,673.44**

20260703 VACH FY27 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	11	202,673.44
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**11**	**$202,673.44**

AP Run: 20260716 VACH FY26 — Post Date: 2026-07-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/16/2026	9000009338	ACH	ACT INC	900111-1	AP Merch	17.50
07/16/2026	9000009339	ACH	Casperson, Julie	928973	AP Merch	649.00
07/16/2026	9000009340	ACH	Innovational Water Solutions, Inc.	930169	AP Merch	5,981.79
07/16/2026	9000009341	ACH	Multilingual Word Inc	922324	AP Merch	740.00
07/16/2026	9000009342	ACH	Nelson, Jared	931190	AP Merch	1,590.00
07/16/2026	9000009343	ACH	PHAXIS Education Staffing LLC	931390	AP Merch	17,046.39
					Total:	**$26,024.68**

20260716 VACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	6	26,024.68
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**6**	**$26,024.68**

AP Run: 20260716 EACH FY26 — Post Date: 2026-07-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/16/2026	9000009344	ACH	Anderson, Rachel L	021495	AP Merch	151.89
07/16/2026	9000009345	ACH	Cloutier, Dana	016633	AP Merch	56.62
07/16/2026	9000009346	ACH	Connell, Paul J	016319	AP Merch	337.00
07/16/2026	9000009347	ACH	Erbes, Sarah L	017283	AP Merch	90.63
07/16/2026	9000009348	ACH	Erickson, Kayla M	020006	AP Merch	75.26
07/16/2026	9000009349	ACH	Flesche, Jennifer B	021549	AP Merch	80.40
07/16/2026	9000009350	ACH	Gise, Constance M	021784	AP Merch	95.00
07/16/2026	9000009351	ACH	Green, Kelli L	018905	AP Merch	218.01
07/16/2026	9000009352	ACH	Harris, Whitney M	021124	AP Merch	209.53
07/16/2026	9000009353	ACH	Harsted, Tiffany K	021413	AP Merch	41.91
07/16/2026	9000009354	ACH	Henderson, Sean M	017644	AP Merch	45.75
07/16/2026	9000009355	ACH	Kronabetter, Julie R	016789	AP Merch	88.09
07/16/2026	9000009356	ACH	Lake, David	017436	AP Merch	179.08
07/16/2026	9000009357	ACH	Maravillas, Dave G	021467	AP Merch	121.22
07/16/2026	9000009358	ACH	McBride, Kristen	017583	AP Merch	19.58
07/16/2026	9000009359	ACH	Middendorf, Jennifer L	019196	AP Merch	164.36
07/16/2026	9000009360	ACH	Mohamed Ahmed, Malaz K	020628	AP Merch	294.44
07/16/2026	9000009361	ACH	Nelson, Katherine J	018844	AP Merch	102.01
07/16/2026	9000009362	ACH	Niemiec, Alicia	013692	AP Merch	145.73
07/16/2026	9000009363	ACH	Nordeen, Denise M	020415	AP Merch	98.60

AP Run: 20260716 EACH FY26 — Post Date: 2026-07-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/16/2026	9000009364	ACH	O'Laughlin, John M	020956	AP Merch	20.74
07/16/2026	9000009365	ACH	Salmela, Kathryn	018090	AP Merch	418.44
07/16/2026	9000009366	ACH	Smith, Tracy J	014671	AP Merch	19.79
07/16/2026	9000009367	ACH	Zavala, Melissa I	021134	AP Merch	8.04
07/16/2026	9000009368	ACH	Zyskowski, Karly M	021041	AP Merch	84.25
					Total:	**$3,166.37**

20260716 EACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	25	3,166.37
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**25**	**$3,166.37**

AP Run: 20260721 VACH — Post Date: 2026-07-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/21/2026	9000009369	ACH	Association Of Clerical Employees	904895	AP Merch	336.00
07/21/2026	9000009370	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	864.00
07/21/2026	9000009371	ACH	Concord Theatricals Corp	931571	AP Merch	6,447.51
07/21/2026	9000009372	ACH	Frontline Technologies Group LLC	928988-1	AP Merch	19,813.30
07/21/2026	9000009373	ACH	Hudl Inc	928713	AP Merch	24,878.45
07/21/2026	9000009374	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	61,540.00
07/21/2026	9000009375	ACH	Kaseya US LLC	931358	AP Merch	1,713.89
07/21/2026	9000009376	ACH	Romero Zamora, Karla	931279	AP Merch	686.00
					Total:	**$116,279.15**

20260721 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	8	116,279.15
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**8**	**$116,279.15**

AP Run: 20260722 EACH FY26 — Post Date: 2026-07-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/22/2026	9000009377	ACH	Alt, Brett	020689	AP Merch	71.20
07/22/2026	9000009378	ACH	Christy, Danielle H	014966	AP Merch	411.08
07/22/2026	9000009379	ACH	Evans-Vorhies, Maryann C	020240	AP Merch	2,052.00
07/22/2026	9000009380	ACH	Helke, David M	014077	AP Merch	238.00
07/22/2026	9000009381	ACH	Olson, Ariel R	020377	AP Merch	8.56
07/22/2026	9000009382	ACH	Thomas, John S	020221	AP Merch	14.36
					Total:	**$2,795.20**

20260722 EACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	6	2,795.20
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**6**	**$2,795.20**

AP Run: 20260727 VACH — Post Date: 2026-07-27 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/27/2026	9000009383	ACH	Ecolab	908846-2	AP Merch	2,708.04
07/27/2026	9000009384	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	4,654.55
07/27/2026	9000009385	ACH	Kelly Services Inc	927633	AP Merch	1,055.63
07/27/2026	9000009386	ACH	MRI Software LLC	929957	AP Merch	594.00
07/27/2026	9000009387	ACH	Solutran, LLC	928660	AP Merch	2,652.32
					Total:	**$11,664.54**

20260727 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	5	11,664.54
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**5**	**$11,664.54**

AP Run: 20260729 EACH FY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	9000009388	ACH	Lepper, Jay C	018873	AP Merch	575.00
07/29/2026	9000009389	ACH	Moalim, Shamso A	020639	AP Merch	1.60
07/29/2026	9000009390	ACH	Pearson, Genevieve L	019994	AP Merch	47.34
					Total:	**$623.94**

20260729 EACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	623.94
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**3**	**$623.94**

AP Run: 20260729 EACH FY27 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	9000009391	ACH	Bellmont, Chris	014183	AP Merch	200.00
07/29/2026	9000009392	ACH	Buchanan, Isis L	019608	AP Merch	200.00
07/29/2026	9000009393	ACH	Daniels, Latanya R	021700	AP Merch	500.00
07/29/2026	9000009394	ACH	Dehne, Tyler	020322	AP Merch	200.00
07/29/2026	9000009395	ACH	Gorton, Rachel	016735	AP Merch	200.00
07/29/2026	9000009396	ACH	Kronabetter, Julie R	016789	AP Merch	353.00
07/29/2026	9000009397	ACH	Sellars, Jason A	019217	AP Merch	51.20
07/29/2026	9000009398	ACH	Sovine, Stacey	017487	AP Merch	200.00
07/29/2026	9000009399	ACH	Steichen, Matthew J	020645	AP Merch	365.89
07/29/2026	9000009400	ACH	Thomas, John S	020221	AP Merch	32.53
07/29/2026	9000009401	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
					Total:	**$2,502.62**

20260729 EACH FY27 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	11	2,502.62
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**11**	**$2,502.62**

AP Run: 20260729 VACH FY26 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	9000009402	ACH	Navra LLC	931699	AP Merch	71,925.72
					Total:	**$71,925.72**

20260729 VACH FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	71,925.72
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**$71,925.72**

AP Run: 20260729 VACH FY27 — Post Date: 2026-07-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/29/2026	9000009403	ACH	Benefit Extras Inc	931712	AP Merch	4,288.50
07/29/2026	9000009404	ACH	EPS Operations, LLC	931127	AP Merch	11,595.40
07/29/2026	9000009405	ACH	FaxSIPit Services Inc.	930948	AP Merch	238.00
07/29/2026	9000009406	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	1,061.39
07/29/2026	9000009407	ACH	Renaissance Learning, Inc.	903744	AP Merch	70,234.30
07/29/2026	9000009408	ACH	Scenario Learning LLC	928849	AP Merch	16,955.43
07/29/2026	9000009409	ACH	Siemens Industry Inc	902217	AP Merch	75,000.00
					Total:	**$179,373.02**

20260729 VACH FY27 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	7	179,373.02
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**7**	**$179,373.02**

AP Run: 20260731 VACH — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	9000009410	ACH	EZDIRECTMAIL INC	931681	AP Merch	20,400.00
07/31/2026	9000009411	ACH	Mobile Health Services LLC	908702	AP Merch	825.00
					Total:	**$21,225.00**

20260731 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	2	21,225.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**2**	**$21,225.00**

Fund	Total
01 - General	810,260.64
02 - Food Service	4,484.63
04 - Community Service	28,294.52
16 - Facility Rental	86.98
22 - Internal Service - Health Insurance	2,652.32
	$845,779.09

AP Check Register

AP Run: 20260703 CB FY27 — Post Date: 2026-07-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/03/2026	6000002664		CDW Government Inc	920289-1	AP Merch	347,456.50
07/03/2026	6000002665		NASSP	904884	AP Merch	385.00
07/03/2026	6000002666		Project Lead The Way	925725	AP Merch	950.00
07/03/2026	6000002667		Raptor Technologies	926662	AP Merch	695.00
07/03/2026	6000002668		Seesaw Learning Inc	929508	AP Merch	30,468.75
					Total:	**$379,955.25**

20260703 CB FY27 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	5	379,955.25
Total:	**5**	**$379,955.25**

AP Run: 20260721 CB FY26 — Post Date: 2026-07-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/21/2026	6000002669		BSN Sports Inc	903299-1	AP Merch	2,982.61
07/21/2026	6000002670		Business Essentials	908358	AP Merch	949.75
07/21/2026	6000002671		CDW Government Inc	920289-1	AP Merch	36,535.90
07/21/2026	6000002672		Cintas Corp	903681	AP Merch	281.50
07/21/2026	6000002673		Dicks Sanitation Service Inc	900641	AP Merch	10,272.95
07/21/2026	6000002674		ECM Publishers Inc	909272	AP Merch	180.37
07/21/2026	6000002675		Grainger	904387-1	AP Merch	599.08
07/21/2026	6000002676		Horizon Commercial Pool Supply	904818	AP Merch	201.91
07/21/2026	6000002677		Occupational Health of MN, PC	929919	AP Merch	420.00
07/21/2026	6000002678		Schmitt Music	903532	AP Merch	570.78
07/21/2026	6000002679		Sherwin-Williams	903745-2	AP Merch	169.91
07/21/2026	6000002680		Trio Supply	903802	AP Merch	3,794.39
					Total:	**$56,959.15**

20260721 CB FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	12	56,959.15
Total:	**12**	**$56,959.15**

AP Check Register

AP Run: 20260724 CB — Post Date: 2026-07-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/24/2026	6000002681		AVID Center	927223	AP Merch	23,770.00
07/24/2026	6000002682		BSN Sports Inc	903299-1	AP Merch	4,968.45
07/24/2026	6000002683		Committee For Children	906510-1	AP Merch	31,670.10
07/24/2026	6000002684		Edpuzzle Inc	930279	AP Merch	22,550.40
07/24/2026	6000002685		ExploreK12 Inc	927439	AP Merch	11,893.00
07/24/2026	6000002686		ExploreK12 Inc	931638	AP Merch	5,980.00
07/24/2026	6000002687		Follett School Solutions Inc	904527-1	AP Merch	17,554.92
07/24/2026	6000002688		Grainger	904387-1	AP Merch	988.58
07/24/2026	6000002689		Kelleher Helmrich and Associates Inc	908955	AP Merch	523.25
07/24/2026	6000002690		Kully Supply Inc	901434	AP Merch	338.56
07/24/2026	6000002691		Liminex, Inc.	930738	AP Merch	14,819.00
07/24/2026	6000002692		Occupational Health of MN, PC	929919	AP Merch	630.00
07/24/2026	6000002693		Per Mar Security Services	930354	AP Merch	532.50
07/24/2026	6000002694		Scenario Learning LLC	928849	AP Merch	16,955.43
07/24/2026	6000002695		School Health Supply Co Inc	903537	AP Merch	8,531.48
07/24/2026	6000002696		Trio Supply	903802	AP Merch	1,365.04
07/24/2026	6000002697		Vista Higher Learning, Inc.	930573	AP Merch	3,969.67
07/24/2026	6000002698		WeVideo Inc	924460	AP Merch	12,843.97
07/24/2026	6000002699		Xello Inc.	930455	AP Merch	20,324.55
					Total:	**$200,208.90**

AP Check Register

AP Run: 20260724 CB — Post Date: 2026-07-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260724 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	19	200,208.90
Total:	**19**	**$200,208.90**

AP Run: 20260731 CB FY27 — Post Date: 2026-07-31 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	6000002700		Advanced Imaging Solutions	928551	AP Merch	2,022.94
07/31/2026	6000002701		Capstone	902926	AP Merch	15,412.80
07/31/2026	6000002702		Heartland Payment Systems	928139-1	AP Merch	26,166.00
07/31/2026	6000002703		Lexia Voyager Sopris Learning	931002	AP Merch	4,417.00
07/31/2026	6000002704		Magic School Inc	931307	AP Merch	41,730.00
07/31/2026	6000002705		Project Lead The Way	925725	AP Merch	950.00
					Total:	**$90,698.74**

20260731 CB FY27 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	6	90,698.74
Total:	**6**	**$90,698.74**

AP Run: 20260731 Void CB — Post Date: 2026-07-31 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	6000002694		Scenario Learning LLC	928849	AP Merch	-16,955.43
					Total:	**-$16,955.43**

20260731 Void CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	-16,955.43
Total:	**1**	**-$16,955.43**

AP Run: 20260731 Voids3 — Post Date: 2026-07-31 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
07/31/2026	6000002701		Capstone	902926	AP Merch	-15,412.80
					Total:	**-$15,412.80**

20260731 Voids3 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	-15,412.80
Total:	**1**	**-$15,412.80**

Fund	Total
01 - General	657,756.49
02 - Food Service	31,614.36
04 - Community Service	1,343.63
16 - Facility Rental	4,739.33
	$695,453.81

Monthly Void/Wire Report

AP Run: 20260715 Wires PR — Post Date: 2026-07-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
07/15/2026	8000001620	Wire Transfer	Aviben-EBC	209,933.12
07/15/2026	8000001621	Wire Transfer	Commissioner Of Revenue	143,241.06
07/15/2026	8000001622	Wire Transfer	Internal Revenue Service	831,300.45
07/15/2026	8000001623	Wire Transfer	ISD 191 Flex Account	6,468.04
07/15/2026	8000001624	Wire Transfer	ISD 191 Self Insurance Account	1,115,091.80
07/15/2026	8000001625	Wire Transfer	MN Child Support	2,159.60
07/15/2026	8000001626	Wire Transfer	MN Dept of Revenue	622.55
07/15/2026	8000001627	Wire Transfer	Mn State Retirement System	76,287.85
07/15/2026	8000001628	Wire Transfer	Mn Teachers Retirement Assoc	494,055.69
07/15/2026	8000001629	Wire Transfer	PERA	121,962.51
07/15/2026	8000001630	Wire Transfer	Teachers Federal Credit Union	65.77
			Total:	**$3,001,188.44**

20260715 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	11	3,001,188.44
Epayables:	0	0.00
Total:	**11**	**$3,001,188.44**

Monthly Void/Wire Report

AP Run: 20260715 Wires PR FY26 — Post Date: 2026-07-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
07/15/2026	8000001631	Wire Transfer	Commissioner Of Revenue	-248.62
07/15/2026	8000001632	Wire Transfer	Internal Revenue Service	-1,231.79
07/15/2026	8000001633	Wire Transfer	ISD 191 Self Insurance Account	659.93
07/15/2026	8000001634	Wire Transfer	Mn Teachers Retirement Assoc	-567.13
07/15/2026	8000001635	Wire Transfer	Teachers Federal Credit Union	55.69
			Total:	**-$1,331.92**

20260715 Wires PR FY26 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	5	-1,331.92
Epayables:	0	0.00
Total:	**5**	**-$1,331.92**

Monthly Void/Wire Report

AP Run: 20260731 Wires PR — Post Date: 2026-07-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	8000001639	Wire Transfer	Aviben-EBC	201,078.53
07/31/2026	8000001640	Wire Transfer	Commissioner Of Revenue	142,427.80
07/31/2026	8000001641	Wire Transfer	Internal Revenue Service	835,390.05
07/31/2026	8000001642	Wire Transfer	ISD 191 Flex Account	7,442.92
07/31/2026	8000001643	Wire Transfer	ISD 191 Self Insurance Account	1,094,657.74
07/31/2026	8000001644	Wire Transfer	MN Child Support	2,159.60
07/31/2026	8000001645	Wire Transfer	MN Dept of Revenue	622.55
07/31/2026	8000001646	Wire Transfer	Mn Teachers Retirement Assoc	483,355.34
07/31/2026	8000001647	Wire Transfer	PERA	127,680.92
			Total:	**$2,894,815.45**

20260731 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	9	2,894,815.45
Epayables:	0	0.00
Total:	**9**	**$2,894,815.45**

Monthly Void/Wire Report

AP Run: 20260731 Wires Main — Post Date: 2026-07-31 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	8000001658	Wire Transfer	Delta Dental Plan Of Minnesota	80,825.19
07/31/2026	8000001659	Wire Transfer	MN Dept of Revenue-Sales Tax	1,181.00
07/31/2026	8000001660	Wire Transfer	Mn UI Fund	215,453.89
07/31/2026	8000001661	Wire Transfer	United States Treasury	8,067.75
			Total:	**$305,527.83**

20260731 Wires Main Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	305,527.83
Epayables:	0	0.00
Total:	**4**	**$305,527.83**

Monthly Void/Wire Report

AP Run: 20260731 Wires 20 S.Ins — Post Date: 2026-07-31 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	274	Wire Transfer	Blue Cross Blue Shield Of MN	2,028,150.92
07/31/2026	275	Wire Transfer	HealthEquity Inc	9.00
07/31/2026	276	Wire Transfer	ISD 191 Self Insurance Account	134,390.15
			Total:	**$2,162,550.07**

20260731 Wires 20 S.Ins Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	3	2,162,550.07
Epayables:	0	0.00
Total:	**3**	**$2,162,550.07**

Monthly Void/Wire Report

AP Run: 20260731 Wires 8 Flex — Post Date: 2026-07-31 — AP Run Type: R **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	97	Wire Transfer	HealthEquity Inc	122,387.08
			Total:	**$122,387.08**

20260731 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	122,387.08
Epayables:	0	0.00
Total:	**1**	**$122,387.08**

Monthly Void/Wire Report

AP Run: 20260731 Wires 4 MnTrus — Post Date: 2026-07-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	16	Wire Transfer	Bond Trust Services Corporation	1,632,865.00
			Total:	**$1,632,865.00**

20260731 Wires 4 MnTrus Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	1,632,865.00
Epayables:	0	0.00
Total:	**1**	**$1,632,865.00**

Monthly Void/Wire Report

AP Run: 20260731 Wires 20 S.Ins2 — Post Date: 2026-07-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
07/31/2026	277	Wire Transfer	Benefit Extras Inc	159,068.29
			Total:	**$159,068.29**

20260731 Wires 20 S.Ins2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	159,068.29
Epayables:	0	0.00
Total:	**1**	**$159,068.29**

Fund	Total
01 - General	5,990,153.31
02 - Food Service	91,627.10
04 - Community Service	346,299.90
07 - Debt Service Fund	1,579,493.75
16 - Facility Rental	10,830.50
20 - Internal Service - Dental	80,825.19
22 - Internal Service - Health Insurance	2,124,469.24
47 - OPEB Debt Service	53,371.25
	$10,277,070.24

4. Accept the Budget Analysis 174

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.

Burnsville · Eagan · Savage

Agenda IV.A.4
September 24, 2026

To: **Board of Education**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **September 10, 2026**

Re: **Budget Analysis for the Month Ending June 30, 2026**

Recommendation: That the Board accepts the Budget Analysis for the month ending June 30, 2026.

The June 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	$ 226,250,170	101.69%	$ 226,826,597	98.35%
General Fund	$ 167,215,372	102.98%	$ 171,492,314	101.22%

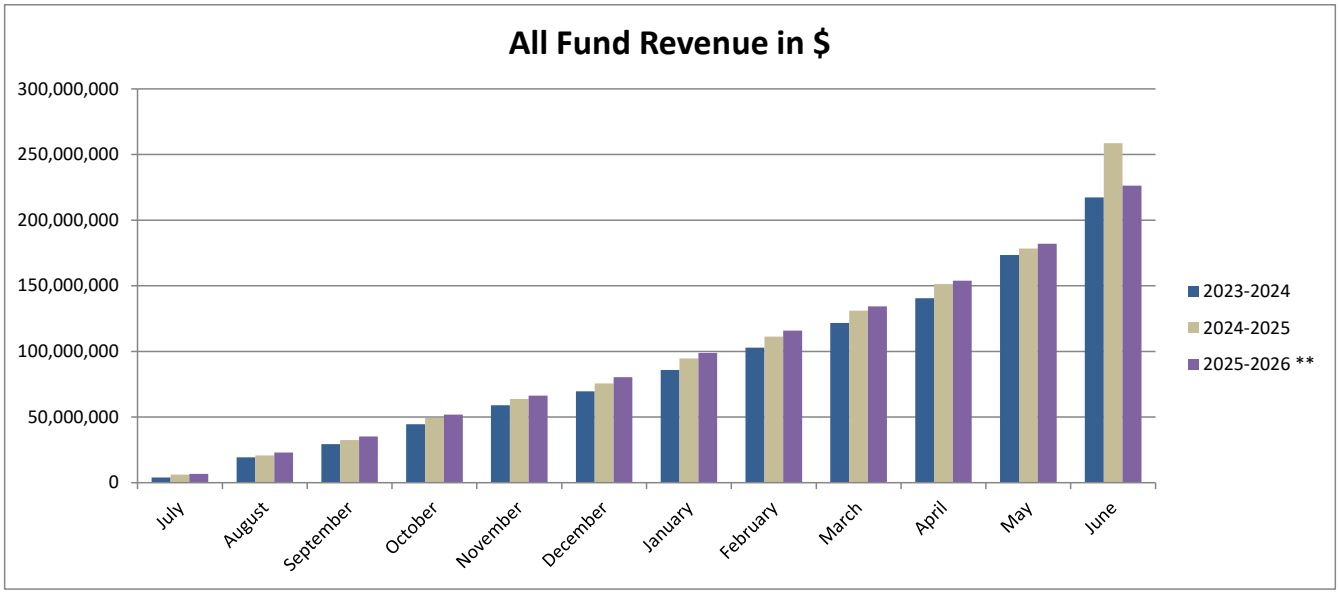
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

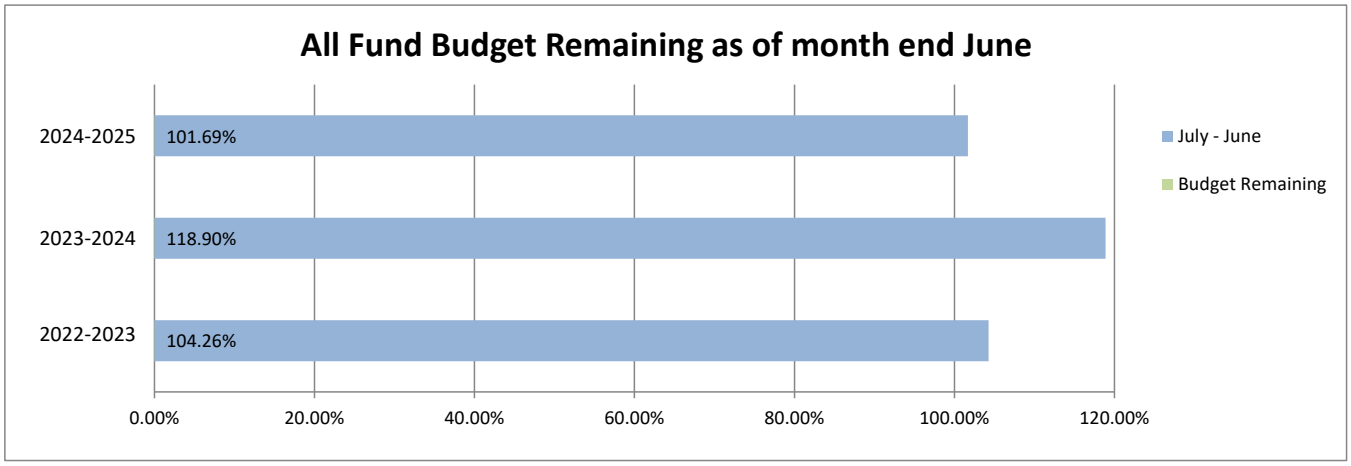
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

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

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	3,923,767	1.88%	6,225,705	2.86%	6,743,537	3.03%
August	19,367,531	9.29%	20,740,144	9.53%	22,905,480	10.29%
September	29,426,322	14.11%	32,399,332	14.89%	35,148,271	15.80%
October	44,587,953	21.38%	49,364,366	22.69%	51,836,476	23.30%
November	58,912,738	28.25%	63,757,139	29.31%	66,363,011	29.83%
December	69,535,132	33.34%	75,701,192	34.80%	80,311,289	36.10%
January	85,949,535	41.22%	94,669,296	43.52%	98,899,534	44.45%
February	102,919,054	49.35%	111,229,079	51.14%	115,782,254	52.04%
March	121,657,811	58.34%	130,998,157	60.22%	134,346,984	60.38%
April	140,495,577	67.37%	151,325,262	69.57%	153,941,201	69.19%
May	173,364,073	83.13%	178,458,872	82.04%	182,124,580	81.86%
June	217,399,399	104.26%	258,623,477	118.90%	226,250,170	101.69%
BUDGET	**208,539,165**	**100.00%**	**217,519,765**	**100.00%**	**222,491,505**	**100.00%**

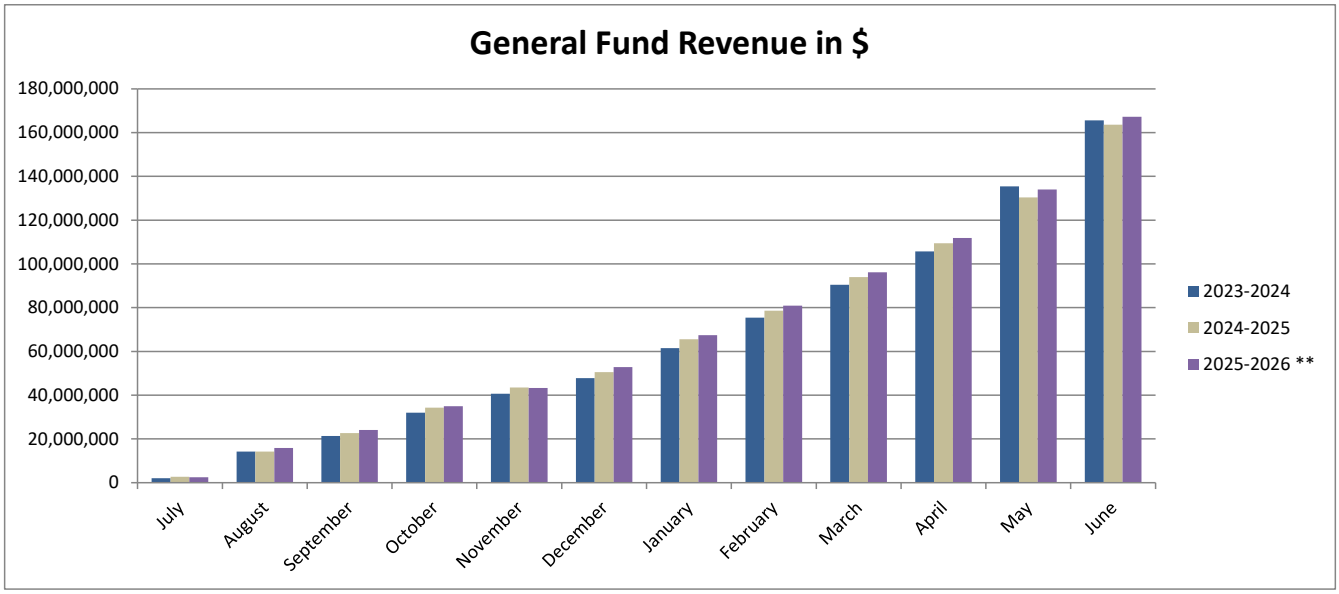


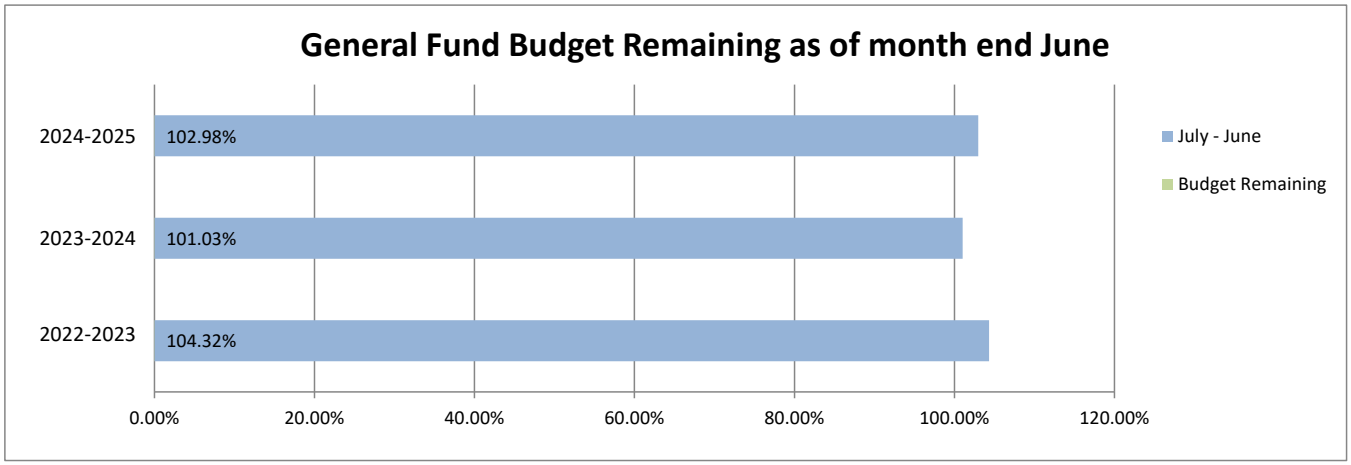


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

REVENUE COMPARISON
GENERAL FUND

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	2,054,035	1.28%	2,730,267	1.69%	2,517,803	1.55%
August	14,217,775	8.88%	14,246,069	8.79%	15,835,141	9.75%
September	21,337,010	13.32%	22,663,634	13.99%	24,076,087	14.83%
October	31,945,444	19.94%	34,311,930	21.18%	34,940,017	21.52%
November	40,706,009	25.41%	43,485,919	26.85%	43,315,260	26.68%
December	47,800,679	29.84%	50,561,608	31.21%	52,835,483	32.54%
January	61,461,736	38.37%	65,590,521	40.49%	67,438,365	41.53%
February	75,447,748	47.10%	78,601,059	48.52%	80,919,359	49.84%
March	90,432,887	56.45%	93,933,536	57.99%	96,224,320	59.26%
April	105,750,808	66.02%	109,446,939	67.57%	111,912,045	68.92%
May	135,431,731	84.55%	130,416,738	80.51%	134,068,650	82.57%
June	165,587,981	104.32%	163,655,781	101.03%	167,215,372	102.98%
BUDGET	**160,186,251**	**100.00%**	**161,980,777**	**100.00%**	**162,370,288**	**100.00%**

