

Regular Meeting

Monday, September 13, 2021 7:00 PM

Waconia City Hall, 201 S Vine Street, Waconia, MN 55387

1. **CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE, PLEDGE OF ALEGIANCE** **Presenter:** Chair Geller

2. **PUBLIC COMMENT**

3. **ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE**

3.A. Upcoming Meetings:

3.B. Continuing Contract Teacher Recognition

3.C. Essence Award Winners

3.D. Accomplished Waconia Educators

4. **MINUTES OF PREVIOUS MEETING**

1. CALL TO ORDER, ADOPTION OF AGENDA, NOTATION OF MEMBERS IN ATTENDANCE, and PLEDGE OF ALLEGIANCE

Call to order by Chair Geller at 7:00 PM

Members present: Geller, Johnson, Weinand, Bullis, A.Myers, DeBoer

Members absent: R. Myers

Motion by Weinand to adopt agenda

Bullis second

All in favor

Motion carried

2. PUBLIC COMMENT

Comments are not recorded and will not be live-streamed.

3. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE

3.A. Upcoming Meetings:

- Aug. 23 Work Session 7pm @ LT Media Center
- TBD Finance & Facilities Committee
- Sept. 13 Policy Committee 6pm @ City Hall
- Sept. 13 Regular Meeting 7pm @ City Hall
- Sept. 27 Work Session 7pm TBD

4. MINUTES OF PREVIOUS MEETING

Motion by Weinand to approve minutes of the July regular and closed meetings.

Bullis second

All in favor

Motion carried

5. CONSENT AGENDA

Motion by Weinand to approve consent agenda

Bullis second

All in favor

Motion carried

5.A. Bills and Wire Transfers

5.B. Human Resource Items:

Employment

Flygare, Abagael Replacement	Grade 3 Teacher 1.0 FTE; 184 days	SV
Gaffy, James Replacement	Language Arts Teacher Long-Term Substitute	WMS
Gillmore, Mary Ellen Replacement	Educational Assistant 4 hours/day; 175 days	SV
Hackman, Lindsay Replacement	Preschool Teacher 8 hours/day; 177 days	Comm Educ
Heppner, Brionna Replacement	Occupational Therapist 0.6 FTE; 184 days	DW
Johnson, Tatum Replacement	Grade 1 Teacher Long-Term Substitute	SV
Korthals, Lisa Replacement	SPED Educational Assistant 6.5 hours/day; 175 days	SV
Kuhn, Ginger Replacement	Title I Educational Assistant 5 hours/day; 161 days	SV
Jaede, Laura Replacement	Preschool Teacher 7.5 hours/day; 177 days	Comm Educ
Larson, Olivia Replacement	Grade 1 Teacher Long-Term Substitute	LT
Laumann, Tabitha New Position	SPED Educational Assistant 3 hours/day; 175 days	WEC
Lee, Heather New Position	SPED Educational Assistant 6.5 hours/day; 175 days	LT
Miller, Kimberly Replacement	Administrative Assistant I 4 hours/day; 175 days	SV
Schuette, Bryanna	Health Associate	BV

Replacement	7 hours/day; 180 days	
Thorpe, Kayla Replacement	SPED Educational Assistant 6.5 hours/day; 175 days	BV
Yotter, Rachel Replacement	SPED Educational Assistant 6.5 hours/day; 175 days	BV

Employee Status Changes

Braunwarth, Christine, from Nutritional Assistant to Assistant Head Cook at WHS.

Extended Contracts

DeYoung, Stephanie, EBD Teacher, up to 6 additional duty days.

Hockinson, Jacob, Instructional Coach, up to 3 additional duty days.

Raether, Kelly Jo, Work Experience Coordinator, up to 7 additional duty days.

Leaves of Absence

Sybrant, Leah, Grade 4 Teacher at BV.

Retirements/Resignations/Terminations

Hoxie, Gretchen, Educational Assistant at BV.

Paulson, Tessa, Kids' Company Aide for Community Ed.

5.C. Receipts of Donation

5.D. PSEO Administration Contract with Ridgewater College

6. REPORTS

6.A. Finance Report

6.B. Superintendent's Report

6.B.1. Preliminary Budget Update Report

6.B.2. Fundraising Proposals

7. ACTION ITEMS

7.A. Safe Learning Plan Update

Motion by DeBoer to approve Safe Learning Plan Update

Bullis second

All in favor

Motion carried

7.B. Teacher Evaluation and Peer Review Process Agreement

Motion by Weinand to approve Teacher Evaluation and Peer Review Process Agreement

Bullis second

All in favor

Motion carried

7.C. Miscellaneous Wage Rates

Motion by Weinand to approve Miscellaneous Wage Rates as presented

Bullis second

All in favor

Motion carried

7.D. Handbooks

Motion by Weinand to approve Handbooks as presented

Bullis second

All in favor

Motion carried

7.D.1. Handbook addition for each handbook as suggested by the Policy committee

7.D.2. Elementary

7.D.3. Waconia Middle School

7.D.4. Waconia High School & Activities

7.D.5. ECFE

7.D.6. Preschool

7.D.7. Kids' Company

7.E. Second Read Board Policies

Motion by Weinand to approve Second Read Board Policies

Bullis second

All in favor

Motion carried

7.E.1. 438 Nepotism

7.E.2. 439 Tutoring by District Staff

7.E.3. 511 Fundraising

7.E.4. 516 Student Medication

7.E.5. 610 Fieldtrips

7.E.6. 806 Crisis Management

7.E.7. 713 Student Activity Accounting

7.E.8. 910 Admission to Extra Curricular Events

7.E.9. 911 School and Booster Club Communications

7.F. School Board Member Employment with ISD 110 for 2021-2022 School Year

Motion by Weinand to table School Board Member Employment with ISD 110 for 2021-2022 School Year

Johnson second

All in favor

Motion carried

8. DISCUSSION ITEMS

8.A. 206 Public Participation in School Board Meetings

Policy and addendum will be further reviewed at a work session.

9. BOARD COMMITTEE REPORTS

Member Bullis reported on progress for developing new protocols for how student board representatives are selected.

9.A. Self-Governance & Superintendent Relations Committee

9.B. Leadership & District Service Committee

9.C. Finance & Facilities Committee DeBoer reports 4 accounting firms have submitted bids for forensic audit work.

9.D. Policy & Advocacy Committee

9.E. Southwest Metro Intermediate District 288 Representative

9.F. Teaching & Learning Advisory Council Representative

9.G. Community Education Advisory Council Representative

9.H. MSHSL Representative

9.I. Technology Committee Representative

9.J. District 110 Foundation Representative

9.K. Schools for Equity in Education (SEE) Representative

9.L. Carver County Elected Leaders Representative

9.M. City of Waconia Liaison

9.N. City of Minnetrista Liaison

9.O. City of Victoria Liaison

9.P. City of St. Bonifacius Liaison

9.Q. City of New Germany Liaison

10. ADJOURNMENT

Motion by Weinand to adjourn

Bullis second

All in favor

Motion carried

Meeting adjourned at 8:46 PM

ISD 110 School Board
Closed Meeting
Monday, August 9, 2021 5:00 PM Central

Waconia Public Schools - District Office - Conf
Rm A
512 Industrial Blvd.
Waconia, MN 55387

1. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE

Call to order by Chair Geller at 5:00 PM

Members present: Geller, Johnson, Weinand, A.Myers, DeBoer, Bullis

Members absent: R.Myers

2. ACTION ITEMS

2.A. Enter Closed Session

Purpose: Discussion of Labor Negotiations

3. ADJOURN

Motion by Weinand to adjourn

Bullis second

All in favor

Motion carried

Meeting adjourned at 6:25 PM

ISD 110 School Board Work Session
Monday, August 23, 2021 7:00 PM Central

Laketown Elementary - Media Center
960 Airport Rd
Waconia, MN 55387

Members present: Johnson, Weinand, A.Myers, DeBoer, Bullis

Members participated by Zoom: Geller (from 98 Keelson Row, Bald Head Island, NC 28461), R. Myers (from Waconia, MN 55387)

1. Superintendent Updates

1.A. Enrollment - SWMetro

1.B. WMS Gym Floor

1.C. Sand Peat Fields

1.D. Welcome Back

- Start of School
- Open House

1.E. Tennis Coach

1.F. ESP Openings

2. Discuss Employment of School Board Members

Motion by Bullis to approve school board member's that have indicated an interest in employment with ISD 110 for the 2021-2022 school year

Weinand second

Roll call votes taken:

Weinand for Activities Ticketing

Ayes: A.Myers, Johnson, Bullis, Weinand, DeBoer, Geller, R.Myers

Nays: none

R.Myers for Paraprofessional Substitute

Ayes: A.Myers, Weinand, R.Myers, Bullis

Nays: Johnson, DeBoer, Geller

Bullis for Wrestling Announcer

Ayes: A.Myers, Weinand, Johnson, DeBoer, R.Myers, Geller, Bullis

Nays: none

Bullis for Teacher Subsitute

Ayes: A.Myers, Weinand, R.Myers, Bullis

Nays: Johnson, DeBoer, Geller

3. 206 Public Participation in School Board Meetings

4. Safe Learning Plan - Preparedness Document

5. Finance Update

6. School Board Meeting Protocols

5. **CONSENT AGENDA**

5.A. Bills and Wire Transfers

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
602111	BNR IRRIGATION SERVICES INC	08/12/2021	R	18,166.94	August
602112	HAPPY FEET SOCCER TWIN CITIES	08/12/2021	R	652.80	August
602113	INGINA LLC	08/12/2021	R	3,367.00	August
602114	OFFICE OF MNIT SERVICES	08/12/2021	R	20.85	August
602115	SFGFII, LLC	08/12/2021	R	20,383.29	August
602116	TOWN & COUNTRY GLASS	08/12/2021	R	154.00	August
602117	TWIN CITY HARDWARE	08/12/2021	R	191.88	August
602118	UHL CO	08/12/2021	R	5,658.10	August
602119	WAYNE DAUWALTER PLUMBING	08/12/2021	R	300.00	August
602120	WINSTED SOLAR LLC	08/12/2021	R	8,532.40	August
602121	WRIGHT, BILL	08/12/2021	R	325.00	August
602122	21ST CENTURY SPORTS LLC	08/12/2021	R	2,251.00	August
602123	ADAMS PEST CONTROL CO INC	08/12/2021	R	456.19	August
602124	APPLE INC	08/12/2021	R	1,298.00	August
602125	BNR IRRIGATION SERVICES INC	08/12/2021	R	2,516.15	August
602126	BSN SPORTS LLC	08/12/2021	R	1,377.86	August
602127	CITY OF WACONIA	08/12/2021	R	1,603.77	August
602128	ECM PUBLISHERS, INC	08/12/2021	R	94.83	August
602129	EDUCATION MODIFIED	08/12/2021	R	3,150.00	August
602130	EXPLORELEARNING	08/12/2021	R	2,965.50	August
602131	FOLLETT SCHOOL SOLUTIONS	08/12/2021	R	6,568.20	August
602132	FORECAST5 ANALYTICS INC	08/12/2021	R	15,063.98	August
602133	GREATER MN COMMUNICATIONS	08/12/2021	R	318.56	August
602134	HAPPY FEET SOCCER TWIN CITIES	08/12/2021	R	614.40	August
602135	HILLYARD/HUTCHINSON INC	08/12/2021	R	3,529.05	August
602136	HLS OUTDOOR	08/12/2021	R	246.92	August
602137	HOLTON ELECTRIC CONTRACTORS	08/12/2021	R	1,709.79	August
602138	INDIANHEAD FS DISTRIBUTOR, INC	08/12/2021	R	12,338.17	August
602139	INNOVATIVE OFFICE SOLUTIONS LL	08/12/2021	R	92.64	August
602140	KROMER COMPANY	08/12/2021	R	4,201.89	August
602141	KRUEGER, LISA	08/12/2021	R	26.70	August
602142	LAKESHORE LEARNING MATERIALS	08/12/2021	R	413.57	August
602143	LAKOTA FOODS	08/12/2021	R	1,320.00	August
602144	LEE'S REFRIGERATION	08/12/2021	R	216.25	August
602145	LOFFLER COMPANIES	08/12/2021	R	1,323.92	August
602146	LVC COMPANIES INC	08/12/2021	R	380.00	August
602147	METRONET	08/12/2021	R	2,163.60	August
602148	MN DEPT LABOR & INDUSTRY	08/12/2021	R	200.00	August
602149	MSBA	08/12/2021	R	12,357.00	August
602150	MTI DISTRIBUTING	08/12/2021	R	9,633.52	August
602151	PAINTING BY BRUSH	08/12/2021	R	350.00	August
602152	PARTS CITY WACONIA	08/12/2021	R	168.99	August
602153	RAND, JESSICA	08/12/2021	R	100.00	August
602154	RANDYS ENVIRONMENTAL SERV	08/12/2021	R	190.90	August
602155	REALLY GOOD STUFF LLC	08/12/2021	R	56.38	August
602156	REINHART FOODSERVICE LLC	08/12/2021	R	3,031.59	August
602157	SCHOOL SPECIALTY, LLC	08/12/2021	R	4,926.38	August
602158	SMITH, GRANT	08/12/2021	R	2,700.00	August
602159	SOUTHWEST METRO INTERMEDIATE D	08/12/2021	R	55,602.71	August
602160	STAR TRIBUNE	08/12/2021	R	55.77	August
602161	TINTES, MATTHEW	08/12/2021	R	116.00	August
602162	TOLL GAS & WELDING SUPPLY	08/12/2021	R	35.99	August
602163	TOWN & COUNTRY GLASS	08/12/2021	R	336.22	August
602164	TRIO SUPPLY COMPANY	08/12/2021	R	573.20	August
602165	WILSON LANGUAGE TRAINING CORP	08/12/2021	R	3,687.66	August
602166	WOODWORKER'S SUPPLY, INC	08/12/2021	R	259.99	August

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602167	ECM PUBLISHERS, INC	08/19/2021	R	573.48	August
602168	GOPHER SPORT	08/19/2021	R	108.39	August
602169	KAMISH, BRADEY	08/19/2021	R	2,000.00	August
602170	MUSIC MART	08/19/2021	R	485.32	August
602171	PIONEER CREEK GOLF COURSE	08/19/2021	R	2,400.00	August
602172	AFFINETY SOLUTIONS, INC	08/19/2021	R	640.00	August
602173	AVIBEN	08/19/2021	R	268.54	August
602174	BEST BUY BUSINESS ADV ACCT	08/19/2021	R	11,810.67	August
602175	BSN SPORTS LLC	08/19/2021	R	455.14	August
602176	BURMAN, FRED	08/19/2021	R	900.00	August
602177	CAIRNS, DEVEN	08/19/2021	R	425.00	August
602178	CITY OF WACONIA	08/19/2021	R	5,736.81	August
602179	COFFEY, MATT	08/19/2021	R	425.00	August
602180	COUGHLAN COMPANIES LLC	08/19/2021	R	3,417.15	August
602181	COUNTRYSIDE CUSTOM APPAREL	08/19/2021	R	968.17	August
602182	DEMCO, INC	08/19/2021	R	492.01	August
602183	DIAMOND VOGEL PAINT	08/19/2021	R	661.28	August
602184	ELLIOTT, BRIAN	08/19/2021	R	425.00	August
602185	ELSMORE SWIM SHOP	08/19/2021	R	223.00	August
602186	FLINN SCIENTIFIC	08/19/2021	R	675.00	August
602187	FOLLETT SCHOOL SOLUTIONS	08/19/2021	R	3,498.44	August
602188	FRANKLIN PRINTING INC	08/19/2021	R	158.40	August
602189	GLEASON, PAULA	08/19/2021	R	32.00	August
602190	HILLYARD/HUTCHINSON INC	08/19/2021	R	493.24	August
602191	HOPKINS SPORTS CAMPS LLC	08/19/2021	R	4,463.40	August
602193	INDIANHEAD FS DISTRIBUTOR, INC	08/19/2021	R	4,881.46	August
602194	JUREK, JOSHUA	08/19/2021	R	425.00	August
602195	LAKESHORE LEARNING MATERIALS	08/19/2021	R	77.44	August
602196	LANGE, JEFF	08/19/2021	R	55.00	August
602197	LANO EQUIPMENT INC	08/19/2021	R	2,737.09	August
602198	LEARNING SCIENCES INT'L LLC	08/19/2021	R	2,000.00	August
602199	LESKE, JACOB	08/19/2021	R	105.00	August
602200	MACKENTHUN'S FINE FOODS	08/19/2021	R	176.18	August
602201	MAYER LUMBER CO, INC	08/19/2021	R	146.94	August
602203	METRO WEST CONFERENCE	08/19/2021	R	7,000.00	August
602204	MID-COUNTY CO-OP	08/19/2021	R	356.49	August
602205	MOUND WESTONKA HS #277	08/19/2021	R	300.00	August
602206	NCS PEARSON, INC	08/19/2021	R	1,686.72	August
602207	OCCUPATIONAL HLTH CNTRS MN PC	08/19/2021	R	246.00	August
602208	PARTS CITY WACONIA	08/19/2021	R	100.96	August
602209	PAULSON, TREVOR	08/19/2021	R	250.00	August
602210	PEREZ, JOSEPH	08/19/2021	R	325.00	August
602211	PETTY CASH	08/19/2021	R	603.92	August
602212	PLANSOURCE BENEFITS ADMIN INC	08/19/2021	R	2,337.50	August
602213	POZEGA, JUSTIN	08/19/2021	R	2,825.00	August
602214	PUHL, DAVID	08/19/2021	R	900.00	August
602215	REALLY GOOD STUFF LLC	08/19/2021	R	552.87	August
602216	REINHART FOODSERVICE LLC	08/19/2021	R	2,086.34	August
602217	RIVERSIDE INSIGHTS	08/19/2021	R	1,261.52	August
602218	ROUSAN, AUSTIN	08/19/2021	R	125.00	August
602219	SAVVAS LEARNING CO LLC	08/19/2021	R	9,591.68	August
602220	SCHOOL SPECIALTY, LLC	08/19/2021	R	102.58	August
602221	SEESAW LEARNING INC	08/19/2021	R	5,695.25	August
602222	SHERWIN-WILLIAMS CO	08/19/2021	R	105.02	August
602223	SOMMER, CARY	08/19/2021	R	425.00	August
602224	SPORTS UNLIMITED	08/19/2021	R	2,475.00	August

