



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

Speaker(s): Dave Lake, Director of Operations and Transportation



**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

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

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



**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
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5	6	7	8	9	10	11
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August 2026						
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23	24	25	26	27	28	29
30	31					

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](#)

September 2026						
Su	M	Tu	W	Th	F	Sa
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October 2026						
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November 2026						
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December 2026						
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January 2027						
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February 2027						
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March 2027						
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April 2027						
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May 2027						
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June 2027						
Su	M	Tu	W	Th	F	Sa
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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

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

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



**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

2027-28 School Calendar Recommendation Report

September 24, 2026

Dr. Chris Bellmont, Assistant Superintendent

Wendy Drugge, Burnsville Education Association President

Policy 602: Board Parameters

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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

18

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

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- **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

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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

21

- **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

22

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

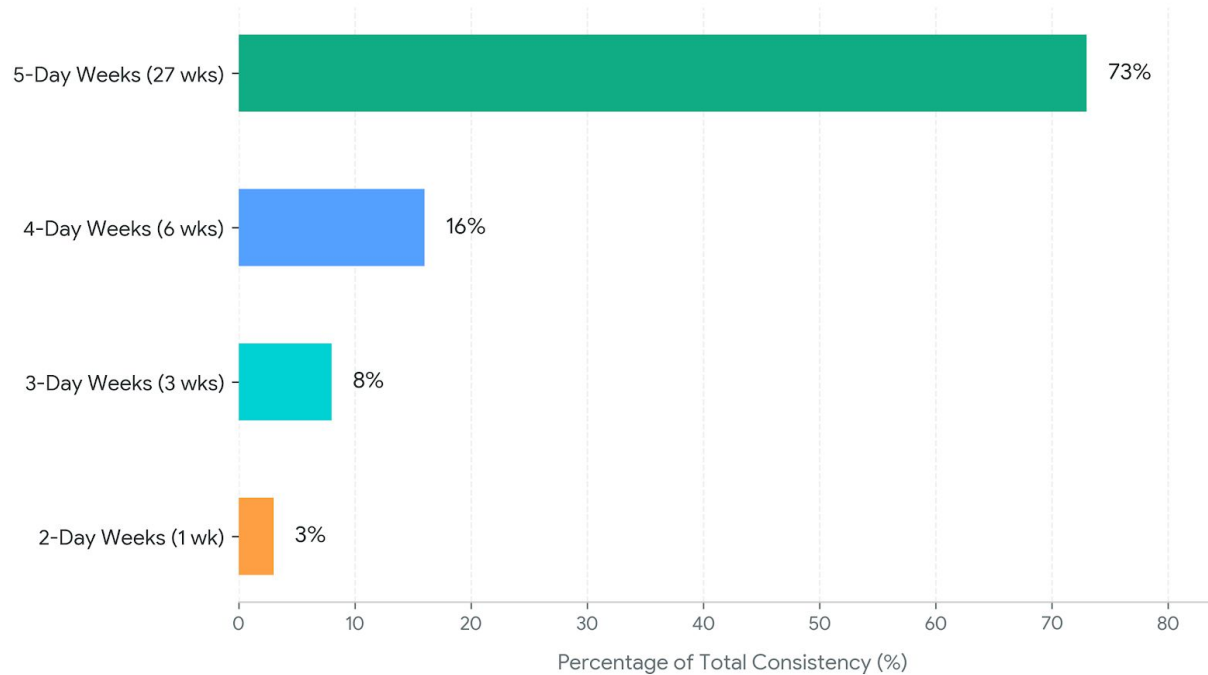
Overall Calendar Term

Monday , Aug 30 - Thursday, June 1

Weekly Instructional Consistency

23

Weekly Instructional Consistency Breakdown



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

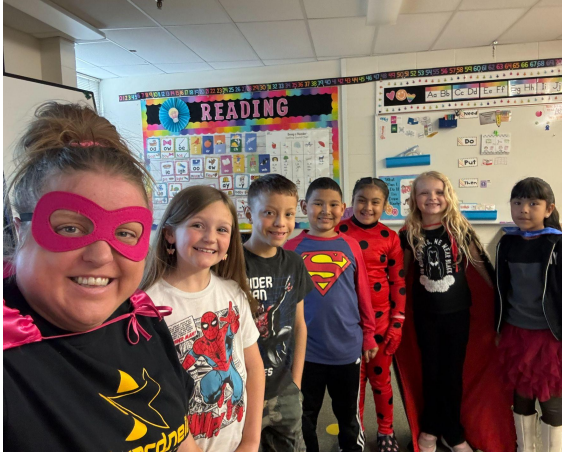
24

- **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

25

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



Burnsville-Eagan-Savage School District 191

2027 - 2028 School Year Calendar, Option B

July 2027						
Su	M	Tu	W	Th	F	Sa
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4	5	6	7	8	9	10
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September 2027						
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November 2027						
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January 2028						
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March 2028						
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May 2028						
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27	28	29	30	31		

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

October 2027						
Su	M	Tu	W	Th	F	Sa
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December 2027						
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February 2028						
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April 2028						
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June 2028						
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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)



D. Committee, Board Appointment and School Assignment Reports

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 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

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.

Call to Order

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.

Attendance

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

Pledge of Allegiance

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

Agenda

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

Reports

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.

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: Graduation Requirement, and 621: Literacy and*

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

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/

Rachael Mikkelsen, Clerk

9/24/2026

Date Approved

2. Approve Personnel Recommendations

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 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 Mehning		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 Polquin		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 Heike		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 Bofling		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

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.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
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TOTAL JUNE CASH RECEIVED	\$22,068,323.47
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CASH DISBURSEMENTS

June Payroll	\$6,376,157.76
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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
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TOTAL TO BE APPROVED	\$20,925,668.52
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	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



Burnsville ISD 191 OPEB

Investment Review

June 1 - June 30, 2026



Portfolio Summary

June 1 - June 30, 2026

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CLIENT

Burnsville ISD 191 OPEB

INCEPTION DATE

11/01/2014

RELATIONSHIP TEAM

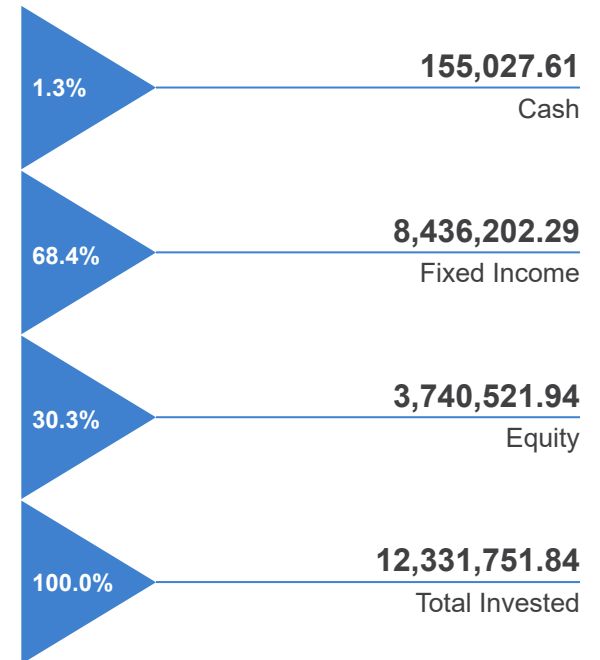
Kendra Shelland
Institutional Portfolio Manager
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Steve Pumper
VP, Investment Services
(612) 509-2565
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PORTFOLIO OVERVIEW

	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

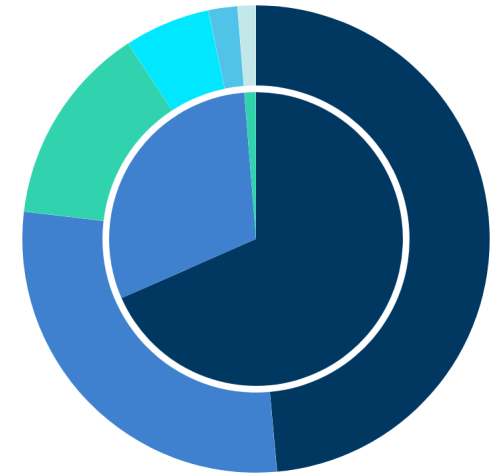
Compliance	Status
As of 06/30/2026	Compliant



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



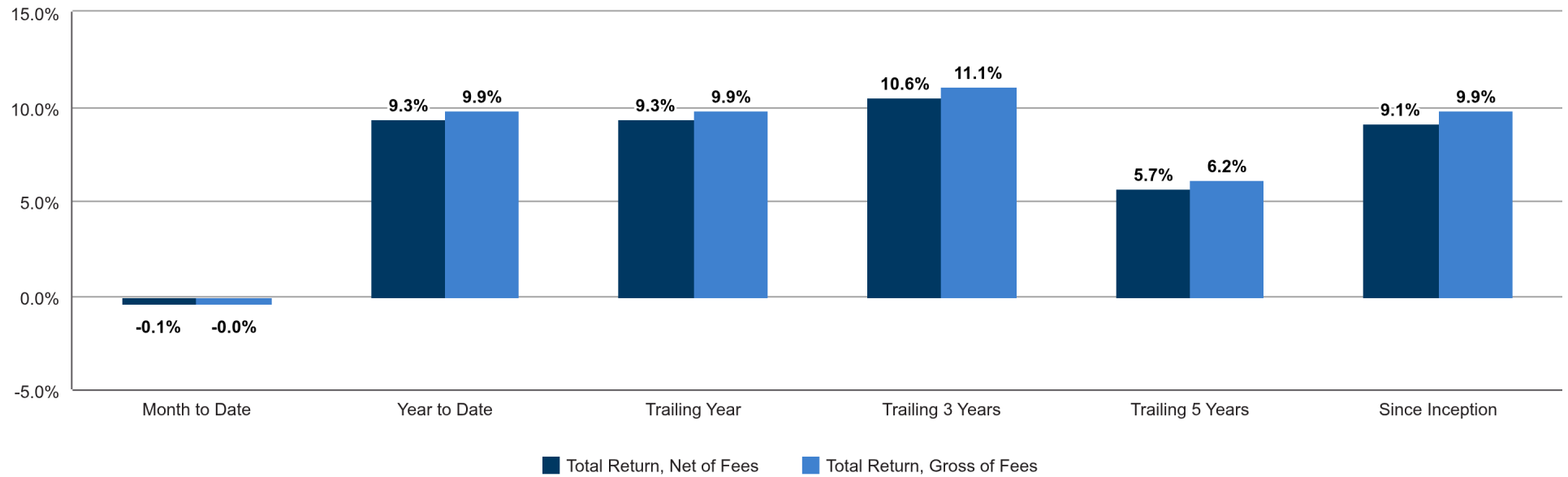
ASSET CLASS

- 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 Overview

June 1 - June 30, 2026

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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

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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	—



Transaction and Interest Summary

June 1 - June 30, 2026

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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	—



Portfolio Appraisal

June 1 - June 30, 2026

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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

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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 Check Register

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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 Check Register

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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 Check Register

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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
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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 Check Register

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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 Check Register

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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	Schmitt & Sons - Contract	909331-2	AP Merch	1,205,873.16
06/15/2026	499580	Check	Schmitt & 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 Check Register

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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 Check Register

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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 Check Register

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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

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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
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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 Check Register

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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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

AP Check Register

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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

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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
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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

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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 Check Register

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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	Sellers, 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

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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

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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 Check Register

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
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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 Check Register

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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

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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 Check Register

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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 Check Register

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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	Sellers, 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 Check Register

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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 Check Register

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
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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 Check Register

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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 Check Register

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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

AP Check Register

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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

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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 Check Register

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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 Helmrch 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
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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 Check Register

88

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

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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 Helmrigh 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

91

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 Check Register

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

AP Check Register

93

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

94

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

95

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

96

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

97

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

98

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

99

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

100

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

Monthly Void/Wire Report

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Burnsville-Eagan-Savage SD 191, MN

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



**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
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TOTAL JULY CASH RECEIVED

\$5,862,968.26

CASH DISBURSEMENTS

July Payroll	\$4,440,594.81
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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.

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



Burnsville ISD 191 OPEB

Investment Review

July 1 - July 31, 2026



Portfolio Summary

July 1 - July 31, 2026

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CLIENT

Burnsville ISD 191 OPEB

INCEPTION DATE

11/01/2014

RELATIONSHIP TEAM

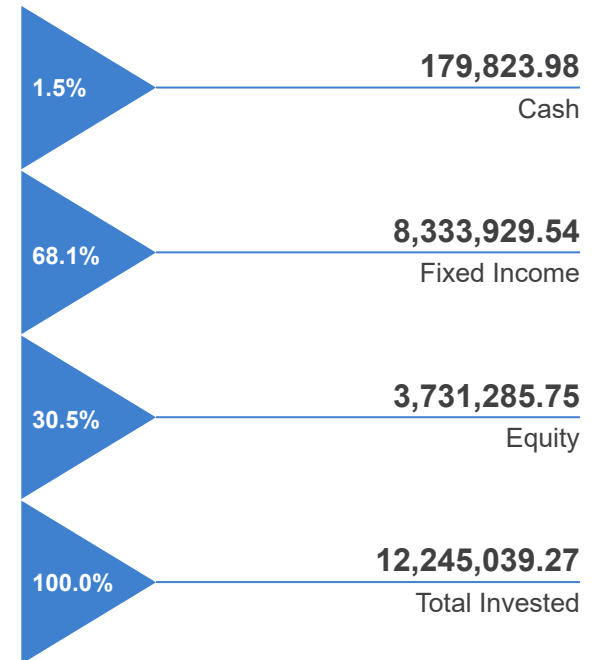
Kendra Shelland
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Steve Pumper
VP, Investment Services
(612) 509-2565
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PORTFOLIO OVERVIEW

	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

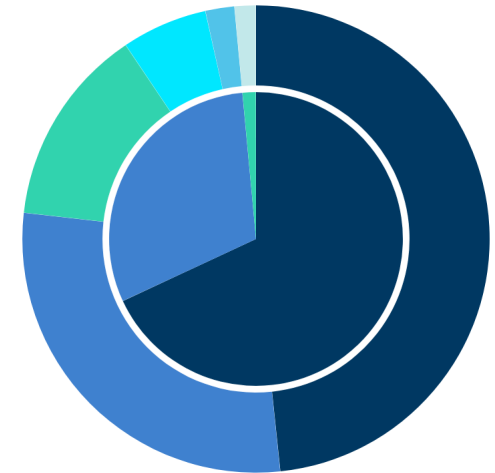
Compliance	Status
As of 07/31/2026	Compliant



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



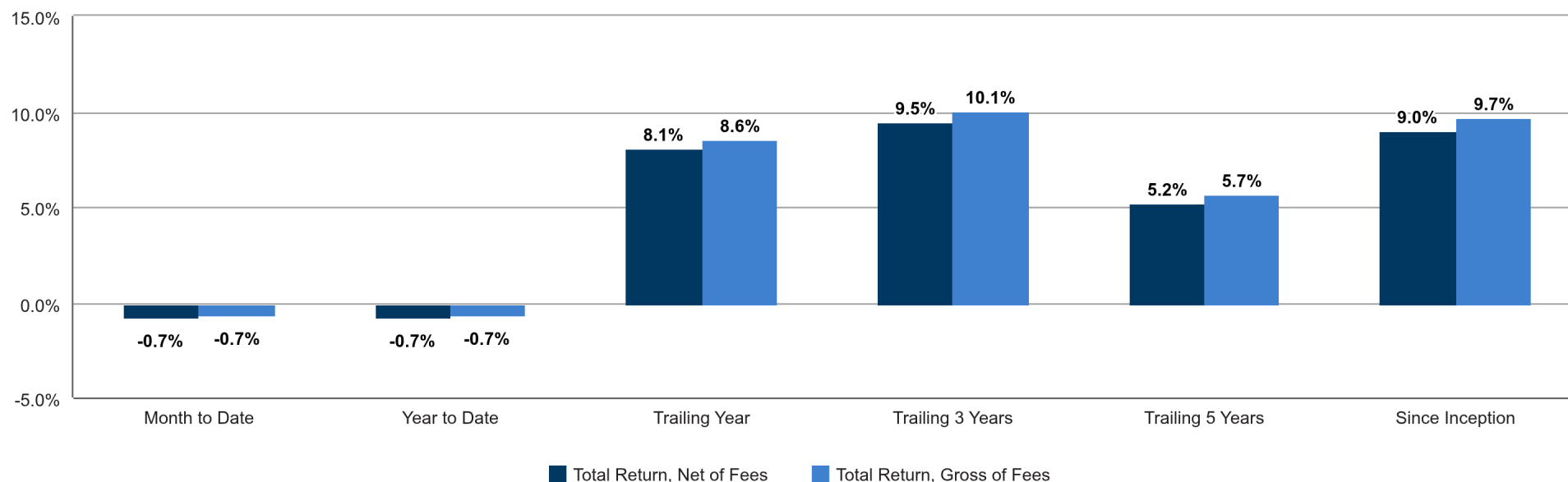
ASSET CLASS

- 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

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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

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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 Check Register

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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 Check Register

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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

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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 Check Register

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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 Check Register

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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	Schmitt & Sons - Contract	909331-2	AP Merch	464,483.22
07/20/2026	499792	Check	Schmitt & 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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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	Amezcuca, 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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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
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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 Check Register

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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 Check Register

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

AP Check Register

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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

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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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 Check Register

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 Check Register

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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 Check Register

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 Check Register

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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 Check Register

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

AP Check Register

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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

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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 Check Register

157

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

158

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
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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 Check Register

160

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 Check Register

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 Check Register

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

AP Check Register

163

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

164

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

165

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

166

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

167

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

168

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

169

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

170

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

171

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

Monthly Void/Wire Report

172

Burnsville-Eagan-Savage SD 191, MN

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

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.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:

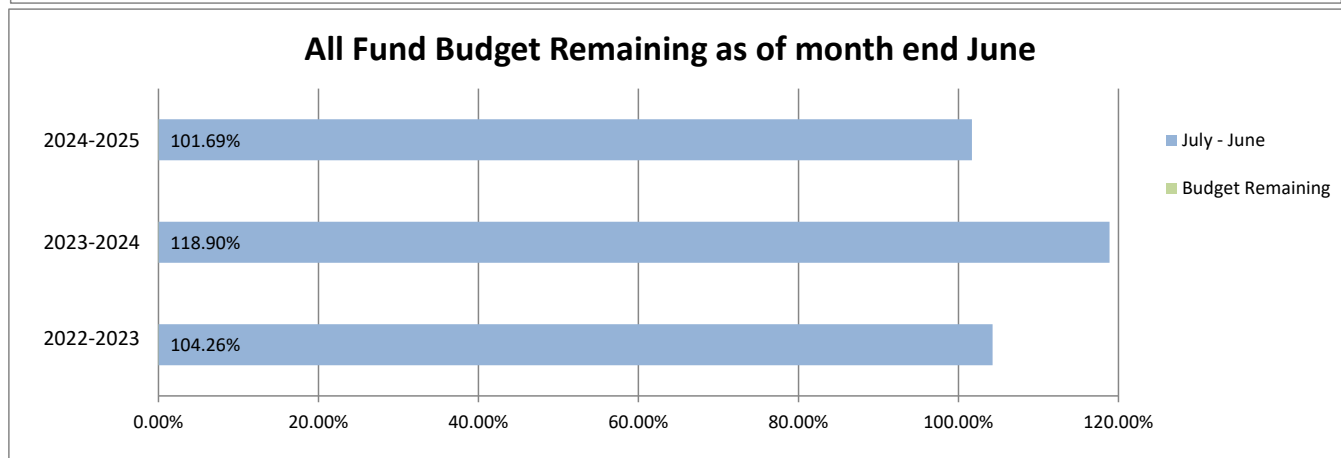
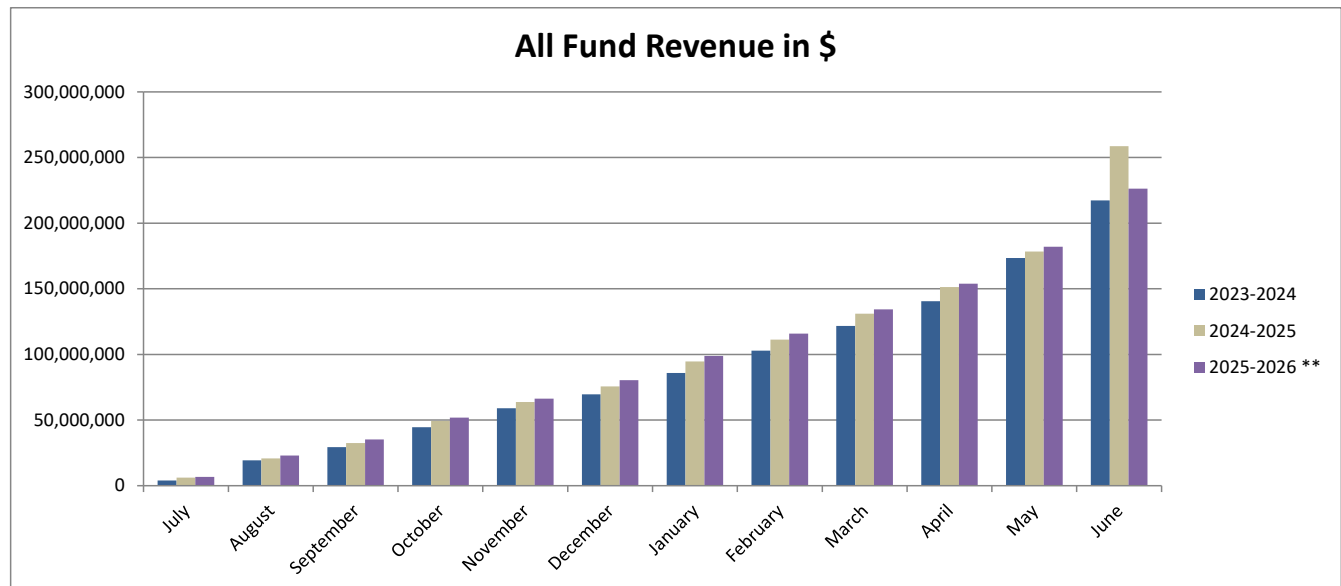
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

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**

175

	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%

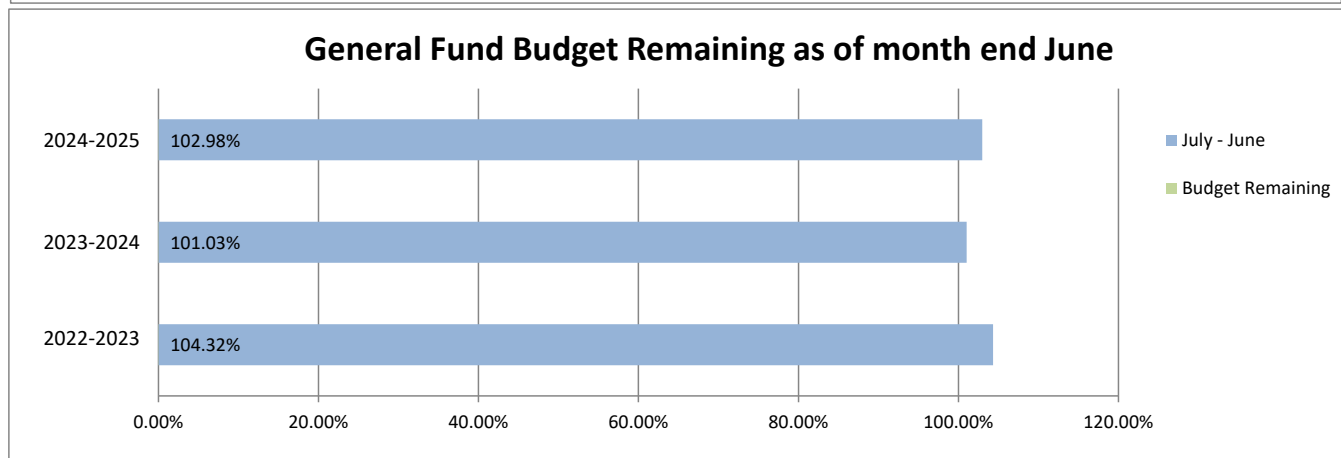
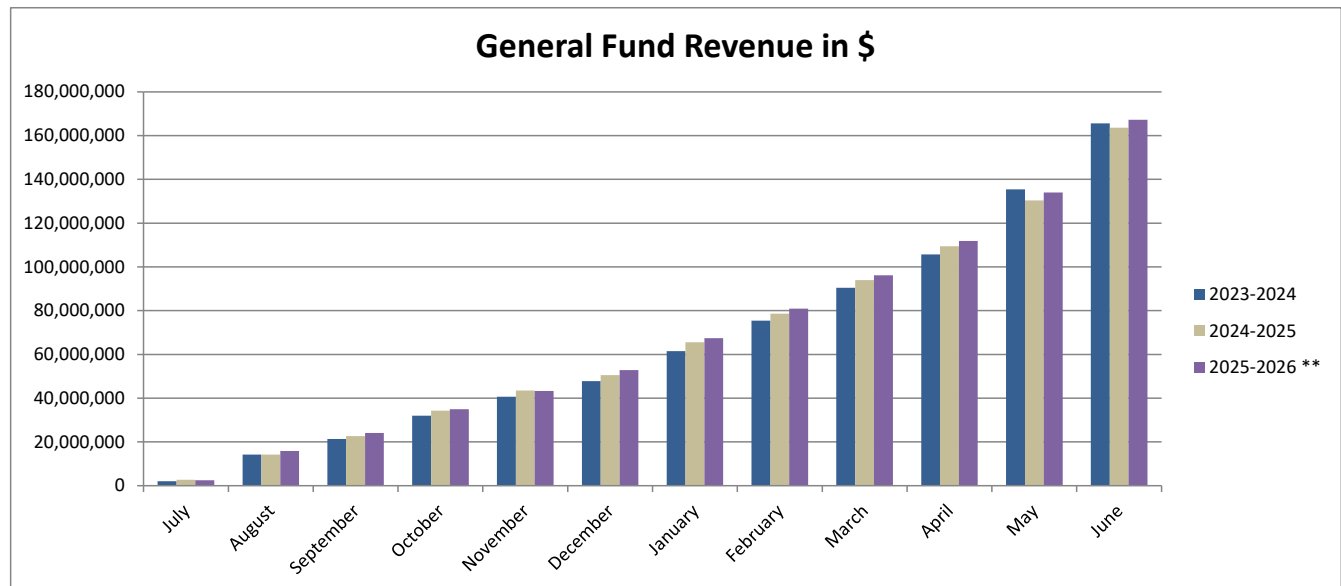


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

176

	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%

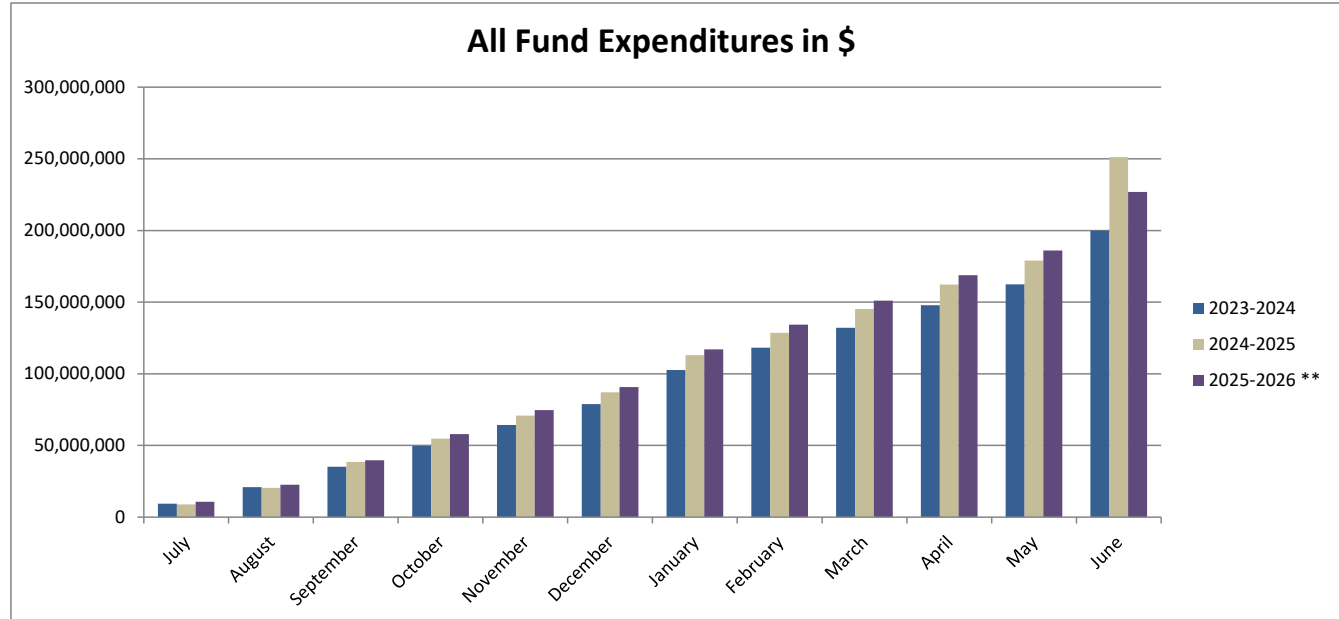


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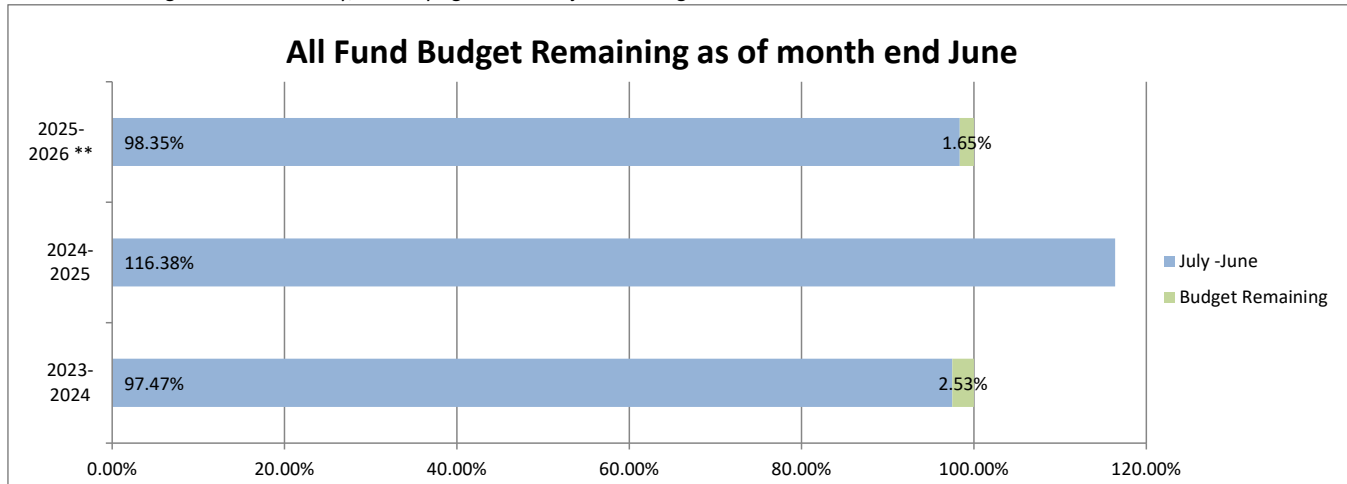
**EXPENDITURE COMPARISON
ALL FUNDS**

177

	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%



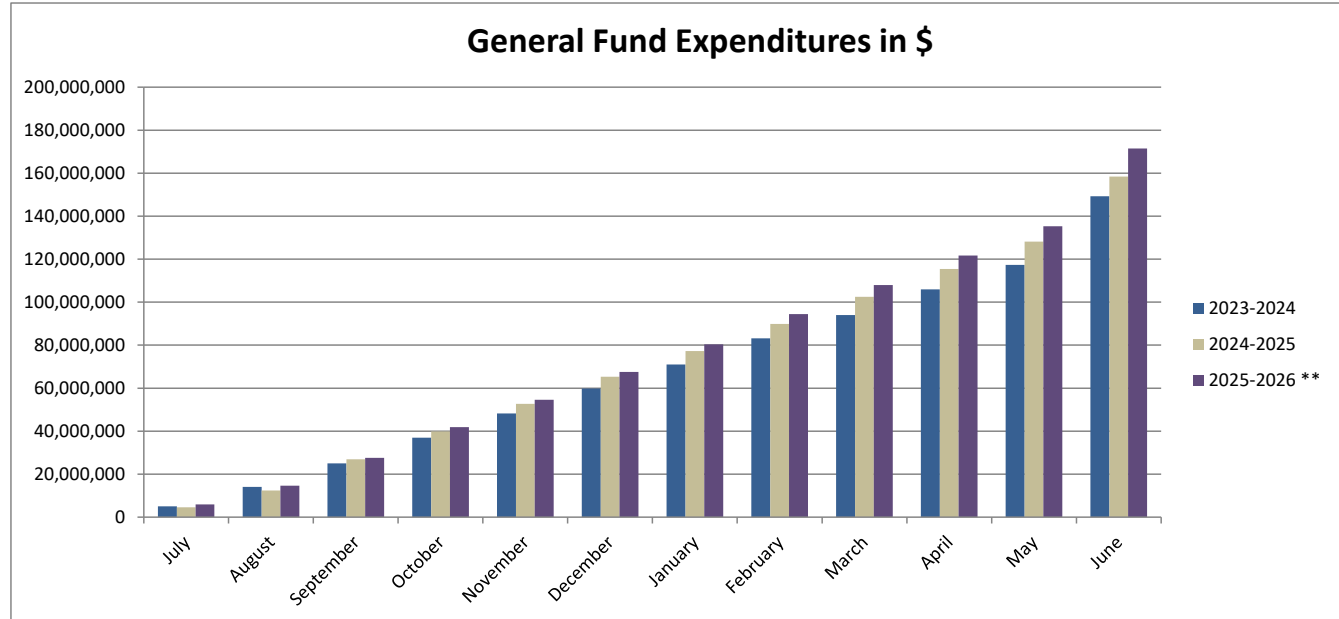
**based on timing of financial activity, monthly figures are subject to change



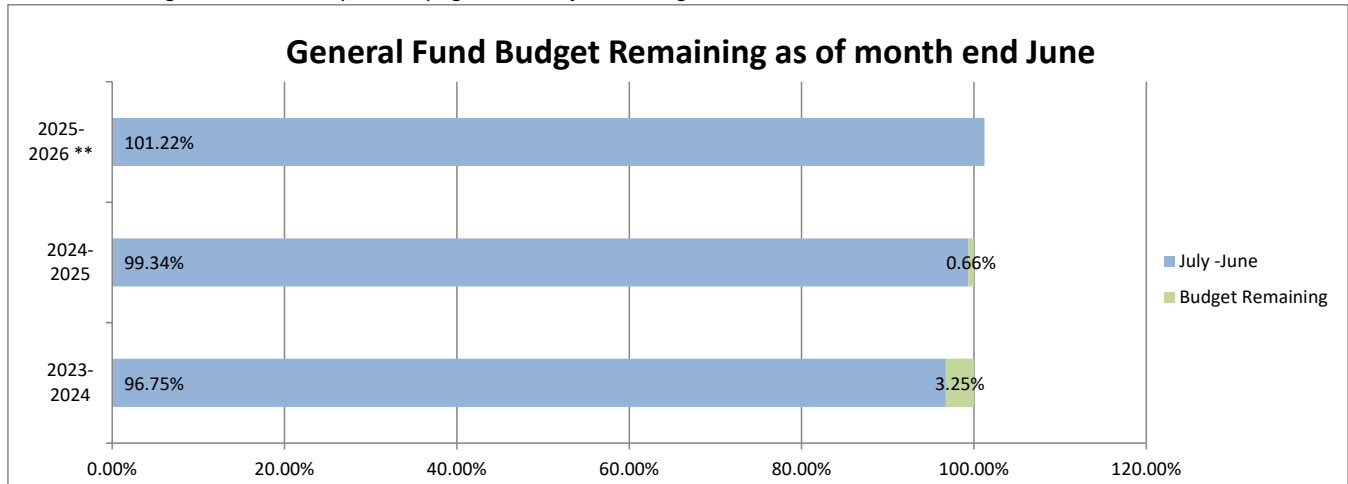
**EXPENDITURE COMPARISON
GENERAL FUND**

178

	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





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:

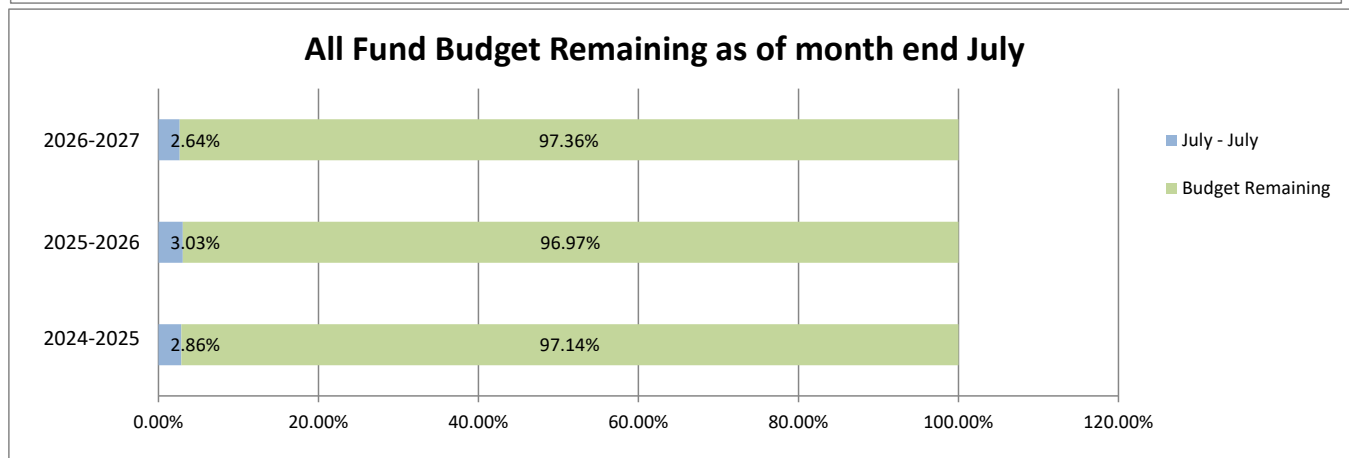
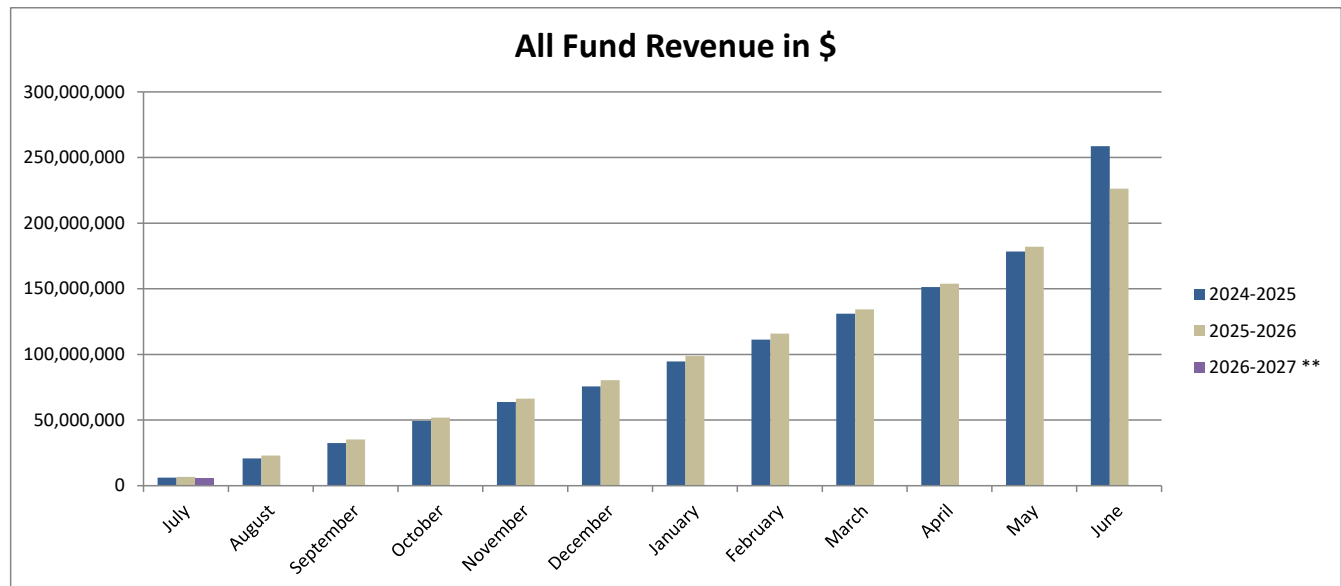
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

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**

180

	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%

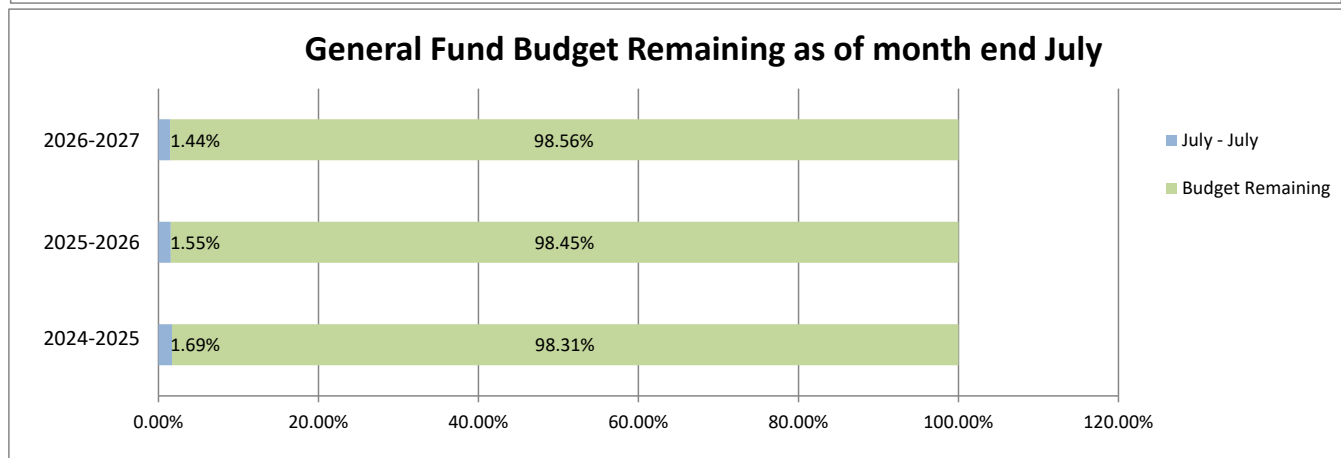
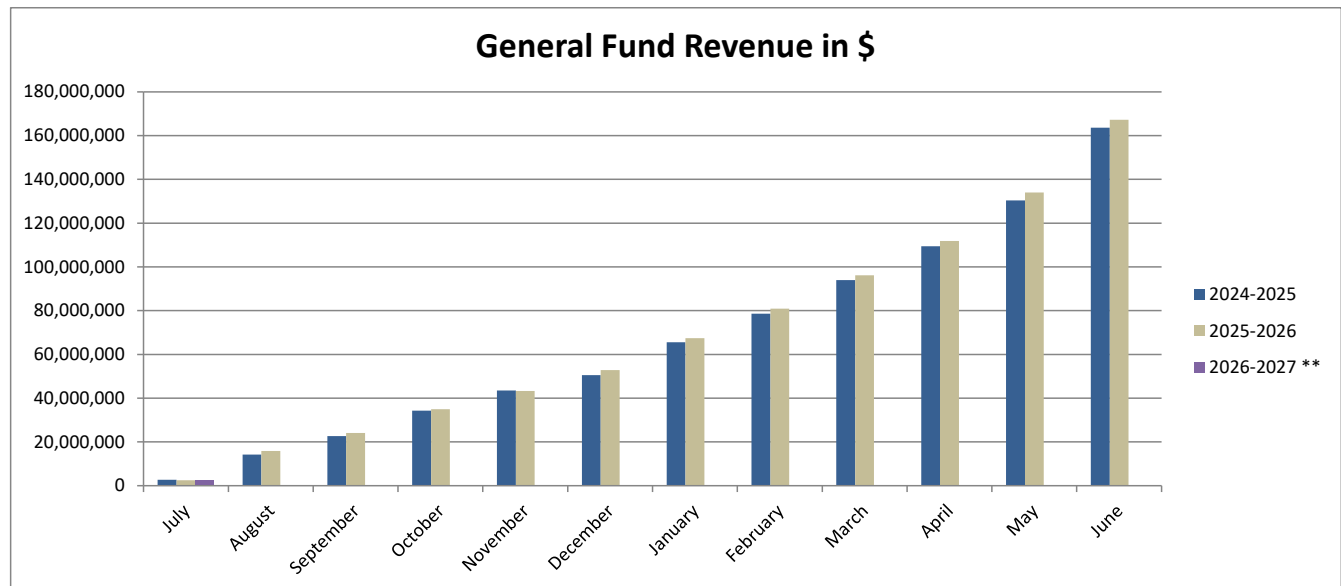


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

181

	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%

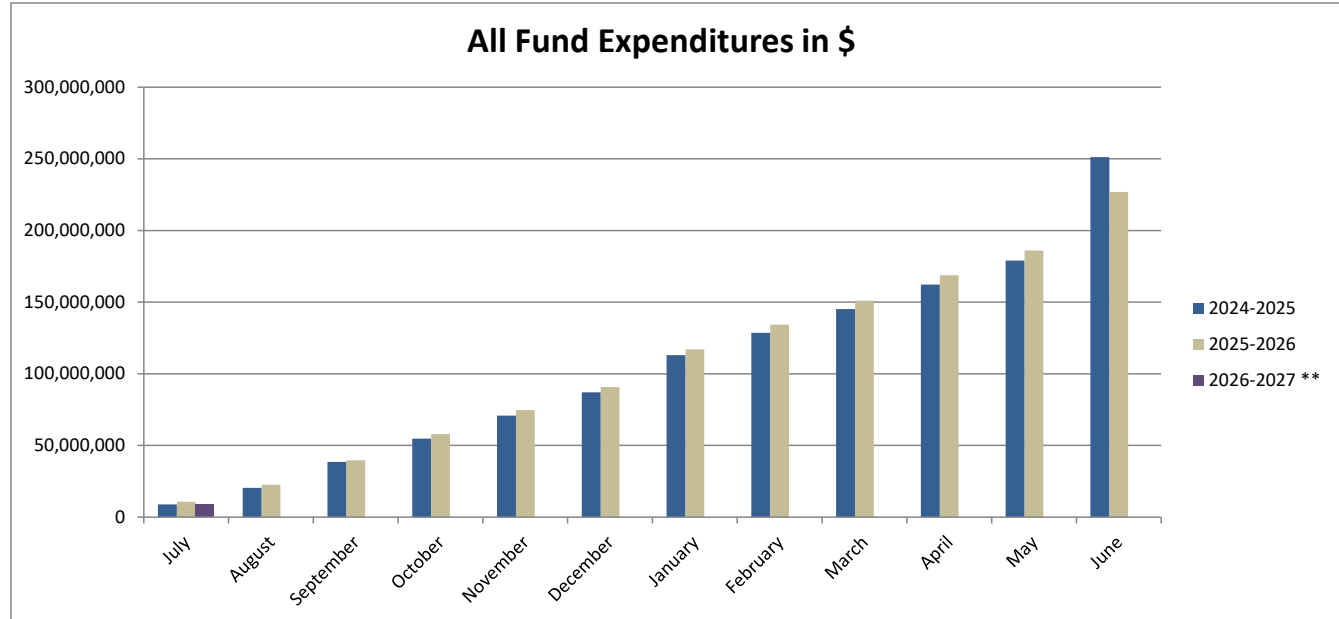


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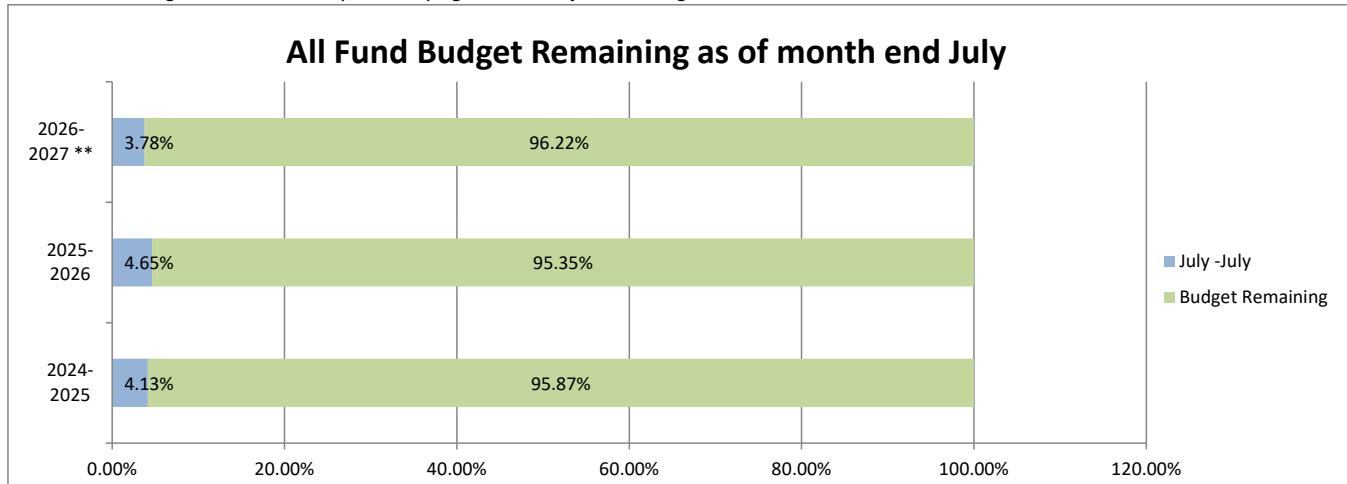
**EXPENDITURE COMPARISON
ALL FUNDS**

182

	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%



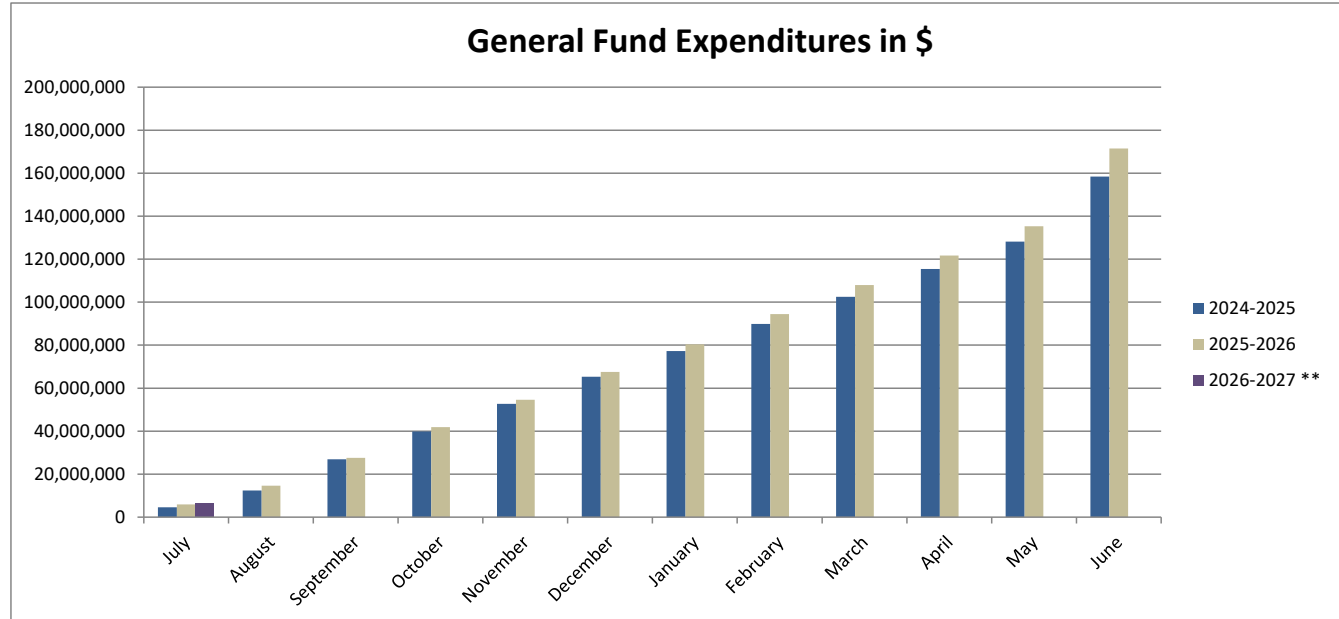
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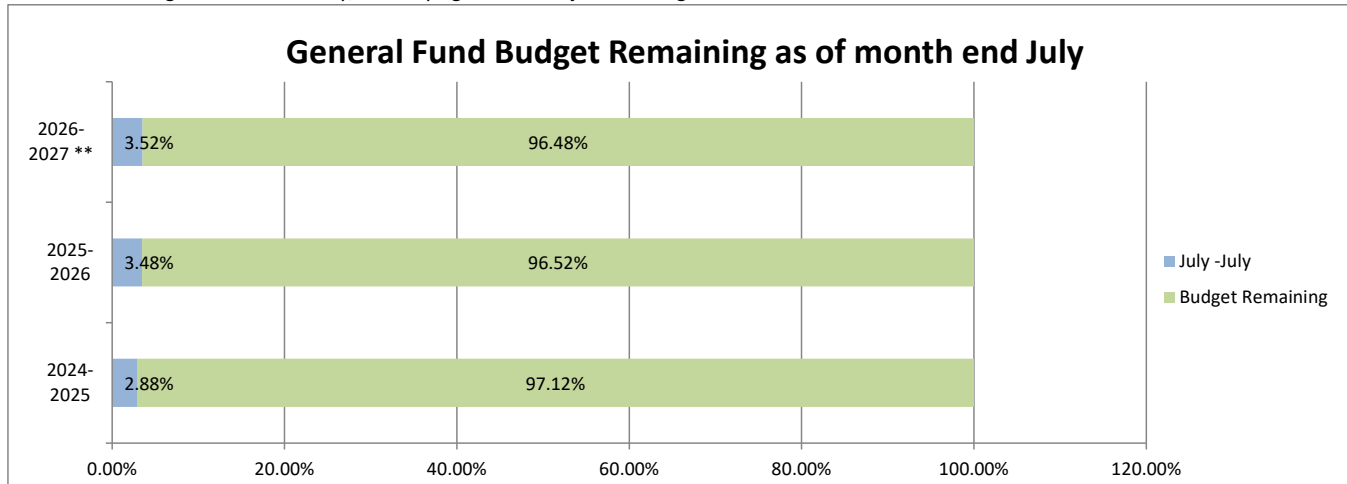
**EXPENDITURE COMPARISON
GENERAL FUND**

183

	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

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.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

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, certified 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
 Reviewed: 9/14/2023 PRC 09.15.26
 Revised: 7/2001, 12/3/2015
 Rescinds: GBCAA

Burnsville-Eagan-Savage School District Policy 499

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

Burnsville-Eagan-Savage School District Policy 511

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)

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: ~~4/26/2023~~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](http://www.fns.usda.gov/wic)
[Alliance for a Healthier Generation,](http://www.allianceforahealthiergeneration.org)
<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*

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**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.