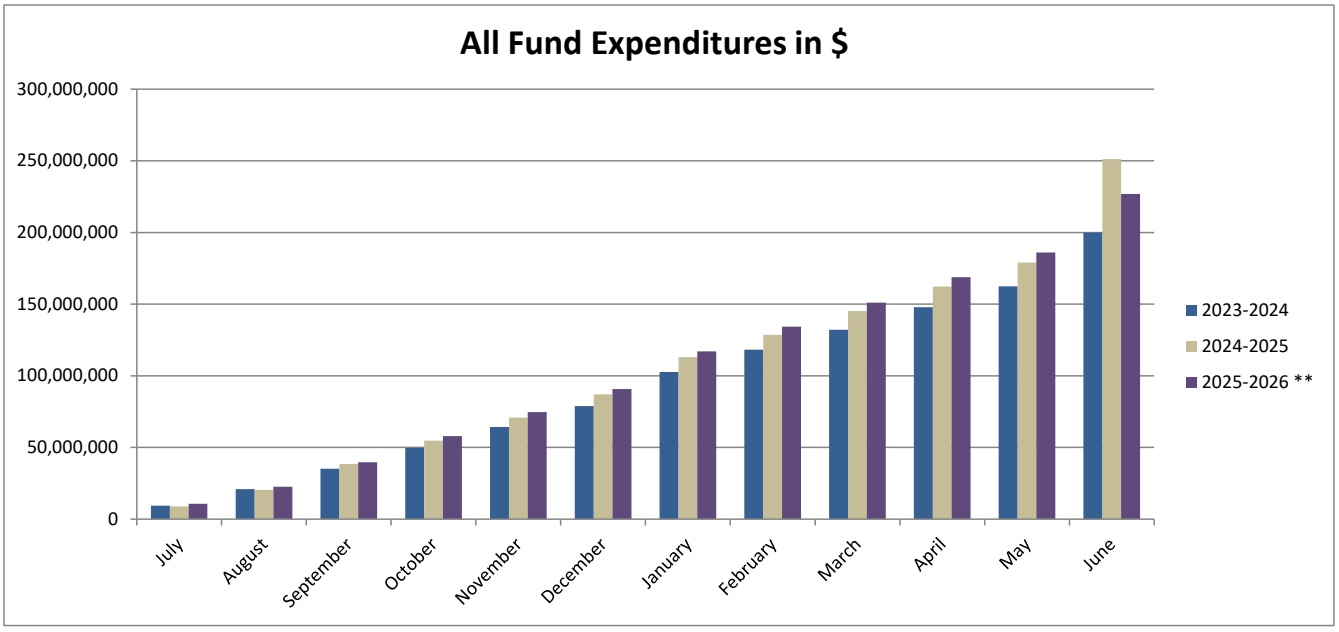




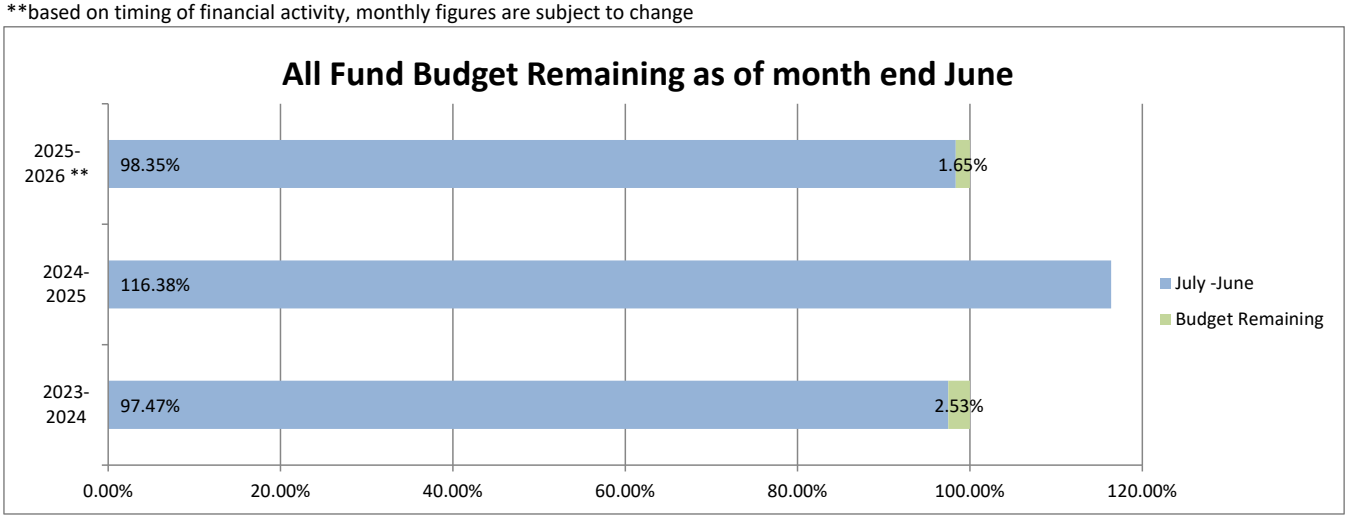
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

EXPENDITURE COMPARISON
ALL FUNDS

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	9,311,625	4.58%	8,925,532	4.13%	10,715,479	4.65%
August	20,942,388	10.30%	20,436,074	9.47%	22,644,161	9.82%
September	35,122,008	17.27%	38,557,636	17.86%	39,717,598	17.22%
October	49,720,835	24.45%	54,696,951	25.34%	57,986,268	25.14%
November	64,276,579	31.61%	70,880,340	32.84%	74,669,453	32.38%
December	78,945,654	38.82%	87,062,371	40.33%	90,706,564	39.33%
January	102,672,354	50.49%	112,978,978	52.34%	117,059,641	50.76%
February	118,252,837	58.15%	128,683,130	59.61%	134,304,214	58.23%
March	132,146,998	64.98%	145,245,541	67.29%	151,014,400	65.48%
April	147,830,013	72.69%	162,196,959	75.14%	168,746,489	73.17%
May	162,388,218	79.85%	179,077,820	82.96%	186,031,755	80.66%
June	200,012,729	97.47%	251,222,680	116.38%	226,826,597	98.35%
BUDGET	**203,361,619**	**100.00%**	**215,865,457**	**100.00%**	**230,634,309**	**100.00%**

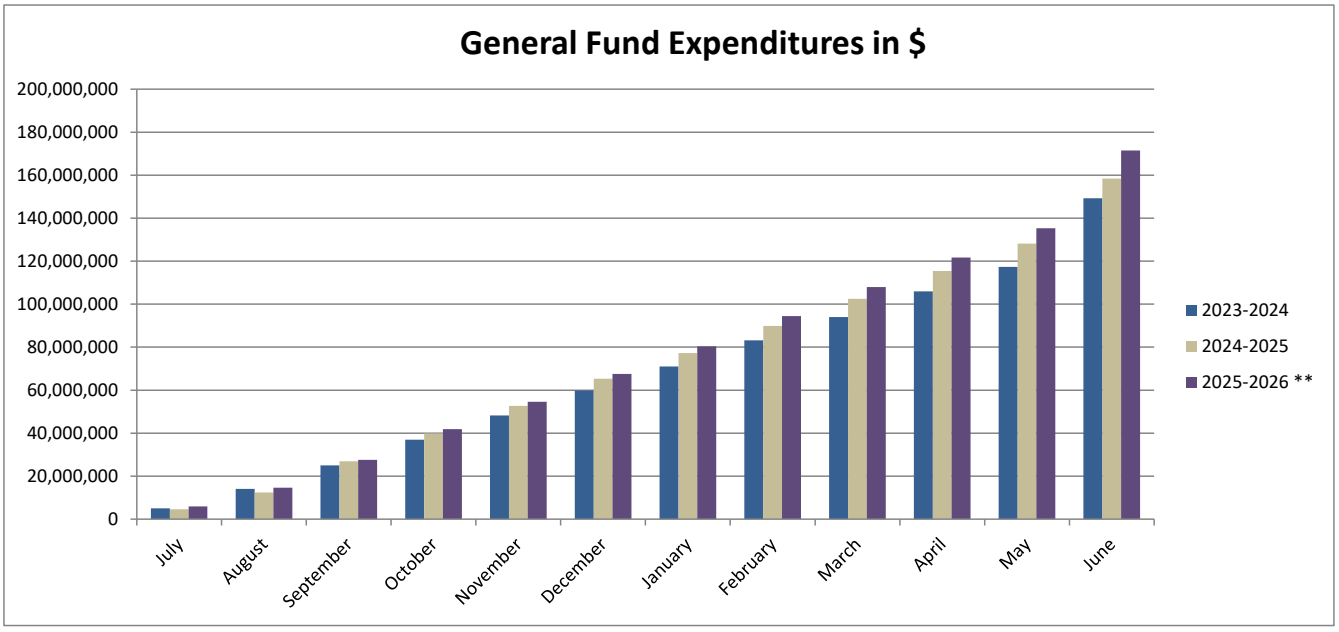


**based on timing of financial activity, monthly figures are subject to change

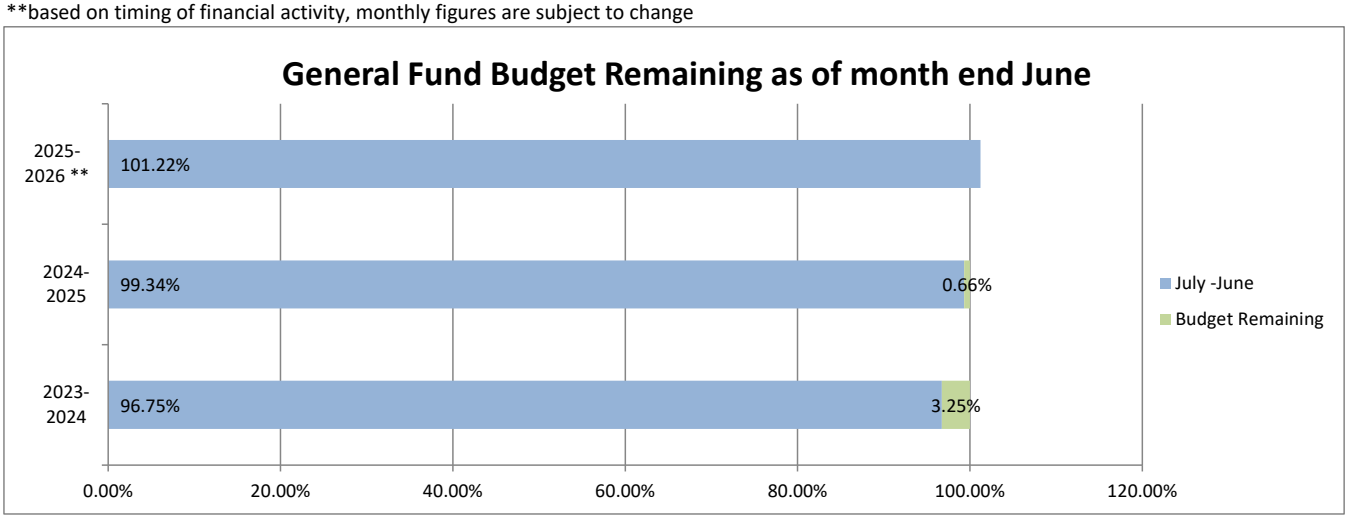


EXPENDITURE COMPARISON
GENERAL FUND

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	5,034,065	3.28%	4,587,428	2.88%	5,897,305	3.48%
August	14,041,027	9.14%	12,396,981	7.77%	14,655,381	8.65%
September	24,985,208	16.27%	26,951,894	16.90%	27,560,384	16.27%
October	36,953,232	24.06%	39,837,090	24.98%	41,859,242	24.71%
November	48,220,445	31.40%	52,681,856	33.04%	54,588,617	32.22%
December	59,804,086	38.94%	65,257,054	40.92%	67,508,305	39.85%
January	70,996,511	46.23%	77,227,031	48.43%	80,417,645	47.46%
February	83,195,216	54.17%	89,828,083	56.33%	94,417,444	55.73%
March	94,048,702	61.24%	102,534,170	64.30%	107,984,241	63.74%
April	105,915,624	68.96%	115,390,145	72.36%	121,656,591	71.81%
May	117,328,149	76.39%	128,180,103	80.38%	135,279,127	79.85%
June	149,279,289	96.75%	158,403,398	99.34%	171,492,314	101.22%
BUDGET	**153,581,253**	**100.00%**	**159,461,338**	**100.00%**	**169,425,220**	**100.00%**



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



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Agenda IV.A.4
September 24, 2026

To: **Board of Education**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **September 10, 2026**

Re: **Budget Analysis for the Month Ending July 31, 2026**

Recommendation: That the Board accepts the Budget Analysis for the month ending July 31, 2026.

The July 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	$ 6,042,469	2.64%	$ 9,100,568	3.78%
General Fund	$ 2,367,069	1.44%	$ 6,220,798	3.52%

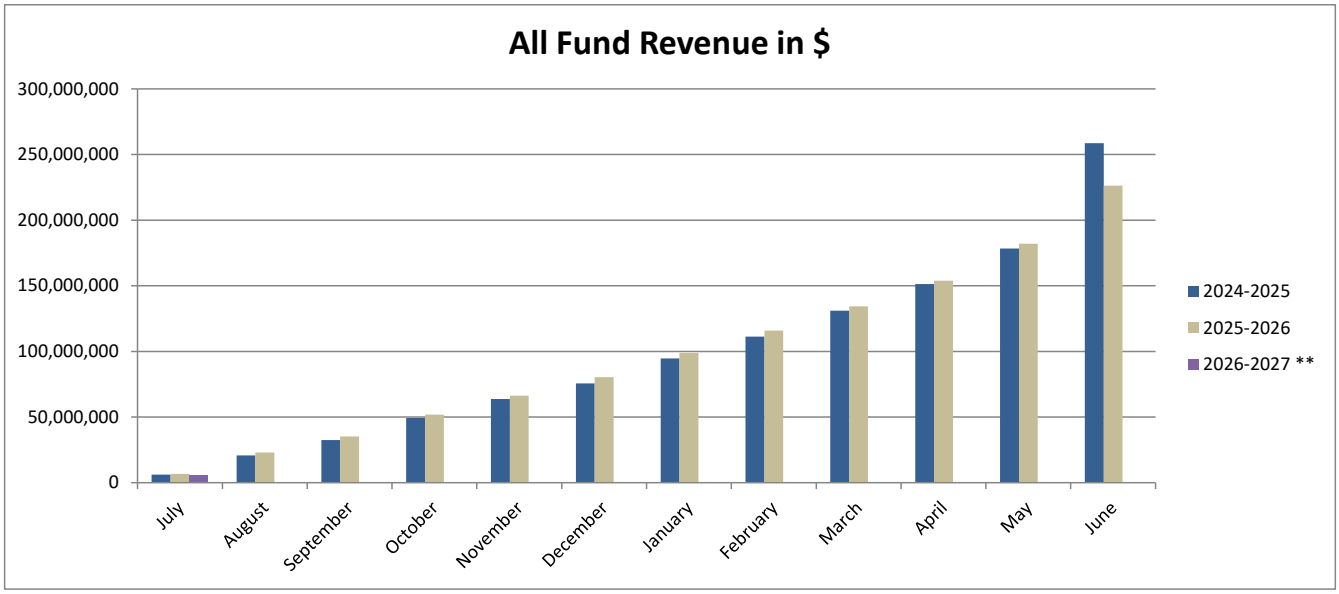
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

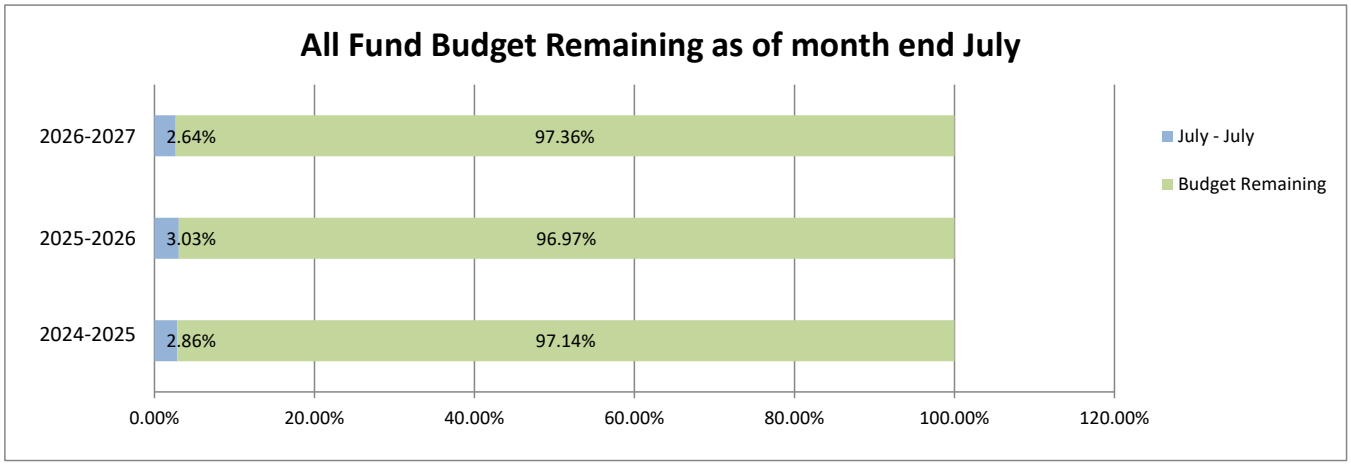
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

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

	2024-2025		2025-2026		2026-2027 **	
	$	%	$	%	$	%
July	6,225,705	2.86%	6,743,537	3.03%	6,042,469	2.64%
August	20,740,144	9.53%	22,905,480	10.29%	0	0.00%
September	32,399,332	14.89%	35,148,271	15.80%	0	0.00%
October	49,364,366	22.69%	51,836,476	23.30%	0	0.00%
November	63,757,139	29.31%	66,363,011	29.83%	0	0.00%
December	75,701,192	34.80%	80,311,289	36.10%	0	0.00%
January	94,669,296	43.52%	98,899,534	44.45%	0	0.00%
February	111,229,079	51.14%	115,782,254	52.04%	0	0.00%
March	130,998,157	60.22%	134,346,984	60.38%	0	0.00%
April	151,325,262	69.57%	153,941,201	69.19%	0	0.00%
May	178,458,872	82.04%	182,124,580	81.86%	0	0.00%
June	258,623,477	118.90%	226,250,170	101.69%	0	0.00%
BUDGET	**217,519,765**	**100.00%**	**222,491,505**	**100.00%**	**228,915,000**	**100.00%**

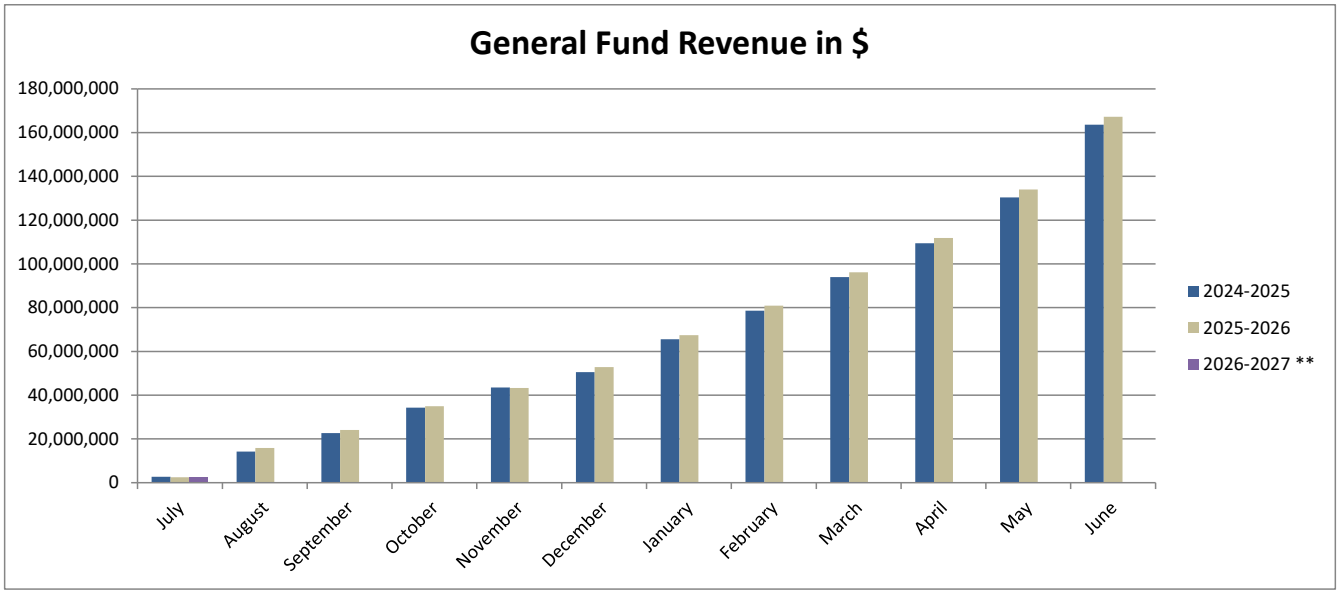


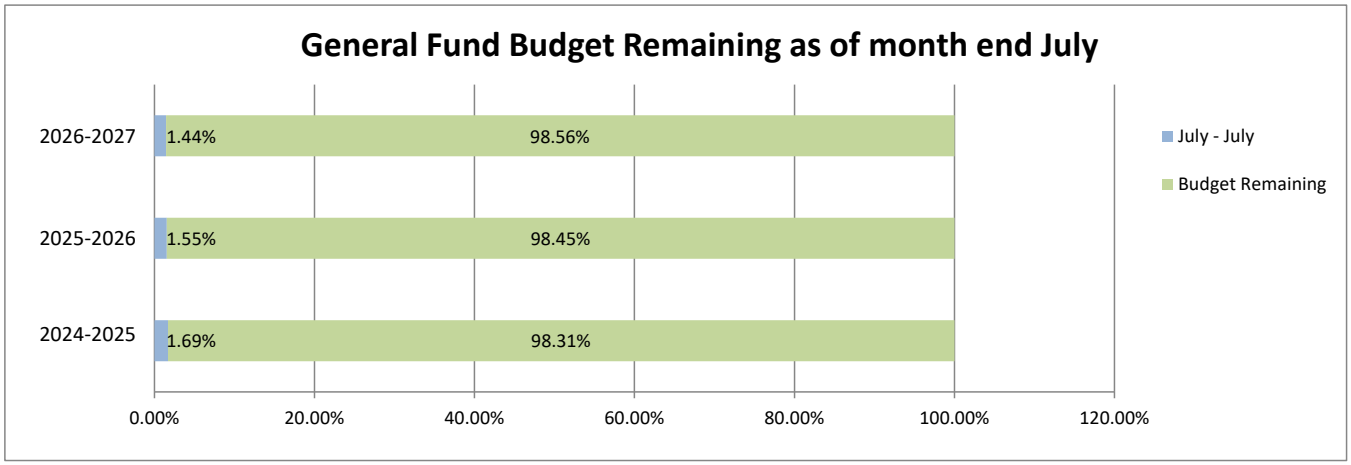


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

REVENUE COMPARISON
GENERAL FUND

	2024-2025		2025-2026		2026-2027 **	
	$	%	$	%	$	%
July	2,730,267	1.69%	2,517,803	1.55%	2,367,069	1.44%
August	14,246,069	8.79%	15,835,141	9.75%	0	0.00%
September	22,663,634	13.99%	24,076,087	14.83%	0	0.00%
October	34,311,930	21.18%	34,940,017	21.52%	0	0.00%
November	43,485,919	26.85%	43,315,260	26.68%	0	0.00%
December	50,561,608	31.21%	52,835,483	32.54%	0	0.00%
January	65,590,521	40.49%	67,438,365	41.53%	0	0.00%
February	78,601,059	48.52%	80,919,359	49.84%	0	0.00%
March	93,933,536	57.99%	96,224,320	59.26%	0	0.00%
April	109,446,939	67.57%	111,912,045	68.92%	0	0.00%
May	130,416,738	80.51%	134,068,650	82.57%	0	0.00%
June	163,655,781	101.03%	167,215,372	102.98%	0	0.00%
BUDGET	**161,980,777**	**100.00%**	**162,370,288**	**100.00%**	**164,450,000**	**100.00%**

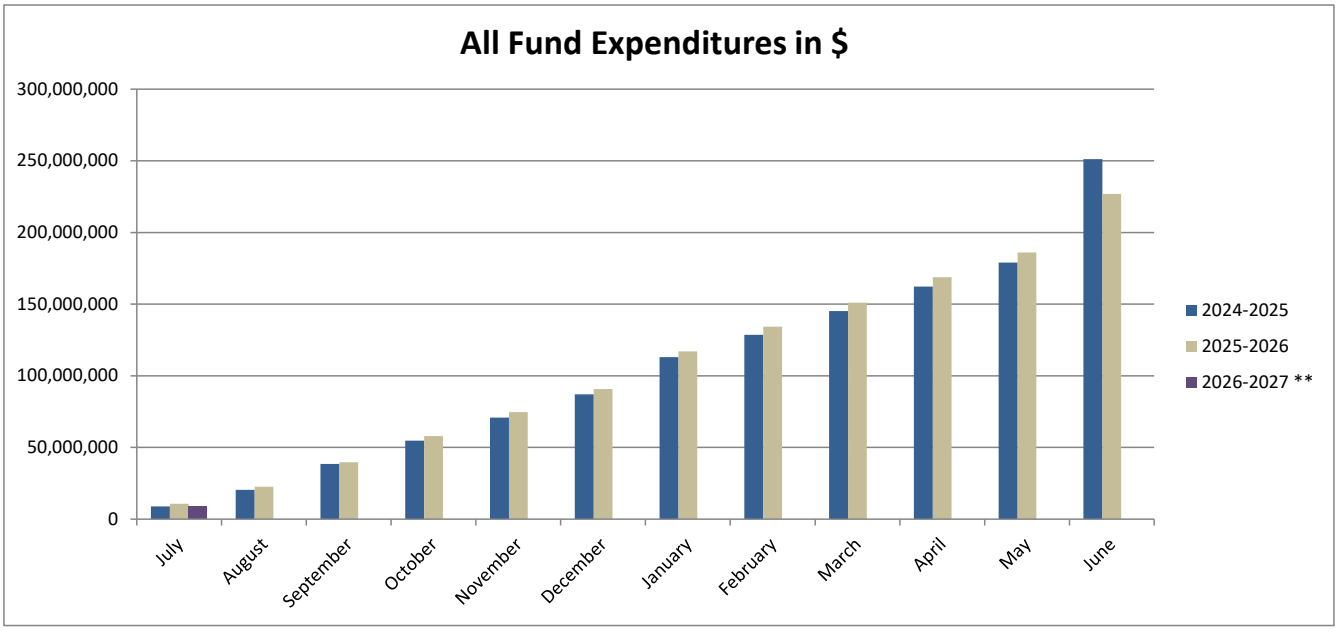




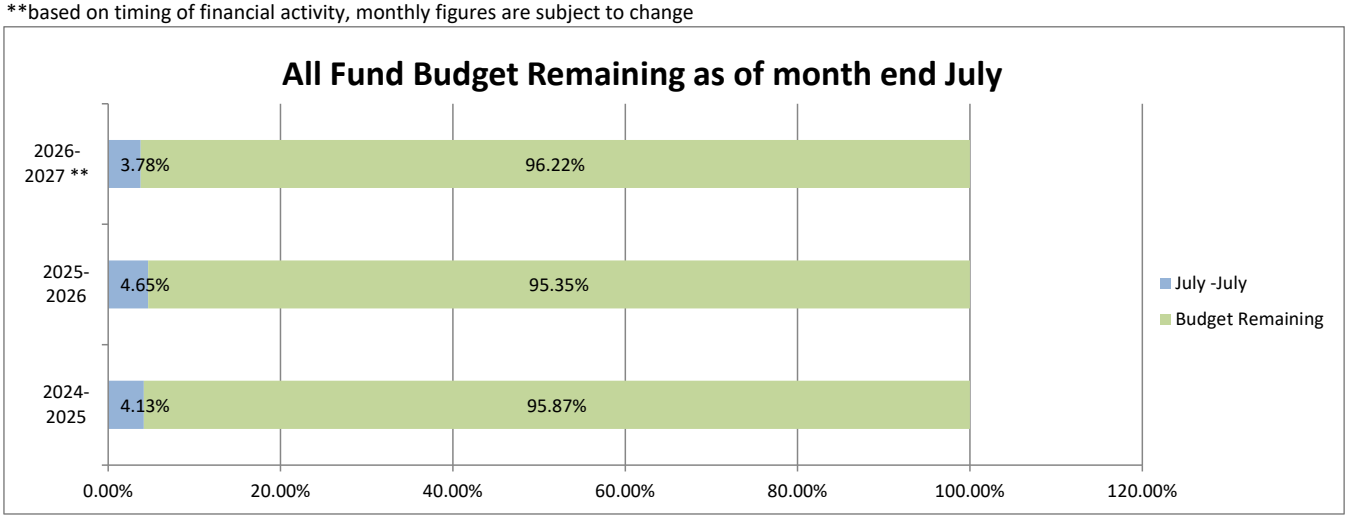
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EXPENDITURE COMPARISON
ALL FUNDS

	2024-2025		2025-2026		2026-2027 **	
	$	%	$	%	$	%
July	8,925,532	4.13%	10,715,479	4.65%	9,100,568	3.78%
August	20,436,074	9.47%	22,644,161	9.82%	0	0.00%
September	38,557,636	17.86%	39,717,598	17.22%	0	0.00%
October	54,696,951	25.34%	57,986,268	25.14%	0	0.00%
November	70,880,340	32.84%	74,669,453	32.38%	0	0.00%
December	87,062,371	40.33%	90,706,564	39.33%	0	0.00%
January	112,978,978	52.34%	117,059,641	50.76%	0	0.00%
February	128,683,130	59.61%	134,304,214	58.23%	0	0.00%
March	145,245,541	67.29%	151,014,400	65.48%	0	0.00%
April	162,196,959	75.14%	168,746,489	73.17%	0	0.00%
May	179,077,820	82.96%	186,031,755	80.66%	0	0.00%
June	251,222,680	116.38%	226,826,597	98.35%	0	0.00%
BUDGET	**215,865,457**	**100.00%**	**230,634,309**	**100.00%**	**240,995,000**	**100.00%**