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
602225	STAPLES ADVANTAGE	08/19/2021	R	205.03	August
602226	SUCCESS BY DESIGN, INC	08/19/2021	R	864.63	August
602227	TECH ACADEMY/COMPUTER EXPLORER	08/19/2021	R	2,358.00	August
602228	TECHNE FUTBOL	08/19/2021	R	2,650.00	August
602229	TRAINING ROOM, INC	08/19/2021	R	1,489.00	August
602230	TRINITY LUTHERAN SCHOOL	08/19/2021	R	1,495.67	August
602231	ULTIMATE EVENTS	08/19/2021	R	631.13	August
602232	UNITED FARMERS COOPERATIVE	08/19/2021	R	9,560.97	August
602235	WILSON LANGUAGE TRAINING CORP	08/19/2021	R	7,180.18	August
602236	YAGER, MICHAEL	08/19/2021	R	70.00	August
602237	AMAZON CAPITAL SERVICES	08/20/2021	R	6,082.59	August
602238	INTERMEDIATE DIST #287	08/25/2021	R	609.50	August
602239	MUSIC MART	08/25/2021	R	964.26	August
602240	SIRCHIE	08/25/2021	R	95.50	August
602241	SOCIAL THINKING PUBLISHING	08/25/2021	R	202.25	August
602242	SOUTHWEST METRO INTERMEDIATE D	08/25/2021	R	786.02	August
602243	TECH ACADEMY/COMPUTER EXPLORER	08/25/2021	R	1,287.00	August
602244	FLINN SCIENTIFIC	08/26/2021	R	16.08	August
602245	GOPHER SPORT	08/26/2021	R	245.35	August
602246	21ST CENTURY SPORTS LLC	08/26/2021	R	441.00	August
602247	ADAMS PEST CONTROL CO INC	08/26/2021	R	414.96	August
602248	AIM ELECTRONICS INC	08/26/2021	R	276.88	August
602249	AMERICAN TIME	08/26/2021	R	793.17	August
602250	AVIBEN	08/26/2021	R	468.09	August
602251	CENGAGE LEARNING INC	08/26/2021	R	5,115.60	August
602253	CREATURE WORKS, INC	08/26/2021	R	196.00	August
602254	D'VINCI'S	08/26/2021	R	551.43	August
602255	DEPT OF THE TREASURY	08/26/2021	R	79.18	August
602256	ECM PUBLISHERS, INC	08/26/2021	R	567.29	August
602257	EREFLECT	08/26/2021	R	357.20	August
602258	EVERSONS HARDWARE HANK	08/26/2021	R	212.05	August
602259	FLAGSHIP RECREATION	08/26/2021	R	1,399.00	August
602260	GET MORE MATH	08/26/2021	R	926.25	August
602261	GNESS, MARK	08/26/2021	R	452.00	August
602262	GRAINGER	08/26/2021	R	869.51	August
602263	GREENE, PATTI	08/26/2021	R	1,400.00	August
602264	HERRERA THAINE	08/26/2021	R	650.00	August
602265	HILLYARD/HUTCHINSON INC	08/26/2021	R	7,105.82	August
602266	HOLIDAY STATIONSTORES LLC	08/26/2021	R	368.17	August
602267	HUDL	08/26/2021	R	13,000.00	August
602268	INDIANHEAD FS DISTRIBUTOR, INC	08/26/2021	R	1,265.49	August
602269	JOHNSON, CHRISTINA	08/26/2021	R	19.65	August
602270	KAEDING ARCHITECTURE LLC	08/26/2021	R	2,342.40	August
602271	LAKESHORE LEARNING MATERIALS	08/26/2021	R	705.98	August
602272	LANGER JR, JAMESON	08/26/2021	R	650.00	August
602273	LEARNING A-Z LICENSE	08/26/2021	R	1,062.00	August
602274	LVC COMPANIES INC	08/26/2021	R	1,191.26	August
602275	MARSHALL, JIM	08/26/2021	R	20.00	August
602276	MASSP	08/26/2021	R	865.00	August
602277	MEI TOTAL ELEVATOR SOLUTIONS	08/26/2021	R	571.12	August
602278	MINNESOTA SWORD PLAY	08/26/2021	R	525.00	August
602279	MUSIC MART	08/26/2021	R	559.32	August
602280	NEAL SLATE CO	08/26/2021	R	1,247.00	August
602281	NOTABLE, INC (KAMI)	08/26/2021	R	396.00	August
602282	OCCUPATIONAL HLTH CNTRS MN PC	08/26/2021	R	2,460.00	August
602283	OFFICE DEPOI	08/26/2021	R	109.28	August

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
602284	ORIENTAL TRADING/FUN EXPRESS	08/26/2021	R	552.84	August
602285	PAN-O-GOLD BAKING CO	08/26/2021	R	515.10	August
602286	PETERSON SHEET METAL INC	08/26/2021	R	32,200.00	August
602287	PLANSOURCE BENEFITS ADMIN INC	08/26/2021	R	2,337.50	August
602288	PROJECT LEAD THE WAY, INC	08/26/2021	R	4,150.00	August
602289	REALLY GOOD STUFF LLC	08/26/2021	R	15.19	August
602290	ROCHESTER 100, INC	08/26/2021	R	871.00	August
602291	SCHOOL SPECIALTY, LLC	08/26/2021	R	54.44	August
602292	SECURITY BANK & TRUST CO	08/26/2021	R	600.00	August
602293	SELLNER, SHAWN	08/26/2021	R	650.00	August
602294	SOUTHWEST METRO INTERMEDIATE D	08/26/2021	R	215.00	August
602295	SPORTS UNLIMITED	08/26/2021	R	600.00	August
602296	STEFFENS, MARK	08/26/2021	R	100.35	August
602297	TOLL GAS & WELDING SUPPLY	08/26/2021	R	12.03	August
602298	TRAINING HAUS	08/26/2021	R	48,393.00	August
602299	WABBE, SARAH	08/26/2021	R	187.65	August
602300	WOLD ARCHITECTS/ENGINEERS	08/26/2021	R	722.32	August
602301	EYE MED-FIDELITY SECURITY LIFE	08/31/2021	R	2,143.07	August
602302	NCPERS GROUP LIFE INS	08/31/2021	R	120.00	August
602303	SCHOOL SERVICE EMPLOYEES	08/31/2021	R	1,528.66	August
602304	INTERMEDIATE DIST #287	09/02/2021	R	34,029.10	September
602305	LVC COMPANIES INC	09/02/2021	R	634.00	September
602306	RUPP, ANDERSON, SQUIRES&WALDSPUR	09/02/2021	R	6,686.51	September
602307	ABLE NET, INC	09/03/2021	R	2,118.00	September
602308	ARCHER MECHANICAL	09/03/2021	R	2,754.85	September
602309	BARTZ, KARI	09/03/2021	R	321.10	September
602310	BIFFS, INC	09/03/2021	R	1,131.96	September
602311	BNR IRRIGATION SERVICES INC	09/03/2021	R	406.25	September
602312	BSN SPORTS LLC	09/03/2021	R	1,339.13	September
602313	CD PRODUCTS INC	09/03/2021	R	55.00	September
602314	EBCO INC	09/03/2021	R	97.50	September
602315	ECM PUBLISHERS, INC	09/03/2021	R	94.88	September
602316	ELSMORE SWIM SHOP	09/03/2021	R	140.00	September
602317	FINNEGAN PLAYGROUND ADVENTURES	09/03/2021	R	58.10	September
602318	FIRST ST CONSTRUCTION & REMODE	09/03/2021	R	8,713.00	September
602319	FRANKLIN PRINTING INC	09/03/2021	R	8.75	September
602320	GRAINGER	09/03/2021	R	243.37	September
602321	GREAT LAKES COCA-COLA DIST	09/03/2021	R	1,983.95	September
602322	GREATER MN COMMUNICATIONS	09/03/2021	R	142.04	September
602323	GREGORICH, AMANDA	09/03/2021	R	162.20	September
602324	HANSON, AMANDA	09/03/2021	R	500.00	September
602325	HEGER'S DAIRY LLC	09/03/2021	R	10,033.89	September
602326	HILLYARD/HUTCHINSON INC	09/03/2021	R	692.93	September
602327	HOPKINS SPORTS CAMPS LLC	09/03/2021	R	2,373.60	September
602328	HUMANEX VENTURES	09/03/2021	R	2,200.00	September
602329	IEA, INC	09/03/2021	R	387.64	September
602330	INDIANHEAD FS DISTRIBUTOR, INC	09/03/2021	R	16,113.54	September
602331	INNOVATIVE OFFICE SOLUTIONS LL	09/03/2021	R	135.60	September
602332	JACKSON, KRISTINA	09/03/2021	R	100.00	September
602333	JOHNSON FLOOR SANDING	09/03/2021	R	5,000.00	September
602334	JT FLOOR COVERING INSTALL LLC	09/03/2021	R	1,793.68	September
602335	KRANZ LAWN & POWER	09/03/2021	R	500.00	September
602336	LAKES, DOUGLAS	09/03/2021	R	106.25	September
602337	LAKESHORE LEARNING MATERIALS	09/03/2021	R	199.52	September
602338	LIMOGES, JEREMY	09/03/2021	R	100.00	September
602339	LUEBKE, MICHAEL	09/03/2021	R	1,900.00	September

CHECK NUMBER	CHECK VENDOR	CHE DATE	CHE TYP	POST AMOUNT	POST MONTH
602340	LYNCH, KEVIN	09/03/2021	R	11,286.40	September
602341	MARINI, CASSIE	09/03/2021	R	100.00	September
602342	MASPA/STATE NEGOTIATORS	09/03/2021	R	550.00	September
602343	MASSACHUSETTS BAY TRADING CO	09/03/2021	R	254.60	September
602344	MASSP	09/03/2021	R	160.00	September
602345	MERRITT, GEDRIC	09/03/2021	R	80.00	September
602346	MESPA	09/03/2021	R	699.00	September
602347	MICHCO	09/03/2021	R	59.55	September
602348	MIDWEST MACHINERY, CO	09/03/2021	R	8,400.00	September
602349	MSHSL	09/03/2021	R	10,664.80	September
602350	MYSTERY SCIENCE	09/03/2021	R	1,249.00	September
602351	NICE SHIRT CO.	09/03/2021	R	970.00	September
602352	OAK HILL BRANDS CORP	09/03/2021	R	122.83	September
602353	ORIENTAL TRADING/FUN EXPRESS	09/03/2021	R	188.92	September
602354	PARTS CITY WACONIA	09/03/2021	R	38.91	September
602356	POLDING, MATTHEW	09/03/2021	R	138.50	September
602357	PURE HOCKEY	09/03/2021	R	876.00	September
602358	ROBERTS, BRIANNA	09/03/2021	R	16.65	September
602359	ROCHESTER 100, INC	09/03/2021	R	643.50	September
602360	SCHMIDT, KAITLIN	09/03/2021	R	500.00	September
602361	SCHOLASTIC, INC	09/03/2021	R	2,098.13	September
602362	SCHOOL SPECIALTY, LLC	09/03/2021	R	429.32	September
602363	STAPLES ADVANTAGE	09/03/2021	R	201.45	September
602364	STAR GROUP LLC	09/03/2021	R	480.97	September
602365	SUMDOG INC	09/03/2021	R	2,422.50	September
602366	SUPREME SCHOOL SUPPLY	09/03/2021	R	111.36	September
602367	SW PAVING, LLC	09/03/2021	R	2,500.00	September
602368	SWOBODA, TAYLOR	09/03/2021	R	100.00	September
602369	TEACHING STRATEGIES, LLC	09/03/2021	R	11,566.40	September
602370	TRIO SUPPLY COMPANY	09/03/2021	R	201.54	September
602371	TUMBLEWEED PRESS INC.	09/03/2021	R	599.00	September
602372	UNITED STATES TREASURY	09/03/2021	R	251.46	September
602373	VISTAR	09/03/2021	R	754.90	September
602374	WACONIA MANUFACTURING	09/03/2021	R	26.00	September
602375	WESTERN PSYCHOLOGICAL SERVICES	09/03/2021	R	2,990.50	September
602376	WINSTED SOLAR LLC	09/03/2021	R	8,189.59	September
602377	AMAZON CAPITAL SERVICES	09/03/2021	R	11,949.26	September
602378	AFFINETY SOLUTIONS, INC	09/09/2021	R	640.00	September
602379	AKRE, KATHRYN	09/09/2021	R	19.10	September
602380	AMAZING ATHLETES OF CENTRAL MN	09/09/2021	R	975.00	September
602381	CAMP FIRE MN	09/09/2021	R	1,695.00	September
602382	CENGAGE LEARNING INC	09/09/2021	R	2,002.00	September
602383	CRUNSTEDT, BOB	09/09/2021	R	85.00	September
602384	CULLIGAN BOTTLED WATER	09/09/2021	R	609.00	September
602385	DOGAN, SONER	09/09/2021	R	127.00	September
602386	ECM PUBLISHERS, INC	09/09/2021	R	94.83	September
602387	EDUCATIONAL DESIGN LLC	09/09/2021	R	69.00	September
602388	FOLLETT SCHOOL SOLUTIONS	09/09/2021	R	3,650.06	September
602389	FRANKLIN PRINTING INC	09/09/2021	R	40.70	September
602390	GRAINGER	09/09/2021	R	846.09	September
602391	HANSCH, KRISTEN	09/09/2021	R	49.00	September
602392	HAPPY FEET SOCCER TWIN CITIES	09/09/2021	R	768.00	September
602393	HEGER'S DAIRY LLC	09/09/2021	R	2,348.64	September
602394	HIGH POINT NETWORKS, LLC	09/09/2021	R	6,610.30	September
602395	HILLYARD/HUTCHINSON INC	09/09/2021	R	5,958.19	September
602396	HONNOLD, MARK	09/09/2021	R	71.00	September

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
602397	INDIANHEAD FS DISTRIBUTOR, INC	09/09/2021	R	31,544.01	September
602398	INNOVATIVE OFFICE SOLUTIONS LL	09/09/2021	R	63.60	September
602399	INNOVATIONAL WATER SOLUTIONS I	09/09/2021	R	1,775.00	September
602400	JUNGWIRTH, JACKSON	09/09/2021	R	210.00	September
602401	KENMARK INC	09/09/2021	R	521.00	September
602402	KRAMER, PAUL	09/09/2021	R	127.00	September
602403	KUERSCHNER, JASON	09/09/2021	R	82.00	September
602404	LAKESHORE LEARNING MATERIALS	09/09/2021	R	323.79	September
602405	LEARNING WITHOUT TEARS	09/09/2021	R	24.00	September
602406	LOFFLER COMPANIES	09/09/2021	R	160.91	September
602407	MACKIN LIBRARY SERVICE	09/09/2021	R	1,111.37	September
602408	METRO VOLLEYBALL OFFICIALS ASS	09/09/2021	R	466.00	September
602409	METRONET	09/09/2021	R	2,178.77	September
602410	MOUNTAIN STREAM SIGNS & SPORTS	09/09/2021	R	148.64	September
602411	MUSIC MART	09/09/2021	R	390.30	September
602413	OCCUPATIONAL HLTH CNTRS MN PC	09/09/2021	R	1,105.00	September
602414	OFFICE OF MNIT SERVICES	09/09/2021	R	89.06	September
602415	PAGGEN, TONY	09/09/2021	R	82.00	September
602416	Pick A Time	09/09/2021	R	67.10	September
602417	PURE HOCKEY	09/09/2021	R	790.00	September
602418	RANDYS ENVIRONMENTAL SERV	09/09/2021	R	183.16	September
602419	REALLY GOOD STUFF LLC	09/09/2021	R	116.79	September
602420	RIDDELL/ALL AMERICAN SPORTS CO	09/09/2021	R	614.75	September
602421	SAULSBURY, JAKE	09/09/2021	R	496.25	September
602422	SAVVAS LEARNING CO LLC	09/09/2021	R	1,200.00	September
602423	SCHEFF, BRONSON	09/09/2021	R	82.00	September
602424	SCHLEY, CALEB	09/09/2021	R	71.00	September
602425	SCHOLASTIC BOOK FAIRS-15	09/09/2021	R	266.49	September
602426	SCHOOL SPECIALTY, LLC	09/09/2021	R	1,007.37	September
602427	SCHWIRTZ, DEAN	09/09/2021	R	49.00	September
602428	SFGFII, LLC	09/09/2021	R	19,180.67	September
602429	SOCIAL STUDIES SCHOOL SERVICE	09/09/2021	R	1,205.17	September
602430	STAPLES ADVANTAGE	09/09/2021	R	1,098.88	September
602431	STARINETS, MAX	09/09/2021	R	25.00	September
602432	SUCCESS BY DESIGN, INC	09/09/2021	R	482.28	September
602433	TESTOUT	09/09/2021	R	1,450.00	September
602434	TOLLAKSON, DAKOTA	09/09/2021	R	127.00	September
602435	US BANK	09/09/2021	R	1,800.00	September
602436	VEX ROBOTICS INC	09/09/2021	R	4,268.43	September
602437	VU, HIEP	09/09/2021	R	71.00	September
602438	WILSON LANGUAGE TRAINING CORP	09/09/2021	R	36.90	September
602439	WITZEL, GAIL ANN	09/09/2021	R	85.00	September
602440	WRITE STUFF	09/09/2021	R	202.50	September
602441	AMAZON CAPITAL SERVICES	09/09/2021	R	1,542.64	September
202100050	INTERNAL REVENUE SERVICE	07/30/2021	W	94.35	August
202100051	MN DEPT OF REVENUE	07/30/2021	W	22.48	August
202100052	DVS RENEWAL	08/10/2021	W	269.80	August
202100053	DOLLAR TREE	08/10/2021	W	33.00	August
202100054	RED LAKE NATION FOODS	08/10/2021	W	308.00	August
202100055	ALDI	08/10/2021	W	229.42	August
202100056	PARTSTOWN	08/10/2021	W	112.34	August
202100057	SQUARESPACE INC	08/10/2021	W	20.00	August
202100058	EMAGINE WACONIA	08/10/2021	W	1,694.34	August
202100059	BRAND CANYON LLC	08/10/2021	W	50.00	August
202100062	MSHSL	08/10/2021	W	192.12	August
202100064	TEAMGENIUS	08/10/2021	W	1,750.00	August

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
202100065	CHARLSON MEADOWS	08/10/2021	W	150.00	August
202100067	HODGES BADGE CO, INC	08/10/2021	W	82.00	August
202100069	REPUBLIC SERVICES	08/10/2021	W	3,241.08	August
202100070	VISTAPRINT USA	08/10/2021	W	131.78	August
202100071	NATIONAL SCIENCE TEACHING ASSO	08/10/2021	W	141.50	August
202100079	EDUCATIONAL SUPPORT PARA UNION	08/13/2021	W	0.00	August
202100080	INTERNAL REVENUE SERVICE	08/13/2021	W	178,962.63	August
202100081	LIFE INS CO OF NORTH AMERICA	08/13/2021	W	5,168.57	August
202100082	MN CHILD SUPPORT PYMT CENTER	08/13/2021	W	137.50	August
202100083	MN DEPT OF REVENUE	08/13/2021	W	29,437.58	August
202100084	MN TEACHERS RETIREMENT ASSN	08/13/2021	W	117,017.00	August
202100085	PERA	08/13/2021	W	9,700.20	August
202100086	FURTHER	08/13/2021	W	583.38	August
202100087	AVIBEN	08/13/2021	W	45,165.29	August
202100090	INTERNAL REVENUE SERVICE	08/13/2021	W	85,849.59	August
202100091	LIFE INS CO OF NORTH AMERICA	08/13/2021	W	1,013.24	August
202100092	MN CHILD SUPPORT PYMT CENTER	08/13/2021	W	112.50	August
202100093	MN DEPT OF REVENUE	08/13/2021	W	14,010.17	August
202100094	MN TEACHERS RETIREMENT ASSN	08/13/2021	W	20,586.72	August
202100095	PERA	08/13/2021	W	28,144.62	August
202100096	FURTHER	08/13/2021	W	4,814.86	August
202100097	AVIBEN	08/13/2021	W	12,187.76	August
202100100	MN DEPT OF REVENUE	08/13/2021	W	0.00	August
202100102	INTERNAL REVENUE SERVICE	08/13/2021	W	54.76	August
202100103	MN DEPT OF REVENUE	08/13/2021	W	0.00	August
202100104	PERA	08/13/2021	W	50.10	August
202100106	MN DEPT OF REVENUE	08/13/2021	W	0.00	August
202100109	INTERNAL REVENUE SERVICE	08/13/2021	W	32.14	August
202100110	MN DEPT OF REVENUE	08/13/2021	W	0.00	August
202100111	MN TEACHERS RETIREMENT ASSN	08/13/2021	W	33.26	August
202100118	BRI Parent, Inc	08/30/2021	W	385.00	August
202100121	INTERNAL REVENUE SERVICE	08/31/2021	W	173,634.72	August
202100122	LIFE INS CO OF NORTH AMERICA	08/31/2021	W	3,267.68	August
202100123	MN CHILD SUPPORT PYMT CENTER	08/31/2021	W	137.50	August
202100124	MN DEPT OF REVENUE	08/31/2021	W	28,408.99	August
202100125	MN TEACHERS RETIREMENT ASSN	08/31/2021	W	114,566.55	August
202100126	PERA	08/31/2021	W	9,465.33	August
202100127	FURTHER	08/31/2021	W	583.38	August
202100128	AVIBEN	08/31/2021	W	45,165.29	August
202100131	INTERNAL REVENUE SERVICE	08/31/2021	W	80,195.97	August
202100132	LIFE INS CO OF NORTH AMERICA	08/31/2021	W	1,084.00	August
202100133	MN DEPT OF REVENUE	08/31/2021	W	12,671.62	August
202100134	MN TEACHERS RETIREMENT ASSN	08/31/2021	W	19,059.91	August
202100135	PERA	08/31/2021	W	27,584.75	August
202100136	FURTHER	08/31/2021	W	4,814.86	August
202100137	AVIBEN	08/31/2021	W	12,402.46	August
212200026	BOSCH, ALAN	08/10/2021	A	250.00	August
212200027	CLEMENSEN, THOMAS	08/10/2021	A	144.63	August
212200028	MAISER, THOMAS	08/10/2021	A	175.00	August
212200029	OLIPHANT, KATHRYN	08/10/2021	A	360.00	August
212200030	WURZER, BONNIE	08/10/2021	A	98.03	August
212200031	KLITZKE, SARAH	08/26/2021	A	360.00	August