Adopted: 3/10/2016
Reviewed: 3/27/2025 PRC 9.15 .26
Revised: 4/10/2025
Rescinds:

Burnsville-Eagan-Savage School District Policy 704

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

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**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

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.

September 24, 2026 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

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(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. b) Data Slides 8 & 9 - Please provide comparative data (top 2 options) to quantify the committee's selection. 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? 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?).	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. The comparative data can be found on slide 5. We also added some comp. data (year to year) for attendance on slide 6 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. 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.
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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



**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			***PROPERTY VALUATION DATA***				***PUPIL DATA***			
		PAGE	**MARKET VALUE**				RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.			
I.	GENERAL INPUT DATA									
	A. PROPERTY VALUATION	1	1	2021	MARKET VALUE	9,019,198,895				
	B. PUPIL DATA	1	2	2022	MARKET VALUE	10,525,363,360				
			3	2023	MARKET VALUE	11,255,414,508				
II.	INITIAL COMPUTATIONS BY FUND		4	2024	MARKET VALUE	11,156,752,760				
	A. GENERAL	2	5	2025	MARKET VALUE	11,411,625,547				
	B. COMMUNITY SERVICE	12								
	C. GENERAL DEBT	13								
	D. OPEB/PENSION DEBT	16								
			6	2021	RMV	9,194,198,826	36	2023-24	RES ADM (ACT)	10,194.07
III.	ADJUSTMENTS BY FUND		7	2022	RMV	10,538,888,317	37	2024-25	RES ADM (ACT)	10,258.82
	A. GENERAL	17	8	2023	RMV	11,199,933,135	38	2025-26	RES ADM (PRE)	10,175.88
	B. COMMUNITY SERVICE	24	9	2024	RMV	11,291,782,826	39	2026-27	RES ADM (EST)	11,068.00
	C. GENERAL DEBT	24	10	2025	RMV	11,526,958,814	40	2027-28	RES ADM (EST)	11,352.00
	D. OPEB/PENSION DEBT	24					41	2028-29	RES ADM (EST)	11,486.00

PUPIL DATA CONT			***PENSION ADJUSTMENT REVENUE***			***ENGLISH LEARNER (EL) CONT***		
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)			105	PENSION ADJUST ALLOWANCE (FY 2027 GEN ED REV REPORT, LINE 42)		120	EL CONCENTRATION RATIO=(116)/(119) =	.23816612
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			106	INITIAL PENSION ADJ REV = (57)X(105) =		121	EL CONCENTRATION FACTOR=LSR OF 1 OR (120)/0.115 =	1.00000000
68	2023-24 EXT ADM (ACT)	246.90	107	FY 2027 RETIRE SALARY	73,524,797.50	122	EL PUPIL UNITS = (116)X(121) =	1,600.00
69	2024-25 EXT ADM (ACT)	261.93	108	PENSION ADJUST RATE	.0231	123	EL CONCENTRATION REV = (122)X\$630 =	1,008,000.00
70	2025-26 EXT ADM (PRE)	252.40	109	RETIRE PENSION ADJUST = (107)X(108) =	1,698,422.82	124	DISTRICT EL REV+EL CONCEN REV =(118)+(123) =	3,848,000.00
71	2026-27 EXT ADM (EST)	225.00	110	TOTAL PENSION ADJ REV = (106)+(109) =	1,698,422.82	125	EL CROSS SUBSIDY (FEB 2026 FORECAST EST. SUBJECT TO CHANGE) =	100,278.40
72	2027-28 EXT ADM (EST)	225.00	**GIFTED & TALENTED REVENUE**			**SPARSITY REVENUE**		
73	2028-29 EXT ADM (EST)	225.00	111	GIFTED & TALENTED REV = (57)X\$13.00 =	98,607.60	126	ATTENDANCE AREA FOR SPARSITY	36.45
EXTENDED TIME PU			**EXTENDED TIME REVENUE**			127	DIST TO NEAREST HS	4.3
74	2023-24 EXT TIME PU	268.67	78	2027-28 EXT PU (EST)	243.20	128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	8.8
75	2024-25 EXT TIME PU	282.89	112	EXTENDED TIME REVENUE = (78)X\$5,117 =	1,244,454.40	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	
76	2025-26 EXT TIME PU	274.13	**COMPENSATORY REVENUE**			130	2026-27 ADM SRV, 7-12	2,636.33
77	2026-27 EXT TIME PU	243.20	113	FY 2028 COMPENSATORY (FEB 26 FORECAST EST. SUBJECT TO CHANGE)=	13,504,298.73	131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	
78	2027-28 EXT TIME PU	243.20	114	COMPENSATORY PILOT		132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	
GENERAL EDUCATION REVENUE			115	TOTAL COMPENSATORY REV = (113)+(114) =	13,504,298.73	133	ELEM SPARSITY REVENUE (SEE WEBSITE)	
BASIC REVENUE			**ENGLISH LEARNER (EL)**			134	PRELIM SPARSITY REVENUE = (132)+(133) =	
100	FY 2028 FORMULA ALLOW	7,892	116	2027-28 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	1,600.00	135	FY 2027 SPARSITY REV (FY 2027 GEN ED REV REPORT, LINE 86)	
57	2027-28 ADJ PU (EST)	7,585.20	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =	1,600.00			
101	BASIC REVENUE = (57)X(100) =	59,862,398.40	118	EL REVENUE = (117)X\$1,775 =	2,840,000.00			
DECLINING ENROLLMENT REV			119	2027-28 ADM SRV (EST)	6,718.00			
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						

SPARSITY REVENUE CONT			***TRANSPORTATION SPARSITY CONT***			***INITIAL GEN ED REVENUE***		
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO	149	FY 2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST) 3,421,418.13		101	BASIC	59,862,398.40
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137)=(134)		150	FY 2026 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 3,592,489.04		104	DECLINING ENROLL	458,746.18
			151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 3,508,836.88		110	PENSION ADJUSTMENT	1,698,422.82
			152	FY 2027 BASIC REVENUE (2026-27 GEN ED REV REPORT LINE 36) 59,872,082.40		111	GIFTED & TALENTED	98,607.60
			153	TRANSPORTATION PORTION OF FY 2027 BASIC REVENUE = (152)X.0466 = 2,790,039.04		112	EXTENDED TIME	1,244,454.40
57	2027-28 ADJ PU (EST) 7,585.20		154	FY 2027 TRANSP SPARSITY REV(2026-27 GEN ED REV REPORT, LINE 107) 200,365.84		115	COMPENSATORY REVENUE	13,504,298.73
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =					124	EL REVENUE	3,848,000.00
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =					125	EL CROSS SUBSIDY REV	100,278.40
140	SMALL SCHOOLS REVENUE = (57)X(139) =					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
141	ATTENDANCE AREA 36.45		155	FY 2027 CHARTER TRANSP ADJ REV (2026-27 GEN ED REV REPORT, LINE 299)		163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.4361	
142	SQUARE MILES PER RES PU=(141)/(46) = .0030		156	REIMBURSE OF TRANS FOR PREGNANT AND PARENTING TEENS		164	OPERATING CAPITAL ALLOWANCE=\$79 +[\$109X(163)] = 235.53	
143	SPARSITY INDEX=GTR OF (142) OR 0.2 = .2000		157	FY 2027 TRANSP REV SUBTOTAL = (153)+(154) + (155)-(156) = 2,990,404.88		165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE = \$2 = 2	
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0050		158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) = 518,432.00		166	YEAR ROUND PU SERVED	
145	PRELIM TOTAL TRANSPORT ALLOWANCE =[(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 367.74		159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 = 181,451.20		167	OPERATING CAP REVENUE =[(57)X(164)]+[(57)X(165)] +[(166)X\$31] = 1,801,712.56	
146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)] =		160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 181,451.20		168	UNEQUALIZED REVENUE = (57)X(165) = 15,170.40	
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						**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			***REF AUTH WITH INFLATION CONT***			***REFERENDUM CAPS CONT***		
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION		199	FY 2028 ALT CAP STARTING POINT	
173	TIER 2 LOR CAP/APU	424		AMOUNT SUBJECT TO CPI			FY 2021 GENED REV RPT,	
							LINE (137)+\$300 =	1,936.57
174	TIER 1 LOR=LSR OF =(170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =		200	FY 2028 ALT CAP =[((199)X(197)) -\$300 =	2,235.74
175	TIER 2 LOR=[LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2025 WITH DELAY		137	SPARSITY REVENUE	
176	TOTAL, TIER 1 =(57)X(174) =	2,275,560.00	190	FY 2028 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	2,487.83	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201)=GTR OF (198) OR (200) =	2,422.90
177	TOTAL, TIER 2 =(57)X(175) =	3,216,124.80				202	FY 2028 \$/ADJ PU, CAPPED TOTAL=LSR OF (196) OR (201) =	2,422.90
	***REFERENDUM ALLOWANCES**		191	FY 2028 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	2,487.83	57	2027-28 ADJ PU (EST)	7,585.20
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			***NEW ELECTIONS** WITHOUT INFLATION		203	FY 2028 REFER REVENUE = (57)X(202) =	18,378,181.08
	***REF AUTH W/O INFLATION**						***TRANSITION REVENUE**	
178	FY 2027 AUTHORITY (FY 2027 GEN ED REV REPORT, LINE 130)		192	FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026		204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	33.72
179	PHASEOUT OF LINE (178)		193	FY 2028 \$/APU ADDED BY ELECTIONS HELD IN CY 2026		205	TRANSITION REVENUE = (57)X(204) =	255,772.94
180	ADDED BY ELECTIONS HELD IN CY 2026 WITH DELAY			***NEW ELECTIONS** WITH INFLATION			***EQUITY REVENUE**	
181	FY 2028 W/O INFLATION RESULTS BEFORE ELECTIONS		194	FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026		206	METRO 5TH PERCENTILE	8,015.96
	***REF AUTH WITH INFLATION**					207	METRO 95TH PERCENTILE	10,400.18
182	FY 2027 AUTHORITY WITH INFLATION (FY 2027 GEN ED REV REPORT, LINE 140)	2,435.71	195	FY 2028 \$/APU ADDED BY ELECTIONS HELD IN CY 2026		208	METRO GAP = (207)-(206) =	2,384.22
183	PHASEOUT OF LINE (182)		196	FY 2028 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	2,487.83	209	RURAL 5TH PERCENTILE	8,005.00
184	FY 2028 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183)=	2,435.71				210	RURAL 95TH PERCENTILE	10,384.61
				***REFERENDUM CAPS**		211	RURAL GAP = (210)-(209) =	2,379.61
185	FY 2028 ANNUAL INFLATION FACTOR	1.0214	197	INFLATION FACTOR AS SET IN STATUTE	1.3094	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET
186	FY 2028 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	2,487.83	198	STANDARD CAP=[2079.50X(197)] - \$300=	2,422.90	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			***OPERATING CAPITAL AIDS & LEVIES***			***LOCAL OPT AIDS & LEVIES CONT***		
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+[(172)X(57)]/(57) =	10,648.62	167	OPERATING CAP REVENUE	1,801,712.56	239	TIER 1 LOR AID =(176)-(237) =	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =		168	UNEQUALIZED REVENUE = (57)X(165) =	15,170.40	240	TIER 2 LOR AID =(177)-(238) =	
217	EQUITY INDEX = (216)/(213) =		229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	1,786,542.16	**EQUITY AIDS & LEVIES**		
218	= \$80X(217) =		30	2025 ANTC	142,756,480	228	EQUITY REVENUE	379,260.00
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)= \$14+(218)		57	2027-28 ADJ PU (EST)	7,585.20	241	LEVY RATIO FOR EQUITY = (234)/\$510,000 =	1.00000000
57	2027-28 ADJ PU (EST)	7,585.20	230	FY 2028 ANTC/ADJ PU = (30)/(57) =	18,820.40	242	EQUITY LIMIT = (228)X(241) =	379,260.00
220	= (57)X(219) =		231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.82142109	243	EQUITY AID = (228)-(242) =	
221	FY 2028 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	1,467,503.41	**TRANSITION AIDS & LEVIES**		
222	= 0.10X[(221)] =	148.47	233	OPERATING CAP AID = (167)-(232) =	334,209.15	205	TRANSITION REVENUE	255,772.94
202	FY 2028 DISTRICT REFERENDUM REV/ADJ PU	2,422.90	**LOCAL OPTIONAL AIDS & LEVIES**			244	LEVY RATIO FOR TRANSITION=LSR OF 1 OR (234)/\$510,000 =	1.00000000
172	TIER 1 LOR CAP/APU	300.00	176	TOTAL, TIER 1 =(57)X(174) =	2,275,560.00	245	TRANSITION LIMIT = (205)X(244) =	255,772.94
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		177	TOTAL, TIER 2 =(57)X(175) =	3,216,124.80	246	TRANSITION AID = (205)-(245) =	
57	2027-28 ADJ PU (EST)	7,585.20	10	2025 RMV	11,526,958,814	**REFERENDUM AIDS & LEVIES**		
224	= LSR OF \$100,000 OR [(57)X(223)] =		46	2027-28 RES PU (EST)	12,210.40	202	REFER \$/APU ALL AUTHORITIES	2,422.90
225	= (220)+(224) =		234	FY 2028 RMV/RES PU = (10)/(46) =	944,027.94	247	TIER 1 CAP/APU	460
226	BOTH RUR AND MET =0.25X(225) =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	1.00000000	248	TIER 2 CAP/APU = 0.25X(100)-\$300 =	1,673.00
57	2027-28 ADJ PU (EST)	7,585.20	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 =	1.00000000	137	SPARSITY REVENUE	
227	= \$50.00X(57) =	379,260.00	237	TIER 1 LOR LEVY =(176)X(235) =	2,275,560.00	249	TIER 2 CAP/APU IF (137) > ZERO THEN (249)=9,999.99 ELSE (249)=(248)	1,673.00
228	EQUITY REVENUE = (225)+(226)+(227) =	379,260.00	238	TIER 2 LOR LEVY =(177)X(236) =	3,216,124.80			