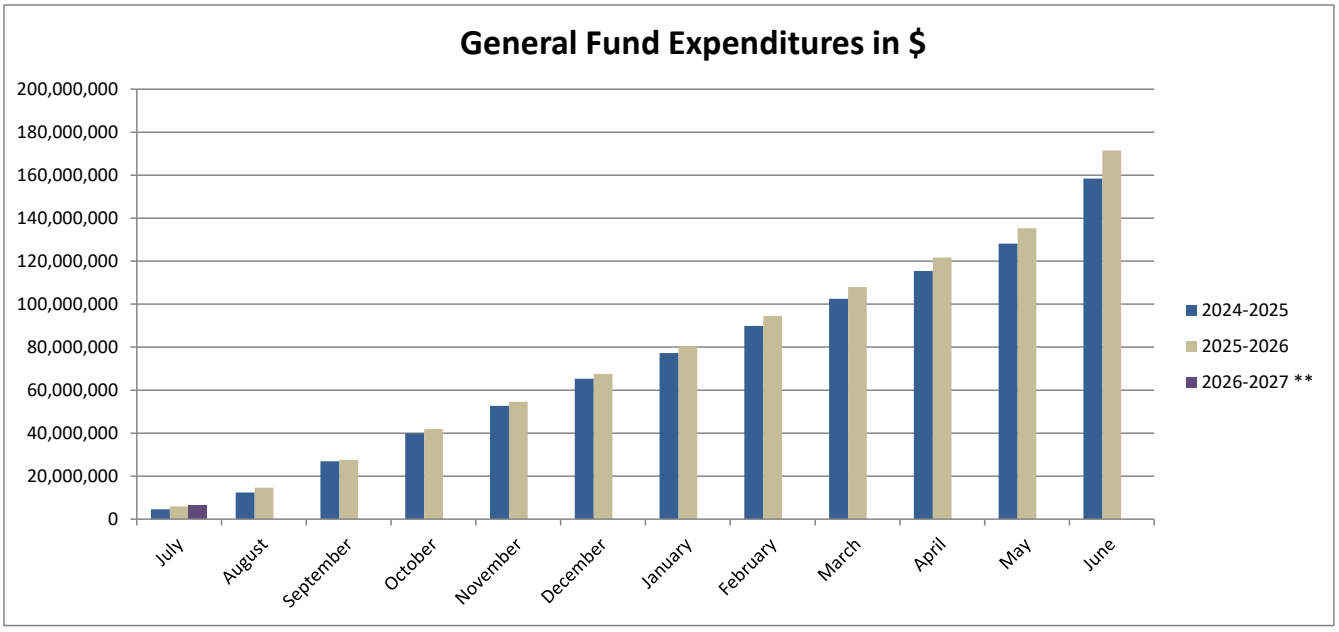


**based on timing of financial activity, monthly figures are subject to change

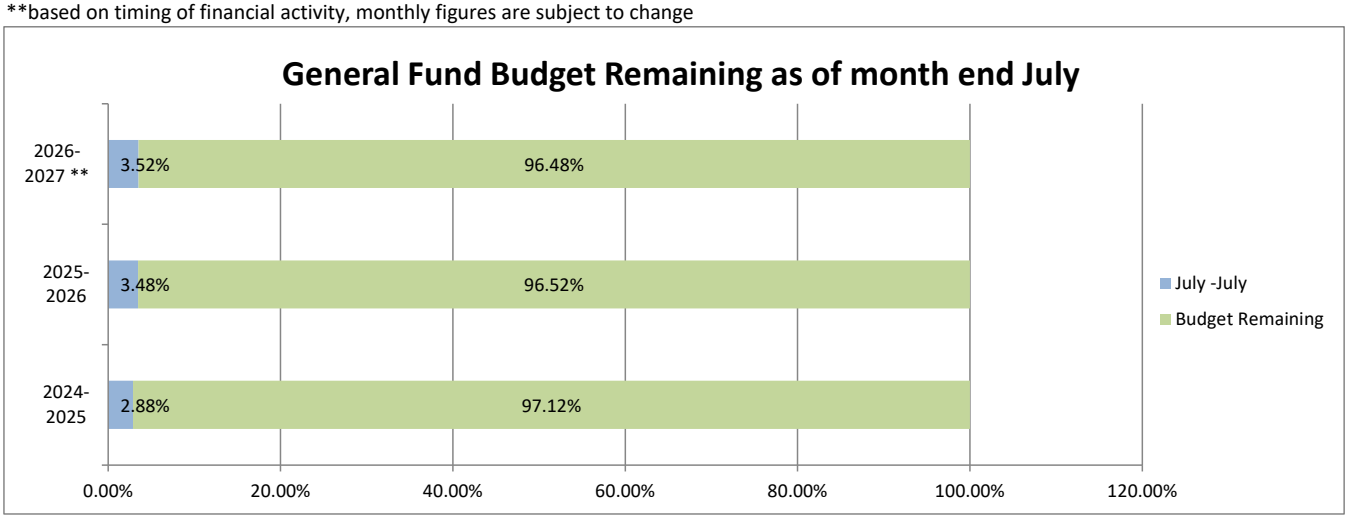


EXPENDITURE COMPARISON
GENERAL FUND

	2024-2025		2025-2026		2026-2027 **	
	$	%	$	%	$	%
July	4,587,428	2.88%	5,897,305	3.48%	6,220,798	3.52%
August	12,396,981	7.77%	14,655,381	8.65%	0	0.00%
September	26,951,894	16.90%	27,560,384	16.27%	0	0.00%
October	39,837,090	24.98%	41,859,242	24.71%	0	0.00%
November	52,681,856	33.04%	54,588,617	32.22%	0	0.00%
December	65,257,054	40.92%	67,508,305	39.85%	0	0.00%
January	77,227,031	48.43%	80,417,645	47.46%	0	0.00%
February	89,828,083	56.33%	94,417,444	55.73%	0	0.00%
March	102,534,170	64.30%	107,984,241	63.74%	0	0.00%
April	115,390,145	72.36%	121,656,591	71.81%	0	0.00%
May	128,180,103	80.38%	135,279,127	79.85%	0	0.00%
June	158,403,398	99.34%	171,492,314	101.22%	0	0.00%
BUDGET	**159,461,338**	**100.00%**	**169,425,220**	**100.00%**	**176,800,000**	**100.00%**



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



5. Receive a Report about the Listening Session 185

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.

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Agenda IV.A.5.
September 24, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: September 24, 2026

Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on September 10, 2026.

There were no speakers who signed up to speak at the listening session on September 10, 2026.

6. School Resource Officer Memorandum of Understanding 187

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.

Agenda IV.A.6.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: September 24, 2026

Re: School Resource Officer Memorandum of Understanding

Recommendation: That the Board of Education approve the School Resource Officer Memorandum of Understanding between ISD 191 and the City of Burnsville.

Attachment: Memorandum of Understanding Agreement

School Resource Officer Services Agreement

This Agreement ("Agreement") shall be effective after execution by and between INDEPENDENT SCHOOL DISTRICT NO. 191, a Minnesota municipal corporation ("ISD 191") and CITY OF BURNSVILLE, a Minnesota municipal corporation ("City").

Recitals

A. The goal of the SRO Program is to promote school safety by building a positive school climate in which everyone feels safe and students are supported to succeed. This will be demonstrated by SRO's through;

1) Seeking to reduce crime committed by and against youth in our community;
2) Supporting safe, secure, and orderly learning environments for students, teachers and staff.
3) Establishing a trusting channel of communication with students, parents, teachers, staff and administrators and establish regular feedback opportunities.
4) Serving as positive role models to instill in students good moral standards, good judgment and discretion, respect for other students, and a sincere concern for the school community.
5) Providing information on community resources available to students and parents.
6) Establishing goals and objectives to develop and enhance rapport between youth, families, police officers, school administrators, and the community in order to promote overall student achievement and success.

B. ISD 191 desires to obtain school resource officer ("SRO") services from City for the Burnsville High School.

C. The parties enter into this Agreement pursuant to Minnesota Statutes §126C.44 and §626.8482.

Terms

A. **Recitals incorporated.** The above recitals are incorporated into and made a part of this Agreement.

B. **Term.** This Agreement has a term of two school years, commencing July 1, 2025 and terminating on June 30, 2028. This Agreement shall automatically terminate on June 30, 2028, but may be renewed and renegotiated by the Parties as they determine. Either party may terminate this Agreement without cause, effective upon July 1 of any year of this Agreement, by providing written notice to the other party no later than April 1 of the preceding year. Either party may terminate this Agreement effective immediately upon written notice to the other Party due to a material breach of this Agreement. All payments due pursuant to this Agreement shall be prorated in the event of termination, and any overpayment to the City shall be remitted to the School District within 30 days after termination.

C. Payment for Basic Services. The District agrees to pay the City the following flat rate amounts toward two SRO's assigned to the School District:

2025-2026: $107,250
2026-2027: $110,500
2027-2028: $113,850

D. Invoices. City will provide a written invoice for Basic Services provided to ISD 191 each year on June 1st. City will provide an itemized invoice to ISD 191 for Additional Services within 30 days after providing the Additional services. ISD 191 agrees to pay each invoice within thirty (30) days of the invoice date.

Services

A. **Basic SRO Services.** The services as described in this section are referred to as "Basic SRO Services." City agrees to provide two state-licensed police officers during the standard school year, who must be members of the Burnsville Police Department, to perform the duties of a school resources officer as described in Minnesota Statutes §626.8482, which include:

1) fostering a positive school climate through relationship building and open communication;
   i. Officers may engage in various activities, in consultation with school administration, teachers, and students.
   ii. SROs will strive to build open communication and trust between and among students and adults through accessibility and engagement.
   iii. SROs will serve as a role model
2) protecting students, staff, and visitors to the school grounds from criminal activity;
   i. Activities may include supervising students in common areas, monitoring previous crime locations, analyzing possible crime patterns, property and patrolling the parking lots.
3) serving as a liaison from law enforcement to school officials;
4) providing advice on safety drills;
5) identifying vulnerabilities in school facilities and safety protocols;
6) educating and advising students and staff on law enforcement topics; and
7) enforcement of criminal laws violated.
   i. When reasonably practicable, School administration should be notified prior to and/or present during the custodial arrest of a student.
   ii. When a criminal incident also involves a violation of school rules, SROs should consider referral of the matter to school authorities in lieu of formal criminal referral, as appropriate for the incident. Custodial arrests in school should be avoided if reasonably practical. If a custodial arrest is necessary because of exigency or public safety considerations, the arrest should be made in a non-communal area away from the view of other students if practicable.
   iii. The parent, guardian, or custodian of the juvenile shall be notified as soon as possible when a juvenile offender is taken into custody.

8) Each of the SROs will be assigned to work an average of 40 hours per week of SRO services at Burnsville High School, with a focus on coverage during student contact time. The City agrees to provide vehicle, fuel, maintenance and equipment as deemed necessary by the City's chief of police for the SROs.
9) The City may not enter into any subcontract for performance of any services contemplated under this Agreement without the prior approval of ISD 191 and subject to such conditions and provisions as ISD 191 may deem necessary.

B. **Additional services.** City agrees to provide ISD 191 with police services for special events as requested by ISD 191 ("Additional Services"). This Agreement defines special events as the following:

- Home football, basketball, and hockey games (as needed)
- Dances or other large school sponsored events
- Other events as determined by school administration, SROs, and BPD.

1) Coverage for Additional Services will be determined operationally by the city based upon the needs of the event. Based upon availability, one of the assigned officers will be a current SRO.
2) Payment for Additional Services. Overtime costs for SROs, or SRO substitute, to provide police services at these events will be split evenly between the Parties. ISD 191 will reimburse the City for the SRO services for a minimum of 3 hours at the current contracted overtime rate as published in the annual Fees and Charges Schedule.

Safety and Wellness

The parties agree that school officials and police department staff play important and distinct roles in ensuring school safety, wellness and achieving the desired outcomes. Accordingly, the parties agree the goals and objectives of the SRO program are to provide a safe learning environment, provide valuable resources to school staff members, foster positive relationship with students, and develop strategies to resolve problems. Methods to achieve these goals and objectives include but are not limited to the following under this Agreement:

A. Collaborating on the development and implementation of a school safety plan.

B. Reviewing security measures to enhance safety and reduce risk, including collaborating in threat assessments and after-action reviews.

C. Enhancing communication and understanding between students, their families, district staff, and the police department.

D. Referring students to school or community-based accountability programs or services, including but not limited to peer mediation, restorative justice, and provision of mental health services, whenever prudent.

E. The SRO and school officials shall put into place plans, such as de-escalation techniques, conflict resolution and restorative justice practices, to serve as an alternative to arrest.

F. The SRO shall follow all applicable laws related to use of force.

SRO Officers

A. Selection and Retention. Assigned SROs must meet the minimum criteria required by the Minnesota Board of Peace Officer Standards and Training (POST). While the School District recognizes, the City's chief of police is solely responsible for assigning SROs pursuant to this Agreement. The District and the police department will collaborate to ensure District input on the process. The School District may request the replacement of an assigned officer for any reason related to the officer's performance or fitness for the assignment. Complaints against the SRO shall follow the normal complaint process of the Burnsville Police Department. When the complaint is related to student safety or where it would be prudent for both parties to partner in communication on an issue of significant public interest notice should include the appropriate school district administrators.

B. Training. Effective September 1, 2025, all assigned officers must have received instruction and training consistent with Minnesota Statute 626.8482, subd. 3. Training records and certificates for assigned officers shall be made available to the School District upon request.

C. Supervision. The parties agree and acknowledge that the police officers who are assigned to provide SRO services in the schools or assigned to provide Additional Services are, and will continue to be, members and employees of the City and its police department. The police officers shall not become an agent or employee of the School District by virtue of this Agreement and shall not make any representations to the contrary. The officers shall operate under the direct administration and supervision of the police department but will work in cooperation with school administrators to further mutually agreed upon goals involving the police department, schools and students, including the goals described in this Agreement.

D. School Regulations. SROs shall not have school disciplinary authority or be considered educational service providers, but shall be limited to their police function, which shall include law enforcement duties, but may also include opportunities to build positive relationships with students and the school community. An assigned officer must not use force or the authority of their office solely to enforce school rules or policies or participate in the enforcement of discipline for violations of school rules. Nothing in this paragraph limits any other duty or responsibility imposed on peace officers; limits the expectation that peace officers will exercise professional judgment and discretion to protect the health, safety, and general welfare of the public when carrying out their duties; or creates a duty for assigned officers to protect students, staff, or others on school grounds that is different from the duty to protect the public as a whole.

E. SROs may be asked to assist in the School District searches of a student's person, possessions, locker, or vehicle when the School District personnel have a reasonable suspicion that the student has violated School District policies, rules or regulations, and the search is related to possible student discipline. If the SRO intends to conduct a search as part of a criminal investigation, the SRO must seek a court order or subpoena, unless an

emergency exists, and the search is necessary to protect students or other individuals in the school from immediate physical harm or another health or safety emergency.

F. SROs will not ask a school employee to conduct a search for law enforcement purposes.

G. Strip searches of students by SROs are prohibited.

H. Uniform. SROs will normally wear modified uniforms while performing SRO services.

I. Scheduling. The duty hours of the SROs are flexible and will be determined by the City's police department and in consultation with ISD 191's school administrators. SROs are expected to notify ISD 191's school administration if they are unable to report to the school on a given day. Whenever possible only one officer will be away from the school when school is in session.

J. School Resources. ISD 191 agrees to provide the SROs with the following:

1) Access to a properly lighted private office, which shall contain a telephone, a secure computer and printer, which may be used for general business purposes.
2) A location for files and records which can be properly locked and secured.
3) A desk with drawers, chair, work table, filing cabinet, and office supplies.

Data Sharing and Data Practices.

A. Data Practices. The City shall comply with the Minnesota Government Data Practices Act ("MGDPA"). Law enforcement records created by SROS on ISD 191 students shall be maintained by the City.

B. The sharing of arrest related information by the SRO with school administration upon request or at the direction of the SRO depends on the classification of the data under the Minnesota Government Data Practices Act or other applicable law.

C. If the SRO is aware of information concerning a student that is officially obtained by the Burnsville Police Department which reflects that the student is in violation of school policies (Student Handbook or Athletic Code), the SRO may forward that information to school administration.

D. Access to Education Data. Educational data maintained by ISD 191 are protected under the MGDPA and the Family Educational Rights Privacy Act ("FERPA"), including its implementing regulations at 34 C.F.R. part 99. The parties acknowledge that, unless ISD 191 is reporting a suspected crime or another statutory exception applies, ISD 191 may not disclose private educational data to the SRO without the written consent of the student's parent or guardian (or the written consent of the student if the student is eighteen years of age or older); a lawfully issued subpoena; or a court order. Nothing in this Agreement may be construed to modify the responsibilities of either party under the MGDPA or ISD 191's

responsibilities under FERPA.

E. Video Security. Burnsville High School is equipped with a video security system. The content of school security video may be classified as private data under the MGDPA and/or FERPA. Therefore, except in emergency situations, the SRO will not have access to pre-recorded security system video. If the SRO or another law enforcement officer notifies ISD 191 District that they intend to seek a court order or subpoena for video potentially relevant to a criminal investigation, ISD 191 will, to the extent possible, preserve the video. The SRO may have access to live stream video, at the discretion of the School District, only when necessary for the safety of students and staff. Personally identifiable information on students obtained from viewing the live cameras are to be used for the purposes of promoting school safety and the physical security of students and other individuals in the school. Nothing in this paragraph shall exempt the SRO from any applicable provisions or prohibitions within FERPA or the MGDPA pertaining to the disclosure of educational records or personally identifiable information by an SRO which the SRO may obtain by viewing the live stream video. The SRO may not disclose information regarding what they viewed on live stream video to their department or other law enforcement agencies, unless redisclosure fits into one of the exceptions to the consent requirements under FERPA and the MGDPA such as an emergency situation, or a determination is made by mutual agreement with an ISD 191 administrator to pursue criminal charges.

F. Interviews.

Both the School District and the City agree upon the importance of creating a safe, comfortable and welcoming environment within the School District and agree on the necessity of working in honest partnership. Consistent with the provisions below, both the School District and the City agree that the SRO's primary responsibility is not to investigate crime within the school, but to build relationships and support and promote the safety of students, and be a resource if a safety concern is brought to their attention.

Student Interviews Except in extenuating circumstances, School Resource Officer (SRO) may not interview students during the school day on school property, unless granted permission to do so by the Principal, designated Associate Principal, or the parent/guardian/adult student, as documented by the Principal or designated Associate Principal, or the SRO's interview is pursuant to the Maltreatment of Minors Act. The Principal or designee will be present during student interviews and will attempt to notify the student's parent prior to the interview, unless notification is prohibited by law.

Extenuating circumstances which do not require permission from the Principal or designee and parental notification, or attendance of the Principal or designee at the interview may include circumstances in which immediate action is necessary to protect the safety of students, staff, or others, or when otherwise authorized by law, including pursuant to a judicial warrant or court order. This exception does not apply to investigations of student misconduct conducted solely for school disciplinary purposes.

School Resources

On an annual basis, ISD 191 shall provide each SRO with a written list of resources available to school staff to assist with de-escalation of conflict in the schools. ISD 191 will also provide the SRO with:

1) The opportunity for SROs to address teachers, school administrators and student families about the SRO program, goals, and objectives.
2) The opportunity to provide input regarding criminal justice problems relating to students.
3) The opportunity to address teachers, staff and school administrators about criminal justice problems relating to students during in-service workdays.
4) The District Emergency Operations Manual, Crisis Plan, Student Handbook/Code of Conduct and other related materials as deemed appropriate.
5) School staff designee for referrals for counseling and other school-based and/or community based supportive services for students and families.

Public Notification Process

ISD 191 will annually notify students, parents, and guardians that an SRO may be present in its schools. Such notification shall be included in the Student Rights and Responsibilities Handbook.

Crisis Planning

ISD 191 and the City of Burnsville will collaborate on Crisis Planning and training. Each entity will be involved in updates and creation of new Crisis Plans. Consistency throughout the District should be adhered to when possible.

Reviewing the Agreement and SRO Program

The Parties acknowledge that resources and needs may change during the term of this Agreement. Either party may propose amendments at any time by submitting a written request for modification to the other party. Any request shall be promptly reviewed and responded to in writing by the receiving party.

In addition, the assigned parties shall review the Agreement/SRO Program on a regular basis and make adjustments as needed. Any revisions or amendments shall be reduced to writing and signed by all parties and will be reflected in an updated Agreement.
Any material alterations, variations, modifications, or waivers of provisions of this Agreement shall be valid only if and when they have been reduced to writing as an amendment, or upon the execution of a new Agreement intended to replace this Agreement.

Notices

All notices, requests, demands, and other communications hereunder shall be in writing and shall be deemed given if personally delivered or mailed, ce1iified mail, return receipt requested, to the following addresses:

If to City: City of Burnsville
Chief Matt Smith
100 Civic Center Parkway Burnsville, MN 55337

With copy to: Campbell Knutson, P.A.
860 Corporate Center Curve, Suite 290
Eagan, Minnesota 55121

If to ISD 191: Independent School District 191
c/o Superintendent of Schools
200 West Burnsville Parkway
Burnsville, Minnesota 55337

With copy to: Kennedy & Graven
c/o Maggie R. Wallner
150 South Fifth Street
Minneapolis, MN 55402

Indemnification

The City shall indemnify and hold ISD 191, its employees, Board members, agents and representatives harmless from any and all liability and claims for damages or injury, including attorney fees, caused by or resulting from the sole negligent or intentional acts, errors or omissions of the City, the SROs, or other City employees or agents, arising out of the services pursuant to this Agreement. ISD 191 shall indemnify and hold the City, its employees, elected officials, or agents harmless from any and all liability and claims for damages or injury, including attorney fees, caused by or resulting from the sole negligent or intentional acts, errors or omissions of ISD 191, its employees or agents, arising out of the services pursuant to this Agreement. This provision does not modify the provisions of the Municipal Tort Claims Act, Chapter 466.

Insurance.

The city shall at all times during the term of this Agreement keep in force adequate insurance for:

a. General Liability.
b. Professional Liability.
c. Automobile Liability.
d. Workers' Compensation Insurance as required by Minnesota Statute.

Problem Resolution

The Parties will endeavor to resolve any unforeseen difficulties or questions by negotiation between the Superintendent of ISD 191 and the City Manager of the City of Burnsville or their designees. However, this provision does not limit the parties' right to terminate this Agreement pursuant to section 2 above.

[signature pages follow]

Signature Page – ISD 191

INDEPENDENT SCHOOL DISTRICT NO. 191

By_____
Dr. Latanya Daniels
Its Superintendent

By_____
_____
Its School Chair

Signature Page – City

CITY OF BURNSVILLE

By_____
Elizabeth Kautz
Its Mayor

By_____
Gregg Lindberg
Its City Manager

7. Approve, on a First and Final Reading, No Changes to Policies 499: *Nepotism Prohibition* and 511: *Student Fundraising*. 200

Agenda IV.A.7.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: September 24, 2026

Re: Approve, on a First and Final Reading, No Changes to Policies: 499: *Nepotism Prohibition* and 511: *Student Fundraising*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policies: 499: *Nepotism Prohibition* and 511: *Student Fundraising*.

Notes:
These policies were reviewed during the September 15, 2026 Policy Review Committee as part of a regular review process. No changes are recommended at this time.

Adopted: *11/1983* *Burnsville-Eagan-Savage School District Policy 499*
Reviewed: ~~*9/14/2023*~~*PRC 09.15.26*
Revised: *7/2001, 12/3/2015*
Rescinds: *GBCAA*

499 NEPOTISM PROHIBITION

I. PURPOSE

The purpose of this policy is to establish consistent employment guidelines and to prevent situations where an individual may have or be perceived to have unfair influence over the career development, work assignments, work direction, performance reviews, or compensation of a family member who is also employed by the school district.

II. GENERAL STATEMENT OF POLICY

The school district may employ family members of current employees. However, to be hired, transferred, or promoted, close family members may *not* be assigned to the following:

A. Positions where one can influence the employment conditions or career of the other. This includes decisions involving hiring, termination, compensation, performance evaluation, discipline, promotional opportunities, and work assignments; or

B. Positions where one reports to, directs the work of, or otherwise has direct or indirect supervision of another close family member.

III. DEFINITIONS

A. Close Family Member

A close family member means the employee's parent, spouse, child (including adopted child), sibling, grandmother, grandfather, grandchildren, niece, nephew, aunt, uncle, first cousin, all step relatives including stepchild, stepmother, stepfather, stepsister and stepbrother, in-law relationships including father- and mother-in-law, daughter- and son-in-law, brother- and sister-in-law, ward of the employee or employee's spouse, domestic partner, or person cohabitating in the employee's household regardless of the degree of relationship.

B. Direct or Indirect Supervision

Direct or indirect supervision means the authority to make, participate in, or recommend employment- and/or compensation-related decisions involving a close family member, including, but not limited to, decisions concerning hiring,

promotion, transfer, discipline, termination, salary, evaluation, grievance resolution, or other similar personnel actions.

IV. APPLICATION TO SCHOOL BOARD MEMBERS

School board members are not considered to have direct or indirect supervision except in situations when they are called upon to act specifically on matters of employment status or compensation for an applicant or employee. In such cases, school board members shall abstain from the action when a close family member is involved.

V. EXCEPTIONS; SPECIAL CIRCUMSTANCES

In exceptional circumstances, a direct or indirect supervisory relationship may exist between employees who are close family members. Such circumstances may be necessitated by factors such as the unique qualifications or responsibilities of the individuals involved, the lack of other available appropriate supervisory personnel, or whether the position for which the close family member is being considered is temporary in nature. Any exception must be reviewed and approved in writing by the school district's superintendent. Any direct or indirect supervisory relationship approved by the superintendent shall be reported to the school board. All employment decisions affecting the subordinate employee, including, but not limited to, selection, hiring, discipline, performance review, compensation, or leave, must be assigned to other supervisory personnel or, if no other supervisory personnel exist, to the superintendent or designee. Exceptions involving the superintendent and their close family member shall be approved in writing by the school board.

VI. ADDRESSING EXISTING CONFLICTS AND CHANGES IN RELATONSHIP BETWEEN EMPLOYEES

Any school employee involved in a direct or indirect supervisory relationship with a close family member that existed *prior to* the original approval date of this policy or that arises *after* the adoption of this policy shall promptly notify the superintendent of such relationship. The superintendent shall make suitable arrangements for the transfer of one of the employees, assignment of a different supervisor, or a determination that an exception is necessary under Section V. of this policy. Any direct or indirect supervisory relationship approved by the chief administrator under Section V. shall be reported to the school board. The superintendent shall promptly notify the school board of any direct or indirect supervisory relationship which arises concerning their close family member. All such direct or indirect supervisory relationships involving the superintendent shall be resolved by the school board in accordance with this policy.

VII. COMPLIANCE WITH EQUAL OPPORTUNITY AND DISCRIMINATION LAWS

Nothing in this policy shall be construed as discouraging the employment of close family members for positions that do not involve direct or indirect supervision. Nothing in this policy shall be construed to otherwise limit the employment opportunities of any person employed by the school district.

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
42 U.S.C. § 2000e *et seq*. (Title VII of the Civil Rights Act)

Cross References: Burnsville-Eagan-Savage School District Policy 210 (Conflict of Interest –School Board Members)
Burnsville-Eagan-Savage School District Policy 401 (Equal Employment Opportunity)

Adopted: *10/8/2020*
Reviewed: PRC 09.15.26 ~~8/10/2023~~
Revised: 8/24/2023
Rescinds:

511 STUDENT FUNDRAISING

I. PURPOSE

The purpose of this policy is to address student fundraising efforts.

II. GENERAL STATEMENT OF POLICY

The school board recognizes a desire and a need by some student organizations for fundraising. This policy lays out guidelines on how fundraisers are to be conducted.

III. RESPONSIBILITY

A. The building administrators shall be responsible for developing recommendations to the superintendent or designee that will result in a level of activity deemed acceptable by employees, parents, and students. The fundraiser must be conducted in a manner that will protect the privacy and dignity of individual students, employees, and the school.

B. All fundraising activities must be approved in advance by the administration. Participation in nonapproved activities shall be considered a violation of school district policy.

C. The superintendent or designee shall be responsible for providing coordination of student fundraising throughout the school district as deemed appropriate.

D. The school district expects all students who participate in approved fundraising activities to represent the school, the student organization, and the community in a responsible manner. All rules pertaining to student conduct and student discipline extend to student fundraising activities.

E. The school district expects all employees who plan, supervise, coordinate, or participate in student fundraising activities to act in the best interests of the students and to represent the school, the student organization, and the community in a responsible manner.

IV. ANNUAL REPORT

The superintendent or designee shall report to the school board, at least annually, on the nature and scope of student fundraising activities approved pursuant to this policy.

Legal References: Minn. Stat. § 120A.20 (Age Limitations; Pupils)
Minn. Stat. § 123B.09, Subd. 8 (Duties)
Minn. Stat. § 123B.36 (Authorized Fees)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 713 (Student Activity Accounting)

206

8. Approve, on a First and Final Reading, No Changes to Policy 533: *Wellness Policy* 207

Agenda IV.A.8.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Isis Buchanan, executive director of special programs

Date: September 24, 2026

Re: Approve, on a First and Final Reading, No Changes to Policy 533: *Wellness Policy*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policy 533: *Wellness Policy.*

Notes:
This policy was reviewed during the September 15, 2026 Policy Review Committee as part of a regular review process. No changes are recommended at this time.

Adopted: 6/2006 *Burnsville-Eagan-Savage School District Policy 533*
Reviewed: ~~1/26/2023~~PRC 09.15.26
Revised: 2/9/2023
Rescinds: JFCI and JFCI-E

533 WELLNESS

I. PURPOSE

Independent School District 191 is committed to providing a school environment that promotes healthy behaviors and habits relating to nutrition and physical activity. Health and academic success are closely linked. Healthy students can better achieve our primary mission of education.

II. GENERAL STATEMENT OF POLICY

This policy will provide guidelines to create an optimal learning environment to support student health and well-being through education, healthy food choices, and physical activity so that students can develop skills and knowledge needed to maintain a healthy lifestyle. To achieve this purpose the Burnsville-Eagan-Savage School District will endeavor to:

A. Establish nutrition guidelines for all food choices made available to students through the school district.

B. Establish guidelines for students' physical activity.

C. Ensure information is shared with staff, families, and the broader community to positively impact student health and to serve as role models for students.

D. Ensure basic nutrition education and the importance of physical activity is incorporated into all levels of education.

E. Ensure the school environment will promote student emotional health by providing a safe surrounding for students to grow emotionally and socially.

III. NUTRITION EDUCATION AND PROMOTION

Given that schools are well positioned to provide credible nutrition education, the Burnsville-Eagan-Savage School District will endeavor to:

A. Provide evidence-based nutrition education through a well-articulated curriculum to promote and protect student health.

B. Review the health curriculum, including nutrition education, to align with the established curriculum review cycle.

C. Include nutrition education in all educational sites, including elementary grades and required secondary classes in health or other appropriate courses.

D. Encourage enjoyable, developmentally appropriate, culturally relevant, participatory activities, such as contests, promotions, taste testing and opportunities for families and students to participate in at school and home.

IV. PHYSICAL ACTIVITY

Developing active, fit, and healthy students requires the integration of physical activity into school life. Quality Physical Education in conjunction with co-curricular activities and recess enables students to develop physical competence, health related fitness, personal responsibility, and enjoyment of movement so that they can be physically active for a lifetime. For purposes of this policy, physical activity is defined as any body movement produced by skeletal muscles which results in an expenditure of energy.