Totals for checks 1,877,568.18

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	General	1,047,521.42	0.00	517,347.75	1,564,869.17
02	Food Service	28,839.12	0.00	95,799.64	124,638.76
04	Community Service	60,006.22	0.00	128,054.03	188,060.25
***	Fund Summary Totals ***	1,136,366.76	0.00	741,201.42	1,877,568.18

***** End of report *****

5.B. Human Resource Items:

**Waconia Public Schools
Independent School District No. 110
Waconia, Minnesota**

BOARD OF EDUCATION

Regular Meeting – September 13, 2021

AGENDA SECTION: APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS

AGENDA ITEM: Human Resource Recommendations

ITEM ADDED BY: Sonya Sailer, Director of Human Resources

Employment

Adrich, Katie Replacement	Nutritional Assistant 4.5 hours/day; 175 days	WMS
Bixby, Tyler Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	LT
Dyck-Juncewski, Cynthia New	Educational Assistant (SPED) 6 hours/day; 175 days	T110
Edsill, Nora New	Kids' Company Aide Part-time; hours will vary	Comm Ed
Fatula, Emily Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	WHS
Kaeter, Anna Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	BV
Kern, Elmira New	Educational Assistant (SPED) 3 hours/day; 175 days	WEC
Lanigan, Laura Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	SV
McEnelly, Kari Replacement	Educational Assistant 4 hours/day; 175 days	BV

Mitchell, Lindsey Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	WMS
Neenan, Heather Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	BV
Norris, Amy Replacement	Educational Assistant (SPED) 6.5 hours/day; 175 days	LT
Norton, Sarah Replacement	Grade 4 Teacher Long-Term Substitute	BV
Ombati, Charles New	Kids' Company Lead Part-time; hours will vary	Comm Ed
Plagge, Lydia New	Kids' Company Aide Part-time; hours will vary	Comm Ed
Randolph, Pamela Replacement	Educational Assistant 3.25 hours/day; 175 days	SV
Reith, Amy Replacement	Educational Assistant 4 hours/day; 175 days	SV
Schultz, Vanessa Replacement	ECFE Teacher 5.5 hours/day; 138 days	ECFE
Thies, Coreen Replacement	Nutritional Assistant 7.5 hours/day; 175 days	WHS

Employee Status Changes

Alger, Lynette, Guidance Counselor at WHS, add Overload to Trimester 1.

Bettcher, James, Guidance Counselor at WHS, add prep/curr writing for Work Experience class.

Bjerke, Alexa, Kids' Company Lead, from part-time to 6.5 hrs/day at Comm Ed.

Bjerke, Sierrah, from Kids' Co. Site Lead at 8 hrs/day to SPED Educational Assistant at 6.5 hrs/day at BV.

Brown, Peter, Agricultural Education Teacher at WHS, add Overload to Trimester 1.

Gillmore, Mary Ellen, Educational Assistant, from 4 hrs/day to 7 hrs/day at SV.

Gothmann, Holly, Nutritional Assistant from 22.5 hrs/wk at LT to 37.5 hrs/wk at WHS.

Grengs, Heather, from Kids' Company Aide to Kids' Company Lead at Comm Ed.

Laumann, Tabitha, SPED Educational Assistant, from 3 hrs/day at WEC to 6.5 hrs/day at LT.

Siemens, Genell, Administrative Assistant I, from 24 hrs/wk to 40 hrs/wk at WMS.

Melchert, Pam, French Teacher at WHS, add Overload to Trimesters 1 & 2.

Olson, Kim, Administrative Assistant I, from 15 hrs/wk to 26 hrs/wk Media Assistant at WMS.

Van Haften, Sandra, SPED Educational Assistant, from 26 hrs/wk to 27 hrs/wk at WEC.

Extended Contracts

Seim, Lindsay, Instructional Coach, up to 3 additional duty days.

Leaves of Absence

Bloem, Jennifer, Nutritional Assistant at LT.

Braun, Tracy, Administrative Assistant II-Nutritional Services at ESC.

Greer, Angie, Grade 4 Teacher at LT.

Jones, Evan, Vocal Music Teacher at WHS/WMS.

Retirements/Resignations/Terminations

Bardwell, Beth, Administrative Assistant I at WHS.

Bender, Ryia, Kids' Company Aide at Comm Ed.

Burge, Nathaniel, Educational Assistant (SPED) at LT.

Doran, Elizabeth, ECSE Teacher at WEC

Grengs, Jessica, Kids' Company Lead at Comm Ed.

Hanson, Isaac, Custodial Maintenance at WMS.

Hill, Scott, Custodial Maintenance at LT.

Hinz, Sty, Kids' Company Aide at Comm Ed.

Johnson, Anna, Kids' Company Aide at Comm Ed.

Johnson, Christina, Educational Assistant at SV.

Kirsch, Paula, Educational Assistant (SPED) at SV.

Monson-White, Susan, Educational Assistant (SPED) at SV.

Stanton, Craig, Educational Assistant (SPED) at WHS.

Weinand, John, School Board Member.

Yotter, Rachel, Educational Assistant (SPED) at BV.

It is recommended that the ISD 110 Board of Education approve the above human resource actions as proposed.

5.C. Receipts of Donation

6. **REPORTS**

6.A. Finance Report

Presenter: Todd
Swanson, Director of
Finance & Operations

Budget and Finance Report

September 13, 2021

Discussion Items:

1.0 – Monthly Financial Reports –

- Enrollment Update
- Forecast Five Monthly Reports

Action Items:

1.0 – Annual Levy Process – District staff has received the initial 2021 Payable 2022 levy documents from the state. District staff will brief the board on the levy certification process.

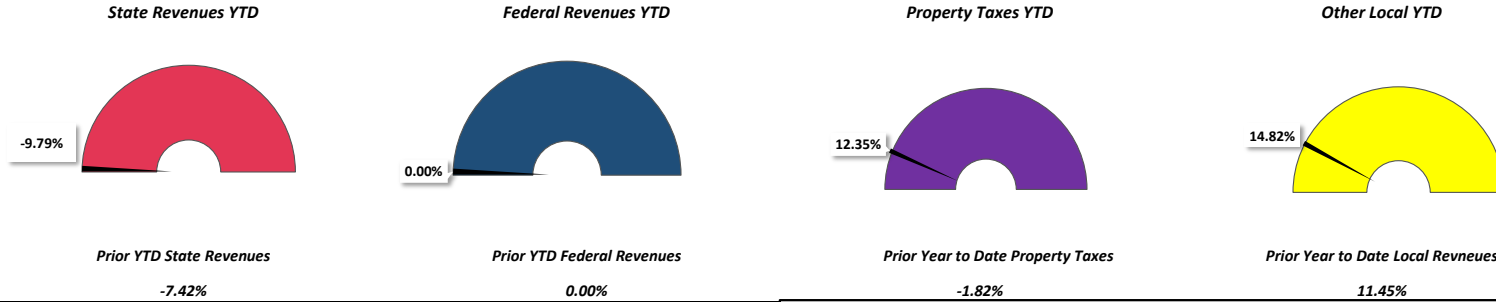
Other items:

Waconia Public Schools
Budget / Projected ADM Served - 9-9-2021

Grade Level	ADM Served 2018-2019	ADM Served 2019-2020	ADM Served 2020-2021	Current ADM	Budget 2021-2022
ECSE	34	31	28	25	30
K	277	284	257	280	285
1	298	278	275	263	280
2	283	306	262	276	285
3	314	288	302	259	280
4	290	321	282	301	305
5	291	290	320	297	295
Subtotal - K-5	1,753	1,767	1,698	1,676	1,730
6	320	307	291	338	335
7	324	328	308	297	295
8	305	323	329	316	310
Subtotal - 6-8	949	958	928	951	940
9	318	339	358	353	335
10	320	321	330	358	340
11	301	275	287	332	315
12	284	279	261	293	280
Subtotal - 9-12	1,223	1,214	1,236	1,336	1,270
WLC & Transitions	65	71	60	59	45
Extended Day Programs	21	17	15	15	15
Special Ed - Tuition	27	31	24	20	20
Total	4,072	4,089	3,989	4,082	4,050

Year to Year Increase	17	-100	93
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YTD % Received vs. PYTD % Received

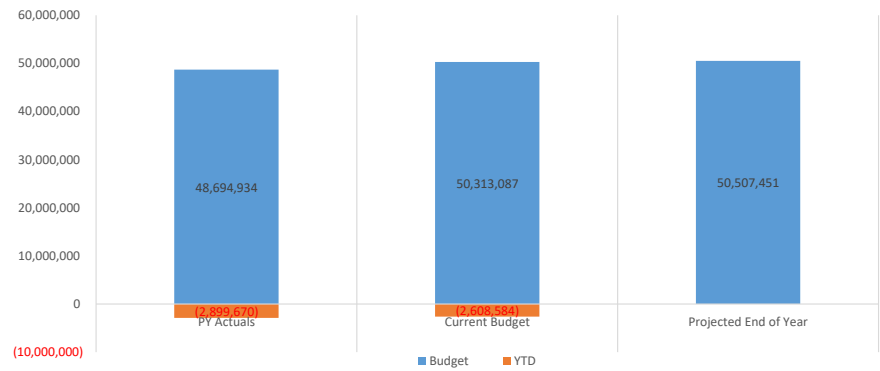


Top 5 Revenues Received YTD by Source Code 3

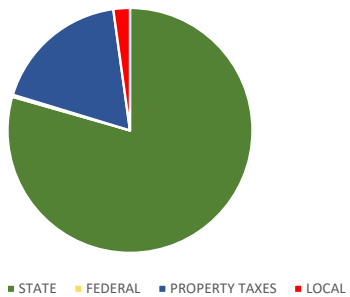
Variance from PYTD Received

	Current YTD	Variance vs. PYTD
1 Total LOCAL REVENUES	\$1,282,487	\$1,286,965
2 PROPERTY TAX LEVY, GENERAL	\$1,112,530	\$1,238,510
3 STATE AID (REQUIRES FIN COI)	\$88,637	\$24,790
4 FEES FROM PATRONS	\$58,750	\$58,750
5 FISCAL DISPARITY	\$55,690	-\$3,569

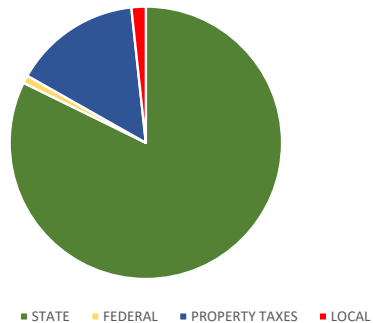
Total General Revenue Prior Year Actuals, Budgeted, Projected EOY



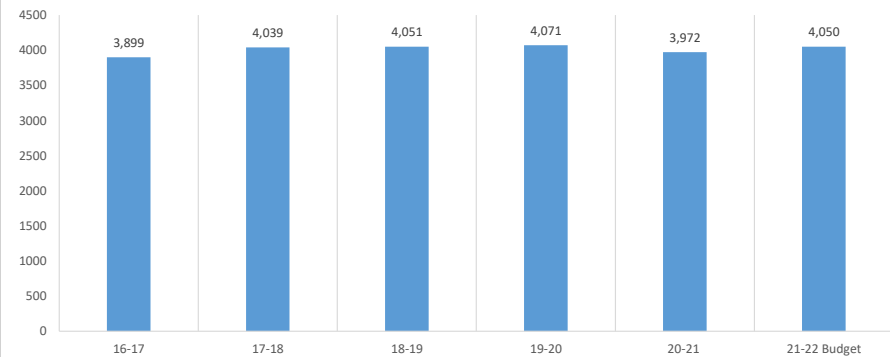
Current Year Revenue Budget



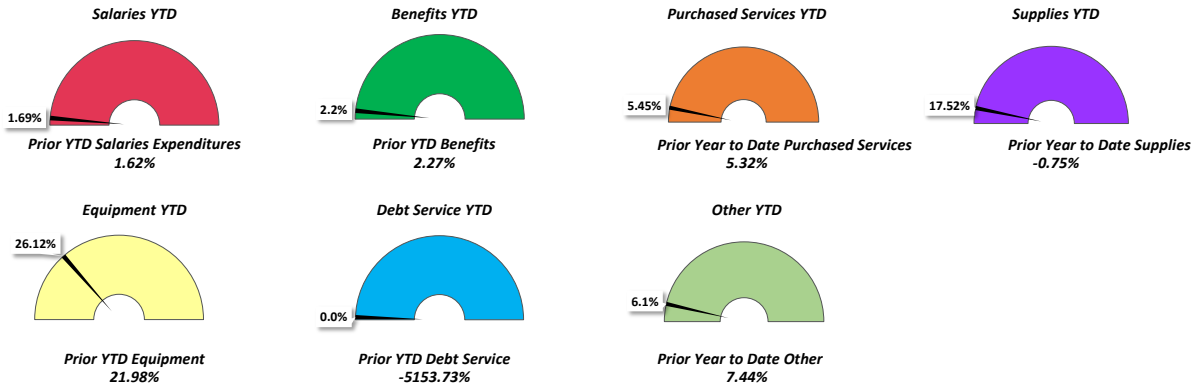
Prior Year Revenue Budget



End of Year ADM History



YTD % Expenditures vs. PYTD % Expenditures



Top 10 Expenditures YTD by Object Code 3

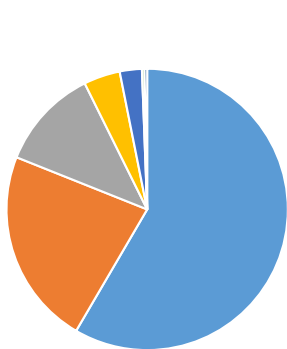
Variance from PYTD Received

	Current YTD	Variance vs. PYTD
1 TOTAL SALARIES AND WAGES	\$473,805	\$27,158
2 TOTAL SUPPLIES	\$353,775	\$368,597
3 INSURANCE	\$252,863	\$9,525
4 TOTAL EMPLOYEE BENEFITS	\$232,700	-\$9,952
5 ADMINISTRATION/SUPERVISION	\$199,220	-\$414
6 NON,INSTRUCTIONAL SOFTWARE	\$136,233	\$3,086
7 NON,INSTRUCTIONAL SUPPORT	\$102,037	-\$960
8 INSTRUCTIONAL SOFTWARE LIC	\$98,888	\$35,749
9 HEALTH INSURANCE	\$92,123	\$5,977
10 CONSULTING FEES/FEES FOR SEI	\$55,985	-\$26,303

Total General Expenditures Budgeted, Projected, YTD and , Prior Year Actual Expended

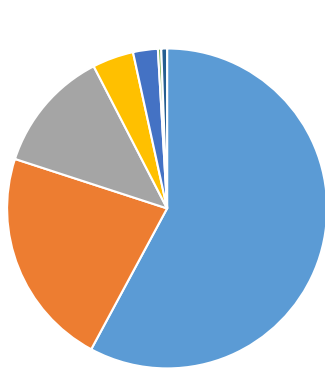


Prior Year Final Exp Budget



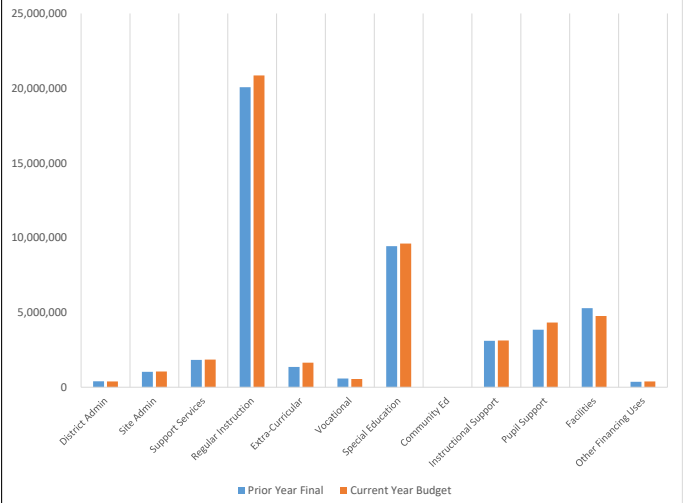
- SALARIES
- BENEFITS
- PURCHASED SERVICES
- GENERAL SUPPLIES
- CAPITAL EXPENSES
- DEBT SERVICE
- DUES & OTHER

Current Year Exp Budget



- SALARIES
- BENEFITS
- PURCHASED SERVICES
- GENERAL SUPPLIES
- CAPITAL EXPENSES
- DEBT SERVICE
- DUES & OTHER

Prior Year Final and Current Budget by Program



REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | July 31, 2021

					July 31, 2021	July 31, 2020	July 31, 2019			
REVENUE CATEGORIES	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	July 31, 2020	July 31, 2019
STATE	39,741,795	39,760,135	(3,891,071)	43,632,866	-9.79%	-7.42%	-8.03%	(995,879)	(2,895,192)	(3,032,861)
FEDERAL	418,801	431,662	0	418,801	0.00%	0.00%	0.00%	0	0	0
PROPERTY TAXES	9,059,691	9,108,972	1,171,733	7,887,958	12.93%	-0.60%	2.14%	1,214,703	(42,970)	146,941
LOCAL SALES, INS RECOVERY & JUDGEMENTS	7,800	7,768	0	7,800	0.00%	0.00%	-30.78%	0	0	(1,526)
SALE OF BONDS & LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,085,000	1,198,913	110,754	974,246	10.21%	4.82%	6.69%	72,262	38,492	71,577
TOTALS	50,313,087	50,507,451	(2,608,584)	52,921,671	-5.18%	-5.95%	-6.05%	291,086	(2,899,670)	(2,815,869)