REF AID AND LEVY CONT		***INITIAL REFERENDUM AID***		***TAX BASE REPLACEMENT***	
BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES		261	TIER 1 AID = (253)-(258) =	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59
250	TIER 1=LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35
251	TIER 2=[LSR OF (202) OR (249)]-(250) = 1,213.00	263	TOTAL AID = (261)+(262) =	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 2,787.83
252	UNEQUALIZED = (202)-(250) -(251) = 749.90	**EQUALIZATION AID LIMIT**		273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 3,391.59
BREAKDOWN OF REFERENDUM REVENUES		100	FY 2028 FORMULA ALLOW 7,892	274	REF AND LOR REV = (176)+(203) = 20,653,741.08
203	REFERENDUM REVENUE ALL AUTHORITIES 18,378,181.08	57	ADJ PU (EST) 7,585.20	275	CAPPED TBRA=LSR OF (273) OR (274) = 3,391.59
253	TOTAL, TIER 1 = (57)X(250) = 3,489,192.00	264	REFERENDUM EQUALIZATION AID LIMIT =[0.25X(100)] -\$300]X(57) = 12,690,039.60	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
254	TOTAL, TIER 2 = (57)X(251) = 9,200,847.60	265	REFERENDUM EQUALIZATION AID CAP =GRT OF (263)-(264) OR 0 =	276	TIER 2 REF AID
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) = 5,688,141.48	**REFERENDUM LEVY WITH AID LIMIT**		277	TIER 1 REF AID
REFERENDUM LEVY PORTIONS		266	TIER 1 LEVY = (258)+(265) = 3,489,192.00	278	TIER 1 LOR AID
234	FY 2028 RMV/RES PU 944,027.94	259	TIER 2 LEVY = 9,200,847.60	279	TIER 1 LOR LEVY 3,391.59
256	TIER 1=LSR OF 1 OR (234)/\$567,000 = 1.00000000	267	TOTAL=(266) +(259)+(255) = 18,378,181.08	280	TIER 1 REF LEVY
257	TIER 2=LSR OF 1 OR (234)/\$290,000 = 1.00000000	**REFERENDUM AID WITH AID LIMIT**		281	TIER 2 REF LEVY
INITIAL REFERENDUM LEVY		268	TIER 1 AID = (261)-(265) =	282	UNEQL REF LEVY
258	TIER 1 LEVY = (253)X(256) = 3,489,192.00	262	TIER 2 AID =	**APPLYING THESE REDUCTIONS: **	
259	TIER 2 LEVY = (254)X(257) = 9,200,847.60	269	TOTAL AID = (268)+(262) =	275	TAX BASE REPLACE AID 3,391.59
255	UNEQUALIZED LEVY 5,688,141.48			283	TIER 1 REF AID = (268)-(277) =
260	TOTAL=(258) +(259)+(255) = 18,378,181.08			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		***REF AID GUARANTEE CONT***		***AFTER REF AID GUARANTEE CONT***	
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) +(284)+(285) = 3,391.59	302	2012 RMV 5,545,160,150 2025 RMV 11,526,958,814	316	TOTAL REF GURANTEE LEVY =(313)+(314)+(315)= 18,378,181.08
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) +(288)+(289) = 20,650,349.49	303	RMV RATIO=LESSOR OF 1 OR [(302)/(10)] = .48106012	317	TOTAL REFERENDUM GUARANTEE EQL AID =(275)+(283)+(284) +(307)+(308)+(309) -(278)-(279)=
REFERENDUM AID GUARANTEE		304	FY 2028 MINIMUM COMBINED AID = (298)X(301)X(303) = 927,237.26	10	2025 RMV VALUE 11,526,958,814
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY 2028 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	318A	2025 SEASONAL MKT VAL
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 13,670,592.81	**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		318B	COMBINED MKT VALUES =(10)+(318A)= 11,526,958,814
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 4,297,558.00	306	TIER 1 LOR LEVY	318C	SEASONAL TAX BASE ADJ FACTOR =(318A)/(318B)=
295	FY 2015 COMBINED REVENUE = (293)+(294) = 17,968,150.81	307	TIER 1 REF LEVY	318D	LESSER OF 0.5 OR SEASONAL ADJUST FACTOR =LSR 0.5 OR (318C)=
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 1,666,003.38	308	TIER 2 REF LEVY	318E	15% DETERMINATION = IF (318D)>=0.15 THEN (318E)=(318D) ELSE (318E)= 0
297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 261,483.89	309	UNEQL REF LEVY	318F	SEASONAL REF REDUCTION =(316)X(318E)=
298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 1,927,487.27	**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		**SEASONAL REF LEVY REDUCTION**	
299	FY 2028 COMBINED REVENUE = (171)+(203) = 23,869,865.88	310	TIER 1 LOR LEVY = (286)-(306) = 2,272,168.41	319	TIER 1
300	FY 2028 COMBINED INITIAL AID = (240)+(290) = 3,391.59	238	TIER 2 LOR LEVY = (238) = 3,216,124.80	320	TIER 2
301	REVENUE RATIO=LESSOR OF 1 OR [(299)/(295)] = 1.00000000	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 5,488,293.21	321	UNEQUALIZED
		312	LOCAL OPTIONAL AID = (240)+(278)+(279) = = (285)+(306) = 3,391.59	**REF AID & LEVY SUMMARY AFTER** SEASONAL TAX BASE REPLACEMENT AID	
		REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE		322	TIER 1 REF LEVY =(313)-(319)= 3,489,192.00
		313	TIER 1 REF LEVY = (287)-(307) = 3,489,192.00	323	TIER 2 REF LEVY =(314)-(320)= 9,200,847.60
		314	TIER 2 REF LEVY = (288)-(308) = 9,200,847.60	324	UNEQL LEVY =(315)-(321)= 5,688,141.48
		315	UNEQL LEVY = (289)-(309) = 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			***JUDGMENT LEVY***			***CAREER AND TECH CONT***		
364	INTEG HOLD HARMLESS (FROM FY 2027 INTEG REV RPT, LINE 11)		378	DISTRICT JUDGMENTS		393	LEVY RATIO FOR CTE = LESSER OF 1 OR (392)/\$7,612 =	1.00000000
			379	INTERMED JUDGMENTS				
365	INITIAL ACHIEVE & INTEG REVENUE=LSR OF (357) OR [(363)+(364)] =	1,960,818.49	380	JUDGMENT LIMIT = (378)+(379) =		394	CAREER TECH LEVY LIMIT = (391)X(393) =	364,194.71
366	INCENTIVE REV=LSR OF(356) OR [(57)X\$10] =	75,852.00		**ICE ARENA LEVY**		395	EST CAREER TECH AID = (391)-(394) =	
367	ACHIEVE & INTEG REVENUE = (365)+(366) =	2,036,670.49	381	FY 2026 NET OPR COSTS				
368	ACHIEVE & INTEG LEVY = (367)X.30 =	611,001.15	382	ICE ARENA LEVY LIMIT = 100% OF (381) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
369	TRANSFER TO MDE IF (365)=(357) THEN (369)=(357)-(355) ELSE (369)=(365)X.013 =	25,490.64		**FY 2027 CAREER & TECHNICAL**		396	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2026 EXPENSES PAID	
370	ACHIEVE & INTEG AID = (367)-(368)-(369) =	1,400,178.70	383	SHARE OF FY 2027 EST COOPERATIVE BUDGET	23,828.52	397	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
			384	FY 2027 ESTIMATED DISTRICT BUDGET	830,802.00	398	ANNUAL OPEB LEVY LIMIT = (396)X(397) =	
			385	FY 2027 EST BUDGET = (383)+(384) =	854,630.52			
			386	PRELIMINARY REVENUE = .35X(385) =	299,120.68		**CAPITAL RELATED LEVY LIMITS**	
371	EST FY 2027 EXPEND	200,000.00	387	LAST YEAR REVENUE (FY 2026 CTE AID REPORT, LINE 11)	364,194.71	400	LTFM PLAN APPROVAL STATUS	APPROVED
372	INITIAL REEMPLOYMENT LEVY = 100% OF (371) =	200,000.00	388	REVENUE GUARANTEE = LESSER OF (385) OR (387) =	364,194.71		**INITIAL LTFM REVENUE**	
			389	PRELIMINARY REVENUE = GREATER OF (386) OR (388) =	364,194.71	57	2027-28 ADJ PU (EST)	7,585.20
			390	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	52.15
373	SAFE SCH Lvy REQUEST? YES					402	BLDG AGE RATIO=LSR OF 1 OR (401)/35 =	1.00000000
57	2027-28 ADJ PU (EST)	7,585.20				403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	2,882,376.00
374	SAFE SCH LEVY LIMIT = \$36X(57) =	273,067.20	391	CAREER TECH REVENUE = (389)+(390) =	364,194.71			
			29	2024 ANTC	137,774,923			
			56	2026-27 ADJ PU (EST)	7,792.80			
375	SAFE SCH INTERMEDIATE LEVY REQUEST? YES		392	FY 2027 ANTC/ADJ PU = (29)/(56) =	17,679.77			
376	INTERMEDIATE LEVY ALLOWANCE <= \$15	15.00						
377	SAFE SCH INTERMEDIATE LEVY LIMIT=(57)X(376) =	113,778.00						

ADDITIONAL LTFM REVENUE		***OLD LAW CONT***		***LTFM REVENUE***	
FOR QUALIFIED H&S					
PROJECTS > \$100,000					
766	NET DEBT SERVICE FOR	413	PAYGO REVENUE FOR	419	LTFM REVENUE FOR SCHOOL
	EXISTING REGULAR		ALT FAC AND AF/H&S		DISTRICT PROJECTS
	ALT FAC/H&S BONDS 1B		= (411)+(412) =		= GREATER OF
			4,300,000.00		(409) OR (418) =
404	NET DEBT SERVICE FOR	406	NEW PAYGO LTFM LEVY FOR	420	DISTRICT REQUESTED
	PORTION OF EXISTING		ELIG ROOFING>\$100K		REDUCTION FROM MAXIMUM
	ALT FAC BONDS 1A FOR	765	NET DEBT SERVICE FOR		(FROM LIS SYSTEM)
	QUALIFIED H&S PROJ		EXISTING AND NEW REGULAR	421	DISTRICT LTFM REVENUE
			ALT FAC BONDS 1A		= (419)-(420) =
			6,376,861.00		11,276,861.00
767	NET LTFM REQ DEBT FOR	766	NET DEBT SERVICE FOR	422	DISTRICT SHARE OF
	ELIG H&S>\$100K		EXISTING AND NEW REGULAR		ELIGIBLE COOP/INTERMED
770	NET LTFM REQ DEBT FOR		ALT FAC/H&S BONDS 1B		LTFM PROJECTS
	ELIG ROOFING >\$100K	767	NET LTFM REQ DEBT FOR		
			ELIG H&S>\$100K	423	TOTAL LTFM REVENUE
405	NEW PAYGO LTFM LEVY				= (421)+(422) =
	FOR ELIG H&S>\$100K	414	NET LTFM REQ DEBT FOR		11,380,759.78
406	NEW PAYGO LTFM LEVY FOR		ALL OTHER PROJECTS FOR	**LTFM TOTAL AIDS & LEVIES**	
	ELIG ROOFING>\$100K		ALT FAC 1A, IF (416)=NO		
			THEN (769), ELSE 0 =		
407	TOTAL ADDL LTFM REV	768	NET LTFM REQ DEBT	57	2027-28 ADJ PU (EST)
	FOR PROJECTS >\$100K		SERVICE FOR VPK		7,585.20
	= (404)+(405)+(766)	770	NET LTFM REQ DEBT FOR	424	LTFM EQUALIZED REVENUE
	+(767)+(770)+(406) =		ELIG ROOFING >\$100K		= LSR OF (419), (421),
					OR \$380X(57) =
					2,882,376.00
		408	NEW PAYGO LTFM LEVY	35	2025 AG MODIFIED ANTC
			FOR VPK		FOR LTFM REVENUE
					142,756,480
768	NET LTFM REQ DEBT	415	TOTAL OLD LAW ALT FAC	54	2024-25 ADJ PU (ACT)
	SERVICE FOR VPK		AND AF/H&S REVENUE		8,148.21
408	NEW PAYGO LTFM LEVY		= (408)+(413)+(414)	425	FY 2025 ANTC PER APU
	FOR VPK		+(765)+ (766)+(767)		= (35)/(54) =
			+(768)+(406)+(769) =		17,519.98
			10,676,861.00	426	STATEWIDE ANTC/APU
409	TOTAL LTFM REVENUE				14,231.58
	UNDER NEW LAW	**OLD LAW DEFERRED MAINTENANCE**		427	LTFM EQUAL FACTOR
	= (403)+(407)				= 127% OF (426) =
	+(408)+(768) =	416	ELIGIBLE FOR OLD LAW		18,074.10
			DEF MAINT REVENUE?	428	LTFM LEVY RATIO=LSR
					OF 1 OR (425)/(427) =
					.96934177
		417	OLD LAW DEFERRED	429	LTFM AID RATIO
			MAINTENANCE REVENUE		= 1-(428) =
			= (403)X\$64/\$380 =		.03065823
410	OLD LAW HEALTH & SAFETY	418	TOTAL OLD LAW FORMULA	430	LTFM INITIAL EQUAL AID
	REVENUE=FY 2028		REVENUE FOR HOLD HARMLESS		= (424)X(429) =
	ESTIMATED H&S COST =		= (410)+(415)+(417) =		88,368.55
	600,000.00		11,276,861.00	431	LTFM INITIAL EQUALIZED LEVY
411	REG ALT FAC PAYGO				= (424)-(430) =
	REVENUE APPROVED				2,794,007.45
	FOR FY 2028			432	2015 TOTAL ALT FAC
	4,300,000.00				GRANDFATHER AID
412	ALT FAC/H&S PAYGO REV				
	FOR NEW APPROVALS				

LTFM TOTAL AID AND LEVY CONT			***GEN FUND PORTION OF LTFM REV***			***LEASE LEVY LIMITATION***		
433	TOTAL LTFM EQUAL AID=GTR OF (430) OR (432) =	88,368.55	423	TOTAL LTFM REVENUE	11,380,759.78	DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917		
434	TOTAL LTFM EQUAL LEVY=GTR OF ZERO OR (424)-(433)=	2,794,007.45	442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) =	5,003,898.78			
435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =	8,498,383.78	443	LTFM GEN FUND EQUAL REV = (424)-(437) =				
436	TOTAL LTFM LEVY = (434)+(435) =	11,292,391.23	444	LTFM GEN FUND EQUAL AID = (433)-(439) =		457	**APPROVED INTERMEDIATE OPERATING**	
DEBT SERV PORTION OF LTFM REV			445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =		458	**ADMINISTRATIVE SPACE**	
765	NET ALT FAC REG DEBT	6,376,861.00	446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	5,003,898.78	459	FY 2027 JOINT	
766	NET ALT FAC/H&S DEBT		447	TOTAL GEN FUND LTFM LEVY = (445)+(446) =	5,003,898.78	460	FY 2028 JOINT	
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		**DISABLED ACCESS LIMIT**			461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	
768	NET LTFM REQ DEBT SERVICE FOR VPK		448	FY 1992 - FY 2028 APPROV DIS ACC COSTS	300,000.00	462	234,042.72	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS		449	MAXIMUM=GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 =	300,000.00	463	**APPROVED INTERMED CAPITALIZED**	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS		450	LSR OF (448) OR (449)	300,000.00	464	**ADMINISTRATIVE SPACE**	
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) =	6,376,861.00	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	465	FY 2027 JOINT	
437	LTFM DEBT SERV EQUAL REVENUE=LESSER OF (424) OR (771) =	2,882,376.00	452	LAST YEAR TO CERTIFY = (451)+7 YEARS =	1999	466	FY 2028 JOINT	
429	LTFM AID RATIO	.03065823	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 25)	300,000.00	467	**INSTRUCTIONAL/STORAGE**	
438	LTFM DEBT INITIAL EQUAL AID=(437)X(429) =	88,368.55	454	CERT LEVY PAY 2026		468	FY 2027 JOINT	
439	LTFM DEBT EQUAL AID =GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	88,368.55	455	TOTAL CERTIFIED LEVY = (453)+(454) =	300,000.00	469	FY 2028 JOINT	
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	2,794,007.45	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =		470	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) =	
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	3,494,485.00				471	69,732.60	
						472	TOT INTERMEDIATE LEASE COSTS = (461)+(468) =	
						57	303,775.32	
						470	2027-28 ADJ PU (EST)	
						471	INTERMEDIATE PUPIL UNIT MAX LIMIT=\$65X(57) =	
						472	7,585.20	
						473	493,038.00	
						474	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) =	
						475	303,775.32	
						476	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =	

APPROVED REG OPERATING LEASES			***INITIAL CAPITAL RELATED LEVIES***			***COMMUNITY SERVICE***		
ADMINISTRATIVE SPACE			232	OPERATING CAPITAL	1,467,503.41	**BASIC COMMUNITY EDUCATION**		
			447	LT FAC MAINTENANCE	5,003,898.78	600	POPULATION (YR 2020)	73,389
473	FY 2027 NONJOINT		456	DISABLED ACCESS		601	GTR OF (600) OR 1,335	73,389
474	FY 2028 NONJOINT		490	LEASE LEVY	313,775.32	602	YOUTH SERVICE PROG?	YES
			491	COOP BLDG REPAIR		603	AFTER SCHOOL ENRICHMENT?	YES
			492	OTHER CAPITAL (MEMO)		604	FY 2028 GENERAL REVENUE	
INSTRUCTIONAL/STORAGE			493	CAP PROJECTS REFER	4,752,118.24		= \$6.35X(601) =	466,020.15
475	FY 2027 NONJOINT		494	CAPITAL RELATED LIMITS		605	FY 2028 YOUTH SERVICE	
476	FY 2028 NONJOINT	10,000.00		= (232)+(447)+(456)			REV=\$1.00X(601) =	73,389.00
				+(490)+(491)+(492)		606	FY 2028 AFTER SCHOOL	
477	REG OPERATING LEASES			+(493) =	11,537,295.75		REVENUE=\$1.85X(601)	
	= SUM (473) TO (476)=	10,000.00					NOT TO EXCEED 10,000	
							AND \$0.43XPOPULATION	
APPROVED REGULAR							IN EXCESS OF 10,000 =	45,757.27
CAPITALIZED LEASES			495	CONSOLIDATION/		607	FY 2028 COMMUNITY	
ADMINISTRATIVE SPACE			496	TRANSITION			EDUCATION REVENUE	
			497	REORG OPERATING DEBT			= (604)+(605)+(606) =	585,166.42
478	FY 2027 NONJOINT		498	HEALTH BENEFITS		30	2025 ANTC	142,756,480
479	FY 2028 NONJOINT		499	ADD RETIRE (MPLS/STP)		608	STANDARD COMM ED LEVY	
			500	SEVERANCE			= 0.003128X(30) =	446,542.27
INSTRUCTIONAL/STORAGE			501	ADMIN DISTRICT		609	COMM ED LEVY LIMIT =	
480	FY 2027 NONJOINT		502	SWIMMING POOL			LSR (607) OR (608) =	446,542.27
481	FY 2028 NONJOINT		503	TREE GROWTH		610	FY 2028 EST GROSS COMM ED	
			504	CONSOLIDATION/			AID=(607)-(609) =	138,624.15
EXCESS FUNDS CAP LEASE			505	RETIREMENT		**EARLY CHILD FAMILY EDUCATION**		
482	FY 2027 NONJOINT		506	ECON DEVELOP ABATE			FY 2026 ECFE ANNUAL REPORT	
483	FY 2028 NONJOINT			OTHER GENERAL (MEMO)			MUST BE SUBMITTED TO CERTIFY	
							EARLY CHILDHOOD FAMILY ED &	
484	REG CAPITALIZED LEASES						HOME VISIT LEVIES FOR FY 2028	
	= [SUM (478) TO (481)]					611	DIST PLANS TO LEVY FOR	
	- [(482)+(483)] =						FY 2028 ECFE REVENUE?	YES
485	TOTAL APPROVED REGULAR		507	GENERAL RMV VTR APPROVED		612	ECFE ANNUAL REPORT	
	LEASE COST & CARRYOVER			= (325) =	18,378,181.08		SUBMITTED?	YES
	= (472)+(477)+(484) =	10,000.00	508	GENERAL RMV OTHER		613	POPULATION UNDER	
57	2027-28 ADJ PU (EST)	7,585.20		= (311)+(242)			FIVE YEARS OF AGE	4,425
486	REG PUPIL UNIT MAXIMUM			+(245) =	6,123,326.15	614	GTR OF 150 OR (613) =	4,425
	LIMIT=\$212X(57) =	1,608,062.40	509	GENERAL NTC VTR APPROVED		615	ECFE ALLOWANCE	
				= (493)	4,752,118.24		= 0.023X(100) =	181.52
487	COMM APPROVED LIMIT		510	GENERAL NTC OTHER				
488	REGULAR MAX LIMIT=GTR OF			= (346)+(368)+(372)				
	(486) OR (487) =	1,608,062.40		+(374)+(377)+(380)				
489	REGULAR LEASE LIMIT			+(382)+(394)+(398)				
	= LSR OF			+(494)-(493)+(506) =	9,017,070.48			
	(485) OR (488) =	10,000.00	511	TOTAL INITIAL GENERAL				
490	TOTAL LEASE LEVY LIMIT			LEVY LIMITATION				
	= (471)+(489) =	313,775.32		= (507)+(508)+(509)				
				+(510) =	38,270,695.95			