Recognizing the importance of physical activity to a learner's physical and emotional well-being and academic achievement, the Burnsville-Eagan-Savage School District will endeavor to:

A. Provide evidence-based fitness information to students through a well-articulated curriculum.

B. Promote a physically active lifestyle for students.

C. Provide physical activity and/or physical educational opportunities for students in all grade levels.

D. View physical activity as an educational support component for elementary students that should be provided on a regular basis and not withheld as a form of punishment or behavior management, i.e.: recess, physical education.

E. Encourage staff to integrate physical activity into the curriculum whenever appropriate.

F. Partner with nonprofit agencies, athletic clubs and organizations, city park, and recreation departments, and community education to more effectively articulate programs to families.

G. Encourage families to be physically active with their children at home and in the community.

H. Review the physical education curriculum regularly through the curriculum renewal cycle.

V. SOCIAL AND EMOTIONAL WELLNESS

Social and Emotional health is known to have an impact on an individual's overall well-being. The Burnsville-Eagan-Savage School District will endeavor to:

A. Coordinate efforts with our community members (i.e. Public Health, Law Enforcement) to promote student wellness through prevention of high-risk behaviors.

B. Encourage an environment where students feel safe to disclose issues of abuse.

C. Encourage staff to act as role models for social and emotional health and well-being**.**

VI. COMMUNICATION WITH PARENTS

Parents and guardians have a primary role in promoting their children's health and well-being. Parents and caregivers provide the primary social environment in which children form attitudes and behaviors regarding eating, physical activity and emotional and social health and well-being. Parents create an environment for healthy eating modeling good eating habits. The Burnsville-Eagan-Savage School District will endeavor to:

A. Support parents' efforts to provide daily physical activity for their children. Parents will be encouraged to create an environment conducive to an active lifestyle. The District will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

B. Encourage parents to pack healthy lunches and snacks.

C. Support parent's efforts to provide emotional and social wellbeing for their children and to learn about the impact positive emotional well-being has on one's health.

D. Inform parents of recommended state and local food safety and sanitation regulations.

VII. FOOD AND NUTRITION SERVICES PROGRAM

The Burnsville-Eagan-Savage School District recognizes that good nutrition during the school year is vitally important for helping children grow strong, succeed in school, and establish healthy habits for a lifetime. Studies suggest that healthy eating habits help students achieve their full academic potential and decrease discipline and emotional problems. School meals offer a variety of healthy choices that are tasty, attractive and of excellent quality that meet and/or exceed the nutrition standards established by the United States Department of Agriculture (USDA). Recognizing the importance of the impact of healthy eating habits on student success, the Burnsville-Eagan-Savage School District will endeavor to:

A. Utilize marketing strategies to promote healthy food choices. Education regarding USDA standards is encouraged in school-based marketing of foods and beverages.

B. Minimize barriers to apply for free and reduced-priced meals. Participation in school meal programs will be promoted. Parents will be notified of the availability of the breakfast, lunch and summer school food programs and will be encouraged to determine eligibility for reduced or free meals.

C. Strive to prevent the overt identification of students who receive free and reduced-price school meals and use best efforts to eliminate any social stigma attached to eating school meals.

D. Provide nutritional information per USDA standards.

E. Provide accommodations for students with special dietary needs due to a chronic health condition.

F. Provide adequate time for students to eat meals in a clean and monitored environment.

G. Food Service personnel will provide reasonable accommodation to the religious, ethnic and cultural diversity of the student body in meal planning.

VIII. FOOD AND BEVERAGES

Good nutrition is linked to better learning, and the environments in which we live affect the food choices we make. Realizing that some beverages and food of minimal nutritional value can jeopardize a student's health and nutrition, the Burnsville-Eagan-Savage School District will endeavor to:

A. Assure that all future food and beverage vending contracts are negotiated to include the following provisions:

1. Elementary students will not have access to food and beverage vending machines at school.

2. Secondary students may have access to vending machines with healthy food/beverage options that comply with USDA standards.

B. Assure all school district sponsored programs that sell or serve foods and/or beverages comply with the school district wellness policy and USDA standards.

C. Assure individuals and organizations that bring food and/or beverages for student consumption follow the district wellness policy and USDA standards.

D. Minimize the use of food and/or beverages as a reward. If food and/or beverages are used as a reward, they should follow the district wellness policy.

E. Discourage meetings or activities during mealtimes, unless students may eat during such activities.

F. Promote hand washing or hand sanitizing before they eat meals or snacks.

G. Requires that food served in school follow State Department of Health requirements to ensure food served is safe. Food may not be prepared and brought from home and distributed to students during the instructional parts of the day or as part of a classroom activity in school.

X. IMPLEMENTATION AND MONITORING

A. The wellness policy will be implemented throughout the Burnsville-Eagan- Savage School District.

B. Triennial Assessment at least once every three years the District will evaluate compliance with the Wellness Policy to assess the implementation of the Policy and create a report describing the progress made in attaining the goals and the extent to which the District's wellness policy compares to model local wellness policies

C. The superintendent or designee will ensure compliance with this wellness policy and will provide a periodic assessment of compliance with the policy to the public.

D. The Administrator of each school will ensure compliance within the school and will report regarding compliance matters upon request.

E. School food and nutrition services staff will ensure that the school food and nutrition services program complies with the wellness policy and will report to the School Food and Nutrition Services Director or designee.

F. The school board will review and revise this policy as necessary or appropriate.

G. The school district will post this wellness policy on its website.

H. Exemptions from this policy may be granted by the Board of Education upon recommendation of the Superintendent based upon the best interests of the District.

Legal References: Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
42 U.S.C. § 1758b (Local School Wellness Policy)
42 U.S.C. § 1771 *et seq.* (Child Nutrition Act)
7 U.S.C. § 5341 (Establishment of Dietary Guidelines)
7 C.F.R. § 210.10 (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Local Resources:

Minnesota Department of Education, www.education.state.mn.us
Minnesota Department of Health, www.health.state.mn.us
County Health Departments
Action for Healthy Kids Minnesota, www.actionforhealthykids.org
United States Department of Agriculture, www.fns.usda.gov
United States Department of Agriculture, www.fns.usda.gov/wic
Alliance for a Healthier Generation, https://foodplanner.healthiergeneration.org/calculator/

Cross References:

Burnsville-Eagan-Savage School District Policy 105 (Equity, Access and Excellence in Education)
Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug-Free School)
Burnsville-Eagan-Savage School District Policy 419 (Tobacco-Free Environment)
Burnsville-Eagan-Savage School District Policy 420 (Students with Sexually Transmitted Infections and Diseases and Certain Other Communicable Diseases and Infectious Conditions)
Burnsville-Eagan-Savage School District Policy 530 (Immunization Requirements)

9. Approve, on a First and Final Reading, Non-substantive Changes to Policy: 704: *Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System* 215

Agenda IV.A.9.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: September 24, 2026

Re: Approve, on a First and Final Reading, Non-substantive Changes to Policy: 704: *Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System*

Recommendation: That the Board of Education approve, on a first and final reading, non-substantive changes to Policy: 704: *Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System*

Notes:
This policy was reviewed during the September 15, 2026 Policy Review Committee as part of a regular review process. A minor change was recommended at this time to include software subscriptions and leased equipment to section III.

~~A~~dopted: 3/10/2016 *Burnsville-Eagan-Savage School District Policy 704*
Reviewed: ~~3/27/2025~~PRC 9.15 .26
Revised: 4/10/2025
Rescinds:

704 DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM

I. PURPOSE

The purpose of this policy is to provide for the development and maintenance of an inventory of the fixed assets of the school district and the establishment and maintenance of a fixed asset accounting system.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that a fixed asset accounting system and an inventory of fixed assets be developed and maintained.

III. DEVELOPMENT OF INVENTORY AND ACCOUNTING SYSTEM

The superintendent or designee be responsible for the development and maintenance of an inventory of the fixed assets of the school district and for the establishment and maintenance of a formal fixed asset accounting system. The accounting system shall be operated in compliance with the applicable provisions of the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS),with a capitalization level that equals or exceeds $5,000. Group purchases for technology, furniture, software subscriptions, or other equipment that is purchased or leased as a per quantity that otherwise may be below the individual item threshold, the total threshold is $25,000. Capital assets are defined as those with an initial, individual cost of $5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

IV. REPORT

The administration shall annually update the property records of the school district and provide an inventory of the fixed assets of the school district as part of the annual audit.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.51 (Schoolhouse and Sites; Uses for School and Nonschool Purposes; Closings)
GASB Implementation Guide 2021-1

Cross References: Burnsville-Eagan-Savage School District Policy 702 (Accounting)

10. Approve Scheduling a Special Meeting on November 17, 2026 at 6:00 p.m. to Canvass the Election 219

Agenda IV.A.10.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, board chair

Date: September 24, 2026

Re: Approve Scheduling a Special Meeting on November 17, 2026 at 6:00 p.m. to Canvass the Election

Recommendation: That the Board of Education approve scheduling a special meeting on November 17, 2026 at 6:00 p.m. for the purpose of canvassing the school board election results.

B. New Business 221

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.

(Calendar Report 2027-2028)

Board Member Question	Staff Response
Slide 6 - It would be informative both for BOE and our community to include the total pool (estimated caregivers and Total BEA membership). Provides a better understanding of response statistics.	There are 8,184 parents in PreK-12 + BEST. The survey shouldn't be considered scientific, but it can give an idea of sentiment, especially in comparison to last year, when parents considered this for the first time. Last year, 48% favored pre-labor day start & 42% favored post-labor day start. So there's been some increase in respondents preferring pre-Labor day and/or not having a preference. Information was added to slide 4 to share the makeup of the Design team.
b) Data Slides 8 & 9 - Please provide comparative data (top 2 options) to quantify the committee's selection.	The comparative data can be found on slide 5. We also added some comp. data (year to year) for attendance on slide 6
Logistically, how is it possible for our seniors not to attend the last three days of school in June, if we host graduation on Friday May 28? Is attendance not an issue for these students?	Because we have calendars over the statutory minimum days (165), combined with the school days, we are able to stay above the minimum number of days for 12th graders with this adjustment. We also factor in 2 more days for unexpected cancellations for weather or related issues.
I have one last data point to request for this evening: For Fall conferences, what have family participation rates been each year and by level 2023 and 2024 compared to 2025 (with the return of MEA week?).	The charts below track the attendance, engagement percentages, and feedback trends for both Fall and Spring conferences from 2022 to the present. Percentages are approximate based on site reports across the system. We estimate that the margin for error is less than 3%. The high school and middle school data represents families who attend at least one of the available conferences.

Fall Conference Attendance and Engagement Data

Year	Date range of the Conferences	Elementary average %	Middle School average %	High School average %	Virtual vs In-Person (DW)
2022-23	Nov 3-4, 7	93%	81%	39%	(data not collected)
2023-24	Nov 2-3, 6	91%	78%	41%	(data not collected)
2024-25	Oct 14-16	91%	79%	37%	74% In Person
2025-26	Oct 13-15	89%	71%	34%	82% In Person
2026-27					

Spring Conference Attendance and Engagement Data

Year	Date range of the Conferences	Elementary average %	Middle School average %	High School average %	Virtual vs In-Person
2022-23	Mar 8-10	82%	71%	32%	(data not collected)
2023-24	Mar 6-8	88%	72%	37%	(data not collected)
2024-25	Mar 5-7	84%	66%	27%	72% In Person
2025-26	Feb 16-18	81%	63%	29%	77% In Person
2026-27					

(Summer Construction)

Board Member Question	Staff Response
Please elaborate on how we adjusted to accommodate delays to WB summer projects - funding, timing, and construction. Also, which five elementaries received new fencing?	• Everything will be in place to start the WB project in the spring of 2027. • Harriet Bishop, Hidden Valley, Neill Elementary, Gideon Pond Elementary, Vista View Elementary were the five elementaries with fencing needs.

(Violence Free School)

Board Member Question	Staff Response
Slide 3 - If there is some way to simplify and clarify the verbiage, related to 90%+ - this would enhance the slide's impact.	We are establishing a goal of a 90% or greater student success rate with Tier 1 universal supports aimed at resolving the predictor behaviors that historically lead to fights. We will elaborate on this graphic during our presentation.

	Based on this feedback, we adjusted the language on Slide 3 to help be more clear.

1. Certify the Proposed Tax Levy Payable in 2027 and set the Date of the Truth in Taxation Hearing 225

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.

Burnsville · Eagan · Savage

Agenda IV.B.1.
September 24, 2026

To: Board of Education
Dr. Latanya, superintendent

From: Stacey Sovine, executive director of administrative services

Date: September 24, 2026

Re: Certification of the Proposed Property Tax Levy Payable in 2027 and Schedule the Truth in Taxation Hearing

RECOMMENDATION: that the Board of Education certify the proposed property tax levy for taxes payable in 2027 and authorize the clerk to execute the levy certification forms in the “maximum amount” and to also schedule the Truth in Taxation Hearing on December 10, 2026, to be held during the regularly scheduled board meeting beginning at 6:30 p.m.

Attached is the current copy of the Certified Levy printout. The lines have been reviewed both internally and through ELHERS and reflect our maximum levy for PAY27; however, MDE continues to review the system to ensure all data is uploading as necessary. Certifying at the “maximum amount” will allow for anticipated changes, slight statewide adjustments, and referendum results to be made and incorporated into the Proposed Property Tax Notifications and final certified levy.

LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

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SCHOOL YEAR	FORMULA ALLOWANCE
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281
2025-26	7,481
2026-27	7,683
2027-28*	7,892

*FORECAST ESTIMATES, SUBJECT TO CHANGE

WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER
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

PROPERTY VALUATION DATA

MARKET VALUE

1	2021 MARKET VALUE	9,019,198,895
2	2022 MARKET VALUE	10,525,363,360
3	2023 MARKET VALUE	11,255,414,508
4	2024 MARKET VALUE	11,156,752,760
5	2025 MARKET VALUE	11,411,625,547

REFERENDUM MARKET VALUE (RMV)

6	2021 RMV	9,194,198,826
7	2022 RMV	10,538,888,317
8	2023 RMV	11,199,933,135
9	2024 RMV	11,291,782,826
10	2025 RMV	11,526,958,814

NET TAX CAPACITY (NTC)

11	2021 NTC	104,449,054
12	2022 NTC	119,806,563
13	2023 NTC	129,121,465
14	2024 NTC	128,793,231
15	2025 NTC	130,840,260

SALES RATIO

16	2021 SALES RATIO	95.5%
17	2022 SALES RATIO	92.5%
18	2023 SALES RATIO	92.8%
19	2024 SALES RATIO	93.4%
20	2025 SALES RATIO	91.6%

UNLIMITED ADJUSTED NTC (UANTC)

21	2021 UANTC=(11)/(16)=	109,285,030
22	2022 UANTC=(12)/(17)=	129,484,463
23	2023 UANTC=(13)/(18)=	139,145,849
24	2024 UANTC=(14)/(19)=	137,774,923
25	2025 UANTC=(15)/(20)=	142,756,480

ADJUSTED NTC (ANTC)

26	2021 ANTC	109,285,030
27	2022 ANTC	129,484,463
28	2023 ANTC	139,145,849
29	2024 ANTC	137,774,923
30	2025 ANTC	142,756,480

AG MODIFIED ANTC FOR LTFM

31	2021 AG MODIFIED ANTC	109,284,791
32	2022 AG MODIFIED ANTC	129,468,105
33	2023 AG MODIFIED ANTC	139,145,849
34	2024 AG MODIFIED ANTC	137,774,923
35	2025 AG MODIFIED ANTC	142,756,480

PUPIL DATA

RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.

**RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)

36	2023-24 RES ADM (ACT)	10,194.07
37	2024-25 RES ADM (ACT)	10,258.82
38	2025-26 RES ADM (PRE)	10,175.88
39	2026-27 RES ADM (EST)	11,068.00
40	2027-28 RES ADM (EST)	11,352.00
41	2028-29 RES ADM (EST)	11,486.00

RESIDENT PUPIL UNITS

42	2023-24 RES PU (ACT)	11,095.70
43	2024-25 RES PU (ACT)	11,156.59
44	2025-26 RES PU (PRE)	11,070.87
45	2026-27 RES PU (EST)	11,916.40
46	2027-28 RES PU (EST)	12,210.40

ADJUSTED ADM

47	2023-24 ADJ ADM (ACT)	7,467.36
48	2024-25 ADJ ADM (ACT)	7,472.90
49	2025-26 ADJ ADM (PRE)	7,313.83
50	2026-27 ADJ ADM (EST)	7,144.00
51	2027-28 ADJ ADM (EST)	6,952.00
52	2028-29 ADJ ADM (EST)	6,799.00

ADJUSTED PUPIL UNITS

53	2023-24 ADJ PU (ACT)	8,146.49
54	2024-25 ADJ PU (ACT)	8,148.21
55	2025-26 ADJ PU (PRE)	7,961.05
56	2026-27 ADJ PU (EST)	7,792.80
57	2027-28 ADJ PU (EST)	7,585.20

VOLUNTARY PRE-K ADJUSTED ADM

58	2023-24 ADJ VPK ADM	195.00
59	2024-25 ADJ VPK ADM	234.00
60	2025-26 ADJ VPK ADM	234.00
61	2026-27 ADJ VPK ADM	234.00
62	2027-28 ADJ VPK ADM	234.00

VOL PRE-K ADJUSTED PUPIL UNITS

63	2023-24 ADJ VPK PU	195.00
64	2024-25 ADJ VPK PU	234.00
65	2025-26 ADJ VPK PU	234.00
66	2026-27 ADJ VPK PU	234.00
67	2027-28 ADJ VPK PU	234.00

PUPIL DATA CONT

(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)

EXTENDED TIME ADM
ADM >1.0 CAPPED AT 0.2

68	2023-24 EXT ADM (ACT)	246.90
69	2024-25 EXT ADM (ACT)	261.93
70	2025-26 EXT ADM (PRE)	252.40
71	2026-27 EXT ADM (EST)	225.00
72	2027-28 EXT ADM (EST)	225.00
73	2028-29 EXT ADM (EST)	225.00

EXTENDED TIME PU

74	2023-24 EXT TIME PU	268.67
75	2024-25 EXT TIME PU	282.89
76	2025-26 EXT TIME PU	274.13
77	2026-27 EXT TIME PU	243.20
78	2027-28 EXT TIME PU	243.20

GENERAL EDUCATION REVENUE

BASIC REVENUE

100	FY 2028 FORMULA ALLOW	7,892
57	2027-28 ADJ PU (EST)	7,585.20
101	BASIC REVENUE = (57)X(100) =	59,862,398.40

DECLINING ENROLLMENT REV

56	2026-27 ADJ PU (EST)	7,792.80
57	2027-28 ADJ PU (EST)	7,585.20
102	DECLINING PUPIL UNITS=GREATER OF ZERO OR (56)-(57)=	207.60
103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,209.76
104	DECLINING ENROLL REV = (102)X(103) =	458,746.18

PENSION ADJUSTMENT REVENUE

105	PENSION ADJUST ALLOWANCE (FY 2027 GEN ED REV REPORT, LINE 42)	
106	INITIAL PENSION ADJ REV = (57)X(105) =	
107	FY 2027 RETIRE SALARY	73,524,797.50
108	PENSION ADJUST RATE	.0231
109	RETIRE PENSION ADJUST = (107)X(108) =	1,698,422.82
110	TOTAL PENSION ADJ REV = (106)+(109) =	1,698,422.82

GIFTED & TALENTED REVENUE

111	GIFTED & TALENTED REV = (57)X$13.00 =	98,607.60

EXTENDED TIME REVENUE

78	2027-28 EXT PU (EST)	243.20
112	EXTENDED TIME REVENUE = (78)X$5,117 =	1,244,454.40

COMPENSATORY REVENUE

113	FY 2028 COMPENSATORY (FEB 26 FORECAST EST. SUBJECT TO CHANGE)=	13,504,298.73
114	COMPENSATORY PILOT	
115	TOTAL COMPENSATORY REV = (113)+(114) =	13,504,298.73

ENGLISH LEARNER (EL)

116	2027-28 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	1,600.00
117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =	1,600.00
118	EL REVENUE = (117)X$1,775 =	2,840,000.00
119	2027-28 ADM SRV (EST)	6,718.00

ENGLISH LEARNER (EL) CONT

120	EL CONCENTRATION RATIO=(116)/(119) =	.23816612
121	EL CONCENTRATION FACTOR=LSR OF 1 OR (120)/0.115 =	1.00000000
122	EL PUPIL UNITS = (116)X(121) =	1,600.00
123	EL CONCENTRATION REV = (122)X$630 =	1,008,000.00
124	DISTRICT EL REV+EL CONCEN REV =(118)+(123) =	3,848,000.00
125	EL CROSS SUBSIDY (FEB 2026 FORECAST EST. SUBJECT TO CHANGE) =	100,278.40

SPARSITY REVENUE

126	ATTENDANCE AREA FOR SPARSITY	36.45
127	DIST TO NEAREST HS	4.3
128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	8.8
129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	
130	2026-27 ADM SRV, 7-12	2,636.33
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	
132	SECONDARY SPARSITY REVENUE = [(100)-$530] X(128)X(129)X(131) OR MEMO =	
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	
134	PRELIM SPARSITY REVENUE = (132)+(133) =	
135	FY 2027 SPARSITY REV (FY 2027 GEN ED REV REPORT, LINE 86)	

SPARSITY REVENUE CONT

136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137)=(134)	

SMALL SCHOOLS REVENUE

57	2027-28 ADJ PU (EST)	7,585.20
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	
139	SMALL SCHOOLS ALLOWANCE = (138)X$544 =	
140	SMALL SCHOOLS REVENUE = (57)X(139) =	

TRANSPORTATION SPARSITY

141	ATTENDANCE AREA	36.45
142	SQUARE MILES PER RES PU=(141)/(46) =	.0030
143	SPARSITY INDEX=GTR OF (142) OR 0.2 =	.2000
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =	.0050
145	PRELIM TOTAL TRANSPORT ALLOWANCE =[(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	367.74
146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)] =	
147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	
148	FY 2027 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST)	3,508,836.88

TRANSPORTATION SPARSITY CONT

149	FY 2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST)	3,421,418.13
150	FY 2026 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	3,592,489.04
151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	3,508,836.88
152	FY 2027 BASIC REVENUE (2026-27 GEN ED REV REPORT LINE 36)	59,872,082.40
153	TRANSPORTATION PORTION OF FY 2027 BASIC REVENUE = (152)X.0466 =	2,790,039.04
154	FY 2027 TRANSP SPARSITY REV(2026-27 GEN ED REV REPORT, LINE 107)	200,365.84
155	FY 2027 CHARTER TRANSP ADJ REV (2026-27 GEN ED REV REPORT, LINE 299)	
156	REIMBURSE OF TRANS FOR PREGNANT AND PARENTING TEENS	
157	FY 2027 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	2,990,404.88
158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =	518,432.00
159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =	181,451.20
160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =	181,451.20

INITIAL GEN ED REVENUE

101	BASIC	59,862,398.40
104	DECLINING ENROLL	458,746.18
110	PENSION ADJUSTMENT	1,698,422.82
111	GIFTED & TALENTED	98,607.60
112	EXTENDED TIME	1,244,454.40
115	COMPENSATORY REVENUE	13,504,298.73
124	EL REVENUE	3,848,000.00
125	EL CROSS SUBSIDY REV	100,278.40
137	SPARSITY	
140	SMALL SCHOOLS	
160	TRANSPORT SPARSITY	181,451.20
161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(115) +(124)+(125)+(137) +(140)+(160) =	80,996,657.73

OPERATING CAPITAL

162	AVE BUILDING AGE (EST) (NOT > 50 YEARS)	43.61
163	MAINTENANCE COST INDEX = 1+[.01X(162)] =	1.4361
164	OPERATING CAPITAL ALLOWANCE=$79 +[$109X(163)] =	235.53
165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE = $2 =	2
166	YEAR ROUND PU SERVED	
167	OPERATING CAP REVENUE =[(57)X(164)]+[(57)X(165)] +[(166)X$31] =	1,801,712.56
168	UNEQUALIZED REVENUE = (57)X(165) =	15,170.40

LOCAL OPTIONAL REVENUE

169	MAX LOCAL OPT ALLOW	724
170	FY 2028 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
57	2027-28 ADJ PU (EST)	7,585.20
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	5,491,684.80

LOCAL OPTIONAL REVENUE CONT

172	TIER 1 LOR CAP/APU	300
173	TIER 2 LOR CAP/APU	424
174	TIER 1 LOR=LSR OF =(170) OR (172) =	300.00
175	TIER 2 LOR=[LSR OF 170 OR (173)]-(174) =	424.00
176	TOTAL, TIER 1 =(57)X(174) =	2,275,560.00
177	TOTAL, TIER 2 =(57)X(175) =	3,216,124.80

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178	FY 2027 AUTHORITY (FY 2027 GEN ED REV REPORT, LINE 130)	
179	PHASEOUT OF LINE (178)	
180	ADDED BY ELECTIONS HELD IN CY 2026 WITH DELAY	
181	FY 2028 W/O INFLATION RESULTS BEFORE ELECTIONS	

REF AUTH WITH INFLATION

182	FY 2027 AUTHORITY WITH INFLATION (FY 2027 GEN ED REV REPORT, LINE 140)	2,435.71
183	PHASEOUT OF LINE (182)	
184	FY 2028 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183)=	2,435.71
185	FY 2028 ANNUAL INFLATION FACTOR	1.0214
186	FY 2028 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	2,487.83

REF AUTH WITH INFLATION CONT

187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	
189	ADDED BY ELECTIONS HELD IN CY 2025 WITH DELAY	
190	FY 2028 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	2,487.83
191	FY 2028 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	2,487.83

NEW ELECTIONS WITHOUT INFLATION

192	FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026	
193	FY 2028 $/APU ADDED BY ELECTIONS HELD IN CY 2026	

NEW ELECTIONS WITH INFLATION

194	FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026	
195	FY 2028 $/APU ADDED BY ELECTIONS HELD IN CY 2026	
196	FY 2028 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	2,487.83

REFERENDUM CAPS

197	INFLATION FACTOR AS SET IN STATUTE	1.3094
198	STANDARD CAP=[2079.50X(197)] - $300=	2,422.90

REFERENDUM CAPS CONT

199	FY 2028 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+$300 =	1,936.57
200	FY 2028 ALT CAP =[(199)X(197)] -$300 =	2,235.74
137	SPARSITY REVENUE	
201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201)=GTR OF (198) OR (200) =	2,422.90
202	FY 2028 $/ADJ PU, CAPPED TOTAL=LSR OF (196) OR (201) =	2,422.90
57	2027-28 ADJ PU (EST)	7,585.20
203	FY 2028 REFER REVENUE = (57)X(202) =	18,378,181.08

TRANSITION REVENUE

204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	33.72
205	TRANSITION REVENUE = (57)X(204) =	255,772.94

EQUITY REVENUE

206	METRO 5TH PERCENTILE	8,015.96
207	METRO 95TH PERCENTILE	10,400.18
208	METRO GAP = (207)-(206) =	2,384.22
209	RURAL 5TH PERCENTILE	8,005.00
210	RURAL 95TH PERCENTILE	10,384.61
211	RURAL GAP = (210)-(209) =	2,379.61
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	2,384.22
214	DIST'S REGION'S 95TH PCT=(207) OR (210)=	10,400.18

EQUITY REVENUE CONT

215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) =	10,648.62
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	
217	EQUITY INDEX = (216)/(213) =	
218	= $80X(217) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)= $14+(218)	
57	2027-28 ADJ PU (EST)	7,585.20
220	= (57)X(219) =	
221	FY 2028 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69
222	= 0.10X[(221)] =	148.47
202	FY 2028 DISTRICT REFERENDUM REV/ADJ PU	2,422.90
172	TIER 1 LOR CAP/APU	300.00
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	
57	2027-28 ADJ PU (EST)	7,585.20
224	= LSR OF $100,000 OR [(57)X(223)] =	
225	= (220)+(224) =	
226	BOTH RUR AND MET =0.25X(225) =	
57	2027-28 ADJ PU (EST)	7,585.20
227	= $50.00X(57) =	379,260.00
228	EQUITY REVENUE = (225)+(226)+(227) =	379,260.00

OPERATING CAPITAL AIDS & LEVIES

167	OPERATING CAP REVENUE	1,801,712.56
168	UNEQUALIZED REVENUE = (57)X(165) =	15,170.40
229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	1,786,542.16
30	2025 ANTC	142,756,480
57	2027-28 ADJ PU (EST)	7,585.20
230	FY 2028 ANTC/ADJ PU = (30)/(57) =	18,820.40
231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/$22,912 =	.82142109
232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	1,467,503.41
233	OPERATING CAP AID = (167)-(232) =	334,209.15

LOCAL OPTIONAL AIDS & LEVIES

176	TOTAL, TIER 1 =(57)X(174) =	2,275,560.00
177	TOTAL, TIER 2 =(57)X(175) =	3,216,124.80
10	2025 RMV	11,526,958,814
46	2027-28 RES PU (EST)	12,210.40
234	FY 2028 RMV/RES PU = (10)/(46) =	944,027.94
235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/$880,000 =	1.00000000
236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/$671,345 =	1.00000000
237	TIER 1 LOR LEVY =(176)X(235) =	2,275,560.00
238	TIER 2 LOR LEVY =(177)X(236) =	3,216,124.80

LOCAL OPT AIDS & LEVIES CONT

239	TIER 1 LOR AID =(176)-(237) =	
240	TIER 2 LOR AID =(177)-(238) =	

EQUITY AIDS & LEVIES

228	EQUITY REVENUE	379,260.00
241	LEVY RATIO FOR EQUITY = (234)/$510,000 =	1.00000000
242	EQUITY LIMIT = (228)X(241) =	379,260.00
243	EQUITY AID = (228)-(242) =	

TRANSITION AIDS & LEVIES

205	TRANSITION REVENUE	255,772.94
244	LEVY RATIO FOR TRANSITION=LSR OF 1 OR (234)/$510,000 =	1.00000000
245	TRANSITION LIMIT = (205)X(244) =	255,772.94
246	TRANSITION AID = (205)-(245) =	

REFERENDUM AIDS & LEVIES

202	REFER $/APU ALL AUTHORITIES	2,422.90
247	TIER 1 CAP/APU	460
248	TIER 2 CAP/APU = 0.25X(100)-$300 =	1,673.00
137	SPARSITY REVENUE	
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249)=9,999.99 ELSE (249)=(248)	1,673.00