					July 31, 2021	July 31, 2020	July 31, 2019			
EXPENDITURES (OBJECT SERIES)	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	July 31, 2020	July 31, 2019
SALARIES & WAGES	28,047,677	28,047,258	473,805	27,573,872	1.69%	1.62%	1.71%	27,158	446,647	469,956
EMPLOYEE BENEFITS	10,732,746	10,731,916	232,700	10,500,046	2.17%	2.27%	2.28%	(9,952)	242,653	228,484
PURCHASED SERVICES	6,014,548	6,079,587	327,695	5,686,853	5.45%	5.32%	3.52%	35,623	292,072	204,456
SUPPLIES	2,019,499	2,235,031	353,775	1,665,724	17.52%	-0.75%	3.76%	368,597	(14,822)	53,838
EQUIPMENT	1,213,398	1,260,994	316,948	896,450	26.12%	21.98%	-11.85%	53,157	263,792	(109,300)
DEBT SERVICE	161,287	209,731	0	161,287	0.00%	-5153.73%	-1920.18%	7,129,205	(7,129,205)	(5,047,934)
OTHER EXPENDITURES	283,230	285,179	17,386	265,845	6.14%	7.44%	10.86%	6,762	10,624	29,071
OTHER FINANCING USES	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
TOTALS	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

					July 31, 2021	July 31, 2020	July 31, 2019			
EXPENDITURES (PROGRAM SERIES)	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	July 31, 2020	July 31, 2019
SITE ADMINISTRATION	1,052,277	1,073,701	85,934	966,343	8.17%	8.23%	7.98%	1,218	84,716	82,662
DISTRICT ADMINISTRATION	383,610	389,470	32,036	351,574	8.35%	7.42%	10.88%	2,928	29,108	39,832
SUPPORT SERVICES	1,846,740	1,897,852	199,804	1,646,936	10.82%	12.40%	11.34%	(27,041)	226,845	208,807
REGULAR INSTRUCTION	20,853,827	20,788,627	146,712	20,707,115	0.70%	0.09%	0.48%	128,035	18,677	94,969
EXTRA-CURRICULAR ACTIVITIES	1,642,440	1,440,120	(161,850)	1,804,290	-9.85%	-13.73%	-10.59%	24,409	(186,259)	(162,928)
VOCATIONAL INSTRUCTION	550,674	551,369	2,503	548,171	0.45%	0.40%	-0.04%	154	2,350	(216)
SPECIAL EDUCATION	9,607,951	9,642,313	104,162	9,503,789	1.08%	0.64%	0.58%	43,925	60,236	54,304
COMMUNITY SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	3,126,822	3,483,768	588,629	2,538,193	18.83%	9.37%	9.35%	298,153	290,476	275,763
PUPIL SUPPORT SERVICES	4,322,863	4,311,654	27,412	4,295,451	0.63%	0.58%	0.86%	4,963	22,449	34,246
FACILITIES	4,761,681	4,775,549	395,459	4,366,222	8.31%	7.45%	1.33%	1,772	393,686	60,029
OTHER FINANCING USES	385,500	557,275	301,509	83,991	78.21%	-1885.10%	-1304.88%	7,132,032	(6,830,523)	(4,858,898)
TOTALS	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

GENERAL FUND - REVENUE SUMMARY

WACONIA | July 31, 2021

DESCRIPTION	Current Budget	Projected End Of Year	Revenue YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Received	% of Actuals Received	% of Actuals Received			
LOCAL REVENUES										
001 PROPERTY TAX LEVY, GENERAL	9,005,324	9,005,324	1,112,530	7,892,794	12.35%	-1.82%	1.34%	1,238,510	(125,980)	89,613
004 MUNICIPAL/TAX INCR FINANCE	0	0	0	0	0.00%	0.00%	100.00%	0	0	239
009 FISCAL DISPARITY	0	55,690	55,690	(55,690)	0.00%	50.21%	50.12%	(3,569)	59,259	35,296
010 COUNTY APPORTIONMENT	54,367	48,310	3,865	50,502	7.11%	17.25%	16.33%	(7,535)	11,400	8,876
019 MISC TAX REV PAID BY COUNTY	0	(351)	(351)	351	0.00%	17.66%	36.02%	(12,703)	12,352	12,917
021 TUITION/REIMB MN DISTRICTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
031 TUITION/OUT OF STATE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
040 TUITION FROM PATRONS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
050 FEES FROM PATRONS	564,650	576,964	58,750	505,900	10.40%	0.00%	10.46%	58,750	0	45,520
060 ADMISSIONS & STUDENT ACTIVITY REV	75,100	74,462	0	75,100	0.00%	0.00%	0.86%	0	0	770
071 MA REV/DEPT OF HUMAN SVCS	140,000	177,137	40,584	99,416	28.99%	2.80%	5.24%	35,353	5,231	7,702
092 INTEREST EARNINGS	50,000	56,638	220	49,780	0.44%	25.69%	22.45%	(867)	1,087	14,184
093 RENT	10,000	9,911	0	10,000	0.00%	-253.33%	4.17%	380	(380)	400
096 GIFTS AND BEQUESTS	8,750	6,643	200	8,550	2.29%	0.00%	21.53%	200	0	2,700
099 MISC REV FROM LOCAL SOURCES	236,500	297,159	11,000	225,500	4.65%	12.67%	0.10%	(21,554)	32,554	300
Total LOCAL REVENUES	10,144,691	10,307,886	1,282,487	8,862,204	12.64%	-0.06%	2.75%	1,286,965	(4,478)	218,518
STATE REVENUES										
201 ENDOWMENT FUND APPORTIONMENT	171,615	171,615	0	171,615	0.00%	0.00%	0.00%	0	0	0
211 GENERAL EDUCATION AID	31,717,968	31,717,968	(3,065,767)	34,783,735	-9.67%	-5.72%	-7.60%	(1,278,071)	(1,787,696)	(2,336,070)
212 LITERACY INCENTIVE AID	234,149	233,972	(23,416)	257,565	-10.00%	-9.74%	-9.90%	(600)	(22,816)	(22,598)
213 SHARED TIME AID	12,812	11,022	(12,812)	25,624	-100.00%	-48.19%	-85.92%	(4,480)	(8,332)	(7,701)
227 ABATEMENT AID	6,091	6,751	(609)	6,700	-10.00%	-12.20%	-7.62%	134	(743)	(720)
229 DISPARITY REDUCTION AID	54	54	(5)	59	-9.26%	-9.25%	-11.09%	0	(5)	(6)
234 AGRICULTURE MARKET VALUE CR	7,500	7,615	(650)	8,150	-8.67%	-10.32%	-16.17%	21	(671)	(1,075)
258 OTHER STATE CR/EXEMPT PROP REIMB	1,500	1,528	(138)	1,638	-9.20%	-13.05%	0.00%	43	(181)	0
300 STATE AID (REQUIRES FIN CODE)	181,358	265,056	88,637	92,721	48.87%	23.48%	9.00%	24,790	63,847	18,098
301 NONPUBLIC AID	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
309 DEBT SERVICE EQUALIZATION AID	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
317 LONG TERM FACILITY MAINT AID	134,247	133,334	(13,134)	147,381	-9.78%	-12.24%	-16.22%	1,882	(15,016)	(16,593)
360 STATE AID FOR SPECIAL EDUCATION	7,027,225	6,963,281	(863,177)	7,890,402	-12.28%	-16.32%	-11.12%	260,403	(1,123,580)	(666,196)
369 OTHER REV, OTHER STATE AGENCIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
370 OTHER, MN DEPT OF EDUCATION	17,640	18,305	0	17,640	0.00%	0.00%	0.00%	0	0	0
397 TRA & PERA SPEC SITUATIONS PENSION	229,636	229,636	0	229,636	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES	39,741,795	39,760,135	(3,891,071)	43,632,866	-9.79%	-7.42%	-8.03%	(995,879)	(2,895,192)	(3,032,861)
FEDERAL REVENUES RECEIVED FROM STATE										
400 FEDERAL AID/MDE (REQUIRES FIN)	406,001	417,784	0	406,001	0.00%	0.00%	0.00%	0	0	0
405 FEDERAL AID THRU OTHER AGENCY	12,800	13,878	0	12,800	0.00%	0.00%	0.00%	0	0	0
471 SCHOOL LUNCH PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
472 SPECIAL ASSIST, NEEDY CHILD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
473 COMMODITY CASH REBATE PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
474 COMMODITY DISTRIBUTION PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
475 SPECIAL MILK PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
476 SCHOOL BREAKFAST PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
479 SUMMER FOOD SERVICE PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total EVENUES RECEIVED FROM STATE	418,801	431,662	0	418,801	0.00%	0.00%	0.00%	0	0	0
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS										
601 FOOD SERVICE SALES TO PUPILS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
606 FOOD SERVICE SALES TO ADULTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
608 SPECIAL FUNCTION FOOD SALES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
614 CONTRIB TO POST EM BENEFITS TRUST	0	0	0	0	0.00%	0.00%	0.00%	0	0	0

DESCRIPTION	Current Budget	Projected End Of Year	Revenue YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Received	% of Actuals Received	% of Actuals Received			
619 COST MATERIALS/REV PROD (CONTRA)	(2,000)	(1,964)	0	(2,000)	0.00%	0.00%	15.93%	0	0	(1,572)
620 SALES/REV PRODUCING ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
621 SALE/MATERIALS FOR RESALE (NET TX)	9,600	9,553	0	9,600	0.00%	0.00%	0.49%	0	0	46
623 SALE OF REAL PROPERTY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
624 SALE OF EQUIPMENT	200	180	0	200	0.00%	0.00%	0.00%	0	0	0
625 INSURANCE RECOVERY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	7,800	7,768	0	7,800	0.00%	0.00%	-30.78%	0	0	(1,526)
SALE OF BONDS AND LOANS										
631 SALE OF BONDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
635 CERTIFICATE OF PARTICIPATION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
639 OTHER STATE/NON STATE LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTHER FUNDS										
649 PERMANENT TRANSFERS/OTHER FUND	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total INCOMING TRANSFERS FROM OTHER FUNDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	50,313,087	50,507,451	(2,608,584)	52,921,671	-5.18%	-5.95%	-6.05%	291,086	(2,899,670)	(2,815,869)

GENERAL FUND - EXPENDITURES BY ORG CODE

WACONIA | July 31, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
005 DISTRICTWIDE	9,382,706	9,954,949	1,340,667	8,042,039	14.29%	-65.44%	-53.41%	7,463,391	(6,122,725)	(4,352,041)
006 COMMUNITY CENTER	250,800	240,571	325	250,475	0.13%	0.34%	0.04%	(587)	912	111
007 CARVER CTY-FIBER PROJ	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
008 ST. BONI FACILITY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
110 SOUTHVIEW ELEMENTARY	6,304,810	6,282,517	68,253	6,236,557	1.08%	1.00%	1.75%	5,707	62,546	99,406
111 SOUTHVIEW EXTRAS	0	(2,141)	(2,141)	2,141	0.00%	0.00%	0.00%	1,369	(3,509)	(25,142)
115 EARLY CHILDHOOD SPEC ED	981,564	1,002,730	31,347	950,217	3.19%	3.63%	3.85%	(2,579)	33,926	34,727
120 BAYVIEW ELEMENTARY	5,654,338	5,654,330	92,676	5,561,662	1.64%	1.42%	1.98%	13,878	78,799	108,152
121 BAYVIEW EXTRAS	0	(48,668)	(48,668)	48,668	0.00%	0.00%	0.00%	(1,750)	(46,918)	(44,347)
130 LAKETOWN ELEMENTARY SCHOOL	4,740,234	4,726,113	64,030	4,676,204	1.35%	0.84%	1.87%	24,920	39,110	95,406
131 LAKETOWN ELEMENTARY EXTRAS	0	(8,042)	(8,042)	8,042	0.00%	0.00%	0.00%	2,316	(10,359)	(4,833)
220 WACONIA MIDDLE SCHOOL	8,063,014	8,058,369	129,539	7,933,475	1.61%	1.32%	1.43%	27,102	102,437	113,992
310 WACONIA HIGH SCHOOL	12,045,202	12,028,505	177,731	11,867,471	1.48%	1.35%	0.18%	22,771	154,960	21,004
311 HS STUDENT ACTIVITY STORE	12,000	11,996	(118)	12,118	-0.98%	0.00%	3.69%	(118)	0	(97)
315 TRANSITIONS PROGRAM 18-21	34,315	34,182	38	34,277	0.11%	-0.02%	0.13%	50	(12)	170
601 ALC-AREA LEARNING CENTER	456,261	454,849	1,630	454,631	0.36%	0.40%	0.37%	(31)	1,662	1,907
602 ALC-AFTER SCHOOL	71,452	90,089	19,952	51,500	27.92%	-0.23%	-0.08%	19,961	(8)	(7)
611 TARGETED SERVICES	64,879	83,534	22,564	42,315	34.78%	10.96%	39.47%	15,695	6,869	23,246
700 NON PUBLIC	172,000	172,285	0	172,000	0.00%	0.00%	0.00%	0	0	0
701 ST. JOSEPHS	6,428	6,213	385	6,043	5.99%	0.00%	0.00%	385	0	0
703 TRINITY LUTHERAN SCHOOL	2,322	2,198	0	2,322	0.00%	8.15%	0.00%	(219)	219	0
704 HOME SCHOOL SITE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
810 HIGH SCHOOL SHOW CHOIR	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
815 TRANSITIONS PROGRAM	0	(425)	(425)	425	0.00%	0.00%	0.00%	0	(425)	(637)
822 WMS ACTIVITIES	0	(38,883)	(38,883)	38,883	0.00%	0.00%	0.00%	171	(39,054)	(41,122)
831 WHS ACTIVITIES	2,000	(126,145)	(128,552)	130,552	0.00%	0.00%	0.00%	(11,022)	(117,530)	(157,508)
880 HIGH SCHOOL PROM	35,000	33,662	0	35,000	0.00%	0.00%	0.00%	4,094	(4,094)	(14,806)
998 TUITION BILLING SITES	255,060	298,909	0	255,060	0.00%	-8.80%	-12.47%	25,044	(25,044)	(29,010)
GENERAL FUND TOTAL - ALL SITES	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

GENERAL FUND - EXPENDITURES BY PROGRAM CODE

WACONIA | July 31, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT ADMINISTRATION										
010 BOARD OF EDUCATION	92,313	86,687	2,045	90,268	2.22%	2.39%	19.71%	197	1,848	11,423
020 OFFICE OF THE SUPERINTENDENT	291,297	302,782	29,990	261,307	10.30%	8.84%	9.22%	2,731	27,260	28,409
030 INSTRUCTIONAL ADMINISTRATION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - DISTRICT ADMINISTRATION	383,610	389,470	32,036	351,574	8.35%	7.42%	10.88%	2,928	29,108	39,832
SITE ADMINISTRATION										
050 SCHOOL ADMINISTRATION	1,052,277	1,073,701	85,934	966,343	8.17%	8.23%	7.98%	1,218	84,716	82,662
TOTAL - SITE ADMINISTRATION	1,052,277	1,073,701	85,934	966,343	8.17%	8.23%	7.98%	1,218	84,716	82,662
SUPPORT SERVICES										
105 GENERAL ADMINISTRATIVE SUPPORT	523,882	551,951	69,235	454,647	13.22%	14.37%	13.11%	(6,899)	76,133	71,325
107 OTHER ADMINISTRATIVE SUPPORT	179,300	186,945	19,087	160,213	10.65%	9.30%	7.42%	1,056	18,031	13,366
108 ADMINISTRATIVE TECHNOLOGY SVC	358,545	364,333	27,702	330,843	7.73%	8.71%	8.25%	(1,973)	29,675	28,385
110 BUSINESS SUPPORT SERVICES	785,013	794,623	83,780	701,233	10.67%	13.46%	12.37%	(19,226)	103,005	95,732
TOTAL - SUPPORT SERVICES	1,846,740	1,897,852	199,804	1,646,936	10.82%	12.40%	11.34%	(27,041)	226,845	208,807
REGULAR INSTRUCTION										
201 EDUCATION,KINDERGARTEN	1,548,627	1,540,146	520	1,548,107	0.03%	-0.03%	0.04%	956	(435)	460
203 EDUCATION,ELEMENTARY GENERAL	8,233,255	8,171,853	32,016	8,201,239	0.39%	-0.49%	0.77%	69,802	(37,786)	56,909
204 TITLE II, PART A TRAINING & RECRUITING	37,300	36,157	385	36,915	1.03%	0.00%	0.00%	385	0	0
206 TITLE IV, PART A SAFE/DRUG FREE SCHOOLS	10,000	9,851	0	10,000	0.00%	1.39%	0.00%	(219)	219	0
211 EDUCATION,SECONDARY GENERAL	1,470,389	1,518,960	113,002	1,357,387	7.69%	4.47%	2.80%	54,835	58,166	34,345
212 VISUAL ART	486,020	483,795	0	486,020	0.00%	0.00%	0.01%	(8)	8	34
215 BUSINESS	92,560	92,118	0	92,560	0.00%	-0.16%	0.00%	153	(153)	0
216 TITLE I, PART A IMPROVE ACHIEVE/DISADV	66,100	65,500	0	66,100	0.00%	0.00%	0.00%	0	0	0
217 ASSURANCE OF MASTERY	37,715	37,685	0	37,715	0.00%	0.00%	0.00%	0	0	0
218 GIFTED & TALENTED	57,506	56,743	0	57,506	0.00%	0.00%	0.00%	0	0	2
219 ENGLISH LEARNER	171,019	170,307	18	171,001	0.01%	0.00%	0.00%	18	0	0
220 ENGLISH, LANGUAGE ARTS	1,527,408	1,520,145	75	1,527,333	0.00%	-0.04%	0.02%	712	(636)	352
230 FOREIGN/NATIVE LANGUAGE	839,341	835,698	287	839,054	0.03%	-0.04%	0.07%	665	(378)	581
240 HEALTH, PHYSICAL ED & RECREATION	1,174,247	1,168,996	13	1,174,234	0.00%	-0.03%	0.00%	365	(352)	21
250 FAMILY LIVING SCIENCE	101,123	100,798	56	101,067	0.06%	-0.03%	0.00%	87	(31)	0
255 INDUSTRIAL EDUCATION	130,261	129,880	0	130,261	0.00%	0.41%	1.51%	(534)	534	1,937
256 MATHEMATICS	1,785,626	1,777,713	0	1,785,626	0.00%	0.00%	0.01%	60	(60)	117
257 COMPUTER SCIENCE/TECHNOLOGY ED	109,182	108,801	0	109,182	0.00%	0.00%	0.00%	0	0	0
258 MUSIC	845,596	841,883	300	845,296	0.04%	-0.03%	0.02%	547	(247)	195
260 NATURAL SCIENCES	1,017,477	1,013,235	40	1,017,437	0.00%	0.00%	0.00%	60	(21)	17
270 SOCIAL SCIENCES/SOCIAL STUDIES	1,113,075	1,108,364	0	1,113,075	0.00%	-0.01%	0.00%	152	(152)	0
TOTAL - REGULAR INSTRUCTION	20,853,827	20,788,627	146,712	20,707,115	0.70%	0.09%	0.48%	128,035	18,677	94,969
EXTRA-CURRICULAR										
291 CO,CURRICULAR ACTIVITIES, NON ATHLETICS	2,000	(86,852)	(89,258)	91,258	-4462.92%	0.00%	0.00%	(19,932)	(69,326)	(83,852)
292 BOYS/GIRLS ATHLETICS	441,335	440,368	21,092	420,243	4.78%	0.55%	-4.28%	18,783	2,309	(18,418)
294 BOYS ATHLETICS	347,908	316,144	(28,850)	376,758	-8.29%	-10.47%	-6.73%	7,850	(36,701)	(26,223)
296 GIRLS ATHLETICS	357,239	311,418	(41,602)	398,841	-11.65%	-9.20%	-8.19%	(8,389)	(33,213)	(30,266)
298 EXTRA,CURRICULAR ACTIVITIES	493,958	459,042	(23,232)	517,190	-4.70%	-22.18%	-1.19%	26,097	(49,329)	(4,169)
TOTAL - EXTRA-CURRICULAR ACTIVITIES	1,642,440	1,440,120	(161,850)	1,804,290	-9.85%	-13.73%	-10.59%	24,409	(186,259)	(162,928)
VOCATIONAL INSTRUCTION										
301 AGRICULTURAL EDUCATION	79,570	79,239	0	79,570	0.00%	0.00%	0.00%	0	0	0
331 FAMILY & CONSUMER SCIENCE	111,370	110,806	3	111,367	0.00%	0.00%	0.00%	3	0	0
341 BUSINESS & OFFICE EDUCATION	92,112	94,132	2,500	89,612	2.71%	2.46%	2.39%	150	2,350	2,500
361 TRADE & INDUSTRIAL EDUCATION	261,867	261,383	0	261,867	0.00%	0.00%	0.00%	0	0	0
380 SPECIAL NEEDS	5,755	5,810	0	5,755	0.00%	0.00%	-59.22%	0	0	(2,716)