ECFE CONT			***ADULTS WITH DISABILITIES CONT***			***GENERAL DEBT SERVICE (FUND 7)***		
616	FY 2028 EARLY CHILD FAMILY REVENUE IF (611)=YES = (614)X(615), IF ANNUAL REPT = YES	803,226.00	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	7,137.82	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2028 PRINCIPAL AND INTEREST PAYMENTS)		
30	2025 ANTC	142,756,480	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	7,137.82	700	ALT FAC REGULAR REQ DEBT SERV LEVY	6,376,861.00
617	ECFE TAX RATE	.00179353	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	17,814.44	701	ALT FAC/H&S REQ DEBT SERV LEVY	
618	= (617)X(30) =	256,038.03	**SCHOOL-AGE CARE**			702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	256,038.03	633	FY 2028 SCHOOL-AGE CARE REVENUE (FY 2028 EST COST)	925,000.00	703	NEW LTFM REQ DEBT SERVICE FOR VPK	
620	EST FY 2028 EARLY CHILD AID=(616)-(619) =	547,187.97	30	2025 ANTC	142,756,480	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	
HOME VISITING LIMIT			46	2027-28 RES PU (EST)	12,210.40	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
621	DIST PLANS TO LEVY FOR FY 2028 HOME VISIT?	YES	634	ANTC/RES PU = (30)/(46) =	11,691.38	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	6,376,861.00
622	HOME VISITING REVENUE IF (621)=YES AND (618) > \$0, = \$3.00X(613), ELSE=\$0	13,275.00	635	LEVY RATIO=LSR OF 1 OR (634)/\$2,318 =	1.00000000			
230	FY 2028 ANTC/ADJ PU	18,820.40	636	FY 2028 SCHOOL-AGE CARE LIMIT = (633)X(635) =	925,000.00			
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY 2028 EST GROSS SCHOOL-AGE CARE AID=(633)-(636) =		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)		
624	FY 2028 HOME VISIT LIMIT = (622)X(623) =	13,275.00	**COMMUNITY SERVICE SUMMARY**			707	NATURAL DISASTER REQ DEBT SERV LEVY	
625	FY 2028 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)		
ADULTS WITH DISABILITIES			639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,647,993.12	708	TACONITE BONDS REQ DEBT SERV LEVY	
626	ADULTS WITH DISABILITIES REQUEST?	YES				709	TAC FUNDING FOR BONDS (NOT IRRRB)	
627	DISTRICT POPULATON TIMES = (600)X\$0.34 =	24,952.26				710	TAC ADJ TO REQ=(709) OR [(709)X1.05] =	
628	FY 23 ADULTS WITH DISABILITIES REVENUE	6,124.00				711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	24,952.26				712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2026	5,635,705.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BONDS CONT***		***FUND 7 BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2026	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(727) = 12,012,566.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 1,246,292.09
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2026			745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 5,635,705.00	730	GDS REQ DEBT SERV LEVY VOTER APPR=(711)+(712) +(714)+(716)+(719) = 5,635,705.00	746	APPROVED DEBT EXCESS TO BE RETAINED 1,246,292.09
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	30	2025 ANTC 142,756,480	747	DISTRICT REQUESTED ADDITIONAL EXCESS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) =
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY=(30)X(731) =	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 5,635,705.00	750	ADJUSTED DEBT EXCESS = (748)-(749) =
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE =(716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	**BREAKDOWN OF NET DEBT EXCESS**	
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 12,012,566.00
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	**FUND 7 DEBT BALANCE**		752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)=
	NON-VOTER APPR INELIG BONDS	736	JUNE 2025 FUND 7-425 BAL FOR BOND REFUND	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) =
720	FACIL BOND-MS 123B.62	737	JUNE 2025 FUND 7-451 BAL FOR QZAB & QSCB	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
721	EQUIP BOND-MS 123B.61	738	JUNE 2025 FUND 7-460 BALANCE NONSPENDABLE	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
722	REORG OPER DEBT	739	JUNE 2025 FUND 7-463 BALANCE UNASSIGN NEG	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2025 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 3,976,282.61	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
724	JUDGMENT	741	PAY 25 DEBT EXCESS LEVY REDUCTION 1,043,632.29	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
725	OTHER NON-VOTER	742	PAY 26 DEBT EXCESS LEVY REDUCTION 1,085,729.93		
726	INELG LEASE PURCHASE	743	5% OF PAY 27 REQ DEBT SERV LEVY=(729)X5% = 600,628.30		
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) =				

NET DBT EXCESS BREAKDOWN CONT			***LTFM AID CONT***			***DEBT EQUALIZATION AID***		
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV	2,882,376.00	733	DEBT EQUAL BASE	5,635,705.00	
		439	LTFM DEBT EQUAL AID	88,368.55	753	DEBT EXCESS FOR ELIG REQUIRED DEBT		
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS=ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY	2,794,007.45	782	FY 2028 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		
		441	LTFM DEBT UNEQUAL LVY	3,494,485.00				
761	UNALLOCATED DEBT EXCESS=GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	6,288,492.45	783	FY 2028 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) =	5,635,705.00	
			NATURAL DISASTER DEBT EQUAL					
		30	2025 ANTC	142,756,480	30	2025 ANTC	142,756,480	
	***NET DEBT EXCESS SUMMARY**	773	TEN PERCENT ANTC = 0.10X(30) =	14,275,648	784	= 0.1050X(30) =	14,989,430.40	
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) =	22,469,869.95	
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) =	774	FY 2028 DISASTER DEBT EQ REV=GTR OF ZERO OR [(707)-(773)] =		786	FY 2028 NET DEBT EQ REV=GTR OF 0 OR [(783)-(785)] =		
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	54	2024-25 ADJ PU (ACT)	8,148.21	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =		
		775	FY 2025 ANTC PER APU = (30)/(54) =	17,519.98	788	PRELIM TIER 2 EQU REV = (786)-(787) =		
	LONG TERM FACILITIES MAINT AID	776	STATEWIDE AVE ANTC INC PER APU	15,201.84	732	MAXIMUM EFFORT DEBT SERVICE LEVY		
765	NET ALT FAC REG DEBT = (700)-(754) =	777	DISASTER EQUAL FACTOR = 300% OF (776) =	45,605.53	789	MAX EFFORT TIER 1 REV		
766	NET ALT FAC/H&S DEBT = (701)-(755) =	778	NATURAL DISASTER LEVY RATIO=LSR OF 1 OR (775)/(777) =	.38416350	790	MIN TIER 2 REV FOR MAX EFFORT=GTR OF ZERO OR (783)-(732) =		
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	779	DISASTER AID RATIO = 1-(778) =	.61583650	791	TIER 1 EQUAL REV=GTR OF (787) OR (789) =		
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =		792	TIER 2 EQUAL REV=GTR OF (788) OR (790) =		
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	781	DISASTER LEVY LIMIT = (707)-(780) =		54	2024-25 ADJ PU (ACT)	8,148.21	
770	NET LTFM REQ DEBT FOR ROOF PROJECTS = (705)-(759) =				793	2025 ANTC /ADJ APU = (30)/(54) =	17,519.98	
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =				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		***ADJ TO GDS LIM FOR IRRRB ALLOW***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO=1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO=1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 1,463,406.00
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =		
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	908	JUNE 2025 FUND 47-425 BAL FOR BOND REFUND
800	TOTAL DEBT EQ AID = (798)+(799) =			909	JUNE 2025 FUND 47-460 BALANCE NONSPENDABLE
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 6,288,492.45	910	JUNE 2025 FUND 47-463 BALANCE UNASSIGN NEG
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	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
	***MINIMUM EST MAX EFFORT PAYMENT**		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 5,635,705.00	914	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 101,505.68
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 6,288,492.45	915	PAY 26 OPEB DEBT EXC REDUCTION NON-VOTER 128,781.00
804	MINIMUM EST MAX EFFORT PAYMENT=GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT=(813)+(814) = 11,924,197.45	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
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)		
805	FY 2028 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
806	PAY 27 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
807	FY 2028 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
808	PAY 27 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 129,212.34
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 5,635,705.00	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	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907)=ZERO, ELSE 0

FUND 47 DEBT BALANCE CONT		***FY 2027 LOR TIER 1 LEVY ADJUST***		***FY 2027 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY 2027 LOR TIER 1 (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 190)	1020	FY 2027 TRANSITION LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 211)
			2,337,840.00		262,773.22
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)	1021	25 PAY 26 LIMIT
			3,391.59	1022	25 PAY 26 LEVY
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)	1023	FY 2027 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) =
					2,879.68-
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 1,334,193.66	1007	25 PAY 26 LIMIT	**FY 2027 1ST TIER REFERENDUM**	
		1008	25 PAY 26 LEVY	LEVY ADJUST	
		1009	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ=(1005) +(1006)+(1007) =	1024	FY 2027 1ST TIER REF LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 228)
			2,363,460.00		3,584,688.00
LEVY LIMITATION ADJUSTMENTS		1010	PAY 26 LEVY BEFORE TRBA AND HOLD HARM ADJ=(1005) +(1006)+(1008) =	1025	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 280)
IN GENERAL, IF WE HAVE:			2,363,460.00	1026	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 307)
A FINAL LEVY AUTHORITY		1011	FY 2027 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) =		
B PREVIOUSLY CALCULATED AUTHORITY			25,620.00-	1027	25 PAY 26 LIMIT
C CERTIFIED LEVY BASED ON (B)				1028	25 PAY 26 LEVY
D LEVY ADJUSTMENT, THEN:					3,623,972.00
IF A>B, D=A-B					3,623,972.00
IF A<C, D=A-C				1029	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =
OTHERWISE D=ZERO					3,623,972.00
GENERAL FUND ADJUSTMENTS		1012	FY 2027 LOR TIER 2 (FROM (FROM FY 2027 GEN ED REV RPT, LINE 191)	1030	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =
FY 2027 OPERATING			3,304,147.20		3,623,972.00
CAPITAL LEVY ADJUSTMENT		1013	25 PAY 26 LIMIT		
1000	FY 2027 OPER CAP LEVY AUTH (FROM FY 2027 GENERAL EDUC REV REPORT, LINE 179)	1014	25 PAY 26 LEVY		
	1,426,779.54		3,340,356.80		
1001	25 PAY 26 LIMIT	1015	FY 2027 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	1031	FY 2027 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030)) =
1002	25 PAY 26 LEVY		36,209.60-		39,284.00-
	1,424,440.92				
1003	FY 2027 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =	**FY 2027 EQUITY LEVY ADJUSTMENT**		**FY 2027 2ND TIER REF LEVY ADJ**	
	2,338.62	1016	FY 2027 EQUITY LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 203)	1032	FY 2027 2ND TIER REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 229)
			529,033.71		9,045,492.60
		1017	25 PAY 26 LIMIT	1033	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 281)
		1018	25 PAY 26 LEVY		
			393,910.00		
			393,910.00		
		1019	FY 2027 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =		
			135,123.71		

FY 2027 2ND TIER REF ADJ CONT			***FY 2027 TBRA ALLOCATION ADJUST*** TO VOTER-APPROVED LEVIES			***FY 2027 REF HOLD HARM ADJ CONT***			
1034	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 308)		**FY 2027 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)			1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		
1035	25 PAY 26 LIMIT	9,187,950.75				1061	TOTAL FY 2027 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY=(1026) +(1034)+(1042) =		
1036	25 PAY 26 LEVY	9,187,950.75							
1037	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1048	TIER 1 LEVY					
		9,187,950.75	1049	TIER 2 LEVY					
			1050	UNEQL LEVY		1062	FY 2027 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		
1038	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1051	TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =					
		9,187,950.75	1052	TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY = (1025)+(1033) +(1041) =		**FY 2027 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES			
1039	FY 2027 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =		1053	FY 2027 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =		1063	FY 2027 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 282)		
		142,458.15-				1066	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)		
	FY 2027 UNEQUAL REF LEVY ADJ					1064	FY 2027 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =		
1040	FY 2027 UNEQUAL REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 230)		1054	FY 2027 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 254)		**FY 2027 INTEGRATION ADJUSTMENT**			
		5,806,960.78			3,391.59				
1041	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 282)		1005	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)		1065	FY 2027 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)		
					3,391.59			627,723.69	
1042	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 309)		1055	FY 2027 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		1066	25 PAY 26 LIMIT	589,070.89	
1043	25 PAY 26 LEVY	5,629,052.68				1067	25 PAY 26 LEVY	589,070.89	
1044	25 PAY 26 LEVY	5,629,052.68				1068	FY 2027 INTEGRATION ADJ LIMIT = (1065)-(1066) =		
1045	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =		**FY 2027 REFERENDUM HOLD** HARMLESS ADJ TO VTR-APPROVED LEVIES					38,652.80	
		5,629,052.68				**FY 2027 ALT TEACHER COMP ADJ**			
1046	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =		1056	FY 2027 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 283 TO 285)		1069	FY 2027 ALT COMP LEVY AUTH (FROM FY 2027 GEN ED REVENUE REPORT, LINE 338)		
		5,629,052.68						685,776.00	
1047	FY 2027 UNEQUALIZED REF LEVY ADJUSTMENT = ((1040)-(1045)) =		1057	TIER 1 LEVY		1070	25 PAY 26 LIMIT	681,832.06	
		177,908.10	1058	TIER 2 LEVY		1071	25 PAY 26 LEVY	681,832.06	
			1059	UNEQL LEVY		1072	FY 2027 ALT TEACH COMP ADJ = ((1069)-(1070)) =		
								3,943.94	

FY27 & FY26 CAPITAL ADJUST			***FY 2026 LTFM UNEQUAL LEVY ADJ***			***FY 2025 LOR TIER 1 ADJ CONT***		
FY 2027 LTFM EQUAL LEVY ADJ			1089	FY 2026 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2026 WEBSITE REPORT, LINE 64)	4,875,381.34	1107	24 PAY 25 ADJ LIMIT	95,100.00-
1073	FY 2027 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 63)					1108	24 PAY 25 ADJ LEVY	95,100.00-
			1090	24 PAY 25 LIMIT	4,920,844.75	1109	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT	
1074	25 PAY 26 LIMIT		1091	24 PAY 25 LEVY	4,920,844.75		= ((1106)-(1107)) =	54,214.59
1075	25 PAY 26 LEVY		1092	TOTAL ADJUSTMENT				
				= (1089)-(1091) =	45,463.41-			
1076	FY 2027 LTFM EQUALIZED LEVY ADJUST		1093	25 PAY 26 ADJ LIMIT		1110	FY 2025 LOC OPT LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 205)	3,454,841.04
			1094	25 PAY 26 ADJ LEVY				
			1095	FY 2026 LTFM UNEQUALIZED LEVY ADJUST				
				= (1092)-(1094) =	45,463.41-	1111	23 PAY 24 LIMIT	3,517,419.20
						1112	23 PAY 24 LEVY	3,517,419.20
FY 2027 LTFM UNEQUAL LEVY ADJ			**3 YEAR PRIOR ADJUSTMENTS**					
1077	FY 2027 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 64)	4,941,981.80		**FY 2025 OPERATING CAPITAL** LEVY ADJUSTMENT		1113	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	62,578.16-
1078	25 PAY 26 LIMIT	4,964,089.80	1096	FY 2025 OPER CAP LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 197)	1,326,365.37	1114	24 PAY 25 ADJ LIMIT	134,408.00-
1079	25 PAY 26 LEVY	4,964,089.80				1115	24 PAY 25 ADJ LEVY	134,408.00-
1080	FY 2027 LTFM UNEQUALIZED LEVY ADJUST		1097	23 PAY 24 LIMIT	1,324,288.67	1116	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT	
	= (1077)-(1079) =	22,108.00-	1098	23 PAY 24 LEVY	1,324,288.67		= ((1113) - (1114))	71,829.84
			1099	TOTAL ADJUST TO PAY 24 OPER CAP LEVY AUTH = ((1096)-(1097)) =	2,076.70			
FY 2027 HEALTH & SAFETY						**FY 2025 EQUITY LEVY ADJUSTMENT**		
1081	FY 2027 HEALTH AND SAFETY REBATES ADJUST		1100	24 PAY 25 ADJ LIMIT	1,110.19-	1117	FY 2025 EQUITY LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 217)	407,410.50
			1101	24 PAY 25 ADJ LEVY	1,110.19-			
			1102	FY 2025 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	3,186.89	1118	23 PAY 24 LIMIT	414,790.00
1082	FY 2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2026 WEBSITE REPORT, LINE 63)					1119	23 PAY 24 LEVY	414,790.00
						1120	TOTAL ADJUST TO PAY 24 EQUITY LEVY AUTH = ((1117)-(1119)) =	7,379.50-
1083	24 PAY 25 LIMIT		1103	FY 2025 LOC OPT TIER 1 AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 204)	2,444,463.00	1121	24 PAY 25 ADJ LIMIT	15,850.00-
1084	24 PAY 25 LEVY					1122	24 PAY 25 ADJ LEVY	15,850.00-
1085	TOTAL ADJUSTMENT							
1086	25 PAY 26 ADJ LIMIT		1104	23 PAY 24 LIMIT	2,485,348.41	1123	FY 2025 EQUITY LEVY ADJUSTMENT	
1087	25 PAY 26 ADJ LEVY		1105	23 PAY 24 LEVY	2,485,348.41		= ((1120)-(1121)) =	8,470.50
1088	FY 2026 LTFM EQUALIZED LEVY ADJUST		1106	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	40,885.41-			