REF AID AND LEVY CONT

BREAKDOWN OF $/APU
BY TIER, ALL AUTHORITIES

250 TIER 1=LSR OF (202) OR (247) = 460.00

251 TIER 2=[LSR OF (202) OR (249)]-(250) = 1,213.00

252 UNEQUALIZED = (202)-(250) -(251) = 749.90

BREAKDOWN OF REFERENDUM
REVENUES

203 REFERENDUM REVENUE ALL AUTHORITIES 18,378,181.08

253 TOTAL, TIER 1 = (57)X(250) = 3,489,192.00

254 TOTAL, TIER 2 = (57)X(251) = 9,200,847.60

255 TOTAL, UNEQUALIZED = (203)-(253)-(254) = 5,688,141.48

REFERENDUM LEVY PORTIONS

234 FY 2028 RMV/RES PU 944,027.94

256 TIER 1=LSR OF 1 OR (234)/$567,000 = 1.00000000

257 TIER 2=LSR OF 1 OR (234)/$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY = (253)X(256) = 3,489,192.00

259 TIER 2 LEVY = (254)X(257) = 9,200,847.60

255 UNEQUALIZED LEVY 5,688,141.48

260 TOTAL=(258) +(259)+(255) = 18,378,181.08

INITIAL REFERENDUM AID

261 TIER 1 AID = (253)-(258) =

262 TIER 2 AID = (254)-(259) =

263 TOTAL AID = (261)+(262) =

EQUALIZATION AID LIMIT

100 FY 2028 FORMULA ALLOW 7,892
57 ADJ PU (EST) 7,585.20

264 REFERENDUM EQUALIZATION AID LIMIT =[[0.25X(100)] -$300]X(57) = 12,690,039.60

265 REFERENDUM EQUALIZATION AID CAP =GRT OF (263)-(264) OR 0 =

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY = (258)+(265) = 3,489,192.00

259 TIER 2 LEVY = 9,200,847.60

255 UNEQUALIZED LEVY = 5,688,141.48

267 TOTAL=(266) +(259)+(255) = 18,378,181.08

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID = (261)-(265) =

262 TIER 2 AID =

269 TOTAL AID = (268)+(262) =

TAX BASE REPLACEMENT AID (TBRA)

270 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59

271 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35

272 UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 2,787.83

273 PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 3,391.59

274 REF AND LOR REV = (176)+(203) = 20,653,741.08

275 CAPPED TBRA=LSR OF (273) OR (274) = 3,391.59

INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:

276 TIER 2 REF AID
277 TIER 1 REF AID
278 TIER 1 LOR AID
279 TIER 1 LOR LEVY 3,391.59
280 TIER 1 REF LEVY
281 TIER 2 REF LEVY
282 UNEQL REF LEVY

**APPLYING THESE REDUCTIONS: **

275 TAX BASE REPLACE AID 3,391.59
283 TIER 1 REF AID = (268)-(277) =
284 TIER 2 REF AID = (262)-(276) =
285 TIER 1 LOR AID =(239)-(278) =
286 TIER 1 LOR LEVY =(237)-(279) = 2,272,168.41
287 TIER 1 REF LEVY =(266)-(280) = 3,489,192.00
288 TIER 2 REF LEVY = (259)-(281) = 9,200,847.60
289 UNEQL REF LEVY = (255)-(282) = 5,688,141.48

APPLYING REDUCTIONS CONT

290 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) +(284)+(285) = 3,391.59

291 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) +(288)+(289) = 20,650,349.49

REFERENDUM AID GUARANTEE

292 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)

293 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 13,670,592.81

294 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 4,297,558.00

295 FY 2015 COMBINED REVENUE = (293)+(294) = 17,968,150.81

296 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 1,666,003.38

297 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 261,483.89

298 FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 1,927,487.27

299 FY 2028 COMBINED REVENUE = (171)+(203) = 23,869,865.88

300 FY 2028 COMBINED INITIAL AID = (240)+(290) = 3,391.59

301 REVENUE RATIO=LESSOR OF 1 OR [(299)/(295)] = 1.00000000

REF AID GUARANTEE CONT

302 2012 RMV 5,545,160,150
10 2025 RMV 11,526,958,814

303 RMV RATIO=LESSOR OF 1 OR [(302) /(10)] = .48106012

304 FY 2028 MINIMUM COMBINED AID = (298)X(301)X(303) = 927,237.26

305 FY 2028 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =

INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:

306 TIER 1 LOR LEVY
307 TIER 1 REF LEVY
308 TIER 2 REF LEVY
309 UNEQL REF LEVY

LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE

310 TIER 1 LOR LEVY = (286)-(306) = 2,272,168.41
238 TIER 2 LOR LEVY = (238) = 3,216,124.80
311 LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 5,488,293.21
312 LOCAL OPTIONAL AID = (240)+(278)+(279) = = (285)+(306) = 3,391.59

REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE

313 TIER 1 REF LEVY = (287)-(307) = 3,489,192.00
314 TIER 2 REF LEVY = (288)-(308) = 9,200,847.60
315 UNEQL LEVY = (289)-(309) = 5,688,141.48

AFTER REF AID GUARANTEE CONT

316 TOTAL REF GURANTEE LEVY =(313)+(314)+(315)= 18,378,181.08

317 TOTAL REFERENDUM GUARANTEE EQL AID =(275)+(283)+(284) +(307)+(308)+(309) -(278)-(279)=

10 2025 RMV VALUE 11,526,958,814
318A 2025 SEASONAL MKT VAL

318B COMBINED MKT VALUES =(10)+(318A)= 11,526,958,814

318C SEASONAL TAX BASE ADJ FACTOR =(318A)/(318B)=

318D LESSER OF 0.5 OR SEASONAL ADJUST FACTOR =LSR 0.5 OR (318C)=

318E 15% DETERMINATION = IF (318D)>=0.15 THEN (318E)=(318D) ELSE (318E)= 0

318F SEASONAL REF REDUCTION =(316)X(318E)=

SEASONAL REF LEVY REDUCTION

319 TIER 1
320 TIER 2
321 UNEQUALIZED

REF AID & LEVY SUMMARY AFTER SEASONAL TAX BASE REPLACEMENT AID

322 TIER 1 REF LEVY =(313)-(319)= 3,489,192.00
323 TIER 2 REF LEVY =(314)-(320)= 9,200,847.60
324 UNEQL LEVY =(315)-(321)= 5,688,141.48

325 TOTAL REFERENDUM LEVY =(322)+(323)+(324)= 18,378,181.08

326 TOTAL REFERENDUM EQUALIZATION AID =(317) + (318F)=

ALTERNATIVE ATTENDANCE ADJUST
(CHARTER TRANSPORT AND
MN STATE ACAD ADJ'S ONLY)

145	TRANSPORT ALLOWANCE	367.74
327	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
328	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
329	CHARTER ALT ATTENDANCE ADJUST=(145)X(327) +$223X(328) =	
330	2027-28 RES PU ATTENDING MN STATE ACADEMIES	2.17
331	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(330) =	17,125.64-
332	ALT ATTEND ADJUST TO AID = (329)+(331) =	17,125.64-

GENERAL ED REVENUE SUMMARY

101	BASIC	59,862,398.40
104	DECLINING ENROLL	458,746.18
110	PENSION ADJUSTMENT	1,698,422.82
111	GIFTED & TALENTED	98,607.60
112	EXTENDED TIME	1,244,454.40
115	COMPENSATORY REVENUE	13,504,298.73
124	EL REVENUE	3,848,000.00
125	EL CROSS SUBSIDY REV	100,278.40
137	SPARSITY	
140	SMALL SCHOOLS	
160	TRANSPORT SPARSITY	181,451.20
167	OPERATING CAPITAL	1,801,712.56
171	LOCAL OPTIONAL	5,491,684.80
203	REFERENDUM	18,378,181.08
205	TRANSITION	255,772.94
228	EQUITY REVENUE	379,260.00
332	ALT ATTENDANCE ADJ	17,125.64-
333	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(115) +(124)+(125)+(137) +(140)+(160)+(167) +(171)+(203)+(205) +(228)+(332) =	107,286,143.47

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	1,467,503.41
242	EQUITY LEVY	379,260.00
245	TRANSITION LEVY	255,772.94
311	LOCAL OPTIONAL	5,488,293.21
325	TOTAL REFERENDUM LEVY	18,378,181.08
334	TOTAL GENERAL ED LEVY = (232)+(242)+(245) +(311)+(325) =	25,969,010.64
335	TOTAL GENERAL ED AID = (333)-(334) =	81,317,132.83

ALTERNATIVE TEACHER COMP REV

336	ENROLLMENT AS OF OCT 1, 2025 AT PARTICIPATING SITES (FY 2027 GEN ED RPT, LINE 318)	7,536.00
337	EST ENROLL AS OF OCT 1, 2026 AT PARTICIPATING SITES = (336)X[(50)/(49)] =	7,361.01
338	ALT TEACHER COMP REVENUE = $260.00X(337) =	1,913,862.60

ALT TEACHER COMP AIDS & LEVIES

339	ALT COMP REVENUE	1,913,862.60
340	ALT COMP BASIC AID = 0.65X(339) =	1,244,010.69
341	BASIC AID PRORATION	1.00000000
342	PRORATED BASIC AID = (340)X(341) =	1,244,010.69
343	PRORATED BASIC AID TO LEVY = (340)-(342) =	
344	ALT COMP LEVY REVENUE = (339)-(340)+(343) =	669,851.91
230	FY 2028 ANTC/ADJ PU	18,820.40
345	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/$6,100] =	1.00000000
346	ALT TEACHER COMP LEVY = (344)X(345) =	669,851.91
347	ALT COMP EQUALIZATION AID = (339)-(342)-(346) =	

MISCELLANEOUS AIDS

ESTIMATES OF FY 2028 MISC AIDS BELOW ARE BASED ON END OF SESSION 2026 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.

348	SPEC ED REGULAR BEFORE TUITION ADJ	20,738,453.88
349	NET TUITION ADJUST	4,875,612.89-
350	EXCESS COST AID	7,216,940.98
351	HOLD HARM/GROWTH LMT	
352	CROSS SUB REDUC AID	8,594,171.93
353	TOTAL SPECIAL EDUC AID = (348) TO (352) =	31,673,953.90
354	FY 2028 NON-PUBLIC TRANSPORTATION AID	

ACHIEVEMENT AND INT REVENUE

57	2027-28 ADJ PU (EST)	7,585.20
355	FY 2028 EST INITIAL BUDGET	1,960,818.50
356	FY 2028 EST INCENTIVE BUDGET	75,852.00
357	FY 2028 ADJ INITIAL BUDGET = (355)X1.003 =	1,966,700.96
358	OCT 1, 2025 ENROLL OF PROTECTED STUDENTS	5,566.00
359	EST OCT 1, 2026 ENROLL OF PROTECTED STUDENTS = (358) =	5,566.00
360	OCT 1, 2025 TOTAL ENROLLMENT	7,536.00
361	EST OCT 1, 2026 TOTAL ENROLLMENT = (360) =	7,536.00
362	PROTECTED ENROLLMENT RATIO=(359)/(361) =	.73858811
363	INITIAL ACHIEVE & INTEG REVENUE FORMULA=IF (355) > 0 = $350 X(57)X(362) =	1,960,818.49

ACHIEVEMENT & INT REVENUE CONT

364 INTEG HOLD HARMLESS (FROM FY 2027 INTEG REV RPT, LINE 11)

365 INITIAL ACHIEVE & INTEG REVENUE=LSR OF (357) OR [(363)+(364)] = 1,960,818.49

366 INCENTIVE REV=LSR OF(356) OR [(57)X$10] = 75,852.00

367 ACHIEVE & INTEG REVENUE = (365)+(366) = 2,036,670.49

368 ACHIEVE & INTEG LEVY = (367)X.30 = 611,001.15

369 TRANSFER TO MDE IF (365)=(357) THEN (369)=(357)-(355) ELSE (369)=(365)X.013 = 25,490.64

370 ACHIEVE & INTEG AID = (367)-(368)-(369) = 1,400,178.70

REEMPLOYMENT INSURANCE LEVY

371 EST FY 2027 EXPEND 200,000.00

372 INITIAL REEMPLOYMENT LEVY = 100% OF (371) = 200,000.00

SAFE SCHOOLS LEVY

373 SAFE SCH LVY REQUEST? YES

57 2027-28 ADJ PU (EST) 7,585.20

374 SAFE SCH LEVY LIMIT = $36X(57) = 273,067.20

SAFE SCHOOLS INTERMEDIATE LEVY

375 SAFE SCH INTERMEDIATE LEVY REQUEST? YES

376 INTERMEDIATE LEVY ALLOWANCE <= $15 15.00

377 SAFE SCH INTERMEDIATE LEVY LIMIT=(57)X(376) = 113,778.00

JUDGMENT LEVY

378 DISTRICT JUDGMENTS

379 INTERMED JUDGMENTS

380 JUDGMENT LIMIT = (378)+(379) =

ICE ARENA LEVY

381 FY 2026 NET OPR COSTS

382 ICE ARENA LEVY LIMIT = 100% OF (381) =

FY 2027 CAREER & TECHNICAL

383 SHARE OF FY 2027 EST COOPERATIVE BUDGET 23,828.52

384 FY 2027 ESTIMATED DISTRICT BUDGET 830,802.00

385 FY 2027 EST BUDGET = (383)+(384) = 854,630.52

386 PRELIMINARY REVENUE = .35X(385) = 299,120.68

387 LAST YEAR REVENUE (FY 2026 CTE AID REPORT, LINE 11) 364,194.71

388 REVENUE GUARANTEE = LESSER OF (385) OR (387) = 364,194.71

389 PRELIMINARY REVENUE = GREATER OF (386) OR (388) = 364,194.71

390 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5

391 CAREER TECH REVENUE = (389)+(390) = 364,194.71

29 2024 ANTC 137,774,923

56 2026-27 ADJ PU (EST) 7,792.80

392 FY 2027 ANTC/ADJ PU = (29)/(56) = 17,679.77

CAREER AND TECH CONT

393 LEVY RATIO FOR CTE = LESSER OF 1 OR (392)/$7,612 = 1.00000000

394 CAREER TECH LEVY LIMIT = (391)X(393) = 364,194.71

395 EST CAREER TECH AID = (391)-(394) =

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

396 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2026 EXPENSES PAID

397 PRORATION FACTOR TO REFLECT STATEWIDE CAP

398 ANNUAL OPEB LEVY LIMIT = (396)X(397) =

CAPITAL RELATED LEVY LIMITS

LONG TERM FAC MAINT REV (LTFM)

400 LTFM PLAN APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

57 2027-28 ADJ PU (EST) 7,585.20

401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 52.15

402 BLDG AGE RATIO=LSR OF 1 OR (401)/35 = 1.00000000

403 INITIAL LTFM REVENUE = $380X(57)X(402) = 2,882,376.00

ADDITIONAL LTFM REVENUE
FOR QUALIFIED H&S
PROJECTS > $100,000

766 NET DEBT SERVICE FOR
EXISTING REGULAR
ALT FAC/H&S BONDS 1B

404 NET DEBT SERVICE FOR
PORTION OF EXISTING
ALT FAC BONDS 1A FOR
QUALIFIED H&S PROJ

767 NET LTFM REQ DEBT FOR
ELIG H&S>$100K

770 NET LTFM REQ DEBT FOR
ELIG ROOFING >$100K

405 NEW PAYGO LTFM LEVY
FOR ELIG H&S>$100K

406 NEW PAYGO LTFM LEVY FOR
ELIG ROOFING>$100K

407 TOTAL ADDL LTFM REV
FOR PROJECTS >$100K
= (404)+(405)+(766)
+(767)+(770)+(406) =

ADDITIONAL LTFM REVENUE FOR
FOR QUALIFIED VOLUNTARY PRE-K

768 NET LTFM REQ DEBT
SERVICE FOR VPK

408 NEW PAYGO LTFM LEVY
FOR VPK

409 TOTAL LTFM REVENUE
UNDER NEW LAW
= (403)+(407)
+(408)+(768) = 2,882,376.00

OLD LAW HEALTH & SAFETY (H&S)

410 OLD LAW HEALTH & SAFETY
REVENUE=FY 2028
ESTIMATED H&S COST = 600,000.00

411 REG ALT FAC PAYGO
REVENUE APPROVED
FOR FY 2028 4,300,000.00

412 ALT FAC/H&S PAYGO REV
FOR NEW APPROVALS

OLD LAW CONT

413 PAYGO REVENUE FOR
ALT FAC AND AF/H&S
= (411)+(412) = 4,300,000.00

406 NEW PAYGO LTFM LEVY FOR
ELIG ROOFING>$100K

765 NET DEBT SERVICE FOR
EXISTING AND NEW REGULAR
ALT FAC BONDS 1A 6,376,861.00

766 NET DEBT SERVICE FOR
EXISTING AND NEW REGULAR
ALT FAC/H&S BONDS 1B

767 NET LTFM REQ DEBT FOR
ELIG H&S>$100K

414 NET LTFM REQ DEBT FOR
ALL OTHER PROJECTS FOR
ALT FAC 1A, IF (416)=NO
THEN (769), ELSE 0 =

768 NET LTFM REQ DEBT
SERVICE FOR VPK

770 NET LTFM REQ DEBT FOR
ELIG ROOFING >$100K

408 NEW PAYGO LTFM LEVY
FOR VPK

415 TOTAL OLD LAW ALT FAC
AND AF/H&S REVENUE
= (408)+(413)+(414)
+(765)+ (766)+(767)
+(768)+(406)+(769) = 10,676,861.00

OLD LAW DEFERRED MAINTENANCE

416 ELIGIBLE FOR OLD LAW
DEF MAINT REVENUE? NO

417 OLD LAW DEFERRED
MAINTENANCE REVENUE
= (403)X$64/$380 =

418 TOTAL OLD LAW FORMULA
REVENUE FOR HOLD HARMLESS
= (410)+(415)+(417) = 11,276,861.00

LTFM REVENUE

419 LTFM REVENUE FOR SCHOOL
DISTRICT PROJECTS
= GREATER OF
(409) OR (418) = 11,276,861.00

420 DISTRICT REQUESTED
REDUCTION FROM MAXIMUM
(FROM LIS SYSTEM)

421 DISTRICT LTFM REVENUE
= (419)-(420) = 11,276,861.00

422 DISTRICT SHARE OF
ELIGIBLE COOP/INTERMED
LTFM PROJECTS 103,898.78

423 TOTAL LTFM REVENUE
= (421)+(422) = 11,380,759.78

LTFM TOTAL AIDS & LEVIES

57 2027-28 ADJ PU (EST) 7,585.20

424 LTFM EQUALIZED REVENUE
= LSR OF (419), (421),
OR $380X(57) = 2,882,376.00

35 2025 AG MODIFIED ANTC
FOR LTFM REVENUE 142,756,480

54 2024-25 ADJ PU (ACT) 8,148.21

425 FY 2025 ANTC PER APU
= (35)/(54) = 17,519.98

426 STATEWIDE ANTC/APU 14,231.58

427 LTFM EQUAL FACTOR
= 127% OF (426) = 18,074.10

428 LTFM LEVY RATIO=LSR
OF 1 OR (425)/(427) = .96934177

429 LTFM AID RATIO
= 1-(428) = .03065823

430 LTFM INITIAL EQUAL AID
= (424)X(429) = 88,368.55

431 LTFM INITIAL EQUALIZED LEVY
= (424)-(430) = 2,794,007.45

432 2015 TOTAL ALT FAC
GRANDFATHER AID

LTFM TOTAL AID AND LEVY CONT

433	TOTAL LTFM EQUAL AID=GTR OF (430) OR (432) =	88,368.55
434	TOTAL LTFM EQUAL LEVY=GTR OF ZERO OR (424)-(433)=	2,794,007.45
435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =	8,498,383.78
436	TOTAL LTFM LEVY = (434)+(435) =	11,292,391.23

DEBT SERV PORTION OF LTFM REV

765	NET ALT FAC REG DEBT	6,376,861.00
766	NET ALT FAC/H&S DEBT	
767	NET LTFM REQ DEBT FOR ELIG H&S>$100K	
768	NET LTFM REQ DEBT SERVICE FOR VPK	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) =	6,376,861.00
437	LTFM DEBT SERV EQUAL REVENUE=LESSER OF (424) OR (771) =	2,882,376.00
429	LTFM AID RATIO	.03065823
438	LTFM DEBT INITIAL EQUAL AID=(437)X(429) =	88,368.55
439	LTFM DEBT EQUAL AID =GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	88,368.55
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	2,794,007.45
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	3,494,485.00

GEN FUND PORTION OF LTFM REV

423	TOTAL LTFM REVENUE	11,380,759.78
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) =	5,003,898.78
443	LTFM GEN FUND EQUAL REV = (424)-(437) =	
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	5,003,898.78
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) =	5,003,898.78

DISABLED ACCESS LIMIT

448	FY 1992 - FY 2028 APPROV DIS ACC COSTS	300,000.00
449	MAXIMUM=GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 =	300,000.00
450	LSR OF (448) OR (449)	300,000.00
451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992
452	LAST YEAR TO CERTIFY = (451)+7 YEARS =	1999
453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 25)	300,000.00
454	CERT LEVY PAY 2026	
455	TOTAL CERTIFIED LEVY = (453)+(454) =	300,000.00
456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	

LEASE LEVY LIMITATION

DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917

APPROVED INTERMEDIATE OPERATING

ADMINISTRATIVE SPACE

457	FY 2027 JOINT	
458	FY 2028 JOINT	

INSTRUCTIONAL/STORAGE

459	FY 2027 JOINT	234,042.72
460	FY 2028 JOINT	
461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	234,042.72

APPROVED INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

462	FY 2027 JOINT	
463	FY 2028 JOINT	

INSTRUCTIONAL/STORAGE

464	FY 2027 JOINT	69,732.60
465	FY 2028 JOINT	

EXCESS FUNDS CAP LEASE

466	FY 2027 JOINT	
467	FY 2028 JOINT	
468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) =	69,732.60
469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) =	303,775.32
57	2027-28 ADJ PU (EST)	7,585.20
470	INTERMEDIATE PUPIL UNIT MAX LIMIT=$65X(57) =	493,038.00
471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) =	303,775.32
472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =	

APPROVED REG OPERATING LEASES

ADMINISTRATIVE SPACE

473 FY 2027 NONJOINT
474 FY 2028 NONJOINT

INSTRUCTIONAL/STORAGE

475 FY 2027 NONJOINT
476 FY 2028 NONJOINT 10,000.00

477 REG OPERATING LEASES
= SUM (473) TO (476)= 10,000.00

APPROVED REGULAR
CAPITALIZED LEASES

ADMINISTRATIVE SPACE

478 FY 2027 NONJOINT
479 FY 2028 NONJOINT

INSTRUCTIONAL/STORAGE

480 FY 2027 NONJOINT
481 FY 2028 NONJOINT

EXCESS FUNDS CAP LEASE

482 FY 2027 NONJOINT
483 FY 2028 NONJOINT

484 REG CAPITALIZED LEASES
= [SUM (478) TO (481)]
-[(482)+(483)] =

485 TOTAL APPROVED REGULAR
LEASE COST & CARRYOVER
= (472)+(477)+(484) = 10,000.00

57 2027-28 ADJ PU (EST) 7,585.20
486 REG PUPIL UNIT MAXIMUM
LIMIT=$212X(57) = 1,608,062.40

487 COMM APPROVED LIMIT

488 REGULAR MAX LIMIT=GTR OF
(486) OR (487) = 1,608,062.40

489 REGULAR LEASE LIMIT
= LSR OF
(485) OR (488) = 10,000.00

490 TOTAL LEASE LEVY LIMIT
= (471)+(489) = 313,775.32

INITIAL CAPITAL RELATED LEVIES

232 OPERATING CAPITAL 1,467,503.41
447 LT FAC MAINTENANCE 5,003,898.78
456 DISABLED ACCESS
490 LEASE LEVY 313,775.32
491 COOP BLDG REPAIR
492 OTHER CAPITAL (MEMO)
493 CAP PROJECTS REFER 4,752,118.24

494 CAPITAL RELATED LIMITS
= (232)+(447)+(456)
+(490)+(491)+(492)
+(493) = 11,537,295.75

OTHER INITIAL GENERAL LEVIES

495 CONSOLIDATION/
TRANSITION
496 REORG OPERATING DEBT
497 HEALTH BENEFITS
498 ADD RETIRE (MPLS/STP)
499 SEVERANCE
500 ADMIN DISTRICT
501 SWIMMING POOL
502 TREE GROWTH
503 CONSOLIDATION/
RETIREMENT
504 ECON DEVELOP ABATE
505 OTHER GENERAL (MEMO)

506 SUBTOTAL, OTH INIT GEN LEVIES
= (495) T0 (505) =

INITIAL GENERAL FUND LEVY

507 GENERAL RMV VTR APPROVED
= (325) = 18,378,181.08

508 GENERAL RMV OTHER
= (311)+(242)
+(245) = 6,123,326.15

509 GENERAL NTC VTR APPROVED
= (493) 4,752,118.24

510 GENERAL NTC OTHER
= (346)+(368)+(372)
+(374)+(377)+(380)
+(382)+(394)+(398)
+(494)-(493)+(506) = 9,017,070.48

511 TOTAL INITIAL GENERAL
LEVY LIMITATION
= (507)+(508)+(509)
+(510) = 38,270,695.95

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

600 POPULATION (YR 2020) 73,389
601 GTR OF (600) OR 1,335 73,389

602 YOUTH SERVICE PROG? YES

603 AFTER SCHOOL
ENRICHMENT? YES

604 FY 2028 GENERAL REVENUE
= $6.35X(601) = 466,020.15

605 FY 2028 YOUTH SERVICE
REV=$1.00X(601) = 73,389.00

606 FY 2028 AFTER SCHOOL
REVENUE=$1.85X(601)
NOT TO EXCEED 10,000
AND $0.43XPOPULATION
IN EXCESS OF 10,000 = 45,757.27

607 FY 2028 COMMUNITY
EDUCATION REVENUE
= (604)+(605)+(606) = 585,166.42

30 2025 ANTC 142,756,480
608 STANDARD COMM ED LEVY
= 0.003128X(30) = 446,542.27

609 COMM ED LEVY LIMIT =
LSR (607) OR (608) = 446,542.27

610 FY 2028 EST GROSS COMM ED
AID=(607)-(609) = 138,624.15

EARLY CHILD FAMILY EDUCATION

FY 2026 ECFE ANNUAL REPORT
MUST BE SUBMITTED TO CERTIFY
EARLY CHILDHOOD FAMILY ED &
HOME VISIT LEVIES FOR FY 2028

611 DIST PLANS TO LEVY FOR
FY 2028 ECFE REVENUE? YES

612 ECFE ANNUAL REPORT
SUBMITTED? YES
613 POPULATION UNDER
FIVE YEARS OF AGE 4,425

614 GTR OF 150 OR (613) = 4,425

615 ECFE ALLOWANCE
= 0.023X(100) = 181.52

ECFE CONT

616	FY 2028 EARLY CHILD FAMILY REVENUE IF (611)=YES = (614)X(615), IF ANNUAL REPT = YES	803,226.00
30	2025 ANTC	142,756,480
617	ECFE TAX RATE	.00179353
618	= (617)X(30) =	256,038.03
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	256,038.03
620	EST FY 2028 EARLY CHILD AID=(616)-(619) =	547,187.97

HOME VISITING LIMIT

621	DIST PLANS TO LEVY FOR FY 2028 HOME VISIT?	YES
622	HOME VISITING REVENUE IF (621)=YES AND (618) > $0, = $3.00X(613), ELSE=$0	13,275.00
230	FY 2028 ANTC/ADJ PU	18,820.40
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/$17,250 =	1.00000000
624	FY 2028 HOME VISIT LIMIT = (622)X(623) =	13,275.00
625	FY 2028 EST HOME VISIT AID = (622)-(624) =	

ADULTS WITH DISABILITIES

626	ADULTS WITH DISABILITIES REQUEST?	YES
627	DISTRICT POPULATON TIMES $0.34 = (600)X$0.34 =	24,952.26
628	FY 23 ADULTS WITH DISABILITIES REVENUE	6,124.00
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	24,952.26

ADULTS WITH DISABILITIES CONT

630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	7,137.82
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	7,137.82
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	17,814.44

SCHOOL-AGE CARE

633	FY 2028 SCHOOL-AGE CARE REVENUE (FY 2028 EST COST)	925,000.00
30	2025 ANTC	142,756,480
46	2027-28 RES PU (EST)	12,210.40
634	ANTC/RES PU = (30)/(46) =	11,691.38
635	LEVY RATIO=LSR OF 1 OR (634)/$2,318 =	1.00000000
636	FY 2028 SCHOOL-AGE CARE LIMIT = (633)X(635) =	925,000.00
637	FY 2028 EST GROSS SCHOOL-AGE CARE AID=(633)-(636) =	

COMMUNITY SERVICE SUMMARY

638	OTHER COMM ED (MEMO)	
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,647,993.12

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY 2028 PRINCIPAL AND INTEREST PAYMENTS)

REQ DEBT ELIGIBLE FOR LTFM REV
FACILITIES MAINTENANCE (LTFM) REV

700	ALT FAC REGULAR REQ DEBT SERV LEVY	6,376,861.00
701	ALT FAC/H&S REQ DEBT SERV LEVY	
702	NEW LTFM REQ DEBT FOR ELIG H&S>$100K	
703	NEW LTFM REQ DEBT SERVICE FOR VPK	
704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	
705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	6,376,861.00

REQ DEBT ELIGIBLE FOR NATURAL
DISASTER EQUAL AID (MS 123B.535)

707	NATURAL DISASTER REQ DEBT SERV LEVY	

REQUIRED DEBT ELIGIBLE FOR DEBT
EQUALIZATION AID (MS 123B.53)

708	TACONITE BONDS REQ DEBT SERV LEVY	
709	TAC FUNDING FOR BONDS (NOT IRRRB)	
710	TAC ADJ TO REQ=(709) OR [(709)X1.05] =	
711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2026	5,635,705.00

DEBT EQUAL AID CONT

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2026

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2026

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 5,635,705.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID

718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE =(716)+(717) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

720 FACIL BOND-MS 123B.62
721 EQUIP BOND-MS 123B.61
722 REORG OPER DEBT
723 ECON DEV ABATEMENT
724 JUDGMENT
725 OTHER NON-VOTER
726 INELG LEASE PURCHASE

727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =

728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =

NON-VTR APPR INELIG BONDS CONT

729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(727) = 12,012,566.00

730 GDS REQ DEBT SERV LEVY VOTER APPR=(711)+(712) +(714)+(716)+(719) = 5,635,705.00

30 2025 ANTC 142,756,480

731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

732 MAX EFFORT DEBT SERV LEVY=(30)X(731) =

733 DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 5,635,705.00

734 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY

735 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

736 JUNE 2025 FUND 7-425 BAL FOR BOND REFUND

737 JUNE 2025 FUND 7-451 BAL FOR QZAB & QSCB

738 JUNE 2025 FUND 7-460 BALANCE NONSPENDABLE

739 JUNE 2025 FUND 7-463 BALANCE UNASSIGN NEG

740 JUNE 2025 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 3,976,282.61

741 PAY 25 DEBT EXCESS LEVY REDUCTION 1,043,632.29

742 PAY 26 DEBT EXCESS LEVY REDUCTION 1,085,729.93

743 5% OF PAY 27 REQ DEBT SERV LEVY=(729)X5% = 600,628.30

FUND 7 BALANCE CONT

744 FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 1,246,292.09

745 RETAIN FOR CAPITAL LOAN REPAYMENT

746 APPROVED DEBT EXCESS TO BE RETAINED 1,246,292.09

747 DISTRICT REQUESTED ADDITIONAL EXCESS

748 CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) =

749 EXCESS USED TO RETIRE FAC & EQUIP BONDS

750 ADJUSTED DEBT EXCESS = (748)-(749) =

BREAKDOWN OF NET DEBT EXCESS

751 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 12,012,566.00

752 DEBT EXCESS RATIO = LSR 1 OR (750)/(751)=

753 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) =

754 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =

755 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =

756 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =

757 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =

758 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =

NET DBT EXCESS BREAKDOWN CONT

759 EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =

760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS=ZERO-(720) -(721)-(749) =