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
TOTAL - VOCATIONAL INSTRUCTION	550,674	551,369	2,503	548,171	0.45%	0.40%	-0.04%	154	2,350	(216)
SPECIAL ED INSTRUCTION										
400 GENERAL SPECIAL EDUCATION	21,150	21,014	0	21,150	0.00%	0.00%	0.00%	0	0	0
401 SPEECH/LANGUAGE IMPAIRED	571,547	566,997	4,266	567,281	0.75%	0.76%	1.12%	187	4,079	3,846
402 MILD,MODERATE COGNITIVE DISAB	631,420	627,761	2,762	628,658	0.44%	0.07%	0.15%	2,326	436	1,003
403 SEVERE,PROFOUND COGNITIVE DISAB	345,771	345,431	4,185	341,586	1.21%	0.67%	0.90%	1,678	2,507	2,422
404 PHYSICALLY IMPAIRED	122,262	121,768	391	121,871	0.32%	0.30%	0.26%	38	352	362
405 DEAF, HARD OF HEARING	203,924	205,415	2,809	201,115	1.38%	1.38%	1.17%	118	2,692	2,960
406 VISUALLY IMPAIRED	7,420	7,334	0	7,420	0.00%	0.00%	0.00%	0	0	0
407 SPECIFIC LEARNING DISABILITY	1,472,413	1,465,949	2,553	1,469,860	0.17%	0.07%	0.00%	1,512	1,040	26
408 EMOTIONAL/BEHAVIORAL DISORDER	1,072,939	1,070,447	17	1,072,922	0.00%	0.00%	0.00%	60	(43)	6
409 DEAF,BLIND	13,849	13,785	0	13,849	0.00%	0.00%	0.00%	(0)	0	0
410 OTHER HEALTH DISABILITIES	743,390	739,313	547	742,843	0.07%	0.09%	0.12%	(103)	650	963
411 AUTISTIC SPECTRUM DISORDERS	1,784,581	1,777,120	7,149	1,777,432	0.40%	0.24%	0.30%	3,124	4,026	5,323
412 DEVELOPMENTALLY DELAYED	1,035,859	1,052,775	28,573	1,007,286	2.76%	3.05%	2.57%	(1,936)	30,508	26,425
414 TRAUMATIC BRAIN INJURY	54,975	54,573	0	54,975	0.00%	-0.02%	0.00%	12	(12)	0
416 SEVERELY MULTIPLY IMPAIRED	165,392	164,097	5	165,387	0.00%	-0.02%	0.00%	35	(30)	1
420 SPECIAL ED,AGGREGATE 3+	1,173,773	1,221,873	48,805	1,124,968	4.16%	1.32%	0.87%	34,623	14,182	10,964
422 SPECIAL ED,STUDENTS W/O DISABILITES	187,286	186,660	2,100	185,186	1.12%	-0.06%	0.00%	2,252	(152)	3
TOTAL - SPECIAL ED INSTRUCTION	9,607,951	9,642,313	104,162	9,503,789	1.08%	0.64%	0.58%	43,925	60,236	54,304
COMMUNITY EDUCATION										
505 GENERAL COMMUNITY EDUCATION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
570 SCHOOL AGE CARE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
578 OPTIONAL FEE,BASED PROGRAMS FOR KINDEI	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
580 EARLY CHILDHOOD & FAMILY ED	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
582 SCHOOL READINESS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
583 EARLY CHILDHOOD SCREENING	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
585 YOUTH DEV/AFTER SCHOOL ENRICH	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER COMMUNITY PROGRAMS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - COMMUNITY EDUCATION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT										
605 GENERAL INSTRUCTIONAL SUPPORT	717,578	709,162	27,631	689,947	3.85%	4.08%	3.79%	(1,827)	29,458	27,639
610 CURRICULUM CONSULT & DEV	639,510	650,400	45,132	594,378	7.06%	7.74%	6.35%	(3,686)	48,817	43,070
620 LIBRARY MEDIA CENTER	451,883	448,460	(973)	452,856	-0.22%	1.50%	0.77%	(7,593)	6,620	3,404
630 INSTRUCTION,RELATED TECHNOLOGY	1,074,977	1,432,849	498,677	576,300	46.39%	16.49%	19.23%	308,314	190,363	180,304
640 STAFF DEVELOPMENT	242,874	242,896	18,162	224,712	7.48%	10.12%	13.15%	2,944	15,218	21,345
TOTAL - INSTRUCTIONAL SUPPORT	3,126,822	3,483,768	588,629	2,538,193	18.83%	9.37%	9.35%	298,153	290,476	275,763
PUPIL SUPPORT SERVICES										
710 SECONDARY COUNSELING/GUIDANCE	691,238	688,520	6,418	684,820	0.93%	1.10%	2.40%	(549)	6,967	14,044
712 ELEMENTARY COUNSELING/GUIDANCE	168,207	167,519	0	168,207	0.00%	-0.04%	0.00%	59	(59)	0
715 SCHOOL SECURITY	177,561	148,316	11,139	166,422	6.27%	18.59%	18.05%	(1,661)	12,800	17,000
718 OTHER SCHOOL SAFETY	0	750	750	(750)	0.00%	0.00%	0.00%	750	0	0
720 HEALTH SERVICES	404,019	411,372	6,411	397,608	1.59%	0.04%	0.16%	6,275	136	341
740 SOCIAL WORK SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
760 PUPIL TRANSPORTATION	2,859,838	2,864,434	2,693	2,857,145	0.09%	0.10%	0.10%	89	2,605	2,862
770 FOOD SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
790 OTHER PUPIL SUPPORT SERVICES	22,000	30,742	0	22,000	0.00%	0.00%	0.00%	0	0	0
TOTAL - PUPIL SUPPORT SERVICES	4,322,863	4,311,654	27,412	4,295,451	0.63%	0.58%	0.86%	4,963	22,449	34,246
FACILITIES										
810 OPERATIONS & MAINTENANCE	3,579,161	3,684,366	292,912	3,286,249	8.18%	4.63%	5.95%	109,262	183,650	206,599
850 CAPITAL FACILITIES	718,399	626,914	99,525	618,874	13.85%	18.99%	-29.37%	(99,234)	198,759	(160,744)
865 LTFM NOT PRO 866,867,868	464,121	464,269	3,021	461,100	0.65%	4.07%	2.79%	(8,256)	11,277	14,174
866 LTFM \$100,000,\$1.99M FIN 358,363,366	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
870 BUILDING CONSTRUCTION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - FACILITIES	4,761,681	4,775,549	395,459	4,366,222	8.31%	7.45%	1.33%	1,772	393,686	60,029

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31,	July 31,	July 31,	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					2021 % of Budget Expended	2020 % of Actuals Expended	2019 % of Actuals Expended			
OTHER FINANCING USES										
910 RETIRE LONG TERM OBLIGATIONS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
920 RETIRE NON,BONDED OBLIGATIONS	80,000	128,444	0	80,000	0.00%	0.00%	0.00%	7,129,205	(7,129,205)	(5,047,934)
930 EMPLOYEE BENEFITS, CLEARING	0	48,646	48,646	(48,646)	0.00%	0.00%	0.00%	(6,698)	55,344	60,853
935 POST EMPLOYMENT BENEFITS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
940 INSURANCE	243,500	318,185	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338	128,183
950 TRANSFERS	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
960 OTHER NONRECURRING ITEMS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - OTHER FINANCING USES	385,500	557,275	301,509	83,991	78.21%	-1885.10%	-1304.88%	7,132,032	(6,830,523)	(4,858,898)
GENERAL FUND TOTAL	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

GENERAL FUND - EXPENDITURES BY COURSE CODE

WACONIA | July 31, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
000 DISTRICTWIDE	43,952,576	44,227,019	1,546,238	42,406,338	3.52%	-13.22%	-9.75%	7,263,796	(5,717,558)	(4,086,356)
011 PRIOR YEAR FEDERAL AWARDS	157,075	456,558	297,238	(140,163)	189.23%	0.00%	0.00%	297,238	0	0
017 OVERLOAD PAY	13,651	13,544	0	13,651	0.00%	0.00%	0.00%	0	0	0
018 18 PAY TIMESHEETS	73,606	73,171	0	73,606	0.00%	0.00%	0.00%	0	0	0
019 19 PAY TIMESHEETS	1,738,113	1,713,998	0	1,738,113	0.00%	0.00%	0.00%	0	0	0
020 20 MONTH PAY EMPLOYEES	597,509	594,852	56	597,453	0.01%	0.00%	0.00%	56	0	0
060 PROPERTY LOSS	5,000	5,047	0	5,000	0.00%	0.00%	0.00%	0	0	0
101 GRADE 1	5,320	6,334	964	4,356	18.12%	1.00%	2.69%	928	36	95
102 GRADE 2	5,276	5,326	0	5,276	0.00%	0.00%	9.17%	0	0	350
103 GRADE 3	5,222	5,271	0	5,222	0.00%	0.00%	2.55%	0	0	101
104 GRADE 4	5,300	5,350	0	5,300	0.00%	0.00%	6.02%	0	0	198
105 GRADE 5	4,860	5,043	137	4,723	2.82%	0.00%	1.90%	137	0	69
106 GRADE 6	7,410	7,306	(174)	7,584	-2.35%	-42.02%	2.62%	1,488	(1,662)	69
107 GRADE 7	10,470	3,069	(7,500)	17,970	-71.63%	-204.96%	20.79%	3,900	(11,400)	1,443
108 GRADE 8	7,390	7,627	167	7,223	2.27%	-10.06%	0.00%	686	(518)	0
109 CHECK AND CONNECT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
111 SV PTO	0	(660)	(660)	660	0.00%	0.00%	0.00%	0	(660)	(18,883)
112 BV PTO	0	(344)	(344)	344	0.00%	0.00%	0.00%	0	(344)	(344)
115 HS SCHOOL STORE	12,000	11,996	(118)	12,118	-0.98%	0.00%	3.69%	(118)	0	(97)
117 CENTRAL SUPPLY	10,992	15,509	149	10,843	1.36%	0.00%	11.37%	149	0	1,503
118 XCEL ENERGY SOLAR REBATES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
119 COPIER	154,000	167,233	8,649	145,351	5.62%	9.76%	7.51%	0	8,649	8,649
121 MIDDLE SCHOOL EXPLORATORIES	350	489	0	350	0.00%	0.00%	0.00%	0	0	0
122 WHERE EVERYONE BELONGS	125	175	0	125	0.00%	0.00%	0.00%	0	0	0
126 INSTR MUSIC	229,286	228,164	0	229,286	0.00%	-0.08%	0.00%	185	(185)	0
127 VOCAL MUSIC	194,093	193,410	300	193,793	0.15%	0.00%	0.00%	300	0	0
135 ART	12,800	12,921	0	12,800	0.00%	0.00%	6.64%	0	0	586
139 MATHEMATICS	4,000	3,093	0	4,000	0.00%	0.00%	0.00%	0	0	0
140 NATURAL SCIENCE	2,364	2,452	66	2,298	2.79%	0.00%	0.00%	66	0	0
141 READING	4,574	5,538	921	3,653	20.13%	0.00%	20.83%	921	0	607
142 SOCIAL STUDIES	3,925	3,962	0	3,925	0.00%	0.00%	0.00%	0	0	0
151 WMS INTRAMURALS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
154 CROSS COUNTRY	27,266	27,152	0	27,266	0.00%	0.00%	0.21%	0	0	93
155 SECTIONS TOURNAMENTS ALL SPORT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
156 BASEBALL	49,048	48,820	0	49,048	0.00%	0.00%	0.00%	0	0	0
157 BASKETBALL	98,374	96,910	0	98,374	0.00%	0.00%	0.00%	0	0	0
159 FOOTBALL	60,170	59,634	0	60,170	0.00%	0.00%	0.00%	0	0	0
160 GOLF	28,450	28,392	0	28,450	0.00%	0.00%	0.00%	0	0	0
161 DANCELINE	23,937	23,366	0	23,937	0.00%	0.00%	0.00%	0	0	0
162 SOFTBALL	36,469	36,370	0	36,469	0.00%	0.00%	0.00%	0	0	0
163 TENNIS	19,653	19,636	0	19,653	0.00%	0.00%	0.00%	0	0	0
164 TRACK	57,973	57,721	0	57,973	0.00%	0.00%	0.00%	0	0	0
165 VOLLEYBALL	37,494	37,206	0	37,494	0.00%	0.00%	2.28%	0	0	1,486
166 WRESTLING	41,404	41,208	0	41,404	0.00%	0.00%	0.00%	0	0	0
167 GYMNASTICS	16,423	15,933	0	16,423	0.00%	0.00%	0.00%	0	0	0

					July 31, 2021	July 31, 2020	July 31, 2019				
		Adopted	Projected	Expenses	Budget	% of	% of	% of	Current	July 31, 2020	July 31, 2019
DESCRIPTION		Budget	End Of Year	YTD	Remaining	Budget	Actuals	Actuals	YTD vs.		
						Expended	Expended	Expended	Prior YTD		
168	SOCCER	58,827	58,333	0	58,827	0.00%	0.00%	0.00%	0	0	0
172	SWIMMING	39,112	38,588	0	39,112	0.00%	0.00%	0.00%	0	0	0
173	HOCKEY	127,738	125,822	0	127,738	0.00%	0.00%	0.00%	0	0	0
174	FIRST ROBOTICS	14,826	15,000	0	14,826	0.00%	0.00%	1.42%	0	0	400
175	LACROSSE	10,075	10,075	0	10,075	0.00%	0.00%	0.00%	0	0	0
176	ANNUAL - MIDDLE SCHOOL	3,243	3,202	0	3,243	0.00%	0.00%	0.00%	0	0	0
177	ANUUAL - SR HIGH	4,547	4,539	0	4,547	0.00%	0.00%	0.00%	0	0	0
179	FUTURE LEADERS	1,580	1,557	0	1,580	0.00%	0.00%	0.00%	0	0	0
181	JUNIOR CLASS	3,334	3,330	0	3,334	0.00%	0.00%	0.00%	0	0	0
182	MARCHING BAND	41,703	41,402	0	41,703	0.00%	0.04%	0.00%	(30)	30	0
183	NATIONAL HONOR SOCIETY	3,648	4,604	385	3,263	10.55%	0.00%	0.00%	385	0	0
184	PHOTO CLUB	3,290	3,290	0	3,290	0.00%	0.00%	0.00%	0	0	0
185	VIDEO PRODUCTIONS	1,000	1,009	0	1,000	0.00%	0.00%	0.00%	0	0	0
186	MIDDLE SCHOOL STUDENT COUNCIL	1,556	1,554	0	1,556	0.00%	0.00%	0.00%	0	0	0
187	STUDENT COUNCIL-HIGH SCHOOL	5,017	5,017	0	5,017	0.00%	0.00%	0.00%	0	0	0
191	EDIBLE SCHOOL YARD	10,621	9,933	0	10,621	0.00%	12.88%	0.00%	(1,327)	1,327	0
198	STUDENT COUNCIL-ELEMENTARY	2,930	2,926	0	2,930	0.00%	0.00%	0.00%	0	0	0
199	SCHOOL PATROL	2,798	2,794	0	2,798	0.00%	0.00%	0.00%	0	0	0
205	FALL MUSICAL	13,175	13,080	0	13,175	0.00%	0.00%	13.56%	0	0	2,584
206	MIDDLE SCHOOL PLAY	8,500	8,399	0	8,500	0.00%	0.00%	0.00%	0	0	0
208	THREE-ACT PLAY	6,790	6,739	0	6,790	0.00%	0.00%	0.00%	0	0	0
210	INSTR ENSEMBLE	9,571	9,565	0	9,571	0.00%	0.27%	0.00%	(23)	23	0
211	JAZZ ENSEMBLE	2,870	2,866	0	2,870	0.00%	0.00%	0.00%	0	0	0
212	PEP BAND	5,393	5,394	0	5,393	0.00%	0.00%	0.00%	0	0	0
213	SHOW CHOIR	226,550	221,027	0	226,550	0.00%	0.07%	3.28%	(19)	19	5,550
214	SHOW CHOIR CAMP COURAGE	31,348	30,379	0	31,348	0.00%	0.00%	0.00%	0	0	0
215	VOCAL ENSEMBLE	3,103	3,102	0	3,103	0.00%	0.00%	0.00%	0	0	0
217	MATH LEAGUE	950	1,067	0	950	0.00%	0.00%	0.00%	0	0	0
218	MATH COUNTS	1,295	1,194	0	1,295	0.00%	0.00%	0.00%	0	0	0
219	SCIENCE CLUB	4,590	4,416	0	4,590	0.00%	0.00%	0.00%	0	0	0
220	CONSERVATION CLUB	10,880	10,868	0	10,880	0.00%	0.00%	0.00%	0	0	0
221	ACADEMIC LETTERING	1,600	1,543	0	1,600	0.00%	0.00%	21.50%	0	0	316
223	INTERNATIONAL CLUB	3,799	3,605	0	3,799	0.00%	0.00%	0.00%	0	0	0
224	KNOWLEDGE BOWL	16,692	16,385	0	16,692	0.00%	0.00%	0.00%	0	0	0
225	ART CLUB	3,476	3,373	0	3,476	0.00%	0.00%	0.00%	0	0	0
350	PERFORMING ARTS CENTER MGR	2,500	2,448	0	2,500	0.00%	0.00%	0.00%	0	0	0
400	SPEC ED INSTR	1,300	1,288	0	1,300	0.00%	0.00%	0.00%	0	0	0
403	ECSE BIRTH TO AGE 3	60	59	0	60	0.00%	0.00%	0.00%	0	0	0
423	SPEC ED-ASSESSMENT TOOLS	7,700	7,628	0	7,700	0.00%	0.00%	0.00%	0	0	0
430	HOMEBOUND	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
435	ECSE AGES 3-5	200	198	0	200	0.00%	0.00%	0.00%	0	0	0
502	SERVICE LEARNING PROJECTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
503	GSL-TARGETED SERVICES	40,587	46,432	8,448	32,139	20.81%	0.00%	51.20%	8,448	0	18,803
505	IPAD - STUDENTS	0	0	0	0	0.00%	0.00%	41.92%	0	0	390
506	BOOK FAIR \$S	0	(1,772)	(1,772)	1,772	0.00%	0.00%	0.00%	374	(2,145)	(3,100)
610	CURRICULUM	250,000	297,653	90,876	159,124	36.35%	20.51%	37.89%	59,784	31,092	80,127
701	BV ACTIVITY ACCOUNT	0	(48,324)	(48,324)	48,324	0.00%	0.00%	0.00%	(1,750)	(46,574)	(44,003)
702	SV ACTIVITY ACCOUNT	0	(751)	(751)	751	0.00%	0.00%	0.00%	(580)	(171)	(1,879)
703	TRANSITIONS ACTIVITY	0	(425)	(425)	425	0.00%	0.00%	0.00%	0	(425)	(637)
704	LAKETOWN ACTIVITY ACCOUNT	0	(2,061)	(2,061)	2,061	0.00%	0.00%	0.00%	2,360	(4,421)	206
710	WMS ACTIVITY ACCOUNT	0	(3,163)	(3,163)	3,163	0.00%	0.00%	0.00%	(670)	(2,493)	(3,317)
711	WMS STUD COUNCIL ACTIVITY ACCT	0	(6,874)	(6,874)	6,874	0.00%	0.00%	0.00%	0	(6,874)	(8,187)