FY 2025 TRANSITION LEVY ADJ			***FY 2025 2ND TIER REF LEVY ADJ***			***FY 2025 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1124	FY 2025 TRANSITION LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 225)	274,757.64	1138	FY 2025 2ND TIER REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REV RPT, LINE 243)	8,639,139.65	1152	FY 2025 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1125	23 PAY 24 LIMIT	279,734.37	1139	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1037)	8,795,621.95	1153	PAY 24 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 24 LEVY RPT, LINES 277 TO 279)	
1126	23 PAY 24 LEVY	279,734.37	1140	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1038)	8,795,621.95	1154	FY 2025 TBRA ALLOC TOT ADJ = (1153)-(1152) =	
1127	TOTAL ADJUST TO PAY 24 TRANSITION LEVY AUTH = ((1124)-(1126)) =	4,976.73-	1141	TOTAL ADJUST TO PAY 24 2ND TIER REF LEVY AUTH = ((1138)-(1140)) =	156,482.30-	1155	24 PAY 25 ADJ LIMIT	
1128	24 PAY 25 ADJ LIMIT	10,689.23-	1142	24 PAY 25 ADJ LIMIT	336,099.25-	1156	24 PAY 25 ADJ LEVY	
1129	24 PAY 25 ADJ LEVY	10,689.23-	1143	24 PAY 25 ADJ LEVY	336,099.25-	1157	FY 2025 TBRA ALLOC LVY ADJ	
1130	FY 2025 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	5,712.50	1144	FY 2025 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	179,616.95	**FY 2025 LOR TBRA ADJUST**		
1131	FY 2025 1ST TIER REF LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 242)	3,748,176.60	**FY 2025 UNEQUAL REF LEVY ADJ**			1158	FY 2025 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINE 268)	3,391.59
1132	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1029)	3,816,068.00	1145	FY 2025 UNEQUAL REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 244)	5,628,376.06	1159	ALLOCATION OF TBRA (FROM PAY 24 LEVY RPT, LINE 280)	3,391.59
1133	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1030)	3,816,068.00	1146	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1045)	5,663,044.91	1160	FY 2025 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	
1134	TOTAL ADJUST TO PAY 24 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	67,891.40-	1147	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1046)	5,663,044.91	1161	24 PAY 25 ADJ LIMIT	
1135	24 PAY 25 ADJ LIMIT	145,820.00-	1148	TOTAL ADJUST TO PAY 24 UNEQUAL REF LEVY AUTH = ((1145)-(1147)) =	34,668.85-	1162	24 PAY 25 ADJ LEVY	
1136	24 PAY 25 ADJ LEVY	145,820.00-	1149	24 PAY 25 ADJ LIMIT	196,529.67-	1163	FY 2025 LOR TIER 1 TBRA LVY ADJ	
1137	FY 2025 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	77,928.60	1150	24 PAY 25 ADJ LEVY	196,529.67-	**FY 2025 REFERENDUM HOLD HARM**		
			1151	FY 2025 UNEQUAL REF LEVY ADJUSTMENT = ((1148)-(1149)) =	161,860.82	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			***FY 2025 REEMPLOYMENT ADJUST***			***FY 2025 ALTERNATE TEACHER*** COMPENSATION LEVY ADJUST		
1166	FY 2025 HOLD HARM TOTAL = (1165)-(1164) =		1183	FY 2025 EXPEND ACTUAL	83,132.53	1198	FY 2025 ALT COMP LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 335)	691,054.00
1167	24 PAY 25 ADJ LIMIT		1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	83,132.53	1199	23 PAY 24 LIMIT	710,457.93
1168	24 PAY 25 ADJ LEVY		1186	24 PAY 25 LEVY	100,000.00	1200	23 PAY 24 LEVY	710,457.93
1169	FY 2025 HOLD HARM ALLOC		1185	24 PAY 25 LIMIT	100,000.00	1201	TOTAL ADJUST TO PAY 24 ALT COMP LEVY AUTH = ((1198)-(1200)) =	19,403.93-
			1186	24 PAY 25 LEVY	100,000.00	1202	24 PAY 25 ADJ LIMIT	19,403.93-
			1187	FY 2025 REEMPLOY ADJUST = ((1184)-(1186)) =	16,867.47-	1203	24 PAY 25 ADJ LEVY	19,403.93-
	FY 2025 LOR TIER 1 HOLD HARMLESS ADJUSTMENT					1204	FY 2025 ALT TEACH COMP LEVY ADJUST	
1170	FY 2025 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINES 296)		1188	SAFE SCH LEVY REQUEST	YES			
1171	PAY 24 TIER 1 HOLD HARMLESS LEVY (FROM PAY 24 LEVY RPT, LINES 307)		54	2024-25 ADJ PU (ACT)	8,148.21		**FY 2025 LTFM EQUALIZED LEVY ADJ**	
1172	FY 2025 LOR TIER 1 HOLD HARM ADJ		1189	FY 2025 SAFE SCHOOLS AUTH \$36X(54) =	293,335.56	1205	FY 2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2025 WEBSITE REPORT, LINE 63)	
1173	24 PAY 25 ADJ LIMIT		1190	23 PAY 24 LIMIT	298,648.79	1206	23 PAY 24 LIMIT	
1174	24 PAY 25 ADJ LEVY		1191	23 PAY 24 LEVY	298,648.80	1207	23 PAY 24 LEVY	
1175	FY 2025 TIER 1 HOLD HARM ADJUSTMENT		1192	FY 2025 SAFE SCH ADJUST = ((1189)-(1191)) =	5,313.24-	1208	TOTAL ADJUSTMENT	
				FY 2025 SAFE SCHOOLS INTERMEDIATE ADJUST		1209	24 PAY 25 ADJ LIMIT	
			1193	SAFE SCH INTERMEDIATE LEVY ALLOW	12.50	1210	24 PAY 25 ADJ LEVY	
	FY 2025 INTEGRATION ADJUSTMENT		54	2024-25 ADJ PU (ACT)	8,148.21	1211	25 PAY 26 ADJ LIMIT	
1176	FY 2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	629,444.39	1194	FY 2025 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	101,852.63	1212	25 PAY 26 ADJ LEVY	
1177	23 PAY 24 LIMIT	580,509.80	1195	23 PAY 24 LIMIT	103,697.50	1213	FY 2025 EQUAL LIMIT ADJUST = (1209)+(1211) =	
1178	23 PAY 24 LEVY	580,509.80	1196	23 PAY 24 LEVY	103,697.50	1214	FY 2025 EQUAL LEVY ADJUST = (1210)+(1212) =	
1179	TOTAL ADJUSTMENT = (1176)-(1177) =	48,934.59	1197	FY 2025 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1194)-(1196)) =	1,844.87-	1215	FY 2025 LTFM EQUALIZED LEVY ADJUST	
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 LTFM UNEQUAL LEVY ADJ			***FY 2025 ANNUAL OPEB LEVY ADJ***			***PAY 24 FY 2025 LEASES CONT***		
1216	FY 2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2025 WEBSITE REPORT, LINE 64)	2,736,090.90	1235	FY 2025 ACTUAL COST (FIN 797+OBJ 291)		1309	PAY 24 FY 2025 TOTAL LEASE COSTS=(1305)+ (1306)+(1307)+(1308)=	7,155.00
1217	23 PAY 24 LIMIT	2,560,960.80	1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.000000000	1310	FY 2024 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	254,052.08
1218	23 PAY 24 LEVY	2,560,960.80	1237	PRORATED ANNUAL OPEB LEVY AUTH		54	2024-25 ADJ PU (ACT)	8,148.21
1219	TOTAL ADJUSTMENT = (1216)-(1217) =	175,130.10	1238	25 PAY 26 LIMIT		1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	529,633.65
1220	24 PAY 25 ADJ LIMIT	16,349.00-	1239	25 PAY 26 LEVY		1312	INTERM LEASE AUTH=LSR OF (1310) OR (1311) =	254,052.08
1221	24 PAY 25 ADJ LEVY	16,349.00-	1240	FY 2025 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)		1313	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1310)-(1312) =	
1222	25 PAY 26 ADJ LIMIT					1314	FY 2024 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	126,749.40
1223	25 PAY 26 ADJ LEVY					54	2024-25 ADJ PU (ACT)	8,148.21
1224	FY 2025 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	16,349.00-		**PAY 24 LEASE LEVY ADJUST**		1315	PAY 24 PUPIL UNIT MAX AUTH=\$212X(54) =	1,727,420.52
1225	FY 2025 UNEQUAL LEVY ADJUST = (1221)+(1223) =	16,349.00-		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)		1316	PAY 24 COMMISSIONER APPROVED LIMIT	
1226	FY 2025 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1224) =	191,479.10		**PAY 24 FY 2024 LEASE COSTS** LEASE COSTS		1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	1,727,420.52
	FY 2025 CAREER TECHNICAL ADJ			**REG OPERATING LEASES**		1318	TOTAL PAY 24 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	126,749.40
1227	FY 2025 CAREER TECH LEVY AUTHORITY (FY 2025 CTE AID RPT LINE 21)	364,194.71	1300	INTERMEDIATE	175,221.40	1319	TOTAL PAY 24 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	380,801.48
1228	24 PAY 25 LIMIT	364,194.71	1301	NON-JOINT				
1229	24 PAY 25 LEVY	364,194.71		** CAPITALIZED LEASES **				
1230	FY 2025 CAREER TECH ADJ		1302	INTERMEDIATE	78,830.68			
	FY 2025 HEALTH BENEFIT LEVY ADJ		1303	NON-JOINT				
1231	FY 2025 ACTUAL COST (LIMITED TO \$600,000)		1304	PAY 24 FY 2024 TOTAL LEASE COSTS=(1300)+ (1301)+(1302)+(1303)=	254,052.08			
1232	24 PAY 25 LIMIT			**PAY 24 FY 2025 LEASE COSTS**				
1233	24 PAY 25 LEVY			**REG OPERATING LEASES**				
1234	FY 2025 HEALTH BENEFITS ADJUST		1305	INTERMEDIATE				
			1306	NON-JOINT	7,155.00	1320	23 PAY 24 LIMIT	329,052.08
				** CAPITALIZED LEASES **		1321	23 PAY 24 LEVY	329,052.08
			1307	INTERMEDIATE		1322	PAY 24 LEASE LEVY LIMITATION ADJUSTMENT = (1324) - (1325) =	51,749.40
			1308	NON-JOINT				

CAPITAL RELATED ADJ SUMMARY			***OTHER GEN LIMIT ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY 2027 OPER CAP ADJ	2,338.62	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY	
1102	FY 2025 OPER CAP ADJ	3,186.89		GEN OTHER RMV=(1331)		LIMITATION ADJUSTMENT	
1076	FY 2027 LTFM EQ ADJ			+(1332)+(1333) =		= (1342)+(1343)	
1080	FY 2027 LTFM UNEQ ADJ	22,108.00-				+(1344)+(1345) =	
1081	FY 2027 H&S REBATES		1335	SCH TAX ADJUSTMENT		874,902.53	
1088	FY 2026 LTFM EQ ADJ			(FROM STR ADJUST			
1095	FY 2026 LTFM UNEQ ADJ	45,463.41-		REPORT, LINE 23)			
1215	FY 2025 LTFM EQ ADJ					**COMMUNITY SERVICE FUND ADJUST**	
1226	FY 2025 LTFM UNEQ ADJ	191,479.10	1336	OTHER ADJUST, GEN NTC		**FY 2027 EARLY CHILD FAMILY ADJ**	
1322	PAY 24 LEASE LEVY ADJ	51,749.40		VOTER APPROVED (MEMO)			
1323	LEASE LEVY ADJ (MEMO)		1337	TOTAL OTHER ADJUST	1400	FY 2027 REVISED ECFE LEVY	
1324	OTHER CEX ADJ (MEMO)			GEN NTC VOTER APPR		AUTH (FROM FY 2027 ECFE AID	
				= (1335)+(1336) =		REPORT, LINE 1.7)=	
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	25 PAY 26 LIMIT	
	LEVY LIMIT ADJUSTMENT				1402	25 PAY 26 LEVY	
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY 2027 EARLY CHILD	
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST	
	(1095)+(1215)+(1226)+			REPORT, LINE 28)		= ((1400)-(1401)) =	
	(1322)+(1323)+(1324)=	181,182.60				3,107.32	
			1340	OTHER ADJUST, GEN		**FY 2025 HOME VISITING ADJ**	
	OTHER GENERAL LIMITATION ADJ			NTC OTHER (MEMO)	1404	FY 2025 HOME VISITING	
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT	
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY 2025 ECFE HOME VISITING	
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)	
	(MEMO)			+(1340) =	1405	23 PAY 24 LIMIT	
1327	DEBT SURPLUS TRANSFER				1406	23 PAY 24 LEVY	
	(MEMO)					8,482.85	
				GEN FUND ADJUST SUMMARY	1407	FY 2025 HOME VISIT	
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED		ADJUSTMENT	
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		= ((1404)-(1406)) =	
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		95.09-	
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)			
	VOTER APPROVED (MEMO)			+(1169)+(1330) =	1408	FY 2025 AUTHORITY (FROM	
				415,572.32		UFARS EXPENDITURES)	
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		830,000.00	
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)	1409	23 PAY 24 LIMIT	
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1410	23 PAY 24 LEVY	
				+(1109)+(1116)+(1123)		830,000.00	
1331	MAINT PU VAR (MEMO)			+(1130)+(1163)+(1175)	1411	FY 2025 SCH-AGE CARE	
				+(1334) =		ADJUSTMENT	
				210,641.86			
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER			
				= (1337) =			
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER			
	(FROM STR ADJUST			= (760)+(1068)+(1072)+			
	REPORT, LINE 14)			(1182)+(1187)+(1192)+			
				(1197)+(1204)+(1230)+			
1333	OTHER ADJUST, GEN			(1234)+(1240)+(1325)+			
	RMV OTHER (MEMO)			(1326)+(1327)+(1341)=			
				248,688.35			