761 UNALLOCATED DEBT EXCESS=GTR OF ZERO OR [(750)-(751)] =

NET DEBT EXCESS SUMMARY

762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =

763 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (750)-(761)-(762) =

764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =

LONG TERM FACILITIES MAINT AID

765 NET ALT FAC REG DEBT = (700)-(754) = 6,376,861.00

766 NET ALT FAC/H&S DEBT = (701)-(755) =

767 NET LTFM REQ DEBT FOR ELIG H&S>$100K = (702)-(756) =

768 NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =

769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =

770 NET LTFM REQ DEBT FOR ROOF PROJECTS = (705)-(759) =

771 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) = 6,376,861.00

LTFM AID CONT

437 LTFM DEBT EQUAL REV 2,882,376.00

439 LTFM DEBT EQUAL AID 88,368.55

440 LTFM DEBT EQUAL LEVY 2,794,007.45

441 LTFM DEBT UNEQUAL LVY 3,494,485.00

772 LTFM DEBT LEVY LIMIT (440)+(441)+(754)+(755)+(756)+(757)+(758)+(759) = 6,288,492.45

NATURAL DISASTER DEBT EQUAL

30 2025 ANTC 142,756,480

773 TEN PERCENT ANTC = 0.10X(30) = 14,275,648

707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT

774 FY 2028 DISASTER DEBT EQ REV=GTR OF ZERO OR [(707)-(773)] =

54 2024-25 ADJ PU (ACT) 8,148.21

775 FY 2025 ANTC PER APU = (30)/(54) = 17,519.98

776 STATEWIDE AVE ANTC INC PER APU 15,201.84

777 DISASTER EQUAL FACTOR = 300% OF (776) = 45,605.53

778 NATURAL DISASTER LEVY RATIO=LSR OF 1 OR (775)/(777) = .38416350

779 DISASTER AID RATIO = 1-(778) = .61583650

780 DISASTER DEBT EQUAL AID = (774)X(779) =

781 DISASTER LEVY LIMIT = (707)-(780) =

DEBT EQUALIZATION AID

733 DEBT EQUAL BASE 5,635,705.00

753 DEBT EXCESS FOR ELIG REQUIRED DEBT

782 FY 2028 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)

783 FY 2028 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 5,635,705.00

30 2025 ANTC 142,756,480

784 = 0.1050X(30) = 14,989,430.40

785 MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 22,469,869.95

786 FY 2028 NET DEBT EQ REV=GTR OF 0 OR [(783)-(785)] =

787 PRELIM TIER 1 EQU REV = LSR (786) OR (784) =

788 PRELIM TIER 2 EQU REV = (786)-(787) =

732 MAXIMUM EFFORT DEBT SERVICE LEVY

789 MAX EFFORT TIER 1 REV

790 MIN TIER 2 REV FOR MAX EFFORT=GTR OF ZERO OR (783)-(732) =

791 TIER 1 EQUAL REV=GTR OF (787) OR (789) =

792 TIER 2 EQUAL REV=GTR OF (788) OR (790) =

54 2024-25 ADJ PU (ACT) 8,148.21

793 2025 ANTC /ADJ APU = (30)/(54) = 17,519.98

794 TIER 1 DEBT EQUAL LEVY RATIO=LSR OF 1 OR (793)/[GTR OF $4,430 OR 55.33% OF (776)] = 1.00000000

795 TIER 2 DEBT EQUAL LEVY RATIO=LSR OF 1 OR (793)/[GTR OF $8,000 OR 100% OF (776)] = 1.00000000

DEBT EQUALIZATION AID CONT

796 TIER 1 DEBT EQU AID RATIO=1-(794) =
797 TIER 2 DEBT EQU AID RATIO=1-(795) =

798 TIER 1 DEBT AID = (791)X(796) =
799 TIER 2 DEBT AID = (792)X(797) =

800 TOTAL DEBT EQ AID = (798)+(799) =

801 NON VOTER DEBT AID = (800)X(713)/(715) =

802 VOTER APPR DEBT AID = (800)-(801) =

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY

803 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =

804 MINIMUM EST MAX EFFORT PAYMENT=GTR OF 0 OR (732)-(802) =

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

805 FY 2028 IRRRB FUNDING FOR VOTER-APPR BONDS

806 PAY 27 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =

807 FY 2028 IRRRB FUNDING FOR NON-VOTER BONDS

808 PAY 27 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =

809 DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 5,635,705.00

ADJ TO GDS LIM FOR IRRRB ALLOW

810 DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =

811 DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =

812 DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =

772 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 6,288,492.45

781 DISASTER LEVY LIMIT VOTER APPROVED

INITIAL GENERAL DEBT SERVICE

813 INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 5,635,705.00

814 INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 6,288,492.45

815 TOTAL INITIAL GDS LEVY LIMIT=(813)+(814) = 11,924,197.45

OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)

900 LEVY BONDS IRREV TRUST VOTER APPROVED

901 LEVY BONDS REVOC TRUST VOTER APPROVED

902 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =

903 LEVY BONDS IRREV TRUST NON-VOTER APPROVED

904 LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,463,406.00

905 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED =(903)+(904) = 1,463,406.00

FUND 47 DEBT BALANCE

906 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)

907 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 1,463,406.00

908 JUNE 2025 FUND 47-425 BAL FOR BOND REFUND
909 JUNE 2025 FUND 47-460 BALANCE NONSPENDABLE
910 JUNE 2025 FUND 47-463 BALANCE UNASSIGN NEG
911 JUNE 2025 FUND 47-464 BALANCE RESTRICTED 432,669.32
912 JUNE 2025 FUND 47-464 BALANCE VOTER APPROV
913 JUNE 2025 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) = 432,669.32

914 PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 101,505.68

915 PAY 26 OPEB DEBT EXC REDUCTION NON-VOTER 128,781.00

916 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
917 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 73,170.30

918 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER

919 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER

920 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =

921 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)-SUM (914) TO (919)] = 129,212.34

922 CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907)=ZERO, ELSE 0

FUND 47 DEBT BALANCE CONT

923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED

924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED

925 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =

926 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 1,334,193.66

LEVY LIMITATION ADJUSTMENTS

IN GENERAL, IF WE HAVE:
A FINAL LEVY AUTHORITY
B PREVIOUSLY CALCULATED AUTHORITY
C CERTIFIED LEVY BASED ON (B)
D LEVY ADJUSTMENT, THEN:
IF A>B, D=A-B
IF A<C, D=A-C
OTHERWISE D=ZERO

GENERAL FUND ADJUSTMENTS

FY 2027 OPERATING
CAPITAL LEVY ADJUSTMENT

1000 FY 2027 OPER CAP LEVY AUTH (FROM FY 2027 GENERAL EDUC REV REPORT, LINE 179) 1,426,779.54

1001 25 PAY 26 LIMIT 1,424,440.92
1002 25 PAY 26 LEVY 1,424,440.92

1003 FY 2027 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 2,338.62

FY 2027 LOR TIER 1 LEVY ADJUST

1004 FY 2027 LOR TIER 1 (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 190) 2,337,840.00

1005 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279) 3,391.59

1006 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)

1007 25 PAY 26 LIMIT 2,360,068.41
1008 25 PAY 26 LEVY 2,360,068.41

1009 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ=(1005) +(1006)+(1007) = 2,363,460.00

1010 PAY 26 LEVY BEFORE TRBA AND HOLD HARM ADJ=(1005) +(1006)+(1008) = 2,363,460.00

1011 FY 2027 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 25,620.00-

FY 2027 LOR TIER 2
LEVY ADJUSTMENT

1012 FY 2027 LOR TIER 2 (FROM (FROM FY 2027 GEN ED REV RPT, LINE 191) 3,304,147.20

1013 25 PAY 26 LIMIT 3,340,356.80
1014 25 PAY 26 LEVY 3,340,356.80

1015 FY 2027 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014)) 36,209.60-

FY 2027 EQUITY LEVY ADJUSTMENT

1016 FY 2027 EQUITY LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 203) 529,033.71

1017 25 PAY 26 LIMIT 393,910.00
1018 25 PAY 26 LEVY 393,910.00

1019 FY 2027 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) = 135,123.71

FY 2027 TRANSITION LEVY ADJUST

1020 FY 2027 TRANSITION LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 211) 262,773.22

1021 25 PAY 26 LIMIT 265,652.90
1022 25 PAY 26 LEVY 265,652.90

1023 FY 2027 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) = 2,879.68-

FY 2027 1ST TIER REFERENDUM
LEVY ADJUST

1024 FY 2027 1ST TIER REF LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 228) 3,584,688.00

1025 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 280)

1026 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 307)

1027 25 PAY 26 LIMIT 3,623,972.00
1028 25 PAY 26 LEVY 3,623,972.00

1029 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 3,623,972.00

1030 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 3,623,972.00

1031 FY 2027 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) = 39,284.00-

FY 2027 2ND TIER REF LEVY ADJ

1032 FY 2027 2ND TIER REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 229) 9,045,492.60

1033 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 281)

FY 2027 2ND TIER REF ADJ CONT

1034 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 308)

1035 25 PAY 26 LIMIT 9,187,950.75
1036 25 PAY 26 LEVY 9,187,950.75

1037 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) = 9,187,950.75

1038 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) = 9,187,950.75

1039 FY 2027 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) = 142,458.15-

FY 2027 UNEQUAL REF LEVY ADJ

1040 FY 2027 UNEQUAL REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 230) 5,806,960.78

1041 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 282)

1042 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 309)

1043 25 PAY 26 LEVY 5,629,052.68
1044 25 PAY 26 LEVY 5,629,052.68

1045 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) = 5,629,052.68

1046 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) = 5,629,052.68

1047 FY 2027 UNEQUALIZED REF LEVY ADJUSTMENT = ((1040)-(1045)) = 177,908.10

FY 2027 TBRA ALLOCATION ADJUST TO VOTER-APPROVED LEVIES

FY 2027 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)

1048 TIER 1 LEVY
1049 TIER 2 LEVY
1050 UNEQL LEVY

1051 TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =

1052 TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY = (1025)+(1033) +(1041) =

1053 FY 2027 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY 2027 LOR TBRA ALLOCATION ADJ

1054 FY 2027 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 254) 3,391.59

1005 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279) 3,391.59

1055 FY 2027 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =

FY 2027 REFERENDUM HOLD HARMLESS ADJ TO VTR-APPROVED LEVIES

1056 FY 2027 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 283 TO 285)

1057 TIER 1 LEVY
1058 TIER 2 LEVY
1059 UNEQL LEVY

FY 2027 REF HOLD HARM ADJ CONT

1060 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =

1061 TOTAL FY 2027 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY=(1026) +(1034)+(1042) =

1062 FY 2027 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =

FY 2027 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES

1063 FY 2027 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 282)

1006 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)

1064 FY 2027 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =

FY 2027 INTEGRATION ADJUSTMENT

1065 FY 2027 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21) 627,723.69

1066 25 PAY 26 LIMIT 589,070.89
1067 25 PAY 26 LEVY 589,070.89

1068 FY 2027 INTEGRATION ADJ LIMIT = (1065)-(1066) = 38,652.80

FY 2027 ALT TEACHER COMP ADJ

1069 FY 2027 ALT COMP LEVY AUTH (FROM FY 2027 GEN ED REVENUE REPORT, LINE 338) 685,776.00

1070 25 PAY 26 LIMIT 681,832.06
1071 25 PAY 26 LEVY 681,832.06

1072 FY 2027 ALT TEACH COMP ADJ = ((1069)-(1070)) = 3,943.94

FY27 & FY26 CAPITAL ADJUST

FY 2027 LTFM EQUAL LEVY ADJ

1073 FY 2027 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 63)
1074 25 PAY 26 LIMIT
1075 25 PAY 26 LEVY
1076 FY 2027 LTFM EQUALIZED LEVY ADJUST

FY 2027 LTFM UNEQUAL LEVY ADJ

1077 FY 2027 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 64) 4,941,981.80
1078 25 PAY 26 LIMIT 4,964,089.80
1079 25 PAY 26 LEVY 4,964,089.80
1080 FY 2027 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) = 22,108.00-

FY 2027 HEALTH & SAFETY

1081 FY 2027 HEALTH AND SAFETY REBATES ADJUST

FY 2026 LTFM EQUAL LEVY ADJUST

1082 FY 2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2026 WEBSITE REPORT, LINE 63)
1083 24 PAY 25 LIMIT
1084 24 PAY 25 LEVY
1085 TOTAL ADJUSTMENT
1086 25 PAY 26 ADJ LIMIT
1087 25 PAY 26 ADJ LEVY
1088 FY 2026 LTFM EQUALIZED LEVY ADJUST

FY 2026 LTFM UNEQUAL LEVY ADJ

1089 FY 2026 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2026 WEBSITE REPORT, LINE 64) 4,875,381.34
1090 24 PAY 25 LIMIT 4,920,844.75
1091 24 PAY 25 LEVY 4,920,844.75
1092 TOTAL ADJUSTMENT = (1089)-(1091) = 45,463.41-
1093 25 PAY 26 ADJ LIMIT
1094 25 PAY 26 ADJ LEVY
1095 FY 2026 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1094) = 45,463.41-

3 YEAR PRIOR ADJUSTMENTS

FY 2025 OPERATING CAPITAL LEVY ADJUSTMENT

1096 FY 2025 OPER CAP LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 197) 1,326,365.37
1097 23 PAY 24 LIMIT 1,324,288.67
1098 23 PAY 24 LEVY 1,324,288.67
1099 TOTAL ADJUST TO PAY 24 OPER CAP LEVY AUTH = ((1096)-(1097)) = 2,076.70
1100 24 PAY 25 ADJ LIMIT 1,110.19-
1101 24 PAY 25 ADJ LEVY 1,110.19-
1102 FY 2025 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 3,186.89

FY 2025 LOR TIER 1 LEVY ADJ

1103 FY 2025 LOC OPT TIER 1 AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 204) 2,444,463.00
1104 23 PAY 24 LIMIT 2,485,348.41
1105 23 PAY 24 LEVY 2,485,348.41
1106 TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) = 40,885.41-

FY 2025 LOR TIER 1 ADJ CONT

1107 24 PAY 25 ADJ LIMIT 95,100.00-
1108 24 PAY 25 ADJ LEVY 95,100.00-
1109 FY 2025 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 54,214.59

FY 2025 LOR TIER 2 LEVY ADJUST

1110 FY 2025 LOC OPT LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 205) 3,454,841.04
1111 23 PAY 24 LIMIT 3,517,419.20
1112 23 PAY 24 LEVY 3,517,419.20
1113 TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1110) - (1112)) 62,578.16-
1114 24 PAY 25 ADJ LIMIT 134,408.00-
1115 24 PAY 25 ADJ LEVY 134,408.00-
1116 FY 2025 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) 71,829.84

FY 2025 EQUITY LEVY ADJUSTMENT

1117 FY 2025 EQUITY LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 217) 407,410.50
1118 23 PAY 24 LIMIT 414,790.00
1119 23 PAY 24 LEVY 414,790.00
1120 TOTAL ADJUST TO PAY 24 EQUITY LEVY AUTH = ((1117)-(1119)) = 7,379.50-
1121 24 PAY 25 ADJ LIMIT 15,850.00-
1122 24 PAY 25 ADJ LEVY 15,850.00-
1123 FY 2025 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) = 8,470.50

FY 2025 TRANSITION LEVY ADJ

1124 FY 2025 TRANSITION LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 225) 274,757.64

1125 23 PAY 24 LIMIT 279,734.37
1126 23 PAY 24 LEVY 279,734.37

1127 TOTAL ADJUST TO PAY 24 TRANSITION LEVY AUTH = ((1124)-(1126)) = 4,976.73-

1128 24 PAY 25 ADJ LIMIT 10,689.23-
1129 24 PAY 25 ADJ LEVY 10,689.23-

1130 FY 2025 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) = 5,712.50

FY 2025 1ST TIER VOTER APPROVED REFER LEVY ADJUST

1131 FY 2025 1ST TIER REF LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 242) 3,748,176.60

1132 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1029) 3,816,068.00

1133 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1030) 3,816,068.00

1134 TOTAL ADJUST TO PAY 24 1ST TIER REF LEVY AUTH = ((1131)-(1133)) = 67,891.40-

1135 24 PAY 25 ADJ LIMIT 145,820.00-
1136 24 PAY 25 ADJ LEVY 145,820.00-

1137 FY 2025 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) = 77,928.60

FY 2025 2ND TIER REF LEVY ADJ

1138 FY 2025 2ND TIER REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REV RPT, LINE 243) 8,639,139.65

1139 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1037) 8,795,621.95

1140 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1038) 8,795,621.95

1141 TOTAL ADJUST TO PAY 24 2ND TIER REF LEVY AUTH = ((1138)-(1140)) = 156,482.30-

1142 24 PAY 25 ADJ LIMIT 336,099.25-
1143 24 PAY 25 ADJ LEVY 336,099.25-

1144 FY 2025 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) = 179,616.95

FY 2025 UNEQUAL REF LEVY ADJ

1145 FY 2025 UNEQUAL REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 244) 5,628,376.06

1146 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1045) 5,663,044.91

1147 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1046) 5,663,044.91

1148 TOTAL ADJUST TO PAY 24 UNEQUAL REF LEVY AUTH = ((1145)-(1147)) = 34,668.85-

1149 24 PAY 25 ADJ LIMIT 196,529.67-
1150 24 PAY 25 ADJ LEVY 196,529.67-

1151 FY 2025 UNEQUAL REF LEVY ADJUSTMENT = ((1148)-(1149)) = 161,860.82

FY 2025 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES

1152 FY 2025 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)

1153 PAY 24 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 24 LEVY RPT, LINES 277 TO 279)

1154 FY 2025 TBRA ALLOC TOT ADJ = (1153)-(1152) =

1155 24 PAY 25 ADJ LIMIT
1156 24 PAY 25 ADJ LEVY

1157 FY 2025 TBRA ALLOC LVY ADJ

FY 2025 LOR TBRA ADJUST

1158 FY 2025 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINE 268) 3,391.59

1159 ALLOCATION OF TBRA (FROM PAY 24 LEVY RPT, LINE 280) 3,391.59

1160 FY 2025 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =

1161 24 PAY 25 ADJ LIMIT
1162 24 PAY 25 ADJ LEVY

1163 FY 2025 LOR TIER 1 TBRA LVY ADJ

FY 2025 REFERENDUM HOLD HARM

1164 FY 2025 ALLOC OF HOLD HARM (FROM FY 2025 GENED REV RPT LINES 297 TO 299)

1165 PAY 24 HOLD HARM ALLOC (FROM PAY 24 LEVY RPT, LINES 308 TO 310)

FY 2025 REF HOLD HARM CONT

1166 FY 2025 HOLD HARM TOTAL
= (1165)-(1164) =

1167 24 PAY 25 ADJ LIMIT
1168 24 PAY 25 ADJ LEVY

1169 FY 2025 HOLD HARM ALLOC

FY 2025 LOR TIER 1 HOLD
HARMLESS ADJUSTMENT

1170 FY 2025 ALLOC OF HOLD HARMLESS
TO LOR TIER 1 LEVY
(FROM FY 2025 GENED
REV RPT, LINES 296)

1171 PAY 24 TIER 1 HOLD
HARMLESS LEVY
(FROM PAY 24 LEVY RPT,
LINES 307)

1172 FY 2025 LOR TIER 1 HOLD HARM ADJ

1173 24 PAY 25 ADJ LIMIT
1174 24 PAY 25 ADJ LEVY

1175 FY 2025 TIER 1 HOLD HARM
ADJUSTMENT

FY 2025 INTEGRATION ADJUSTMENT

1176 FY 2025 INTEG LEVY AUTH
(FROM INTEGRATION REVENUE
REPORT, LINE 20) 629,444.39

1177 23 PAY 24 LIMIT 580,509.80
1178 23 PAY 24 LEVY 580,509.80

1179 TOTAL ADJUSTMENT
= (1176)-(1177) = 48,934.59

1180 24 PAY 25 ADJ LIMIT
1181 24 PAY 25 ADJ LEVY

1182 FY 2025 INTEGRATION
ADJUSTMENT LIMIT
= (1179)-(1180) = 48,934.59

FY 2025 REEMPLOYMENT ADJUST

1183 FY 2025 EXPEND ACTUAL 83,132.53
1184 REEMPLOY LEVY AUTH
= 100% OF (1183) = 83,132.53

1185 24 PAY 25 LIMIT 100,000.00
1186 24 PAY 25 LEVY 100,000.00

1187 FY 2025 REEMPLOY ADJUST
= ((1184)-(1186) = 16,867.47-

FY 2025 SAFE SCHOOLS ADJUST

1188 SAFE SCH LEVY REQUEST YES

54 2024-25 ADJ PU (ACT) 8,148.21

1189 FY 2025 SAFE SCHOOLS
AUTH $36X(54) = 293,335.56

1190 23 PAY 24 LIMIT 298,648.79
1191 23 PAY 24 LEVY 298,648.80

1192 FY 2025 SAFE SCH ADJUST
= ((1189)-(1191)) = 5,313.24-

FY 2025 SAFE SCHOOLS
INTERMEDIATE ADJUST

1193 SAFE SCH INTERMEDIATE
LEVY ALLOW 12.50

54 2024-25 ADJ PU (ACT) 8,148.21

1194 FY 2025 SAFE SCHOOLS
INTERMEDIATE AUTHORITY
= (1193)X(54) = 101,852.63

1195 23 PAY 24 LIMIT 103,697.50
1196 23 PAY 24 LEVY 103,697.50

1197 FY 2025 SAFE SCHOOLS
INTERMEDIATE ADJUST
= ((1194)-(1196)) = 1,844.87-

FY 2025 ALTERNATE TEACHER
COMPENSATION LEVY ADJUST

1198 FY 2025 ALT COMP LEVY AUTH
(FROM FY 2025 GENED
REV RPT, LINE 335) 691,054.00

1199 23 PAY 24 LIMIT 710,457.93
1200 23 PAY 24 LEVY 710,457.93

1201 TOTAL ADJUST TO PAY 24
ALT COMP LEVY AUTH
= ((1198)-(1200)) = 19,403.93-

1202 24 PAY 25 ADJ LIMIT 19,403.93-
1203 24 PAY 25 ADJ LEVY 19,403.93-

1204 FY 2025 ALT TEACH COMP LEVY ADJUST

FY 2025 LTFM EQUALIZED LEVY ADJ

1205 FY 2025 EST LTFM
EQUALIZED LEVY AUTHORITY
(FROM FY 2025 WEBSITE
REPORT, LINE 63)

1206 23 PAY 24 LIMIT
1207 23 PAY 24 LEVY

1208 TOTAL ADJUSTMENT

1209 24 PAY 25 ADJ LIMIT
1210 24 PAY 25 ADJ LEVY

1211 25 PAY 26 ADJ LIMIT
1212 25 PAY 26 ADJ LEVY

1213 FY 2025 EQUAL LIMIT ADJUST
= (1209)+(1211) =

1214 FY 2025 EQUAL LEVY ADJUST
= (1210)+(1212) =

1215 FY 2025 LTFM EQUALIZED
LEVY ADJUST

FY 2025 LTFM UNEQUAL LEVY ADJ

1216 FY 2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2025 WEBSITE REPORT, LINE 64) 2,736,090.90
1217 23 PAY 24 LIMIT 2,560,960.80
1218 23 PAY 24 LEVY 2,560,960.80
1219 TOTAL ADJUSTMENT = (1216)-(1217) = 175,130.10
1220 24 PAY 25 ADJ LIMIT 16,349.00-
1221 24 PAY 25 ADJ LEVY 16,349.00-
1222 25 PAY 26 ADJ LIMIT
1223 25 PAY 26 ADJ LEVY
1224 FY 2025 UNEQUAL LIMIT ADJUST = (1220)+(1222) = 16,349.00-
1225 FY 2025 UNEQUAL LEVY ADJUST = (1221)+(1223) = 16,349.00-
1226 FY 2025 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1224) = 191,479.10

FY 2025 CAREER TECHNICAL ADJ

1227 FY 2025 CAREER TECH LEVY AUTHORITY (FY 2025 CTE AID RPT LINE 21) 364,194.71
1228 24 PAY 25 LIMIT 364,194.71
1229 24 PAY 25 LEVY 364,194.71
1230 FY 2025 CAREER TECH ADJ

FY 2025 HEALTH BENEFIT LEVY ADJ

1231 FY 2025 ACTUAL COST (LIMITED TO $600,000)
1232 24 PAY 25 LIMIT
1233 24 PAY 25 LEVY
1234 FY 2025 HEALTH BENEFITS ADJUST

FY 2025 ANNUAL OPEB LEVY ADJ

1235 FY 2025 ACTUAL COST (FIN 797+OBJ 291)
1236 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1237 PRORATED ANNUAL OPEB LEVY AUTH
1238 25 PAY 26 LIMIT
1239 25 PAY 26 LEVY
1240 FY 2025 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)

PAY 24 LEASE LEVY ADJUST

FY 2024 AND FY 2025 LEASE COST WITH A PAY 24 LEVY (PAY 25 LEASE LEVY FOR FY 2025 & 2026 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

PAY 24 FY 2024 LEASE COSTS
LEASE COSTS

REG OPERATING LEASES

1300 INTERMEDIATE 175,221.40
1301 NON-JOINT

** CAPITALIZED LEASES **

1302 INTERMEDIATE 78,830.68
1303 NON-JOINT

1304 PAY 24 FY 2024 TOTAL LEASE COSTS=(1300)+(1301)+(1302)+(1303)= 254,052.08

PAY 24 FY 2025 LEASE COSTS

REG OPERATING LEASES

1305 INTERMEDIATE
1306 NON-JOINT 7,155.00

** CAPITALIZED LEASES **

1307 INTERMEDIATE
1308 NON-JOINT

PAY 24 FY 2025 LEASES CONT

1309 PAY 24 FY 2025 TOTAL LEASE COSTS=(1305)+(1306)+(1307)+(1308)= 7,155.00
1310 FY 2024 INTERMEDIATE COSTS (1300)+(1302)+(1305)+(1307) = 254,052.08
54 2024-25 ADJ PU (ACT) 8,148.21
1311 INTERM PUPIL UNIT AUTH = $65X(54) = 529,633.65
1312 INTERM LEASE AUTH=LSR OF (1310) OR (1311) = 254,052.08
1313 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1310)-(1312) =
1314 FY 2024 NON-JOINT LEASE COSTS = (1301)+(1303)+(1306)+(1308) = 126,749.40
54 2024-25 ADJ PU (ACT) 8,148.21
1315 PAY 24 PUPIL UNIT MAX AUTH=$212X(54) = 1,727,420.52
1316 PAY 24 COMMISSIONER APPROVED LIMIT
1317 REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) = 1,727,420.52
1318 TOTAL PAY 24 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) = 126,749.40
1319 TOTAL PAY 24 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) = 380,801.48

PAY 24 NET LEASE COSTS

1320 23 PAY 24 LIMIT 329,052.08
1321 23 PAY 24 LEVY 329,052.08
1322 PAY 24 LEASE LEVY LIMITATION ADJUSTMENT = (1324) - (1325) = 51,749.40

CAPITAL RELATED ADJ SUMMARY

1003	FY 2027 OPER CAP ADJ	2,338.62
1102	FY 2025 OPER CAP ADJ	3,186.89
1076	FY 2027 LTFM EQ ADJ	
1080	FY 2027 LTFM UNEQ ADJ	22,108.00-
1081	FY 2027 H&S REBATES	
1088	FY 2026 LTFM EQ ADJ	
1095	FY 2026 LTFM UNEQ ADJ	45,463.41-
1215	FY 2025 LTFM EQ ADJ	
1226	FY 2025 LTFM UNEQ ADJ	191,479.10
1322	PAY 24 LEASE LEVY ADJ	51,749.40
1323	LEASE LEVY ADJ (MEMO)	
1324	OTHER CEX ADJ (MEMO)	
1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1322)+(1323)+(1324)=	181,182.60

OTHER GENERAL LIMITATION ADJ

760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1326	ECON DEV ABATE ADJUST (MEMO)	
1327	DEBT SURPLUS TRANSFER (MEMO)	
1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1331	MAINT PU VAR (MEMO)	

OTHER GENERAL LIMITATION ADJ

1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)	

OTHER GEN LIMIT ADJ CONT

1334	TOTAL OTHER ADJUST GEN OTHER RMV=(1331)+(1332)+(1333) =	
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1336	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)	
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR = (1335)+(1336) =	
1338	TIF ADJUST (MEMO)	
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)	
1341	TOTAL OTHER ADJUST, GEN NTC OTHER = (1338)+(1339)+(1340) =	

GEN FUND ADJUST SUMMARY

1342	GENERAL RMV VOTER APPROVED = (1031)+(1039)+(1047)+(1053)+(1062)+(1137)+(1144)+(1151)+(1157)+(1169)+(1330) =	415,572.32
1343	GENERAL RMV OTHER = (1011)+(1015)+(1019)+(1023)+(1055)+(1064)+(1109)+(1116)+(1123)+(1130)+(1163)+(1175)+(1334) =	210,641.86
1344	GENERAL NTC VOTER = (1337) =	
1345	GENERAL NTC OTHER = (760)+(1068)+(1072)+(1182)+(1187)+(1192)+(1197)+(1204)+(1230)+(1234)+(1240)+(1325)+(1326)+(1327)+(1341)=	248,688.35

GEN FUND ADJUST SUMMARY CONT

1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343)+(1344)+(1345) =	874,902.53

COMMUNITY SERVICE FUND ADJUST

FY 2027 EARLY CHILD FAMILY ADJ

1400	FY 2027 REVISED ECFE LEVY AUTH (FROM FY 2027 ECFE AID REPORT, LINE 1.7)=	247,103.95
1401	25 PAY 26 LIMIT	243,996.63
1402	25 PAY 26 LEVY	243,996.63
1403	FY 2027 EARLY CHILD FAMILY ADJUST = ((1400)-(1401)) =	3,107.32

FY 2025 HOME VISITING ADJ

1404	FY 2025 HOME VISITING FINAL ADJUSTMENT (FROM FY 2025 ECFE HOME VISITING AID REPORT, LINE 8)	8,387.76
1405	23 PAY 24 LIMIT	8,482.85
1406	23 PAY 24 LEVY	8,482.85
1407	FY 2025 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =	95.09-

FY 2025 SCHOOL-AGE CARE

1408	FY 2025 AUTHORITY (FROM UFARS EXPENDITURES)	830,000.00
1409	23 PAY 24 LIMIT	830,000.00
1410	23 PAY 24 LEVY	830,000.00
1411	FY 2025 SCH-AGE CARE ADJUSTMENT	

COMMUNITY SERVICE ADJUST

1412 **ADULTS W/DISABILITIES** ADJUST

1413 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)