					July 31, 2021	July 31, 2020	July 31, 2019				
		Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
DESCRIPTION											
713	WMS YEARBOOK ACTIVITY ACCT	0	(2,142)	(2,142)	2,142	0.00%	0.00%	0.00%	1,426	(3,568)	(5,764)
716	6TH GRADE ACTIVITY ACCT	0	(4,929)	(4,929)	4,929	0.00%	0.00%	0.00%	841	(5,770)	(6,231)
717	7TH GRADE ACTIVITY ACCT	0	(7,318)	(7,318)	7,318	0.00%	0.00%	0.00%	483	(7,801)	(7,815)
719	WMS SHOW CHOIR ACTIVITY	0	(25)	(25)	25	0.00%	0.00%	0.00%	0	(25)	(25)
721	WMS MFG	0	(14,432)	(14,432)	14,432	0.00%	0.00%	0.00%	(2,015)	(12,417)	(9,677)
730	HS ACTIVITY ACCT	0	(2,312)	(2,312)	2,312	0.00%	0.00%	0.00%	(1,783)	(529)	(786)
731	HS STU COUNCIL ACTIVITY ACCT	0	(7,499)	(7,499)	7,499	0.00%	0.00%	0.00%	509	(8,008)	(2,706)
732	HS FCCLA ACTIVITY ACCT	0	(5,423)	(5,423)	5,423	0.00%	0.00%	0.00%	146	(5,569)	(3,898)
733	HS FRENCH ACTIVITY ACCT	560	172	(394)	954	-70.30%	-153.85%	-80.09%	245	(639)	(428)
734	HS SPANISH ACTIVITY ACCT	560	(2,250)	(2,816)	3,376	-502.82%	-617.88%	-487.46%	42	(2,858)	(2,715)
737	HS YEARBOOK	0	(7,934)	(7,934)	7,934	0.00%	0.00%	0.00%	(825)	(7,110)	(11,139)
738	HS-ENTREPRENEURSHIP ACT	2,000	281	(2,125)	4,125	-106.27%	0.00%	0.00%	(2,125)	0	(1,057)
739	HS-DECA	0	(72)	(72)	72	0.00%	0.00%	0.00%	28	(100)	(661)
740	WILDCAT ACTIVITY ACCT	0	(8,668)	(8,668)	8,668	0.00%	0.00%	0.00%	(7,030)	(1,638)	(10,804)
741	WILDCAT-FB ACTIVITY ACCT	0	(1,444)	(1,444)	1,444	0.00%	0.00%	0.00%	18,169	(19,613)	(9,190)
742	WILDCAT-BOYS BB ACTIVITY ACCT	0	157	157	(157)	0.00%	0.00%	0.00%	2,783	(2,626)	(800)
743	WILDCAT-WW ACTIVITY ACCT	0	(865)	(865)	865	0.00%	0.00%	0.00%	63	(929)	498
744	WILDCAT-BOYS SOCCER ACTIVITY A	0	(1,075)	(1,075)	1,075	0.00%	0.00%	0.00%	191	(1,267)	(133)
745	WILDCAT-BASEBALL ACTIVITY ACCT	0	(16,812)	(16,812)	16,812	0.00%	0.00%	0.00%	(15,934)	(878)	(11,206)
746	WILDCAT-BOYS GOLF ACTIVITY ACC	0	(2,597)	(2,597)	2,597	0.00%	0.00%	0.00%	0	(2,597)	(2,597)
747	WILDCAT-BOYS SWIMMING ACTIVITY	0	(807)	(807)	807	0.00%	0.00%	0.00%	(323)	(483)	0
748	WILDCAT-HOCKEY ACTIVITY ACCT	0	(4,242)	(4,242)	4,242	0.00%	0.00%	0.00%	1,947	(6,188)	(2,295)
749	CROSS COUNTRY ACTIVITY ACCT	0	(8,451)	(8,451)	8,451	0.00%	0.00%	0.00%	1,300	(9,750)	(4,629)
750	WILDCAT-DANCELINE ACTIVITY ACC	0	(4,194)	(4,194)	4,194	0.00%	0.00%	0.00%	2,929	(7,122)	2,437
752	WILDCAT-GIRLS BB ACTIVITY ACCT	0	(9,886)	(9,886)	9,886	0.00%	0.00%	0.00%	(8,419)	(1,467)	(2,776)
753	WILDCAT-GYMNASTICS ACTIVITY AC	0	(3,468)	(3,468)	3,468	0.00%	0.00%	0.00%	0	(3,468)	(5,129)
754	WILDCAT-GIRLS SOCCER ACTIVITY	0	(959)	(959)	959	0.00%	0.00%	0.00%	(231)	(728)	2,690
755	WILDCAT-SB ACTIVITY ACCT	0	(9,673)	(9,673)	9,673	0.00%	0.00%	0.00%	(5,242)	(4,431)	(12,523)
756	WILDCAT-GIRLS GOLF ACTIVITY AC	0	(190)	(190)	190	0.00%	0.00%	0.00%	0	(190)	(190)
757	WILDCAT-GIRLS SWIMMING ACTIVIT	0	(2,213)	(2,213)	2,213	0.00%	0.00%	0.00%	238	(2,450)	(3,596)
758	VOLLEYBALL	0	(7,659)	(7,659)	7,659	0.00%	0.00%	0.00%	2,286	(9,945)	(8,065)
759	TRACK	0	(707)	(707)	707	0.00%	0.00%	0.00%	1,460	(2,167)	(3,052)
760	DRAMA CLUB	0	(2,871)	(2,871)	2,871	0.00%	0.00%	0.00%	(538)	(2,333)	(1,584)
761	GIRLS HOCKEY	0	(1,485)	(1,485)	1,485	0.00%	0.00%	0.00%	(594)	(891)	(1,860)
762	HIGH SCHOOL FASHION CLUB	0	(924)	(924)	924	0.00%	0.00%	0.00%	0	(924)	(729)
763	BOYS LACROSSE	0	(1,165)	(1,165)	1,165	0.00%	0.00%	0.00%	955	(2,120)	(500)
764	GIRLS LACROSSE	0	(1,875)	(1,875)	1,875	0.00%	0.00%	0.00%	645	(2,520)	(2,739)
768	ROBOTICS	0	(140)	(140)	140	0.00%	0.00%	0.00%	0	(140)	0
769	DISTRICT DEFINED COURSE	0	(8,485)	(8,485)	8,485	0.00%	0.00%	0.00%	(8,485)	0	0
809	FEDERAL DRUG GRANT	1,000	787	0	1,000	0.00%	0.00%	31.02%	0	0	8,280
810	FEDERAL DRUG GRANT MATCH	6,000	5,636	0	6,000	0.00%	0.00%	0.00%	0	0	0
811	LSTA GRANT (LIBRARY/TECH)	3,372	3,126	0	3,372	0.00%	0.00%	9.93%	0	0	260
812	PBIS GRANT-LAKETOWN ELEM	5,905	3,961	(2,000)	7,905	-33.87%	-1.03%	0.00%	(1,991)	(9)	0
813	ECSE JPA PART B	7,686	7,265	0	7,686	0.00%	0.00%	0.00%	0	0	0
814	CARVER CNTY SHIP GRANT	6,850	9,278	0	6,850	0.00%	100.00%	2.42%	0	(0)	222
865	LTFM LEVY FLOW THRU	68,000	68,118	0	68,000	0.00%	0.00%	0.00%	0	0	0
935	OPEB CONTRIBUTION	(270,270)	(266,012)	0	(270,270)	0.00%	0.00%	0.00%	0	0	0
TOT	TOTAL	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.47%	-9.02%	7,617,831	(5,895,523)	(4,166,091)

GENERAL FUND - EXPENDITURES BY FIN CODE

WACONIA | July 31, 2021

DESCRIPTION	Current Budget	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
				% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT WIDE									
000 DISTRICT WIDE	30,022,547	940,830	29,081,717	3.13%	-20.91%	-15.32%	7,198,695	(6,257,865)	(4,341,914)
Total DISTRICT WIDE	30,022,547	940,830	29,081,717	3.13%	-20.91%	-15.32%	7,198,695	(6,257,865)	(4,341,914)
FEDERALLY SUPPORTED SOURCES									
150 ARP SUMMER ACAD ENRICH	108,164	0	108,164	0.00%	0.00%	0.00%	0	0	0
151 ESSER 90% FORMULA ALLOCATION	0	0	0	0.00%	0.00%	0.00%	0	0	0
152 ESSER 9.5% STATE DIRECTED GRANT	0	0	0	0.00%	0.00%	0.00%	0	0	0
153 GEER GOVERNOR'S EMERGENCY ED	0	0	0	0.00%	0.00%	0.00%	0	0	0
154 CORONAVIRUS RELIEF FUND	0	0	0	0.00%	0.00%	0.00%	0	0	0
155 ESSER II - 90%	0	363	(363)	0.00%	0.00%	0.00%	363	0	0
160 ESSER III-90% ALLOC	0	169,962	(169,962)	0.00%	0.00%	0.00%	169,962	0	0
161 ESSER III-90% LEARNING LOSS	109,525	109,525	0	100.00%	0.00%	0.00%	109,525	0	0
163 EXPANDED SUMMER LEARNING - ESS	47,550	17,752	29,799	37.33%	0.00%	0.00%	17,752	0	0
Total FEDERALLY SUPPORTED SOURCES	265,239	297,602	(32,363)	112.20%	0.00%	0.00%	297,602	0	0
STATE SUPPORTED PROGRAMS									
302 OPERATING CAPITAL	1,408,677	268,861	1,139,816	19.09%	15.18%	-0.74%	61,141	207,720	(8,468)
303 AREA LEARNING CENTER	503,000	26,396	476,604	5.25%	1.93%	4.93%	17,872	8,523	25,146
309 BASIC SKILLS FOR EXTENDED TIME	3,908	0	3,908	0.00%	0.00%	0.00%	0	0	0
311 TELECOMMUNICATIONS ACCESS COS	19,250	0	19,250	0.00%	0.00%	0.00%	0	0	0
316 GENERAL EDUCATION FOR STAFF DE	489,834	37,975	451,859	7.75%	10.04%	10.26%	(1,108)	39,083	40,571
317 BASIC SKILLS	208,734	18	208,716	0.01%	0.00%	0.00%	18	0	0
319 TEACHER DEVELOPMENT & EVAL REV	391,190	25,319	365,871	6.47%	6.46%	5.37%	366	24,953	23,844
320 AMERICAN INDIAN EDUCATION AID	0	507	(507)	0.00%	0.00%	0.00%	507	0	0
321 COMMUNITY EDUCATION	0	0	0	0.00%	0.00%	0.00%	0	0	0
325 ECFE	0	0	0	0.00%	0.00%	0.00%	0	0	0
328 HOME VISITING	0	0	0	0.00%	0.00%	0.00%	0	0	0
330 LEARNING & DEVELOPMENT	1,273,710	50	1,273,660	0.00%	-0.07%	0.01%	189	(139)	75
332 AFTER SCHOOL ENRICHMENT	0	0	0	0.00%	0.00%	0.00%	0	0	0
337 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0.00%	0.00%	0.00%	0	0	0
338 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0.00%	0.00%	0.00%	0	0	0
342 SAFE SCHOOLS LEVY	177,561	11,889	165,672	6.70%	17.36%	5.69%	(911)	12,800	17,000
344 SCHOOL READINESS	0	0	0	0.00%	0.00%	0.00%	0	0	0
347 PHYSICAL HAZARDS	51,199	871	50,328	1.70%	2.25%	1.30%	322	549	633
349 OTHER HAZARDOUS MATERIALS	13,500	0	13,500	0.00%	0.00%	13.67%	0	0	1,384
350 AID TO NONPUBLIC HEALTH SERVICES	0	0	0	0.00%	0.00%	0.00%	0	0	0
351 AID NONPUBLIC BOOKS/TESTS/TECH	0	0	0	0.00%	0.00%	0.00%	0	0	0
352 ENVIRONMENTAL H&S MANAGEMENT	88,422	0	88,422	0.00%	0.00%	6.71%	0	0	5,722
353 AID NONPUBLIC GUIDANCE/COUNSEL	0	0	0	0.00%	0.00%	0.00%	0	0	0
354 EARLY CHILDHOOD SCREENING PROC	0	0	0	0.00%	0.00%	0.00%	0	0	0
358 ASBESTOS REMOVAL & ENCAPSULATI	0	2,150	(2,150)	0.00%	41.67%	6.17%	759	1,391	1,201

DESCRIPTION	Current Budget	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
				% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
362 YOUTH DEVELOPMENT/YOUTH SERVICES	0	0	0	0.00%	0.00%	0.00%	0	0	0
363 FIRE SAFETY	35,000	0	35,000	0.00%	33.98%	4.41%	(8,231)	8,231	1,279
366 INDOOR AIR QUALITY	1,000	0	1,000	0.00%	0.00%	0.00%	0	0	0
367 ACCESSIBILITY	0	0	0	0.00%	0.00%	0.00%	0	0	0
368 BUILDING ENVELOPE (EXCLUDE ROOFING)	115,000	0	115,000	0.00%	0.00%	0.00%	0	0	0
369 BUILDING HARDWARE & EQUIPMENT	30,000	0	30,000	0.00%	0.00%	0.00%	0	0	0
370 ELECTRICAL	0	0	0	0.00%	0.00%	0.00%	0	0	0
372 MEDICAL ASSISTANCE,3RD PARTY REIMBURSEMENT	142,000	0	142,000	0.00%	117.80%	-19.95%	25,044	(25,044)	(29,010)
379 INTERIOR SURFACES	20,000	0	20,000	0.00%	0.00%	0.00%	0	0	0
380 MECHANICAL SYSTEMS	35,000	0	35,000	0.00%	0.08%	21.42%	(30)	30	3,955
381 PLUMBING	0	0	0	0.00%	0.00%	0.00%	0	0	0
383 ROOFING SYSTEMS	40,000	0	40,000	0.00%	0.00%	0.00%	0	0	0
384 SITE PROJECTS	35,000	0	35,000	0.00%	2.30%	0.00%	(1,075)	1,075	0
385 DEFERRED MAINTENANCE	0	0	0	0.00%	0.00%	0.00%	0	0	0
388 GIFTED & TALENTED	57,506	0	57,506	0.00%	0.00%	0.00%	0	0	2
Total STATE SUPPORTED PROGRAMS	5,139,491	374,035	4,765,456	7.28%	8.22%	1.71%	94,863	279,172	83,334
FEDERAL AID RECEIVED FROM STATE									
401 TITLE I, PART A ACADEMIC ACH/DISABILITY	66,100	0	66,100	0.00%	0.00%	0.00%	0	0	0
414 TITLE II, PART A TEACH/PRINCIPAL TRAINING	37,300	385	36,915	1.03%	0.00%	0.00%	385	0	0
419 IDEA, PART B (611) INDIV W/DISAB AGING	0	0	0	0.00%	11.94%	4.39%	(34,640)	34,640	26,795
420 IDEA, PART B (619) PRESCH AGE 3-5 YEARS	15,862	0	15,862	0.00%	0.00%	0.00%	0	0	0
422 IDEA BIRTH THROUGH TWO	11,500	0	11,500	0.00%	0.00%	0.00%	0	0	0
428 CARL PERKINS VOC & APPLIED TECH	0	0	0	0.00%	0.00%	0.00%	0	0	0
499 MISC FEDERAL REVENUE/MDE	10,000	0	10,000	0.00%	1.39%	0.00%	(219)	219	0
628 CARL PERKINS VOC & APPLIED TECH	12,760	99	12,661	0.78%	0.00%	0.00%	99	0	0
Total FEDERAL AID RECEIVED FROM STATE	153,522	484	153,038	0.32%	7.56%	3.43%	(34,375)	34,859	26,795
CHILD NUTRITION									
701 NATIONAL SCHOOL LUNCH	0	0	0	0.00%	0.00%	0.00%	0	0	0
705 SCHOOL BREAKFAST	0	0	0	0.00%	0.00%	0.00%	0	0	0
707 A LA CARTE/OTHER	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total CHILD NUTRITION	0	0	0	0.00%	0.00%	0.00%	0	0	0
TRANSPORTATION									
720 REGULAR TO AND FROM SCHOOL	1,359,838	2,693	1,357,145	0.20%	0.24%	0.25%	89	2,605	2,862
723 SPECIAL EDUCATION TRANSPORTATION	1,406,425	(4)	1,406,429	0.00%	0.00%	0.00%	(4)	0	(0)
728 SPECIAL TRANSPORT OF SELECTED PUPILS	100,000	0	100,000	0.00%	0.00%	0.00%	0	0	0
733 NON,AUTHORIZED TRANSPORTATION	94,435	0	94,435	0.00%	0.00%	-1.06%	0	0	(1,525)
Total TRANSPORTATION	2,960,698	2,690	2,958,008	0.09%	0.10%	0.04%	85	2,605	1,337
SPECIAL EDUCATION									
740 STATE,SPECIAL ED AGE BIRTH-21	9,412,214	104,165	9,308,049	1.11%	0.56%	0.67%	53,525	50,641	56,519
Total SPECIAL EDUCATION	9,412,214	104,165	9,308,049	1.11%	0.56%	0.67%	53,525	50,641	56,519
LEVY SUPPORTED PROGRAMS									
791 PROJECT CERT OF PARTICIP/LEASE,P	0	0	0	0.00%	0.00%	0.00%	0	0	0

				July 31, 2021	July 31, 2020	July 31, 2019				
DESCRIPTION		Current Budget	Expenses YTD	Budget Remaining	% of Budget Expended	Actuals Expended % of	Actuals Expended % of	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
797	OPEB PAY AS YOU GO	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
798	CHILDREN/DISAB SCHOOL AGE CARE	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total LEVY SUPPORTED PROGRAMS		35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
CAREER TECH AND FED FUNDED GRA										
830	CAREER & TECH EDUCATION REV	544,919	2,503	542,416	0.46%	0.43%	0.46%	153	2,350	2,500
835	CAREER & TECH,CHILDREN/DISAB	755	0	755	0.01%	0.00%	0.00%	0	0	0
Total CAREER TECH AND FED FUNDEI		545,674	2,503	543,171	0.46%	0.40%	0.45%	154	2,350	2,500
GENERAL FUND TOTAL		48,534,385	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