COMMUNITY SERVICE ADJUST			***FY 2026 LTFM DEBT LEVY ADJUST***			***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		
1412	**ADULTS W/DISABILITIES** ADJUST		1709	FY 2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2026 RPT, LINE 59)	6,358,788.19	1900	REDUCTION DEBT EXCESS, VOTER APPROV =GTR OF [(920)OR(923)]X-1 =	
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1710	24 PAY 25 LIMIT	6,359,323.08	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	
1414	OTHER ADJUST (MEMO)		1711	24 PAY 25 LEVY	6,359,323.08			
1415	TOTAL OTHER ADJUST = (1413)+(1414) =		1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	534.89-	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	3,012.23	1713	25 PAY 26 ADJ LIMIT	519.07-			
			1714	25 PAY 26 ADJ LEVY	519.07-	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =	129,212.34-
			1715	FY 2026 LTFM DEBT LEVY ADJ = (1712)-(1713) =	15.82-	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
	GENERAL DEBT SERVICE ADJUST			**FY 2025 LTFM DEBT LEVY ADJUST**		1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	129,212.34-
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =		1716	FY 2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2025 RPT, LINE 59)	6,383,003.00			
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1717	23 PAY 24 LIMIT	6,383,003.00			
			1718	23 PAY 24 LEVY	6,383,003.00		**ABATEMENT ADJUSTMENTS**	
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =		1719	TOTAL ADJUSTMENT = (1716)-(1717) =			**INITIAL ABATEMENT LEVY ADJUST**	
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV=(763)X-1 =		1720	24 PAY 25 ADJ LIMIT		2000	SCHOOL TAXES ABATED IN 2025	416,656.75-
			1721	24 PAY 25 ADJ LEVY		2001	SCHOOL TAXES ADDED IN 2025	2,022.50
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1722	25 PAY 26 ADJ LIMIT		2002	NET CHANGE IN SCHOOL TAXES	
			1723	25 PAY 26 ADJ LEVY			= (2000)+(2001) =	414,634.25
			1724	FY 2025 DEBT LIMIT ADJUST = (1720)+(1722) =		2003	ABATEMENT RECOVERY REVENUE=[GTR OF ZERO OR -1X(2002)] =	414,634.25
	FY 2027 LTFM DEBT LEVY ADJ		1725	FY 2025 DEBT LEVY ADJUST = (1721)+(1723) =		2023	FY 2027 ABATEMENT AID	16,809.36
1705	FY 2027 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2027 RPT, LINE 64)	6,277,571.64	1726	FY 2025 LTFM DEBT LEVY ADJ = (1719)-(1724) =		2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =	397,824.89
1706	25 PAY 26 LIMIT	6,277,138.28	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	417.54		**PAY 24 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND	
1707	25 PAY 26 LEVY	6,277,138.28				2005	GENERAL	39,330,562.19
1708	FY 2027 LTFM DEBT LEVY ADJ=(1705)-(1706) =	433.36				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			***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)			***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		
2010	GENERAL		2029	GENERAL=(2028) -(2030)		2051	GENERAL= (2043)-(2047)	
	= (2005)/(2009) =	.82564089		-(2031)-(2032) =	11,007.94		OR MEMO =	
2011	COMMUNITY SERVICE		2030	COMMUNITY SERVICE		2052	COMMUNITY SERVICE=(2044)-(2048)	
	= (2006)/(2009) =	.03169014		= (2028)X(2011) =	452.70		OR MEMO =	
2012	GEN DEBT SERVICE		2031	GENERAL DEBT SERVICE		2053	GENERAL DEBT SERVICE=(2045)-(2049)	
	= (2007)/(2009) =	.17019851		= (2028)X(2012) =	2,431.32		OR MEMO =	
2013	OPEB DEBT SERVICE		2032	OPEB DEBT SERVICE		2054	OPEB DEBT SERVICE=(2046)-(2050)	
	= (2008)/(2009) =	.02752954		= (2028)X(2013) =	393.27		OR MEMO =	
2014	TOTAL	1.00000000	2028	TOTAL	14,285.23	2055	TOTAL	
ABATEMENT AID BY FUND (FROM PART III OF FY 2027 ABATE AID RPT)			**FY 2025 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)			**ADVANCE ABATEMENT LEVY ADJUST**		
2015	GENERAL	10,758.12	2033	GENERAL		2056	SCHOOL TAXES ABATED	
2016	COMMUNITY SERVICE	6,051.24	2034	COMMUNITY SERVICE			IN 1ST 6 MO OF 2026	159,111.04-
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE		2057	SCHOOL TAXES ADDED	
2018	TOTAL	16,809.36	2036	OPEB DEBT SERVICE			IN 1ST 6 MO OF 2026	5,923.68
2019	EST FY 2027 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL		2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	153,187.36-
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**			2059	TOTAL ADVANCE ABATE LEVY AUTHORITY=[GTR OF ZERO OR -1X(2058)] =	153,187.36
2020	GENERAL		2038	GENERAL=(2024)		**ADVANCE ABATEMENT AUTH BY FUND**		
	= (2019)X(2015) =	10,758.12		+(2029)+(2033) =	319,759.43	2060	GENERAL=(2059)-(2061)	
2021	COMMUNITY SERVICE		2039	COMMUNITY SERVICE=(2025)			-(2062)-(2063) =	118,043.39
	= (2019)X(2016) =	6,051.24		+(2030)+(2034)=	7,541.28	2061	COMMUNITY SERVICE	
2022	GENERAL DEBT SERVICE		2040	GENERAL DEBT SERVICE=(2026)			= (2059)X(2011) =	4,854.53
	= (2019)X(2017) =			+(2031)+(2035)=	73,001.45	2062	GENERAL DEBT SERVICE	
2023	TOTAL	16,809.36	2041	OPEB DEBT SERVICE=(2027)			= (2059)X(2012) =	26,072.26
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)				+(2032)+(2036)=	11,807.96	2063	OPEB DEBT SERVICE	
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	308,751.49	2042	TOTAL	412,110.12		= (2059)X(2013) =	4,217.18
2025	COMMUNITY SERVICE=[(2004)X (2011)]-(2021) =	7,088.58	**CARRY-OVER ABATE LEVY AUTHORITY**			2059	TOTAL	153,187.36
2026	GENERAL DEBT SERV DBT=[(2004)X (2012)]-(2022) =	70,570.13	**PAY 26 REGULAR ABATEMENT LIMIT**			**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 25 PREVIOUS ADVANCE PLUS PAY 26 ADVANCE LEVY)		
2027	OPEB DEBT=[(2004)X (2013)] =	11,414.69	2043	GENERAL	243,906.50	2064	GENERAL	190,082.57
2004	TOTAL	397,824.89	2044	COMMUNITY SERVICE	9,112.54	2065	COMMUNITY SERVICE	8,178.88
ABATEMENT INTEREST ADJUSTMENT			2045	GENERAL DEBT SERVICE	56,489.14	2066	GENERAL DEBT SERVICE	42,793.09
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2025	14,285.23	2046	OPEB DEBT SERVICE	9,343.29	2067	OPEB DEBT SERVICE	7,077.97
			PAY 26 REGULAR ABATEMENT LEVY			2068	TOTAL	248,132.51
			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			

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INIT SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 72,039.18-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 12,029,584.42	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 3,324.35-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 16,720.83-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) = 2,860.79-	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 94,945.15-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) = 1,343,140.83	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
GEN FUND INITIAL LEVY SUMMARY		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 1,343,140.83	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 18,793,753.40			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3001	GENERAL RMV OTHER = (508)+(1343) = 6,333,968.01		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) = 4,752,118.24		**OFFSET CARRIED FORWARD**	3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 9,513,479.08	3012	GENERAL	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 39,393,318.73	3013	GENERAL DEBT SERVICE	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
COM SERV INITIAL LEVY SUMMARY		3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET=GTR OF 0 OR [-(3006)] =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 1,655,222.28	3015	GEN RMV VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3000)] =	3031	GDS OTH POSITIVE OFFSET=GTR OF 0 OR [-(3007)] =
GEN DBT SERV INIT LEVY SUMMARY		3016	GEN RMV OTH POSITIVE OFFSET=GTR OF 0 OR [0-(3001)] =	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 5,740,674.43	3017	GEN NTC VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3002)] =	3032	GDS VOTER NEGATIVE OFFSET
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 6,288,909.99	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 DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE CONT***	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3033	GDS OTHER NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4000 1983-84 RESIDENT PU	
			4001 2011-12 RESIDENT PU	
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD=(3042) +(3043)+(3044) =	44 2025-26 RES PU (PRE)	11,070.87
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =		57 2027-28 ADJ PU (EST)	7,585.20
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET=GTR OF 0 OR [-(3009)] =	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4002 TACONITE REG REF PU=GTR OF (4000) OR (44) =	
		3500 GEN DEBT VOTER APPR 5,740,674.43	4003 2011 NET TAX CAPACITY	
		3501 GEN DEBT OTHER 6,288,909.99	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF =(4003)X1.8%=	
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		**MAXIMUM EFFORT LOAN AID**	**FY 2028 TAC REG REF REV** (PAY 01 REF LEVY REQ)	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET=GTR OF 0 OR [-(3010)] =	3502 ACT MAX EFF LOAN AID FOR FY2018 - FY 2027	4005 REG FRONT END FORMULA = (4002)X\$175 =	
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503 PAY 17 - PAY 26 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4006 TAC REG REF REV=GTR OF 0 OR [(4005)-(4004)] =	
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2028	**FY 2028 TAC ADD REF REV**	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505 BAL AVAIL END FY 2028 = (3502)+(3503) =	4007 FY 13 REF REV ALLOW	
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =	
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3506 GEN DEBT VOTER =	4009 ADD FRONT END FORMULA = (4001)X(4008) =	
		3507 GEN DEBT OTHER =	4010 TAC ADD BASE=GTR 0 OR [(4009)-(4004)] =	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3508 MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4011 TAC ADD REF REVENUE = (4010)X22.5% =	
		3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	**FY 2028 TAC TOTAL REF REV** (JULY 2022 PAYMENT)	
NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD			4012 TAC TOTAL REF REV = (4006)+(4011) =	
3042	GENERAL ADJUST BALANCE FORWARD=(3012)-(3025) -(3026)-(3027)-(3028) -(3029) =		4013 MAXIMUM EC RESERVE = (57)X\$25 =	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD=(3013) -(3034)-(3035) =		4014 RSVD EARLY CHILDHOOD=LSR OF (4012) OR (4013) =	

FY 2026 TACONITE RECEIPTS		***TACONITE RECEIPTS CONT***		***TACONITE LEVY ADJ CONT***	
(FEB 2026 & AUG 2026 PYMT) USED TO CALCULATE PAY 27 LEVY LIMITATION REDUCTION		4030	FY 2026 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052	REMAINING REDUCTION = (4048)+(4051) =
4015	TAC POT 13.72 CENTS PER TON (INITIAL AMT)			4053	GEN OTH RMV=-1X(LSR OF (4034) OR (4052)) =
4016	CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4054	REMAINING REDUCTION = (4052)+(4053) =
4017	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031	COMMUNITY SERVICE	4055	OPER REF=-1X(LSR OF (4036) OR (4054)) =
		4032	OTHER GENERAL NTC	4056	REMAINING REDUCTION = (4054)+(4055) =
4018	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4033	REDUCED OTHER NTC FOR LIMITED LTFM LEVY		
		4034	OTHER GENERAL RMV		
4019	TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4035	OP REFERENDUM (VOTER)	4057	CAP PROJ=-1X(LSR OF (4038) OR (4056)) =
		4036	= 50% OF (4035) =	4058	REMAINING REDUCTION = (4056)+(4057) =
4020	MINING 3.43 CENTS/TON	4037	CAP PROJ LIMIT(VOTER)		
		4038	= 50% OF (4037) =		
4021	TAC RAILR GRANDFATHER	4039	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4059	OPEB DEBT TAC ADJUST VOTER APPR=-1X(LSR OF (4041) OR (4058)) =
4022	DEER RVR GRANDFATHER	4040	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4060	REMAINING REDUCTION = (4058)+(4059) =
4023	FY 2026 ELIGIBLE TAC RECEUOTS BASE AMOUNT=SUM (4019)TO(4022) =	4041	= 50% OF (4040) =	4061	GDS TACONITE ADJUST VOTER APPR=-1X(LSR OF (4044) OR (4060)) =
4024	MAX TAC REDUCT=95% OF [(4023)+(4018)]=	4042	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4062	TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4025	TOTAL PAY 25 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4043	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS		
		4044	= 50% OF (4043) =	4063	CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4026	FY 2026 ELIG DIST TAC REPL AMT PLUS PAY 25 TAC LEVY ADJUSTMENT=(4023) +(4025)-(4018) =	4045	COM SERV=-1X(LSR OF (4024) OR (4031)) =		
		4046	REMAINING REDUCTION = (4024)+(4045) =		
4027	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 25 LEVY REPLACMENT [NOT INCL IN (4023)]	4047	GEN OTH NTC=-1X(LSR OF (4033) OR (4046)) =		
		4048	REMAINING REDUCTION = (4046)+(4047) =		
4028	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 25 LEVY REPLACMENT [NOT INCL IN (4023)]	4049	OPEB TACONITE ADJUST NON-VOTER=-1X(LSR OF (4039) OR (4048)) =		
		4050	REMAINING REDUCTION = (4048)+(4049) =		
4029	FY 2026 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4051	GDS TACONITE ADJUST NON-VOTER=-1X(LSR OF (4042) OR (4050))=		
					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 DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5012	GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 5,691,985.62	5024	TOTAL LEVY LIMIT = (5004)+(5008) + (5014)+(5021) = 54,372,577.45
5000	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 18,793,753.40	5013	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 6,288,909.99	5025	TOTAL AID = (5005)+(5009) +(5015) = 116,444,080.59
5001	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 6,333,968.01	5014	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5012)+(5013) = 11,980,895.61	5026	TOTAL MAX EFFORT AID USED = (5016) =
5002	GEN NTC VOTER APPROVED =(3002)+(3027) +(4057) = 4,752,118.24	5015	TOTAL DEBT SERVICE FUND AID=(439)+ (780)+(800)+(2022) = 88,368.55	5027	TOTAL TACONITE RECEIPTS = (5006)+(5010) +(5017)+(5022) =
5003	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 9,513,479.08	5016	MAX EFF LOAN AID USED=(3503) -(3506)-(3507) =	5028	TOTAL REVENUE = (5007)+(5011) +(5018)+(5023) = 170,816,658.04
5004	TOTAL GENERAL FUND LEVY LIMITATION = (5000)+(5001)+(5002) + (5003) = 39,393,318.73	5017	TACONITE RECEIPTS = -(4051)-(4061) =		
5005	TOTAL GENERAL FUND AID = (335)+(342)+(347) +(353)+(354)+(370) +(395)+(444)+(2020) =115,646,034.24	5018	TOTAL DEBT SERVICE FUND REVENUE = (5014)+(5015) 12,069,264.16 +(5016)+(5017) =		
		OPEB/PENSION DEBT SERVICE FUND			
5006	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5019	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5007	TOTAL GENERAL FUND REVENUE=(5004)+ (5005)+(5006) = 155,039,352.97	5020	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) = 1,343,140.83		
COMMUNITY SERVICE FUND		5021	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5019)+(5020) = 1,343,140.83		
5008	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION=(3005)+ (3029)+(4045) = 1,655,222.28	5022	TACONITE RECEIPTS = -(4049)-(4059) =		
5009	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 709,677.80	5023	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5021)+(5022) = 1,343,140.83		
5010	TACONITE RECEIPTS = -1X(4045) =				
5011	TOTAL COMM SERV FUND REVENUE=(5008) +(5009)+(5010) = 2,364,900.08				

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](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 THIS 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 THIS 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 THIS 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 THIS 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

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



**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					

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](#)

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	29
30	31					

March 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	

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
31						

May 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					

June 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		

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

4. Approve Update to Superintendent's 2026-2027 Goals

271

Speaker(s): Dr. Latanya Daniels, Superintendent



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
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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 7b7e

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

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Speaker(s): Scott Hume, Vice Chair



**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 202~~6~~5-202~~7~~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.

1	2	3	4
☐	☐	☐	☐
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.

	1	2	3	4	
	☐	☐	☐	☐	
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.

*

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Mark only one oval.

1	2	3	4
☐	☐	☐	☐
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.

1	2	3	4
☐	☐	☐	☐
Greatly Below Expectations			Greatly Above Expectations

I 2. Evidence of performance & comments regarding Essential Duty #5 (Ethical & Inclusive Leadership)

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Evaluation of Dr. Daniels' 202~~65-26~~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)

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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. Additional Thoughts or Comments:~~

~~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~~

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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:

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 One~~⁹¹
~~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:

288

19. ~~Additional Thoughts or Comments:~~

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:

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23.19. Please add any additional overall thoughts and comments you would like to add to this evaluation:

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V. Work Session: Violence Free Schools

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Speaker(s): Dr. Chris Bellmont, Assistant Superintendent and Isis Buchanan,
Executive Director of Special Programs



**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

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



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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



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Level 4 Disciplinary Response

When physical altercations occur, responses are firm, uniform, and calibrated with central leadership to prevent disparate outcomes.

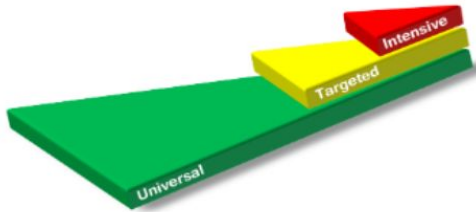
- 📍 **Cabinet-Level Review:** Site principal directly consults with the Director of Student Support / Secondary Education and Assistant Superintendent.
- 📍 **Disciplinary Policy Enforcement:** Rigorous evaluation of district discipline policy options commensurate with the infraction.

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

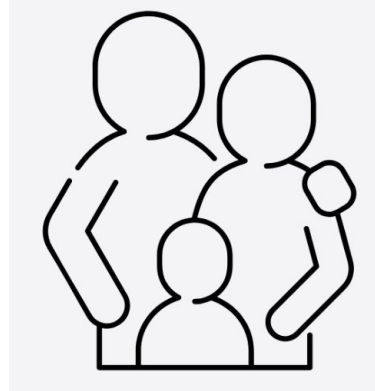
303

Cultivating Community Buy-in for Sustainable, Systemic Change in 2026–2027



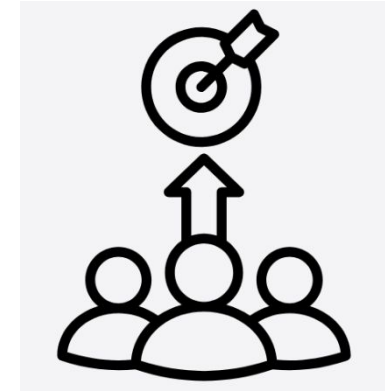
Student Panels

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.

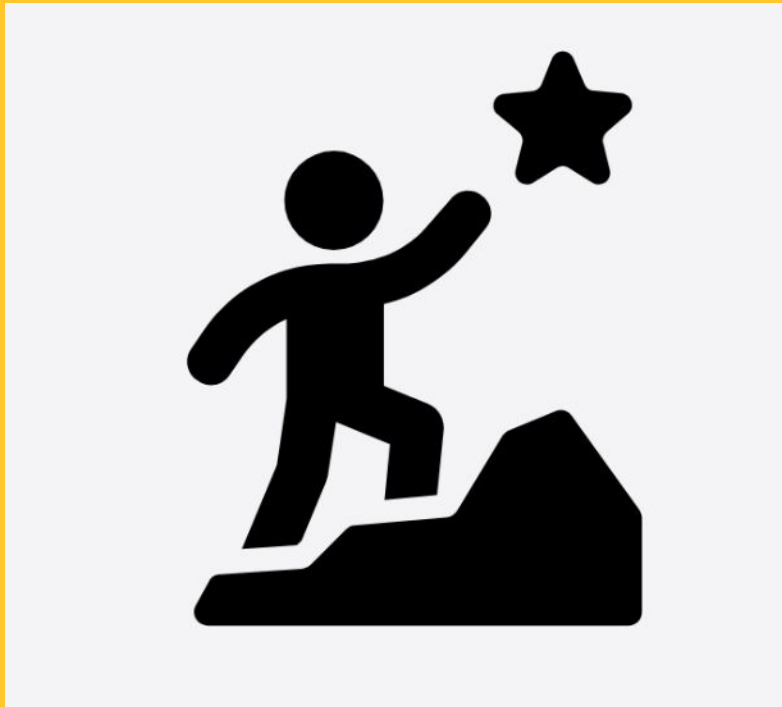


Staff Alignment

Collaborating with labor partners and educators to ensure balanced, equitable supervision workloads.

Thank You

Questions/Comments



**YOU DO NOT RISE
TO THE LEVEL OF
YOUR GOALS.**

**YOU FALL TO THE
LEVEL OF YOUR
SYSTEMS.**

- JAMES CLEAR, ATOMIC
HABITS

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.