1414 OTHER ADJUST (MEMO)

1415 TOTAL OTHER ADJUST = (1413)+(1414) =

1416 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) = 3,012.23

GENERAL DEBT SERVICE ADJUST

1700 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =

1701 OTHER ADJUST (MEMO) VOTER APPROVED

1702 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =

1703 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV=(763)X-1 =

1704 OTHER ADJUST (MEMO) NON-VOTER APPROVED

FY 2027 LTFM DEBT LEVY ADJ

1705 FY 2027 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2027 RPT, LINE 64) 6,277,571.64

1706 25 PAY 26 LIMIT 6,277,138.28

1707 25 PAY 26 LEVY 6,277,138.28

1708 FY 2027 LTFM DEBT LEVY ADJ=(1705)-(1706) = 433.36

FY 2026 LTFM DEBT LEVY ADJUST

1709 FY 2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2026 RPT, LINE 59) 6,358,788.19

1710 24 PAY 25 LIMIT 6,359,323.08

1711 24 PAY 25 LEVY 6,359,323.08

1712 TOTAL ADJUSTMENT ADJ =(1709)-(1710) = 534.89-

1713 25 PAY 26 ADJ LIMIT 519.07-

1714 25 PAY 26 ADJ LEVY 519.07-

1715 FY 2026 LTFM DEBT LEVY ADJ = (1712)-(1713) = 15.82-

FY 2025 LTFM DEBT LEVY ADJUST

1716 FY 2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2025 RPT, LINE 59) 6,383,003.00

1717 23 PAY 24 LIMIT 6,383,003.00

1718 23 PAY 24 LEVY 6,383,003.00

1719 TOTAL ADJUSTMENT = (1716)-(1717) =

1720 24 PAY 25 ADJ LIMIT

1721 24 PAY 25 ADJ LEVY

1722 25 PAY 26 ADJ LIMIT

1723 25 PAY 26 ADJ LEVY

1724 FY 2025 DEBT LIMIT ADJUST = (1720)+(1722) =

1725 FY 2025 DEBT LEVY ADJUST = (1721)+(1723) =

1726 FY 2025 LTFM DEBT LEVY ADJ = (1719)-(1724) =

1727 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)= 417.54

OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS

1900 REDUCTION DEBT EXCESS, VOTER APPROV =GTR OF [(920)OR(923)]X-1 =

1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED

1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =

1903 REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 = 129,212.34-

1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR

1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) = 129,212.34-

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUST

2000 SCHOOL TAXES ABATED IN 2025 416,656.75-

2001 SCHOOL TAXES ADDED IN 2025 2,022.50

2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) = 414,634.25-

2003 ABATEMENT RECOVERY REVENUE=[GTR OF ZERO OR -1X(2002)] = 414,634.25

2023 FY 2027 ABATEMENT AID 16,809.36

2004 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) = 397,824.89

PAY 24 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND

2005 GENERAL 39,330,562.19

2006 COMMUNITY SERVICE 1,617,467.62

2007 GENERAL DEBT SERVICE 8,686,946.95

2008 OPEB DEBT SERVICE 1,405,109.94

2009 TOTAL 51,040,086.70

CERTIFIED LEVY RATIO BY FUND

2010	GENERAL = (2005)/(2009) =	.82564089
2011	COMMUNITY SERVICE = (2006)/(2009) =	.03169014
2012	GEN DEBT SERVICE = (2007)/(2009) =	.17019851
2013	OPEB DEBT SERVICE = (2008)/(2009) =	.02752954
2014	TOTAL	1.00000000

ABATEMENT AID BY FUND (FROM PART III OF FY 2027 ABATE AID RPT)

2015	GENERAL	10,758.12
2016	COMMUNITY SERVICE	6,051.24
2017	GENERAL DEBT SERVICE	
2018	TOTAL	16,809.36
2019	EST FY 2027 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2020	GENERAL = (2019)X(2015) =	10,758.12
2021	COMMUNITY SERVICE = (2019)X(2016) =	6,051.24
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	
2023	TOTAL	16,809.36

INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2024	GENERAL= (2004)-(2023)-(2025)-(2026)-(2027)=	308,751.49
2025	COMMUNITY SERVICE=[(2004)X(2011)]-(2021) =	7,088.58
2026	GENERAL DEBT SERV DBT=[(2004)X(2012)]-(2022) =	70,570.13
2027	OPEB DEBT=[(2004)X(2013)] =	11,414.69
2004	TOTAL	397,824.89

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2025	14,285.23

ABATEMENT INTEREST ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2029	GENERAL=(2028) -(2030) -(2031)-(2032) =	11,007.94
2030	COMMUNITY SERVICE = (2028)X(2011) =	452.70
2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2,431.32
2032	OPEB DEBT SERVICE = (2028)X(2013) =	393.27
2028	TOTAL	14,285.23

FY 2025 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)

2033	GENERAL	
2034	COMMUNITY SERVICE	
2035	GENERAL DEBT SERVICE	
2036	OPEB DEBT SERVICE	
2037	TOTAL	

TOTAL REGULAR ABATE LEVY ADJ

2038	GENERAL=(2024) +(2029)+(2033) =	319,759.43
2039	COMMUNITY SERVICE=(2025) +(2030)+(2034)=	7,541.28
2040	GENERAL DEBT SERVICE=(2026) +(2031)+(2035)=	73,001.45
2041	OPEB DEBT SERVICE=(2027) +(2032)+(2036)=	11,807.96
2042	TOTAL	412,110.12

CARRY-OVER ABATE LEVY AUTHORITY

PAY 26 REGULAR ABATEMENT LIMIT

2043	GENERAL	243,906.50
2044	COMMUNITY SERVICE	9,112.54
2045	GENERAL DEBT SERVICE	56,489.14
2046	OPEB DEBT SERVICE	9,343.29

PAY 26 REGULAR ABATEMENT LEVY

2047	GENERAL	243,906.50
2048	COMMUNITY SERVICE	9,112.54
2049	GENERAL DEBT SERVICE	56,489.14
2050	OPEB DEBT SERVICE	9,343.29

CARRY-OVER ABATEMENT LEVY LIM (ZERO IF NO LEVY AUTHORITY IN FUND)

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	

ADVANCE ABATEMENT LEVY ADJUST

2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2026	159,111.04-
2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2026	5,923.68
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	153,187.36-
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY=[GTR OF ZERO OR -1X(2058)] =	153,187.36

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL=(2059)-(2061) -(2062)-(2063) =	118,043.39
2061	COMMUNITY SERVICE = (2059)X(2011) =	4,854.53
2062	GENERAL DEBT SERVICE = (2059)X(2012) =	26,072.26
2063	OPEB DEBT SERVICE = (2059)X(2013) =	4,217.18
2059	TOTAL	153,187.36

PREVIOUS ADVANCE ABATEMENT LEVY (PAY 25 PREVIOUS ADVANCE PLUS PAY 26 ADVANCE LEVY)

2064	GENERAL	190,082.57
2065	COMMUNITY SERVICE	8,178.88
2066	GENERAL DEBT SERVICE	42,793.09
2067	OPEB DEBT SERVICE	7,077.97
2068	TOTAL	248,132.51

ADVANCE ABATE ADJUST BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2069 GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 72,039.18-
2070 COMMUNITY SERVICE = (2061)-(2065) = 3,324.35-
2071 GENERAL DEBT SERVICE = (2062)-(2066) = 16,720.83-
2072 OPEB DEBT SERVICE = (2063)-(2067) = 2,860.79-
2073 TOTAL 94,945.15-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY

3000 GENERAL RMV VOTER APPROVED = (507)+(1342) = 18,793,753.40
3001 GENERAL RMV OTHER = (508)+(1343) = 6,333,968.01
3002 GENERAL NTC VOTER APPROVED = (509)+(1344) = 4,752,118.24
3003 GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 9,513,479.08
3004 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 39,393,318.73

COM SERV INITIAL LEVY SUMMARY

3005 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 1,655,222.28

GEN DBT SERV INIT LEVY SUMMARY

3006 GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 5,740,674.43
3007 GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 6,288,909.99

GEN DBT SERV INIT SUMMARY CONT

3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 12,029,584.42

OPEB/PENSION DEBT SVC INITIAL
LEVY SUMMARY

3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =
3010 OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) = 1,343,140.83
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 1,343,140.83

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).

OFFSET CARRIED FORWARD

3012 GENERAL
3013 GENERAL DEBT SERVICE
3014 OPEB/PENSION DEBT SERVICE

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS

3015 GEN RMV VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3000)] =
3016 GEN RMV OTH POSITIVE OFFSET=GTR OF 0 OR [0-(3001)] =
3017 GEN NTC VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3002)] =
3018 GEN NTC OTH POSITIVE OFFSET=GTR OF 0 OR [0-(3003)] =
3019 COMM SRV POSITIVE OFFSET=GTR OF 0 OR [0-(3005)] =

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL AND COMM ED FUNDS

3020 GEN RMV VOTER NEGATIVE OFFSET
3021 GEN RMV OTHER NEGATIVE OFFSET
3022 GEN NTC VOTER NEGATIVE OFFSET
3023 GEN NTC OTHER NEGATIVE OFFSET
3024 COM SERV NEGATIVE OFFSET

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 VTR POSITIVE OFFSET=GTR OF 0 OR [-(3006)] =
3031 GDS OTH POSITIVE OFFSET=GTR OF 0 OR [-(3007)] =

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3032 GDS VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS OTHER NEGATIVE OFFSET

3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =

3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =

3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET=GTR OF 0 OR [-(3009)] =

POSITIVE OFFSETTING ADJUSTMENT
IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET=GTR OF 0 OR [-(3010)] =

3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =

3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =

NET NEGATIVE ADJ BALANCE
TO BE CARRIED FORWARD

3042 GENERAL ADJUST BALANCE FORWARD=(3012)-(3025) -(3026)-(3027)-(3028) -(3029) =

3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD=(3013) -(3034)-(3035) =

NET NEGATIVE ADJ BALANCE CONT

3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =

3045 TOTAL ADJUST BALANCE FORWARD=(3042) +(3043)+(3044) =

LEVY AFTER OFFSETS
STARTING POINT FOR MAX EFFORT ADJUSTMENTS

3500 GEN DEBT VOTER APPR 5,740,674.43
3501 GEN DEBT OTHER 6,288,909.99

MAXIMUM EFFORT LOAN AID

3502 ACT MAX EFF LOAN AID FOR FY2018 - FY 2027

3503 PAY 17 - PAY 26 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =

3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2028

3505 BAL AVAIL END FY 2028 = (3502)+(3503) =

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

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) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4000 1983-84 RESIDENT PU
4001 2011-12 RESIDENT PU
44 2025-26 RES PU (PRE) 11,070.87
57 2027-28 ADJ PU (EST) 7,585.20

4002 TACONITE REG REF PU=GTR OF (4000) OR (44) =

4003 2011 NET TAX CAPACITY

4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF =(4003)X1.8%=

FY 2028 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4005 REG FRONT END FORMULA = (4002)X$175 =
4006 TAC REG REF REV=GTR OF 0 OR [(4005)-(4004)] =

FY 2028 TAC ADD REF REV

4007 FY 13 REF REV ALLOW
4008 TAC REF ADD ALLOWANCE = (4007)+$415 =
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% =

FY 2028 TAC TOTAL REF REV
(JULY 2022 PAYMENT)

4012 TAC TOTAL REF REV = (4006)+(4011) =
4013 MAXIMUM EC RESERVE = (57)X$25 =
4014 RSVD EARLY CHILDHOOD=LSR OF (4012) OR (4013) =

FY 2026 TACONITE RECEIPTS
(FEB 2026 & AUG 2026 PYMT)
USED TO CALCULATE PAY 27
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)

4016 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO
OTHER TAC SCHOOL DIST
TO FUND LINE (4027)

4018 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE
= (4015)-(4016)
-(4017)-(4018) =

4020 MINING 3.43 CENTS/TON

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY 2026 ELIGIBLE TAC RECEUOTS
BASE AMOUNT=SUM
(4019)TO(4022) =

4024 MAX TAC REDUCT=95%
OF [(4023)+(4018)]=

4025 TOTAL PAY 25 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION

4026 FY 2026 ELIG DIST TAC
REPL AMT PLUS PAY 25
TAC LEVY ADJUSTMENT=(4023)
+(4025)-(4018) =

4027 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 25 LEVY REPLACMENT
[NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 25 LEVY REPLACMENT
[NOT INCL IN (4023)]

4029 FY 2026 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4023)]

TACONITE RECEIPTS CONT

4030 FY 2026 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

4035 OP REFERENDUM (VOTER)
4036 = 50% OF (4035) =

4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS
4044 = 50% OF (4043) =

4045 COM SERV=-1X(LSR OF
(4024) OR (4031)) =
4046 REMAINING REDUCTION
= (4024)+(4045) =

4047 GEN OTH NTC=-1X(LSR OF
(4033) OR (4046)) =
4048 REMAINING REDUCTION
= (4046)+(4047) =

4049 OPEB TACONITE ADJUST
NON-VOTER=-1X(LSR OF
(4039) OR (4048)) =
4050 REMAINING REDUCTION
= (4048)+(4049) =

4051 GDS TACONITE ADJUST
NON-VOTER=-1X(LSR OF
(4042) OR (4050))=

TACONITE LEVY ADJ CONT

4052 REMAINING REDUCTION
= (4048)+(4051) =

4053 GEN OTH RMV=-1X(LSR OF
(4034) OR (4052)) =

4054 REMAINING REDUCTION
= (4052)+(4053) =

4055 OPER REF=-1X(LSR OF
(4036) OR (4054)) =

4056 REMAINING REDUCTION
= (4054)+(4055) =

4057 CAP PROJ=-1X(LSR OF
(4038) OR (4056)) =

4058 REMAINING REDUCTION
= (4056)+(4057) =

4059 OPEB DEBT TAC ADJUST
VOTER APPR=-1X(LSR OF
(4041) OR (4058)) =

4060 REMAINING REDUCTION
= (4058)+(4059) =

4061 GDS TACONITE ADJUST
VOTER APPR=-1X(LSR OF
(4044) OR (4060)) =

4062 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4045)+(4047)+(4049)+
(4051)+(4053)+(4055)+
(4057)+(4059)+(4061)=

4063 CITY/TOWNSHIP DISTRIBUTION
= (4024)+(4062) =

FY 2028 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

FY 2028 LEVY, AID & REVENUE
SUMMARY BY FUND (ESTIMATE AT TIME
OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5000 GEN RMV VOTER APPROVED
= (3000)+(3025)
+(4055) = 18,793,753.40

5001 GENERAL RMV OTHER
= (3001)+(3026)
+(4053) = 6,333,968.01

5002 GEN NTC VOTER APPROVED
=(3002)+(3027)
+(4057) = 4,752,118.24

5003 GENERAL NTC OTHER
= (3003)+(3028)
+(4047) = 9,513,479.08

5004 TOTAL GENERAL FUND
LEVY LIMITATION
= (5000)+(5001)+(5002)
+ (5003) = 39,393,318.73

5005 TOTAL GENERAL FUND AID
= (335)+(342)+(347)
+(353)+(354)+(370)
+(395)+(444)+(2020) =115,646,034.24

5006 TACONITE RECEIPTS
= -1X(4047)-(4053)
- (4055)-(4057) =

5007 TOTAL GENERAL FUND
REVENUE=(5004)+
(5005)+(5006) = 155,039,352.97

COMMUNITY SERVICE FUND

5008 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION=(3005)+
(3029)+(4045) = 1,655,222.28

5009 TOTAL COM SERV FUND AID
= (610)+(620)+(625)
+(632)+(637)+(2021) = 709,677.80

5010 TACONITE RECEIPTS
= -1X(4045) =

5011 TOTAL COMM SERV
FUND REVENUE=(5008)
+(5009)+(5010) = 2,364,900.08

GENERAL DEBT SERVICE FUND

5012 GEN DEBT SERVICE
VOTER APPROVED
= (3006)+(3034)
+(3506)+(4061) = 5,691,985.62

5013 GEN DEBT SERV OTHER
= (3007)+(3035)
+(3507)+(4051) = 6,288,909.99

5014 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5012)+(5013) = 11,980,895.61

5015 TOTAL DEBT SERVICE
FUND AID=(439)+
(780)+(800)+(2022) = 88,368.55

5016 MAX EFF LOAN AID USED=(3503)
-(3506)-(3507) =

5017 TACONITE RECEIPTS
= -(4051)-(4061) =

5018 TOTAL DEBT SERVICE
FUND REVENUE
= (5014)+(5015) 12,069,264.16
+(5016)+(5017) =

OPEB/PENSION DEBT SERVICE FUND

5019 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
= (3009)+(3040)
+(4059) =

5020 OPEB/PENSION DEBT
SERVICE OTHER
= (3010)+(3041)
+(4049) = 1,343,140.83

5021 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5019)+(5020) = 1,343,140.83

5022 TACONITE RECEIPTS
= -(4049)-(4059) =

5023 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
= (5021)+(5022) = 1,343,140.83

TOTAL, ALL FUNDS

5024 TOTAL LEVY LIMIT
= (5004)+(5008)
+ (5014)+(5021) = 54,372,577.45

5025 TOTAL AID
= (5005)+(5009)
+(5015) = 116,444,080.59

5026 TOTAL MAX EFFORT AID USED
= (5016) =

5027 TOTAL TACONITE RECEIPTS
= (5006)+(5010)
+(5017)+(5022) =

5028 TOTAL REVENUE
= (5007)+(5011)
+(5018)+(5023) = 170,816,658.04

I. COMPUTATION OF 2026 PAYABLE 2027 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	18,378,181.08	415,572.32	N/A			18,793,753.40
GEN-RMV OTHER-EXEMP	6,123,326.15	210,641.86	N/A			6,333,968.01
GEN-NTC VOTER-EXEMP	4,752,118.24		N/A			4,752,118.24
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	9,017,070.48	248,688.35	247,720.25			9,513,479.08
TOTAL GENERAL	38,270,695.95	874,902.53	247,720.25			39,393,318.73
COM SERV-EXEMP	1,647,993.12	3,012.23	4,216.93			1,655,222.28
DEBT-VOTER-NONEXEMP	5,635,705.00		56,280.62			5,691,985.62
DEBT-OTHER-NONEXEMP	6,288,492.45	417.54				6,288,909.99
TOTAL DEBT SERV	11,924,197.45	417.54	56,280.62			11,980,895.61
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,463,406.00	129,212.34-	8,947.17			1,343,140.83
TOTAL OPEB/PENSION	1,463,406.00	129,212.34-	8,947.17			1,343,140.83
TOTAL	53,306,292.52	749,119.96	317,164.97			54,372,577.45

II. COMPARISON OF 2025 PAYABLE 2026 LEVY LIMITATION WITH 2026 PAYABLE 2027 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,961,479.66	39,393,318.73	1,431,839.07	3.77
COMMUNITY SERVICE	1,578,138.66	1,655,222.28	77,083.62	4.88
GENERAL DEBT SERVICE	11,536,278.40	11,980,895.61	444,617.21	3.85
OPEB DEBT SERVICE	1,357,934.39	1,343,140.83	14,793.56-	1.09-
TOTAL	52,433,831.11	54,372,577.45	1,938,746.34	3.70

III. COMPARISON OF 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2026 PAYABLE 2027 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,961,479.66			
COMMUNITY SERVICE	1,578,138.66			
GENERAL DEBT SERVICE	11,536,278.40			
OPEB DEBT SERVICE	1,357,934.39			
TOTAL AFTER ADJUSTMENTS	52,433,831.11			

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	SUBTOTALS BY LEVY CATEGORY						
(5000)	GENERAL-RMV VOTER	17,658,140.72	17,658,140.72	18,793,753.40			
(5001)	GENERAL-RMV OTHER	6,393,087.41	6,393,087.41	6,333,968.01			
(5002)	GENERAL-NTC VOTER	4,677,770.14	4,677,770.14	4,752,118.24			
(5003)	GENERAL-NTC OTHER	9,232,481.39	9,232,481.39	9,513,479.08			
(5008)	COMMUNITY SERV-NTC OTHER	1,578,138.66	1,578,138.66	1,655,222.28			
(5012)	GENL DEBT-NTC VOTER	5,805,026.82	5,805,026.82	5,691,985.62			*1
(5013)	GENL DEBT-NTC OTHER	5,731,251.58	5,731,251.58	6,288,909.99			*1
(5019)	OPEB DEBT-NTC VOTER						
(5020)	OPEB DEBT-NTC OTHER	1,357,934.39	1,357,934.39	1,343,140.83			
	SUBTOTALS BY FUND						
(5004)	GENERAL FUND	37,961,479.66	37,961,479.66	39,393,318.73			
(5008)	COMMUNITY SERVICES FUND	1,578,138.66	1,578,138.66	1,655,222.28			
(5014)	GENERAL DEBT SERVICE FUND	11,536,278.40	11,536,278.40	11,980,895.61			
(5021)	OPEB/PENSION DEBT SERVICE FUND	1,357,934.39	1,357,934.39	1,343,140.83			
	SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	24,051,228.13	24,051,228.13	25,127,721.41			
	NET TAX CAPACITY	28,382,602.98	28,382,602.98	29,244,856.04			
	SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	28,140,937.68	28,140,937.68	29,237,857.26			
	OTHER	24,292,893.43	24,292,893.43	25,134,720.19			
	TOTAL LEVY						
	TOTAL LEVY	52,433,831.11	52,433,831.11	54,372,577.45			
	ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY						

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	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(322)	1ST TIER RMV REFER	3,623,972.00	3,623,972.00	3,489,192.00			*2
(323)	2ND TIER RMV REFER	9,187,950.75	9,187,950.75	9,200,847.60			*2
(324)	UNEQUALIZED RMV REFER	5,629,052.68	5,629,052.68	5,688,141.48			
(1031)	FY 2027 1ST TIER REF ADJUST	65,320.00	65,320.00	39,284.00-			*2
(1039)	FY 2027 2ND TIER REF ADJUST	188,913.90	188,913.90	142,458.15-			*2
(1047)	FY 2027 UNEQUAL REF ADJUST	173,484.46	173,484.46	177,908.10			
(1053)	FY 2027 TBRA ALLOC ADJUST						*2
(1062)	FY 2027 REF HOLD HARMLESS ADJ						
(1137)	FY 2025 1ST TIER REF ADJUST	109,990.60-	109,990.60-	77,928.60			
(1144)	FY 2025 2ND TIER REF ADJUST	244,968.19-	244,968.19-	179,616.95			
(1151)	FY 2025 UNEQUAL REF ADJUST	855,594.28-	855,594.28-	161,860.82			
(1157)	FY 2025 TBRA ALLOC ADJUST						
(1169)	FY 2025 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5000)	TOTAL GENERAL - RMV VOTER APPROVED	17,658,140.72	17,658,140.72	18,793,753.40			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	2,360,068.41	2,360,068.41	2,272,168.41			*3
(238)	2ND TIER LOCAL OPTIONAL	3,340,356.80	3,340,356.80	3,216,124.80			*3
(242)	EQUITY	393,910.00	393,910.00	379,260.00			*3
(245)	TRANSITION	265,652.90	265,652.90	255,772.94			*3
(1011)	FY 2027 LOR TIER 1 ADJUST	42,600.00	42,600.00	25,620.00-			*3
(1015)	FY 2027 LOR TIER 2 ADJUST	60,208.00	60,208.00	36,209.60-			*3
(1019)	FY 2027 EQUITY ADJUST	7,100.00	7,100.00	135,123.71			*3
(1023)	FY 2027 TRANSITION ADJUST	4,788.24	4,788.24	2,879.68-			*3
(1055)	FY 2027 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2027 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2025 LOR TIER 1 ADJUST	39,803.99	39,803.99	54,214.59			
(1116)	FY 2025 LOR TIER 2 ADJUST	101,382.64-	101,382.64-	71,829.84			
(1123)	FY 2025 EQUITY ADJUST	11,955.50-	11,955.50-	8,470.50			
(1130)	FY 2025 TRANSITION ADJUST	8,062.79-	8,062.79-	5,712.50			
(1163)	FY 2025 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2025 LOR TIER 1 HOLD HARMLES						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV OTHER	6,393,087.41	6,393,087.41	6,333,968.01			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:							
(493)	CAPITAL PROJECT REFERENDUM	4,677,770.14	4,677,770.14	4,752,118.24			
(1337)	OTHER NTC VOTER ADJ						
(4057)	CAPITAL PROJ TACONITE ADJ						
(5002)	TOTAL GENERAL - NTC VOTER APPROVED	4,677,770.14	4,677,770.14	4,752,118.24			

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER:						
	INITIAL LEVIES:						
(232)	OPERATING CAPITAL	1,424,440.92	1,424,440.92	1,467,503.41			*3
(346)	ALT TEACHER COMP (Q COMP)	681,832.06	681,832.06	669,851.91			*4
(368)	ACHIEVEMENT & INTEGRATION	589,070.89	589,070.89	611,001.15			*5
(372)	FY 2027 REEMPLOYMENT INS	125,000.00	125,000.00	200,000.00			
(374)	SAFE SCHOOLS	283,615.20	283,615.20	273,067.20			
(377)	SAFE SCHOOLS INTERMEDIATE	118,173.00	118,173.00	113,778.00			
(380)	JUDGMENT						*6
(382)	ICE ARENA						
(394)	FY 2027 CAREER TECHNICAL	364,194.71	364,194.71	364,194.71			
(398)	FY 2026 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)						
(445)	LT FACILITIES EQUAL						*4
(446)	LT FACILITIES UNEQUAL	4,964,089.80	4,964,089.80	5,003,898.78			
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE	337,798.66	337,798.66	313,775.32			
(491)	COOP BUILDING REPAIR						
(492)	OTHER CAPITAL (MEMO)						
(495)	CONSOL/TRANSITION						
(496)	REORG OPERATING DEBT						
(497)	FY 2027 HEALTH BENEFITS						
(498)	ADDITIONAL RETIREMENT						
(499)	SEVERANCE						
(500)	ADMINISTRATIVE DISTRICT						
(501)	SWIMMING POOL						
(502)	TREE GROWTH						
(503)	CONSOL/RETIREMENT						
(504)	ECON DEV ABATEMENT						
(505)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	8,888,215.24	8,888,215.24	9,017,070.48			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER (CON'T):						
	LEVY ADJUSTMENTS:						
(1003)	FY 2027 OPER CAPITAL ADJUST	2,362.08	2,362.08	2,338.62			*3
(1102)	FY 2025 OPER CAPITAL ADJUST	2,003.07	2,003.07	3,186.89			
(1072)	FY 2027 ALT TEACHER COMP ADJUST	12,042.94	12,042.94	3,943.94			*7
(1204)	FY 2025 ALT TEACHER COMP ADJUST						
(1068)	FY 2027 ACHIEVE & INTEG ADJUST	12,250.15	12,250.15	38,652.80			*5
(1182)	FY 2025 ACHIEVE & INTEG ADJUST			48,934.59			*5
(1187)	FY 2025 REEMPLOYMENT ADJUST	43,131.06-	43,131.06-	16,867.47-			
(1192)	FY 2025 SAFE SCHOOLS ADJUST	6,303.24	6,303.24	5,313.24-			
(1197)	FY 2025 SAFE SCHOOLS INTERM ADJ	2,188.63	2,188.63	1,844.87-			
(1230)	FY 2025 CAREER TECHNICAL ADJUST						
(1234)	FY 2025 HEALTH BENEFITS ADJUST						
(1240)	FY 2025 ANNUAL OPEB ADJUST						
(1076)	FY 2027 LTFM EQUAL ADJUST						
(1080)	FY 2027 LTFM UNEQUAL ADJUST			22,108.00-			
(1081)	FY 2027 H&S REBATE ADJ						
(1088)	FY 2026 LTFM EQUAL ADJUST						
(1095)	FY 2026 LTFM UNEQUAL ADJUST			45,463.41-			
(1215)	FY 2025 LTFM EQUAL ADJUST						
(1226)	FY 2025 LTFM UNEQUAL ADJUST			191,479.10	191,479.10		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	5,980.95-	5,980.95-	196,938.95			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
	LEVY ADJUSTMENTS:						
(1322)	PAY 24 LEASE ADJUST	48,937.50-	48,937.50-	51,749.40			
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2028 FAC & EQUIP BOND ADJUST						
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	243,906.50	243,906.50	319,759.43			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	155,278.10	155,278.10	72,039.18-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	350,247.10	350,247.10	299,469.65			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	8,888,215.24	8,888,215.24	9,017,070.48			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	5,980.95-	5,980.95-	196,938.95			
(5003)	TOTAL GENERAL - NTC OTHER	9,232,481.39	9,232,481.39	9,513,479.08			

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	430,959.96	430,959.96	446,542.27			*13
(619)	EARLY CHILD FAMILY	243,996.63	243,996.63	256,038.03			*14
(624)	HOME VISITING	8,715.00	8,715.00	13,275.00			
(631)	ADULTS W/ DISABILITIES	6,888.74	6,888.74	7,137.82			
(636)	SCHOOL-AGE CARE	900,000.00	900,000.00	925,000.00			*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2027 EARLY CHILD FAMILY ADJ	27,567.99-	27,567.99-	3,107.32			
(1407)	FY 2025 HOME VISITING ADJUST	245.98-	245.98-	95.09-			
(1411)	FY 2025 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	9,112.54	9,112.54	7,541.28			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	6,279.76	6,279.76	3,324.35-			*12
(4045)	COM SERV TACONITE ADJUST						
(5008)	TOTAL COMMUNITY SERVICE	1,578,138.66	1,578,138.66	1,655,222.28			

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	6,256,832.00	6,256,832.00	5,635,705.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	540,262.30-	540,262.30-				
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	56,489.14	56,489.14	73,001.45			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	31,967.98	31,967.98	16,720.83-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5012)	TOTAL DEBT SERVICE VOTER APPROVED	5,805,026.82	5,805,026.82	5,691,985.62			*1
	DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG						*15
(772)	LT FACILITIES DEBT SERVICE	6,277,138.28	6,277,138.28	6,288,492.45			*15
(1708)	FY 2027 LTFM DEBT SERV ADJ	519.07-	519.07-	433.36			
(1715)	FY 2026 LTFM DEBT SERV ADJ			15.82-			
(1726)	FY 2025 LTFM DEBT SERV ADJ	100.00	100.00				
(1703)	REDUCTION FOR DEBT EXCESS	545,467.63-	545,467.63-				
(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						
(5013)	TOTAL DEBT SERVICE OTHER	5,731,251.58	5,731,251.58	6,288,909.99			*1

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 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						
(5019)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED						
	OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,471,830.00	1,471,830.00	1,463,406.00			*15
(1903)	REDUCTION FOR DEBT EXCESS	128,781.00-	128,781.00-	129,212.34-			
(1904)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	9,343.29	9,343.29	11,807.96			*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST	5,542.10	5,542.10	2,860.79-			*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	1,357,934.39	1,357,934.39	1,343,140.83			

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

2. Approve the Proposal for the 2026 Metcalf Middle School Demolition 266

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.

Burnsville · Eagan · Savage

Agenda IV.B.2
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: September 24, 2026

Re: Approve the Proposal for the 2026 Metcalf Middle School Demolition

Recommendation: That the Board of Education approve the bid results and award the Metcalf Middle School Demolition project to DRC Inc., the low, responsible bidder, in the amount of $795,000.00. The contract includes the complete demolition of the existing building, site controls, debris removal and disposal, grading, and site restoration.

On Thursday, September 17, 2026, lump sum bids were received for the complete scope of work associated with the Metcalf Middle School Demolition project. Nine companies submitted bids, with bid amounts ranging from $795,000.00 to $2,591,081.20.