GENERAL FUND - EXPENDITURES BY OBJECT CODE

WACONIA | July 31, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	2,423,727	2,424,417	199,220	2,224,507	8.22%	8.21%	8.17%	(414)	199,634	197,351
120 EC/ABE/SCHOOL READINESS, ABE AD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
140 LICENSED CLASSROOM TEACHER	16,259,755	16,258,801	16,599	16,243,156	0.10%	0.12%	0.12%	(2,674)	19,273	18,600
141 NON,LIC CLASSROOM PERSONNEL	254,247	254,247	0	254,247	0.00%	0.00%	0.00%	0	0	0
143 LICENSED INSTRUCTIONAL SUPPORT	757,286	760,364	3,078	754,208	0.41%	0.00%	0.00%	3,078	0	0
144 NON,LIC INSTRUCTIONAL SUPPORT	103,706	103,706	0	103,706	0.00%	0.00%	0.00%	0	0	0
145 SUBSTITUTE TEACHER,LICENSED	517,813	517,813	0	517,813	0.00%	0.00%	0.00%	0	0	0
146 SUBSTITUTE NON,LIC CLASSROOM	8,714	8,445	0	8,714	0.00%	0.00%	2.82%	0	0	245
150 PHYSICAL THERAPIST	29,013	29,595	2,398	26,615	8.26%	10.99%	8.32%	66	2,331	2,308
151 OCCUPATIONAL THERAPIST	213,560	214,572	10,829	202,731	5.07%	4.83%	4.64%	2,083	8,746	7,561
152 SPEECH/LANGUAGE PATHOLOGIST	412,952	410,010	3,002	409,950	0.73%	0.75%	1.12%	83	2,919	2,717
154 SCHOOL NURSE	273,488	281,724	8,236	265,252	3.01%	0.00%	0.00%	8,236	0	0
155 LICENSED NURSING SERVICES	106,424	106,424	0	106,424	0.00%	0.00%	0.00%	0	0	0
156 SOCIAL WORKER	81,330	81,330	0	81,330	0.00%	0.00%	0.00%	0	0	0
157 SCHOOL PSYCHOLOGIST	201,548	201,548	0	201,548	0.00%	0.00%	0.00%	0	0	0
161 CERTIFIED PARA/PCA	1,270,879	1,269,554	0	1,270,879	0.00%	0.00%	0.02%	0	0	234
162 CERTIFIED ONE ON ONE PARA	540,918	540,918	0	540,918	0.00%	0.00%	0.00%	0	0	0
163 FOREIGN LANGUAGE INTERPRETER	6,376	6,376	0	6,376	0.00%	0.00%	0.00%	0	0	0
164 INTERPRETER FOR THE DEAF	1,025	1,025	0	1,025	0.00%	0.00%	0.00%	0	0	0
165 SCHOOL COUNSELOR	659,348	659,348	0	659,348	0.00%	0.00%	0.00%	0	0	0
170 NON,INSTRUCTIONAL SUPPORT	1,622,945	1,619,945	102,037	1,520,908	6.29%	6.56%	6.82%	(960)	102,997	110,336
174 REC SERVICES/DAPE SPECIALIST	85,792	85,792	0	85,792	0.00%	0.00%	0.00%	0	0	0
176 SOCIAL WORKER/INTERAGENCY	1,353,251	1,352,950	107,846	1,245,405	7.97%	7.63%	8.40%	4,784	103,062	109,468
185 OTHER LICENSED/CERTIFIED SALARY	749,614	744,476	17,077	732,537	2.28%	1.14%	2.39%	9,390	7,686	16,509
186 OTHER NON LICENSED SALARY	158,846	158,759	3,484	155,362	2.19%	0.00%	2.47%	3,484	0	4,627
191 SEVERANCE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
195 INTERDEPART SALARIES (CHGBK)	(44,880)	(44,880)	0	(44,880)	0.00%	0.00%	0.00%	0	0	0
199 SALARY ADJ CAFETERIA PLAN/IN LIEU	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SALARIES AND WAGES	28,047,677	28,047,258	473,805	27,573,872	1.69%	1.62%	1.71%	27,158	446,647	469,956
EMPLOYEE BENEFITS										
210 FICA/MEDICARE	2,077,316	2,076,960	35,421	2,041,895	1.71%	1.65%	1.78%	2,376	33,045	34,784
214 PERA	463,038	462,461	20,254	442,784	4.37%	4.31%	4.65%	374	19,881	20,866
218 TRA	1,686,465	1,688,020	15,339	1,671,126	0.91%	0.80%	0.88%	1,830	13,509	14,593
220 HEALTH INSURANCE	5,393,344	5,401,052	92,123	5,301,221	1.71%	1.57%	1.62%	5,977	86,146	79,972
230 LIFE INSURANCE	34,648	34,648	0	34,648	0.00%	0.00%	0.00%	0	0	0
235 DENTAL INSURANCE	133,044	134,345	3,901	129,143	2.93%	1.44%	2.54%	1,978	1,923	2,756
240 LONG TERM DISABILITY INSURANCE	44,925	44,959	799	44,126	1.78%	1.71%	1.75%	21	778	773
250 TSA/DEFERRED COMP	452,863	453,597	7,595	445,268	1.68%	1.58%	1.60%	394	7,201	7,139
251 TAX ADVANTAGE EMPLOYER HLTH AF	219,283	210,554	8,623	210,660	3.93%	11.18%	5.86%	(16,204)	24,827	6,748
270 WORKERS COMPENSATION	192,000	189,500	48,646	143,354	25.34%	32.71%	27.92%	(6,698)	55,344	60,853
280 UNEMPLOYMENT COMPENSATION	10,000	10,000	0	10,000	0.00%	0.00%	0.00%	0	0	0
291 OPEB (PAY AS YOU GO)	35,000	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
295 INTERDEPART BENEFITS (CHGBK)	(9,180)	(9,180)	0	(9,180)	0.00%	0.00%	0.00%	0	0	0
299 OTHER EMPLOYEE BENEFITS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL EMPLOYEE BENEFITS	10,732,746	10,731,916	232,700	10,500,046	2.17%	2.27%	2.28%	(9,952)	242,653	228,484
PURCHASED SERVICES										
300 PURCHASED SERVICES	0	750	750	(750)	0.00%	0.00%	0.00%	750	0	0

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31, 2021	July 31, 2020	July 31, 2019	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
303 FEDERAL SUB AWARD <=\$25000	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
305 CONSULTING FEES/FEES FOR SERVICE	822,123	813,762	55,985	766,138	6.81%	12.19%	9.04%	(26,303)	82,288	74,350
306 SPEC ED LITIGATION COSTS	4,000	4,000	0	4,000	0.00%	0.00%	0.00%	0	0	0
315 REPAIRS & MAINT FOR TECHNOLOGY	37,000	35,732	3,389	33,611	9.16%	61.03%	38.30%	(2,281)	5,670	6,012
319 COMPUTER & TECHNOLOGY SVCS	60,949	36,213	11,139	49,810	18.28%	65.60%	0.00%	(1,661)	12,800	0
320 COMMUNICATION SERVICES	113,640	115,440	1,801	111,839	1.58%	-0.01%	0.00%	1,830	(29)	0
329 POSTAGE & PARCEL SERVICES	18,195	18,857	1,077	17,118	5.92%	7.92%	0.00%	(129)	1,206	0
330 UTILITY SERVICES	587,175	587,045	750	586,425	0.13%	0.11%	0.12%	0	750	931
340 INSURANCE	243,500	318,185	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338	128,183
350 REPAIRS & MAINTENANCE	288,486	288,591	7,091	281,395	2.46%	2.59%	5.46%	514	6,578	8,218
353 CERTIFIED PARA/PCA >\$25000	71,986	81,176	15,181	56,805	21.09%	9.71%	10.62%	7,931	7,250	8,517
358 INTERPRETER/LANGUAGE <=\$25000	1,600	1,600	0	1,600	0.00%	0.00%	0.00%	0	0	0
360 TRANSPORT CONTR <=\$25,000	2,663,974	2,633,036	(35,352)	2,699,326	-1.33%	-1.84%	0.02%	11,282	(46,634)	663
365 INTERDEPART TRANSPORT (CHGBK)	150,000	150,000	0	150,000	0.00%	0.00%	0.00%	0	0	0
366 TRAVEL CONVENTIONS/CONFERENCE	138,398	136,888	11,413	126,985	8.25%	2.51%	8.34%	9,121	2,292	8,999
368 OUT OF STATE TRAVEL/FEDERAL REIMB	1,046	744	0	1,046	0.00%	0.00%	0.00%	0	0	0
369 ENTRY FEES/STUDENT TRAVEL ALLOWANCE	73,738	73,505	0	73,738	0.00%	0.00%	-6.74%	0	0	(3,883)
370 OPERATING LEASE/RENTAL	151,578	151,867	1,608	149,970	1.06%	1.85%	2.66%	0	1,608	4,192
390 PYMT FOR ED PURPOSE TO MN DISTRICT	298,000	298,519	0	298,000	0.00%	0.00%	-1.06%	0	0	(2,716)
391 PYMT TO MN SCHOOL (COST SHARE)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
392 PYMT FOR ED PURP OUT OF STATE/OTHER	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
393 SPEC ED TRANSITION/CHILD W/DISABILITY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
394 PYMT FOR ED TO OTHER AGENCY	140,000	140,000	0	140,000	0.00%	0.00%	0.00%	0	0	0
396 SPEC ED SALARY/OTHER DISTRICT	111,780	111,780	0	111,780	0.00%	0.00%	0.00%	0	0	0
397 SPEC ED BENEFITS/OTHER DISTRICT	25,800	25,800	0	25,800	0.00%	0.00%	0.00%	0	0	0
398 INTERDEPART SERVICES (CHGBK)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
399 CONTRACT SPEC ED/OTHER DISTRICT/COMMODITIES	11,580	56,096	0	11,580	0.00%	100.00%	0.00%	25,044	(25,044)	(29,010)
TOTAL PURCHASED SERVICES	6,014,548	6,079,587	327,695	5,686,853	5.45%	5.32%	3.52%	35,623	292,072	204,456
SUPPLIES										
401 SUPPLIES, NON INSTRUCTIONAL	462,330	326,603	(209,953)	672,283	-45.41%	-29.85%	-53.56%	5,038	(214,991)	(219,034)
405 NON, INSTRUCTIONAL SOFTWARE LICENSES	189,272	194,399	136,233	53,039	71.98%	68.56%	76.56%	3,086	133,147	140,547
406 INSTRUCTIONAL SOFTWARE LICENSES	191,707	232,016	98,888	92,819	51.58%	29.47%	28.70%	35,749	63,139	43,549
430 SUPPLIES & MATERIALS NON INDIVIDUAL	388,842	409,094	18,883	369,959	4.86%	0.70%	5.82%	17,580	1,303	9,217
433 SUPPLIES & MATERIALS INDIVIDUAL INSTRUCTIONAL	105,914	107,383	2,500	103,414	2.36%	3.04%	3.70%	0	2,500	2,500
440 FUELS	303,000	303,077	83	302,917	0.03%	0.00%	0.01%	83	0	30
455 NONINSTRUCTIONAL TECH SUPPLIES	10,000	9,753	155	9,845	1.55%	0.43%	4.90%	129	26	205
456 INSTRUCTIONAL TECH SUPPLIES	11,055	10,900	0	11,055	0.00%	25.94%	0.00%	(157)	157	0
460 TEXTBOOKS	193,218	197,053	29,272	163,946	15.15%	0.00%	52.39%	29,272	0	79,719
461 STANDARDIZED TESTS	31,000	31,000	0	31,000	0.00%	0.00%	0.00%	0	0	0
465 NONINSTRUCTIONAL TECH DEVICES	725	725	0	725	0.00%	0.00%	0.00%	0	0	0
466 INSTRUCTIONAL TECH DEVICES	112,557	393,887	279,487	(166,930)	248.31%	0.00%	0.00%	279,487	0	0
470 MEDIA RESOURCES	19,879	19,141	(1,772)	21,651	-8.91%	-0.50%	-16.22%	(1,669)	(103)	(2,895)
490 FOOD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
491 COMMODITIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
495 MILK	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SUPPLIES	2,019,499	2,235,031	353,775	1,665,724	17.52%	-0.75%	3.76%	368,597	(14,822)	53,838
SUPPLIES & EQUIPMENT										
505 CAPITALIZED NONINSTRUCTION SOFTWARE	3,000	1,994	0	3,000	0.00%	0.00%	0.00%	0	0	0
510 SITE OR GROUNDS ACQUISITION	125,000	118,856	0	125,000	0.00%	0.83%	-67.12%	(1,075)	1,075	(160,744)
520 BUILDING ACQ OR CONSTRUCTION	110,000	110,608	0	110,000	0.00%	0.00%	0.00%	0	0	0
530 OTHER EQUIPMENT PURCHASE	131,266	149,774	19,608	111,658	14.94%	-31.53%	-3.46%	43,053	(23,445)	(3,491)
533 EQUIP SP ED DIRECT INSTRUCTION	10,788	10,788	0	10,788	0.00%	0.00%	0.00%	0	0	0
535 CAPITAL LEASES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	July 31,	July 31,	July 31,	Current YTD vs. Prior YTD	July 31, 2020	July 31, 2019
					2021 % of Budget Expended	2020 % of Actuals Expended	2019 % of Actuals Expended			
555 CAPITAL NONINSTR TECH HARDWARE	2,144	1,887	0	2,144	0.00%	261.91%	35.41%	1,559	(1,559)	12,563
556 CAPITALIZED INSTR TECH HARDWARE	172,405	247,261	95,000	77,405	55.10%	39.80%	8.89%	42,780	52,220	5,630
580 PRINCIPAL ON CAPITAL LEASE	449,595	415,341	102,815	346,780	22.87%	29.08%	58.61%	(24,713)	127,528	36,742
581 INTEREST ON CAPITAL LEASE	209,200	204,485	99,525	109,675	47.57%	50.79%	0.00%	(8,448)	107,973	0
589 LEASE TRANSACTIONS/INSTALL SALE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SUPPLIES & EQUIPMENT	1,213,398	1,260,994	316,948	896,450	26.12%	21.98%	-11.85%	53,157	263,792	(109,300)
DEBT SERVICE										
710 BOND, REDEMPTION OF PRINCIPAL	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720 BOND, INTEREST	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
730 LOANS, REDEMPTION OF PRINCIPAL	81,287	81,287	0	81,287	0.00%	0.00%	0.00%	7,000,000	(7,000,000)	(4,985,000)
740 LOANS, INTEREST	65,000	113,444	0	65,000	0.00%	-299.99%	-37.73%	129,205	(129,205)	(62,934)
790 OTHER DEBT SVC EXPENDITURES	15,000	15,000	0	15,000	0.00%	0.00%	0.00%	0	0	0
TOTAL DEBT SERVICE	161,287	209,731	0	161,287	0.00%	-5153.73%	-1920.18%	7,129,205	(7,129,205)	(5,047,934)
OTHER EXPENDITURES										
820 DUES, MEMBERSHIP, LICENSE, FEES	61,267	63,216	17,386	43,882	28.38%	16.63%	43.14%	6,762	10,624	29,071
891 TRA & PERA SPEC SITUATION PENSIO	147,051	147,051	0	147,051	0.00%	0.00%	0.00%	0	0	0
895 FED/NONPUBLIC INDIRECT (CHGBK)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
896 TAXES & SPECIAL ASSESSMENTS	74,912	74,912	0	74,912	0.00%	0.00%	0.00%	0	0	0
898 SCHOLARSHIPS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
899 MISCELLANEOUS EXPENDITURES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER EXPENDITURES	283,230	285,179	17,386	265,845	6.14%	7.44%	10.86%	6,762	10,624	29,071
OTHER FINANCING USES										
910 PERMANENT TRANSFER/OTHER FUNDS	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
920 BOND REFUNDING PAYMENT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER FINANCING USES	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	48,534,385	48,911,697	1,722,309	46,812,076	3.55%	-12.45%	-9.04%	7,610,549	(5,888,240)	(4,171,429)

Memorandum

To: School Districts with Revised Levy Limitations

From: Terri Yetter, School Finance Director

Date: September 8, 2021

Subject: Process for Certifying or Revising Proposed Levy

Revised 2021 Payable 2022 Levy Limitation and Certification Reports are being posted to the Minnesota Department of Education (MDE) website for many districts for the remainder of September. The total levy limitation shown on the revised report may have changes from the total levy limitation provided on the first report issued on or before September 8, 2021.

The process for certifying or revising a district's proposed levy to reflect the changes shown on the revised report depends on whether the district has already certified a proposed levy before receiving the most current revision.

- If the district has not yet certified a proposed levy, please use the most current report for proposed levy certification. If the district believes that additional changes are needed, please contact the appropriate person listed at the end of this memorandum to have these changes made. If the board will be meeting to certify the proposed levy before a new report can be issued, the district should use the most recently issued report. **All school districts should certify a proposed levy to the home county auditor by September 30 (or by October 7 if the district has been granted an extension by the county auditor).**
- If the district has already certified a proposed levy as "**MAXIMUM**" rather than a specific dollar amount, the district **does not** need to recertify a proposed levy based on the revised levy limitation report. The home county auditor will be instructed to revise the numbers submitted by the district to reflect the changes made on the enclosed revised levy limitation report.
- If the district has already certified a proposed levy as a **specific dollar amount**, and needs to correct the amount proposed based on the most current levy limitation report, the district should contact the home county auditor to: (1) advise the auditor of the need to certify a revised amount; and, (2) determine the deadline for recertification, in order to ensure that the revised amount is reported on the truth in taxation notices. If the district's next regular board meeting is after the recertification deadline, a special board meeting would need to be scheduled to recertify the proposed levy at a higher amount.
- If the district's total levy limitation has decreased below the amount of the proposed levy, school board action is not necessary to reduce the proposed levy down to the amount of the revised levy limitation. The county auditor should reduce the proposed levy down to the amount of the revised total levy limitation, but the district should remind the county auditor of this change to ensure that the reduction is made.

For technical assistance with accessing information via the MDE website, including the Levy Certification System, please contact [Daley Lehmann](#) at 651-582-8817.