A public bid opening was held at Diamondhead Education Center, with a representative from Pulte Group in attendance.

The project was publicly advertised through STW Burnsville-Eagan in accordance with applicable Minnesota bidding requirements. Following the bid opening, District administration reviewed the submitted bids and determined that DRC Inc. was the low, responsible bidder with a lump sum bid of $795,000.00.

The Advertisement For Bids included a provision stating that, in the event District 191 does not receive the anticipated financing for the project, the District reserves the right not to award the bids.

3. Approve Changes to the 2026-27 School Year Calendar 268

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

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.

Burnsville · Eagan · Savage

Agenda IV.B.3.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: September 24, 2026

Re: Approve changes to the 2026-2027 School Year Calendar

Recommendation: That the Board of Education approve the change to the 2026-2027 School Year Calendar to reflect the graduation date change to May 28, 2026.

Notes:

- In August our facility vendor who hosts the Burnsville High School graduation ceremony notified the district that they would be unable to accommodate our originally scheduled date for the 2027 Graduation Ceremony
- Facility space is very limited during this time, but they were able to move the Burnsville High School Graduation Ceremony to Friday, May 28
- The change in date will not impact student contact days for seniors
- With the exception of the graduation date, no additional changes were made to the 2026-2027 calendar

Burnsville-Eagan-Savage School District 191
2026 - 2027 School Year Calendar, version G2

July 2026

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

August 2026

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

September 2026

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

October 2026

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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November 2026

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29	30					

December 2026

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27	28	29	30	31		

January 2027

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31						

February 2027

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28						

March 2027

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April 2027

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25	26	27	28	29	30	

May 2027

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30	31					

June 2027

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20	21	22	23	24	25	26
27	28	29	30			

Color Key:

- No School for All Students
- New Teacher Workshop (No Students)
- Professional Day (No Students)
- First & Last Day of School
- Holiday (No Staff/No Students)
- Parent-Teacher Conferences & Teacher Prep (No Students)
- Remote Learning Day
- Graduation

AUGUST
18-20 New Teacher Workshop (No Students)
24-27 Professional Day (No Students)
31 First Day of School grades 2-12

SEPTEMBER
2 First Day of School grades K&1
4 No Staff/No Students
7 Labor Day (No Staff/No Students)

OCTOBER
12-14 Parent-Teacher Conferences & Teacher Prep (No Students)
15-16 Minnesota Educator Academy (No Staff/No Students)

NOVEMBER
3 Remote Learning Day
26-27 Fall Break (No Staff/No Students)

DECEMBER
24- 31 Winter Break (No Staff/No Students)

JANUARY
1 New Year's Day (No Staff/No Students)
15 Last Day of 1st Semester
18 Professional Day (No Students)

FEBRUARY
15 Professional Day (No Students)

MARCH
3-5 Parent-Teacher Conferences & Teacher Prep (No Students)
10 No School (No Staff/No Students)
29-31 Spring Break (No Staff/No Students)

APRIL
1-2 Spring Break (No Staff/No Students)

MAY
17 Professional Day (No Students)
28 BHS Graduation
31 Memorial Day (No Staff/No Students)

JUNE
3 Last Day of School
4 Professional Day (No Students)

Total School Days… **170**
Total Teacher Work Days….....**184**

2026-2027 Calendar:

Quarter 1
Aug 31 - Nov 6
43 days

Quarter 2
Nov 9 - Jan 15
41 days

Semester 1
Aug 31 - Jan 15
84 days

Quarter 3
Jan 19 - Mar 19
39 days

Quarter 4
Mar 22 - June 3
47 days

Semester 2
Jan 26 - June 3
86 days

Days of School within each quarter
Semester 1 = 84 days

Semester 2 = 86 days

District one91
Future Ready. Community Strong.

4. Approve Update to Superintendent's 2026-2027 Goals 271

Speaker(s): Dr. Latanya Daniels, Superintendent

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.

Burnsville · Eagan · Savage

Agenda IV.B.4.
September 24, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: September 24, 2026

Re: Approve Update to Superintendent's 2026-2027 Goals

Recommendation: That the Board of Education approve making an update to the evaluation element under Goal 3: Systematize Student Support and Special Education Structures found under the approved 2026-2027 Superintendent Goals.

Notes:

- The superintendent's current goals were established and approved in June. During that process, evaluation tool elements were identified for the upcoming school year.
- After that approval process, the newly hired directors in Teaching & Learning and Special Programs started with the district. Since that time, this team identified their work and direction for this school year.
- Due to these administrative changes, and after a discussion during a recent School Board Work Session, a proposal was made to shift one of the elements that was initially identified, and approved earlier this summer. Below you will find an outline of the proposed changes.

Goal	Initial identified and approved element	Proposed new element
Goal 3: Systematize Student Support and Special Education Structures	**Element 7c: Support for Students** **Highly Effective:** Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet range of students' learning needs; ensures coordination and alignment of supports; maintains safe, caring, healthy, respectful, and inclusive learning environment for students **Effective:** Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet most students' range of	**Element 7b. Student Attendance** **Highly Effective:** Prioritizes student attendance; addresses individual student attendance problems early and supports are in place; assures attendance rates are maintained at a high level **Effective:** Focuses on attendance; plans and

	learning needs; coordination and alignment could be improved; trusting, safe, inclusive, and respectful school environment exists **Developing:** Academics, supports, services, extracurricular activities, and accommodations to meet some students' range of learning needs; trusting, safe, inclusive, and respectful school environment exists and is sustained for most students **Ineffective:** Academics, supports, services, extracurricular activities, and accommodations are not available for students; trusting, safe, inclusive, and respectful school environment does not exist for many students	interventions to address chronic attendance problems exist, but are not consistently implemented; attendance rates are improving **Developing:** Attendance is not an area of focus; no plan exists to address attendance; attendance rates fluctuate **Ineffective:** Attendance is not addressed as a policy issue; no plan to address attendance exists; attendance rates are decreasing

Attachments: Redline Draft of 2026-2027 Superintendent Goals

Superintendent Daniels' Draft Goals 2026-27

Goal 1: Lead the Strategic Planning Process and Execute District Priorities

Standard 1: Governance Team Standards

Element 1b

Objective: Lead the district's strategic planning process to move from vision to specific action steps, providing clear measures for success and accountability.

Key Actions & Evidence:

- Collaborate with external facilitators and the school board to develop the 3-Year (or 5-year) Continuous Improvement Plan and Vision Card.
- Ensure 2026-27 technical and continuous improvement initiatives—such as collaborative teaming and strengthening core instruction—remain the central focus across all buildings and departments.
- Keep our big projects moving forward—specifically the long-term facilities plan, the school name change, and selling the three properties—while maintaining clear, proactive communication with all stakeholders.

Goal 2: Optimize Teaching, Learning, and Comprehensive Staff Development

Standard 6: Teaching and Learning Standards

Element 6c

Objective: Deepen instructional excellence by fully leveraging the newly implemented learning coach model to build teacher capacity and grade-level alignment.

Key Actions & Evidence:

- Direct targeted professional development and leadership training across all staffing levels, specifically for principals and directors.
- Monitor and evaluate the impact of the new learning coaches in fostering sustained, strategic instructional leadership and improving student achievement.

Goal 3: Systematize Student Support and Special Education Structures

Standard 7: Student Support Standards

Element 7b~~7c~~

Objective: Provide robust, aligned systems of academic and social-emotional support to meet the diverse needs of all learners and ensure equitable access.

Key Actions & Evidence:

- Systematize and align STAT (Student Teacher Assistance Team) and SST (Student Support Team) processes district-wide.
- Strengthen core instruction and co-teaching practices, ensuring intentional, measurable support for students with education plans and multilingual learners.

Goal 4: Improve Internal Communications with Clarity

Standard 5: Human Resources

Element 5a

Objective: Establish systems for keeping staff continually informed of important matters and allowing opportunities for regular feedback and input

Key Actions & Evidence:

- Continue biweekly digest for clear and continuous communication.
- Develop input/feedback loops to monitor progress and adjust implementation of priorities.

5. Approve Superintendent Evaluation Tool for 2026-2027 276

Speaker(s): Scott Hume, Vice Chair

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Agenda IV.B.5.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Scott Hume, vice chair

Date: September 24, 2026

Re: Approve Superintendent Evaluation Tool for 2026-2027

Recommendation: That the board of education approve the Superintendent Evaluation Tool for the 2026-2027 School Year.

Notes:

- Initial Board review held during a work session on September 10, 2026
- Recommendations to
    - remove the “additional thoughts” under individual Superintendent Goals questions, but leave a section for overall thoughts at the end of the document
    - Replace Element 7c with 7b under Dr. Daniels’s annual Goal 3: Systematize Student Support and Special Education Structures

Attachments:

- Copy of final redline draft of evaluation tool

School Board Annual Superintendent Evaluation 2026~~5~~-2027~~6~~

Thank you for taking the time to complete the Superintendent's annual performance review.

The first section of the review covers Dr. Daniels' Essential Duties and Responsibilities as Superintendent. Please rate her performance on a scale of 1 to 4, with 1 being greatly below expectations and 4 being greatly above expectations. Please include additional comments / details / examples as appropriate.

The Essential Duties and Responsibilities are as follows:

- Serves as the Chief Executive Officer for the School District.
- Serves as the educational leader of the district.
- Serves as the primary spokesperson for the district and oversees all public relation activities of the district to best represent the district before the public, governmental agencies, community organizations, or other groups.
- Directs and oversees the operational and administrative services, programs, and operations of the district to ensure the efficiency and effectiveness of these functions.
- Ethical and Inclusive Leadership.

* Indicates required question

1. Email *

2. Board Member Name *

3. Essential Duty #1 - Serve as the Chief Executive Officer (CEO) for the School District - Please rate her performance on a scale of 1 to 4. *

Mark only one oval.

1	2	3	4
◯	◯	◯	◯

Greatly Below Expectations — Greatly Above Expectations

4. Evidence of performance & comments regarding Essential Duty #1 (CEO of School District)

5. Essential Duty #2 - Serve as the Educational Leader of the School District. Please rate her performance on a scale of 1 to 4. *

Mark only one oval.

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Greatly Below Expectations — Greatly Above Expectations

6. Evidence of performance & comments regarding Essential Duty #2 (Educational Leader)

7. Essential Duty #3 - Serves as the primary spokesperson for the district and oversees all public relations activities of the district to best represent the district before the public, governmental agencies, community organizations, or other groups. Please rate her performance on a scale of 1 to 4. *

Mark only one oval.

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Greatly Below Expectations — Greatly Above Expectations

8. Evidence of performance & comments regarding Essential Duty #3 (District Spokesperson/Representative)

9. Essential Duty #4 - Directs and oversees the operational and administrative services, programs, and operations of the district to ensure the efficiency and effectiveness of these functions. Please rate her performance on a scale of 1 to 4. *

Mark only one oval.

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Greatly Below Expectations — Greatly Above Expectations

10. Evidence of performance & comments regarding Essential Duty #4 (Oversee operations & administrative services).

11. Essential Duty #5 - Ethical & Inclusive Leadership - Please rate her performance on a scale of 1 to 4. *

Mark only one oval.

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◯	◯	◯	◯

Greatly Below Expectations — Greatly Above Expectations

12. Evidence of performance & comments regarding Essential Duty #5 (Ethical & Inclusive Leadership)

Evaluation of Dr. Daniels' 2026~~5~~-~~26~~ 27 Annual Goals

The next section of the review form includes Dr. Daniels' specific Superintendent Goals for the ~~2025~~2026-~~26~~ 27 school year approved by the Board of Education on June 28, 2026.

Please rate Dr. Daniels' performance regarding each of these Annual Goals and their elements on a scale of 1 to 4 (with 1 being Ineffective and 4 being Highly Effective), including additional comments related to the specific goal. The relevant Minnesota School Board Association (MSBA) standards have been listed with each goal and element. For this year, these are the specific MSBA elements and standards on which Dr. Daniels will be evaluated~~.~~

STANDARD: Governance Team Standards ~~Communication and Community Engagement Goal (Communication and Community Relationships)~~

Goal 1: ~~Foster a culture of transparency, trust and collaboration by establishing consistent channels of communication with stakeholders and engaging the broader school community through meaningful dialogue and outreach initiatives~~Lead the Strategic Planning Process and Execute District Priorities - ***Please rate ~~the~~ element 1B ~~of~~ related to Goals and the Strategic Plan~~relationships with the Community~~:***

Mark only one oval.

- Highly Effective (4) - ~~Builds and sustains productive relationships with public and private sectors, such as local law enforcement, MSBA, MASA, etc.~~ Facilitates development of the school district's short- and long-term measurable goals and aligns available resources with school district's budget to accomplish goals
- Effective (3) - ~~Creates relationships with public and private sectors~~Facilitates development of the school district's short- and long-term goals and recommends necessary financial strategies to meet goals
- Developing (2) - ~~Reluctantly seeks some relationships with public or private sectors~~Goals have been developed but no overall plan or alignment of resources exists
- ~~Ineffective (1) - Has no relationships with public and private sectors and shows no interest in pursuing partnerships~~ Goals are not developed.

13. Please provide evidence of progress and/or Growth to Date for Goal #1

~~14. Addtional Thoughts or Comments:~~

STANDARD: ~~School District Operations Goal (Operations and Management)~~ Teaching and Learning Standards

~~For~~ Goal 2 ~~you will need to rate two different elements for the same goal. You will be rating both the element of Budget Development and Maintenance as well as the element related to Facilities.~~Optimize Teaching, Learning, and Comprehensive Staff Development. Please rate element 6C around Curriculum and Instruction

~~We will begin with rating the element of Budget Development and Maintenance for Goal 2: Establish a facilities management plan that ensures safe, functional, and future-ready learning environments through proactive planning, transparent budgeting and stakeholder engagement and collaboration - ***Please rate the element of Budget Development and Maintenance:***~~

Mark only one oval.

- Highly Effective (4) - ~~Engages in timely budget planning and actions that consider current and long-range information and data; seeks balance to meet students' current and future needs and be fiscally responsible to community; distributes resources to meet immediate and long-range objectives~~ Ensures curriculum is in place, aligned across grade levels, and complies with state standards; assures instructional practices are differentiated and personalized to student needs and that technology enhances teaching and learning
- Effective (3) - ~~Engages in proactive budget actions that consider current information and data; seeks balance to meet the students' needs and be fiscally responsible to community; distributes resources in light of school district goals and immediate objectives~~ Ensures curriculum meets the state standards; strives to accommodate diverse learning styles, needs, and levels of readiness; makes some effort to incorporate technology into learning
- Developing (2) - ~~Budget development, resource allocations, and management is focused on meeting immediate needs and fiscal issues and decisions are primarily reactive to current needs of the school district~~ Allows teachers to define their own curriculum; little coordination exists; encourages teachers to enhance instructional skills and embrace technology, but no comprehensive program is in place
- Ineffective (1) - ~~Budget knowledge is limited and the budget is developed and managed without taking into consideration current needs of the school district; resources are allocated without consideration of school district needs~~ Curriculum is not a priority and/or is inconsistent across grade levels; little to no focus on instruction exists; Technology not utilized in classroom instruction

~~15.~~ Please provide evidence of progress and/or Growth to Date for Goal 2 ~~and the element related to Budget Development and Maintenance~~

16. Additional Thoughts or Comments:

17. Next we will rate the element of Facilities as it relates to Goal 2: Establish a facilities management plan that ensures safe, functional, and future-ready learning environments through proactive planning, transparent budgeting and stakeholder engagement and collaboration - ***Please rate the element related to Facilities:*** *

Mark only one oval.

- Highly Effective (4) -Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future, with projected plan to secure funding
- Effective (3) - Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future
- Developing (2) - Discusses facilities needs internally, but no plan is created; addresses issues on an as-needed basis
- Ineffective (1) - Facilities management plan is not created; maintenance is performed only when absolutely needed

18. Please provide evidence of progress and/or Growth to Date for Goal 2 and the element related to Facilities:

~~19. Additional Thoughts or Comments:~~

STANDARD: ~~Teaching and Learning~~ Student Support Standards *

Goal 3: ~~Establish a district-wide culture of collaborative leadership and instructional excellence by building trusting relationships, aligning strategic priorities and fostering continuous improvement across all levels of District One91 in the first 12 months -~~Systematize Student Support and Special Education Structures. ***Please rate the element 7B Student Attendance ~~7C -Student Support Standards~~ ~~of Staff Development~~***

Mark only one oval.

Highly Effective (4) - ~~Ensures comprehensive staff development plan exists and aligns with school district and school specific goals and complies with law; assures staff development programs fit school district-specific plan, goals, and priorities and focus on increasing student achievement~~ Provides systems of academics, supports, services, ~~extracurricular activities, and accommodations to meet range of students' learning needs; ensures coordination and alignment of supports; maintains safe, caring, healthy, respectful, and inclusive learning environment for students~~ Prioritizes student attendance; addresses individual student attendance problems early and supports are in place; assures attendance rates are maintained at a high level

Effective (3) - ~~Ensures staff development plan exists and is followed most of the time; assures staff development programs are based upon available opportunities targeted toward staff growth and increasing student achievement~~ Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet ~~most students' range of learning needs; coordination and alignment could be improved; trusting, safe, inclusive, and respectful school environment exists~~ Focuses on attendance; plans and interventions to address chronic attendance problems exist, but are not consistently implemented; attendance rates are improving

Developing (2) -~~A staff development plan in place, but not consistently followed; staff development programs are based upon available~~

opportunities Academics, supports, services, extracurricular activities, and accommodations to meet some students' range of learning needs; trusting, safe, inclusive, and respectful school environment exists and is sustained for most students Attendance is not an area of focus; no plan exists to address attendance; attendance rates fluctuate

Ineffective (1) No comprehensive school district staff development plan; staff development not consistently provided; staff are left responsible for their improvement Academics, supports, services, extracurricular activities, and accommodations are not available for students; trusting, safe, inclusive, and respectful school environment does not exist for many students Attendance is not addressed as a policy issue; no plan to address attendance exists; attendance rates are decreasing

~~18.~~ 16. Please provide evidence of progress and/or Growth to Date for Goal 3:

~~19. Additional Thoughts or Comments:~~

~~20.~~ STANDARD: ~~Climate and Culture Goal (Ethical and Inclusive Leadership)~~Human Resources * 289

Goal 4: ~~Foster a culture of transparency, trust and collaboration by establishing consistent channels of communication with stakeholders and engaging the broader school community through meaningful dialogue and outreach initiatives~~ Improve Internal Communication with Clarity- ***Please rate ~~Interactions with element 5A related to Internal Communication~~Staff, Students and ~~Community~~***

Mark only one oval.

- Highly Effective (4) -~~Assures that school district procedures and practices are systematically reviewed and revised to reflect fairness and respect for human dignity for members of school community; builds relationships with union and non-affiliated employee groups through trust and sharing appropriate information~~ Establishes system for keeping staff continually informed of important matters and allowing opportunities for regular input
- ~~Effective (3) - Guides staff to examine school district procedures and practices for adherence to principles of fairness and human dignity; manages dynamics of union relationships~~ Keeps staff informed of most important matters and seeks input annually
- ~~Developing (2) -Frequently examines school district procedures and practices for adherence to principles of fairness and human dignity; works to make the best of union relationships~~ Inconsistently keeps staff informed of important matters
- Ineffective (1) ~~-Does not examine school district procedures and practices for adherence to principles of fairness and human dignity; is unable to work with union leadership; does not work to improve relationships~~ Lacks specific system to inform staff of important matters or fails to seek input

~~21.~~18. Please provide evidence of progress and/or Growth to Date for Goal 4:

~~22. Additional Thoughts or Comments:~~

23.19. Please add any additional overall thoughts and comments you would like to add to this evaluation:

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Google Forms

V. Work Session: Violence Free Schools 293

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent and Isis Buchanan, Executive Director of Special Programs

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Agenda V.
September 24, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent and Isis Buchanan, executive director of special programs

Date: September 24, 2026

Re: Work Session: Violence Free Schools

one91
Burnsville · Eagan · Savage

Violence Free Schools



Dr. Chris Bellmont, assistant superintendent
Isis Buchanan, executive director of special programs
September 24, 2026

Grounding: Listen & Learn

Opportunity identified by staff, families & students

- **Culture and Climate**
  - Student Behavior
  - Staff Beliefs and Behaviors

> ***Students in the hall which could be solved by presence in the halls pushing students to class and incentivizing positive behaviors.***
>
> **- Parent**

Declaration

We will provide **safe** and **supportive** learning environments where students and staff can thrive together.

Executive Vision & Core Targets



70%+

Target Reduction in Fights Across All One91 Schools

90%+

Amount of students succeeding in the Tier 1 environment without intervention.

Our Foundational Commitment

While data indicates physical altercations have steadily decreased across our district since the pandemic, **a single fight is one too many**.

Altercations cause disproportionate disruption, jeopardize staff and student wellbeing, and distort the outstanding educational achievements occurring daily across our campuses.

Strategic Framework & Pillars



1. Explicit Culture

- Unified, visible leadership establishing zero tolerance for fighting from day one.
- Co-hosted secondary town halls, clear staff role definitions, and full PBIS matrix integration.



2. Active Supervision

- Deploying the high-visibility "All in the Hall" approach, monitoring gathering points, and enforcing digital device policies.



3. Early Intervention

- Immediate intervention upon identifying provoking behaviors.
- Requiring same-day caregiver summons, formal written behavior contracts, and continuous monitoring loops.

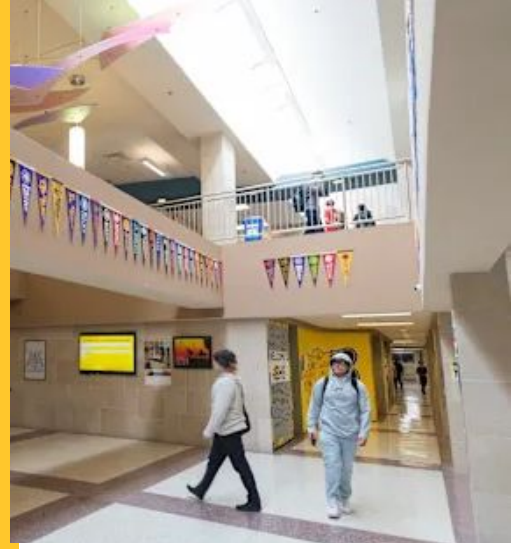


4. Safe Pathways

- Firm accountability coupled with academic continuity.
- Utilizing Level 4 disciplinary reviews, One91 Virtual Academy off-ramps, and structured re-entry plans.

Strategy: Strong Structures, Clear Communication and Active Supervision

- Strong attention to Policy 503 (Attendance), 506 (Discipline), 524 (Personal Electronic Devices), and 527 (Motorized vehicles on campus)
- Proactive support structures in the classrooms and common areas
- Clear expectations communicated early and often - All In Approach
- Training, Data Collection, Celebrations and Adjustments









Strategy: Early Intervention



Early Warning Detection and Response

We do not wait for a physical altercation to occur. Active supervision and interventions trigger as soon as conflict-provoking indicators are detected.

1. **Identification:** Posturing, incitement, verbal threats, or social media harassment identified by staff or students.
2. **Same Day Parent/Guardian Emergency Conference:** Parents/guardians are required to report to campus the same day for an emergency conference.
3. **Targeted De-escalation:** Administered mediation to resolve the root conflict before returning to class.

Binding Intervention Plans

Formalizing mutual accountability between school administration, the student, and caregivers.

1. **Written Terms:** Explicit conditions outlining expected behavior, loss of privileges, and direct consequences for further escalation.
2. **Tightly Monitored Feedback:** Scheduled daily/weekly administrative touchpoints with caregiver updates.
3. **Dual Oversight:** Joint review of all behavior contracts by Site Principal and Associate Principal.

Response & Safe Re-entry



Level 4 Disciplinary Response

When physical altercations occur, responses are firm, uniform, and calibrated with central leadership to prevent disparate outcomes.

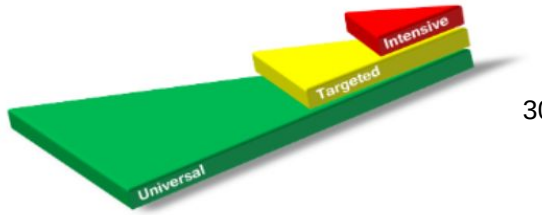
- **Cabinet-Level Review:** Site principal directly consults with the Director of Student Support / Secondary Education and Assistant Superintendent.
- **Disciplinary Policy Enforcement:** Rigorous evaluation of district discipline policy options commensurate with the infraction.

Academic Continuity & Re-Entry

Ensuring campus safety without forfeiting student progress or academic credit attainment.

- **One91 Virtual Academy:** Students may transition to virtual instruction (with caregiver opt-in) to maintain curriculum access while away from the building.
- **Structured Re-Entry Contract:** Written support plan with clear milestones and scheduled check-ins required prior to physical return.

Strategy: Multi-Tiered Systems Supports (MTSS)



Tier	Target Population	Core Operational Strategies & Interventions
TIER 1: UNIVERSAL Tier 1: Universal & Levels 1 and 2	**90%+ of Students** All secondary students	• Mandatory term-start Town Halls co-hosted by District Leadership & Principals. • Campus-wide "All in the Hall"active supervision during passing, arrival, and dismissal times, supported by aligned training on implementation. • Strict enforcement of personal electronic device policies & monitored restrooms.
TIER 2: TARGETED Tier 2: Targeted / Level 3	**Provoking behaviors** Posturing, threats, incitement	• Immediate mandatory in-person summons of parent/caregiver to site. • Administration of formal, binding written student behavior contracts. • Targeted mediation, restorative de-escalation, and scheduled caregiver feedback.
TIER 3: INTENSIVE Tier 3 / Level 4	**Physical Altercations** Fights or severe disruptions	• Mandatory review with Director of Student Support/Special Education & Assistant Superintendent • Up to 10 Day OSS with investigation for potential expulsion. • Strict, monitored Re-Entry Plan with clear criteria prior to building return. • Special education legal requirements are followed.

Action, Alignment & Accountability



Cadence	Responsible Parties	Reporting To	Key Focus & Deliverables
Weekly	Site Principals & Assistant Principals	Director of Student Support & Director of Secondary Education	Hallway supervision logs, active behavior contract tracking, incident data, and MTSS* tier transitions.
Bi-Weekly (2x per month)	Site Principals	Assistant Superintendent	Macro-level progress reviews, resource and staffing adjustments, systemic trends, and intervention evaluations.
Ongoing	Central Office Cabinet	Site Leadership & Superintendent	Unannounced and scheduled walk-throughs, hotspot supervision, active supervision audits, and direct site feedback.

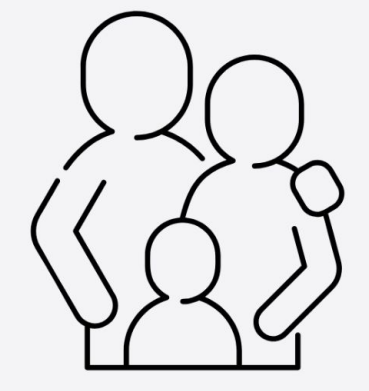
Discussion & Board Guidance

Cultivating Community Buy-in for Sustainable, Systemic Change in 2026–2027



Student Panels

Engaging student advisory councils to assess hallway dynamics, peer culture, and safety sentiment.



Caregiver Forums

Partnering with Parent Advisory Committees and community groups to align home expectations with our violence-free standard.



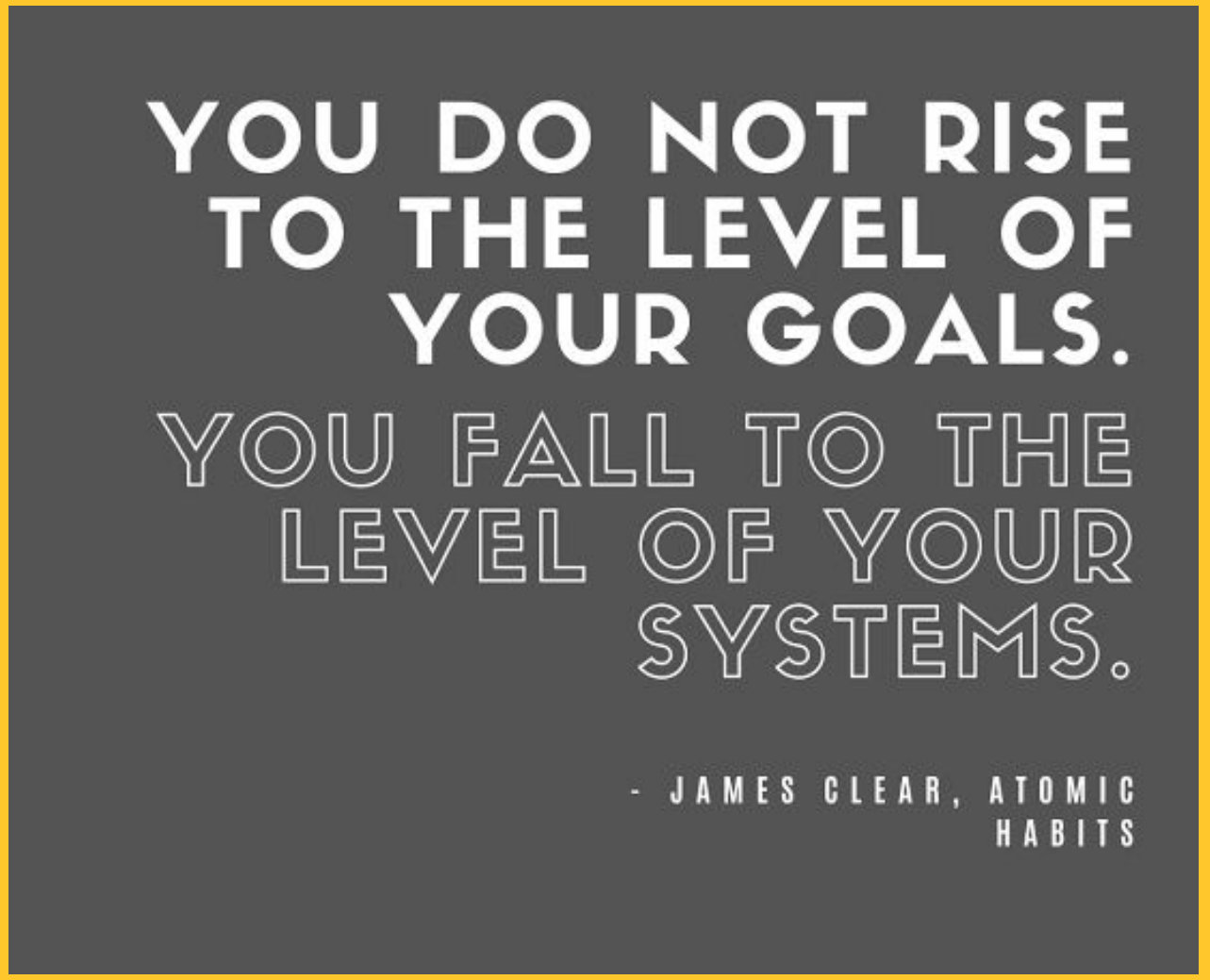
Staff Alignment

Collaborating with labor partners and educators to ensure balanced, equitable supervision workloads.

Thank You

Questions/Comments





VI. Adjourn

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.