Questions on specific levy components should be directed as follows:

Program Area	Contact	Email
Average Daily Membership (ADM) and English Learner (EL) Projections	Jeanne Krile 651-582-8637	jeanne.krile@state.mn.us
Career and Technical Education Levy	Jan Carlson 651-582-8342	janice.carlson@state.mn.us
General Education Revenue, and Referendum Levies	Kristine Anderson 651-582-8544 Becky Wochnick 651-582-8781	kristine.anderson@state.mn.us becky.wochnick@state.mn.us
Alternative Teacher Compensation (Q Comp) Revenue	Jason Reil 651-582-8866	Jason.reil@state.mn.us
Miscellaneous Levies including: Reemployment, Safe Schools, Judgment, Health Benefits, District Reorganization Retirement/Severance, Economic Development Abatement, and Administrative Services	Jason Reil 651-582-8866	Jason.reil@state.mn.us
Nonpublic Transportation Revenue	Greg Sogaard 651-582-8858	greg.sogaard@state.mn.us
Community Education, Early Childhood Family Education (ECFE), Home Visiting, School-Age Care and Integration Revenues	Jan Carlson 651-582-8342	janice.carlson@state.mn.us
Other Postemployment Benefits (OPEB)	Jan Carlson 651-582-8342	janice.carlson@state.mn.us
Capital Project Referendum Levies, Long-Term Facilities Maintenance (LTFM) Revenue, Health and Safety Adjustments, and Debt Service Levies	Lonn Moe 651-582-8569	lonn.moe@state.mn.us
LTFM Ten-Year Plan Expenditure spreadsheets and approvals, and Health and Safety revenue applications	Sarah C. Miller 651-582-8370	sarah.c.miller@state.mn.us
Building and Land Lease Levy, Swimming Pool Levy, Ice Arena Levy, Consolidation Transition Revenue, Reorganization Operating Debt, Maximum Effort Load Aid, and Taconite Adjustments	Bill Kiesow 651-582-8801	bill.kiesow@state.mn.us

I. COMPUTATION OF 2021 PAYABLE 2022 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	4,466,299.50	1,420.51-	N/A			4,464,878.99
GEN-RMV OTHER-EXEMP	3,417,437.29	12,722.54	N/A			3,430,159.83
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,890,875.18	210,842.04-	8,079.23			1,688,112.37
TOTAL GENERAL	9,774,611.97	199,540.01-	8,079.23			9,583,151.19
COM SERV-EXEMP	295,042.72	726.91	256.29			296,025.92
DEBT-VOTER-NONEXEMP	7,854,139.00	143,550.65-	15,095.19			7,725,683.54
DEBT-OTHER-NONEXEMP	1,548,728.00	37,009.20-				1,511,718.80
TOTAL DEBT SERV	9,402,867.00	180,559.85-	15,095.19			9,237,402.34
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP		35,946.08-		35,946.08		
TOTAL OPEB/PENSION		35,946.08-		35,946.08		
TOTAL	19,472,521.69	415,319.03-	23,430.71	35,946.08		19,116,579.45

II. COMPARISON OF 2020 PAYABLE 2021 LEVY LIMITATION WITH 2021 PAYABLE 2022 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88	9,583,151.19	433,817.31	4.74
COMMUNITY SERVICE	277,869.45	296,025.92	18,156.47	6.53
GENERAL DEBT SERVICE	9,133,582.10	9,237,402.34	103,820.24	1.14
OPEB DEBT SERVICE				
TOTAL	18,560,785.43	19,116,579.45	555,794.02	2.99

III. COMPARISON OF 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88			
COMMUNITY SERVICE	277,869.45			
GENERAL DEBT SERVICE	9,133,582.10			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	18,560,785.43			

ISD #110 - Waconia Public Schools
Comparison of Proposed Tax Levy Payable in 2022 to Actual Levy Payable in 2021

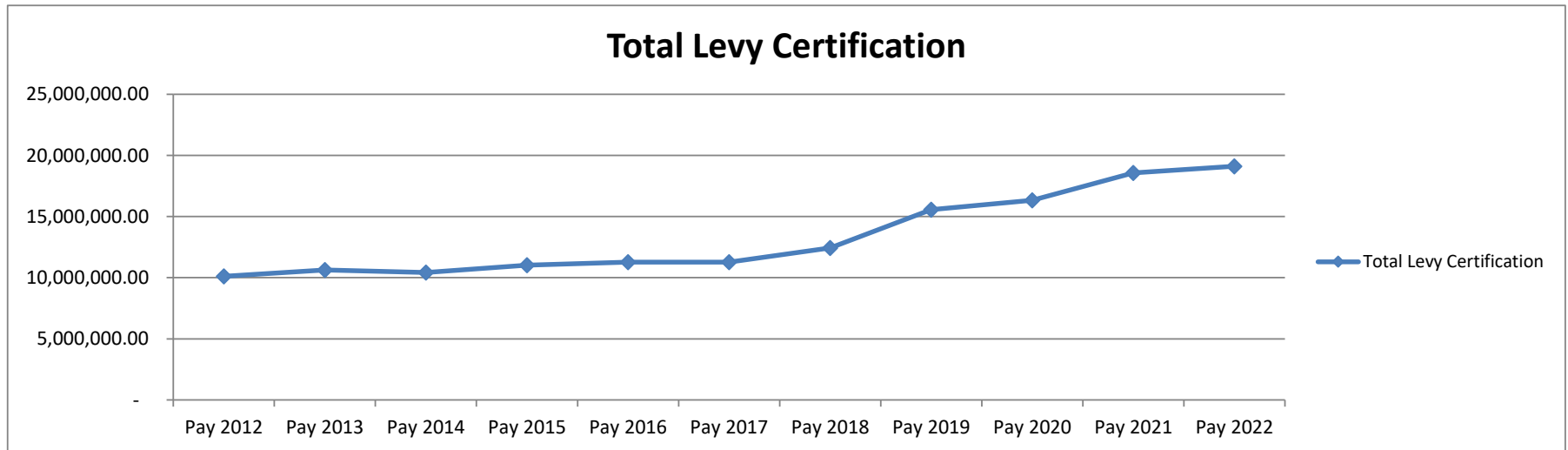
Fund	Levy Category	Final Levy - FY 22 Payable in 2021	Payable in 2022	FY 2022-2023 \$ Change	FY 2022-2023 % Change
General Fund -					
	Referendum Market Value - Voter Approved	\$ 4,248,698.80	\$ 4,464,878.99	\$ 216,180.19	
	Local Optional	2,765,330.87	2,880,709.19	115,378.32	
	Equity and Transition	509,396.29	549,450.64	40,054.35	
	1st Tier Board Approved Referendum	-	-	-	
	Operating Capital	313,112.17	349,383.92	36,271.75	
	Remployment Insurance	38,069.94	16,638.35	(21,431.59)	
	Safe Schools	177,560.94	177,508.98	(51.96)	
	Career Technical	150,415.08	151,385.26	970.18	
	Long Term Facilities Maintenance	468,965.63	464,195.83	(4,769.80)	
	Other Post-Employment Benefits	(23,957.00)	41,043.00	65,000.00	
	Building/Land Lease - (Max - \$962,056)	643,104.35	627,586.80	(15,517.55)	
	Facilities and Equipment Bond Adjustment	(150,544.00)	(147,709.00)	2,835.00	
	Abatement Adjustments	9,180.81	8,079.23	(1,101.58)	
	Other Adjustments	-	-	-	
Total General Fund		\$ 9,149,333.88	\$ 9,583,151.19	\$ 433,817.31	4.74%
Community Service Fund -					
	Basic Community Ed	\$ 169,955.30	\$ 167,434.50	\$ (2,520.80)	
	ECFE	91,940.05	89,338.19	(2,601.86)	
	Home Visiting	2,854.64	2,996.94	142.30	
	School Age Care	12,883.19	36,000.00	23,116.81	
	Abatement Adjustments	236.27	256.29	20.02	
Total Community Service Fund		\$ 277,869.45	\$ 296,025.92	\$ 18,156.47	6.53%
Debt Service Fund -					
	Voter Approved - Aid Eligible	\$ 7,433,272.51	\$ 7,673,579.15	\$ 240,306.64	
	Facilities and Equipment Bond Adjustment	150,544.00	147,709.00	(2,835.00)	
	Debt Service - Aid Ineligible	437,220.00	435,960.00	(1,260.00)	
	Long Term Facilities	1,090,686.94	965,059.00	(125,627.94)	
	Other Adjustments	21,858.65	15,095.19	(6,763.46)	
Total Debt Service Fund		\$ 9,133,582.10	\$ 9,237,402.34	\$ 103,820.24	1.14%
Total All Funds		\$ 18,560,785.43	\$ 19,116,579.45	\$ 555,794.02	2.99%

ISD #110 - Waconia Public Schools
Analysis of Levy Information
9/13/2021

Property Valuation Data			Sales Ratio	
Year	Market Value	% Change	Year	Ratio
2009 Market Value	2,241,195,000	1.47%	2009	96.10%
2010 Market Value	2,013,602,513	-10.15%	2010	99.00%
2011 Market Value	1,958,914,752	-2.72%	2011	99.90%
2012 Market Value	1,826,902,951	-6.74%	2012	99.00%
2013 Market Value	1,945,862,845	6.51%	2013	95.60%
2014 Market Value	2,190,746,748	12.58%	2014	95.10%
2015 Market Value	2,334,601,300	6.57%	2015	96.40%
2016 Market Value	2,414,532,860	3.42%	2016	94.50%
2017 Market Value	2,577,070,811	6.73%	2017	94.20%
2018 Market Value	2,719,688,738	5.53%	2018	93.30%
2019 Market Value	2,961,774,057	14.93%	2019	91.90%
2020 Market Value	3,075,715,174	13.09%	2020	95.20%

10-YEAR LEVY HISTORY

YEAR	Voter Approved/General	Community Services	Debt Service	OPEB	Total Levy Certification	Inc/Dec	% Change
Pay 2012	4,247,451.66	281,215.29	5,220,523.34	363,551.53	10,112,741.82	(416,817.38)	-3.96%
Pay 2013	4,540,116.77	298,569.66	5,437,216.79	354,049.67	10,629,952.89	517,211.07	5.11%
Pay 2014	4,074,405.32	263,253.84	5,729,784.51	358,173.91	10,425,617.58	(204,335.31)	-1.92%
Pay 2015	3,839,872.60	272,572.59	6,561,041.49	354,716.21	11,028,202.89	602,585.31	5.78%
Pay 2016	3,956,312.65	250,476.14	6,713,608.41	342,249.81	11,262,647.01	234,444.12	2.13%
Pay 2017	3,809,961.42	253,575.69	6,859,226.19	345,499.81	11,268,263.11	5,616.10	0.05%
Pay 2018	4,504,098.45	221,471.42	7,351,555.53	347,262.35	12,424,387.75	1,156,124.64	10.26%
Pay 2019	6,780,210.44	236,080.13	8,537,979.24	-	15,554,269.81	3,129,882.06	25.19%
Pay 2020	7,107,866.15	276,779.09	8,949,185.77	-	16,333,831.01	779,561.20	5.01%
Pay 2021	9,149,333.88	277,869.45	9,133,582.10	-	18,560,785.43	2,226,954.42	13.63%
Pay 2022	9,583,151.19	296,025.92	9,237,402.34	-	19,116,579.45	555,794.02	2.99%



NOTES:

- 2014-2015 District Voters approve \$75 million in bonds
- 2018-2019 District Voters approve \$525 per pupil operating levy
- 2020-2021 District Voters approve \$410 per pupil operating levy

LEVY LIMITATION AND CERTIFICATION			*****PROPERTY VALUATION DATA*****		*****PROPERTY VALUATIONS (CONT)*****	
REPORT OUTLINE			MARKET VALUE		PUPIL DATA	
	PAGE					
I. GENERAL INPUT DATA						
A. PROPERTY VALUATION	1	1	2016 MARKET VALUE	2,414,532,860		
B. PUPIL DATA	1	2	2017 MARKET VALUE	2,577,070,811		
		3	2018 MARKET VALUE	2,719,688,738		
II. INITIAL COMPUTATIONS BY FUND		4	2019 MARKET VALUE	2,961,774,057		
A. GENERAL	2	5	2020 MARKET VALUE	3,075,715,174		
B. COMMUNITY SERVICE	12					
C. GENERAL DEBT	13					
D. OPEB/PENSION DEBT	15					
		6	REFERENDUM MARKET VALUE (RMV)			
III. ADJUSTMENTS BY FUND		7	2016 RMV	2,223,889,450	36	2018-19 RES ADM (ACT)
A. GENERAL	16	8	2017 RMV	2,382,642,150	37	2019-20 RES ADM (ACT)
B. COMMUNITY SERVICE	23	9	2018 RMV	2,523,728,900	38	2020-21 RES ADM (PRE)
C. GENERAL DEBT	23	10	2019 RMV	2,751,255,700	39	2021-22 RES ADM (EST)
D. OPEB/PENSION DEBT	24		2020 RMV	2,863,100,800	40	2022-23 RES ADM (EST)
					41	2023-24 RES ADM (EST)
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)			RESIDENT AVE DAILY MEMBERSHIP (ADM)
V. OFFSET ADJUSTMENTS	26	11	2016 NTC	26,111,293		
VI. TACONITE ADJUSTMENTS	27	12	2017 NTC	27,971,153	42	2018-19 RES PU (ACT)
		13	2018 NTC	29,775,593	43	2019-20 RES PU (ACT)
VII. LEVY AND AID SUMMARY	29	14	2019 NTC	32,613,939	44	2020-21 RES PU (PRE)
		15	2020 NTC	34,110,226	45	2021-22 RES PU (EST)
VIII. TOTAL LEVY LIMITATION	30				46	2022-23 RES PU (EST)
			SALES RATIO			RESIDENT PUPIL UNITS
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	2016 SALES RATIO	94.5%		
2011-12	5,174	0.0000	2017 SALES RATIO	94.2%	47	2018-19 ADJ ADM (ACT)
2012-13	5,224	0.0000	2018 SALES RATIO	93.3%	48	2019-20 ADJ ADM (ACT)
2013-14	5,302	0.0000	2019 SALES RATIO	91.9%	49	2020-21 ADJ ADM (PRE)
2014-15	5,831	0.0035	2020 SALES RATIO	95.2%	50	2021-22 ADJ ADM (EST)
2015-16	5,948	0.0033			51	2022-23 ADJ ADM (EST)
2016-17	6,067	0.0030	UNLIMITED ADJUSTED NTC (UANTC)		52	2023-24 ADJ ADM (EST)
2017-18	6,188	0.0014	2016 UANTC=(11)/(16)=	27,640,491		ADJUSTED ADM
2018-19	6,312	0.0000	2017 UANTC=(12)/(17)=	29,707,754		
2019-20	6,438	0.0000	2018 UANTC=(13)/(18)=	31,904,280	53	2018-19 ADJ PU (ACT)
2020-21	6,567	0.0000	2019 UANTC=(14)/(19)=	35,500,121	54	2019-20 ADJ PU (ACT)
2021-22	6,728	0.0000	2020 UANTC=(15)/(20)=	35,803,237	55	2020-21 ADJ PU (PRE)
2022-23	6,863	0.0000			56	2021-22 ADJ PU (EST)
			ADJUSTED NTC (ANTC)		57	2022-23 ADJ PU (EST)
			2016 ANTC	27,640,491		
			2017 ANTC	29,707,754		
			2018 ANTC	31,904,280		
			2019 ANTC	35,500,121		
			2020 ANTC	35,803,237		
			AG MODIFIED ANTC FOR LTFM			
PRE-KGN HCP:	1.250	1.000	31	2016 AG MODIFIED ANTC	26,572,462	
HCP-KGN:	1.000	1.000	32	2017 AG MODIFIED ANTC	28,794,600	
REG-KGN PART:	0.612	0.550	33	2018 AG MODIFIED ANTC	30,934,072	
REG-KGN ALL:	0.612	1.000	34	2019 AG MODIFIED ANTC	34,483,292	
GRADES 1-3:	1.115	1.000	35	2020 AG MODIFIED ANTC	34,683,608	
GRADES 4-6:	1.060	1.000				
GRADES 7-12:	1.300	1.200				

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

WEIGHTS FOR PUPIL UNITS FY 2008-FY 2014 & LATER

*****PUPIL DATA (CONT)*****		*****GENERAL EDUCATION REVENUE*****		*****COMPENSATORY REVENUE*****	
VOLUNTARY PRE-K ADJUSTED ADM		BASIC REVENUE		114	FY 2022 COMPENSATORY REVENUE (FROM FY 2022 GEN ED REV REPORT, LINES 60 AND 61)
58	2018-19 ADJ VPK ADM	101	FY 2023 FORMULA ALLOW 6,863		
59	2019-20 ADJ VPK ADM	57	2022-23 ADJ PU (EST) 4,590.00		58,713.33
60	2020-21 ADJ VPK ADM				
61	2021-22 ADJ VPK ADM	102	BASIC REVENUE	115	EST FY 2023 COMPENSATORY REVENUE = (114)
62	2022-23 ADJ VPK ADM		= (57) X (101) = 31,501,170.00		X (6,863-839)/(6,728-839)
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV			X [(50)/(49)] = 62,228.74
63	2018-19 ADJ VPK PU			116	COMPENSATORY PILOT
64	2019-20 ADJ VPK PU	56	2021-22 ADJ PU (EST) 4,515.00		
65	2020-21 ADJ VPK PU	57	2022-23 ADJ PU (EST) 4,590.00	117	TOTAL COMPENSATORY REV
66	2021-22 ADJ VPK PU				= (115)+(116) = 62,228.74
67	2022-23 ADJ VPK PU	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)		
SCHOOL READINESS PLUS ADJUSTED ADM					ENGLISH LEARNER (EL)
68	2018-19 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64	118	2022-23 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 61.00
69	2019-20 ADJ SRP ADM				
70	2020-21 ADJ SRP ADM				
71	2021-22 ADJ SRP ADM	105	DECLINING ENROLL REV = (103) X (104) =	119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 61.00
72	2022-23 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		PENSION ADJUSTMENT REVENUE		120	EL REVENUE = (119) X \$704 = 42,944.00
73	2018-19 ADJ SRP PU				
74	2019-20 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50) 21.17	121	2022-23 ADM SRV (EST) 4,144.81
75	2020-21 ADJ SRP PU			122	EL CONCENTRATION RATIO = (118)/(121) = .01471720
76	2021-22 ADJ SRP PU	107	INITIAL PENSION ADJ REV = (57) X (106) = 97,170.30	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .12797565
77	2022-23 ADJ SRP PU				
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		108	FY 2022 RETIRE SALARY 22,093,629.71	124	EL PUPIL UNITS = (118) X (123) = 7.81
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		109	PENSION ADJUST RATE .0105	125	EL CONCENTRATION REV = (124) X \$250 = 1,952.50
78	2018-19 EXT ADM (ACT) 21.14	110	RETIRE PENSION ADJUST = (108) X (109) = 231,983.11	126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 44,896.50
79	2019-20 EXT ADM (ACT) 18.44			127	BASIC SKILLS REVENUE = (117)+(126) = 107,125.24
80	2020-21 EXT ADM (PREL) 13.23	111	TOTAL PENSION ADJ REV = (107) + (110) = 329,153.41		
81	2021-22 EXT ADM (EST) 26.00				
82	2022-23 EXT ADM (EST) 27.00				
83	2023-24 EXT ADM (EST) 27.00				
EXTENDED TIME PU		GIFTED & TALENTED REVENUE			
84	2018-19 EXT TIME PU 22.93	112	GIFTED & TALENTED REV = (57) X \$13.00 = 59,670.00	128	ATTENDANCE AREA FOR SPARSITY 99.43
85	2019-20 EXT TIME PU 19.76			129	DIST TO NEAREST HS 10.0
86	2020-21 EXT TIME PU 14.74				
87	2021-22 EXT TIME PU 28.40				
88	2022-23 EXT TIME PU 29.80	88	2022-23 EXT PU (EST) 29.80		
		113	EXTENDED TIME REVENUE = (88) X \$5,117 = 152,486.60		

*****SPARSITY REVENUE (CONT)*****		*****TRANSPORTATION SPARSITY*****		***TRANSPORTATION SPARSITY (CONT)**	
130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 17.4	143	ATTENDANCE AREA 99.43	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	144	SQUARE MILES PER RES PU = (143)/(46) = .0208	159	FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,706,827.12
132	2022-23 ADM SRV, 7-12 1,938.32	145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0208	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 384.90	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 298,717.20
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 65.08	INITIAL GENERAL ED REVENUE	
136	PRELIM SPARSITY REVENUE = (134)+(135) =	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 298,717.20	102	BASIC 31,501,170.00
137	FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95)	150	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 1,227,091.55	105	DECLINING ENROLL
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 1,170,862.02	111	PENSION ADJUSTMENT 329,153.41
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	152	FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 1,229,405.12	112	GIFTED & TALENTED 59,670.00
	SMALL SCHOOLS REVENUE	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 1,227,091.55	113	EXTENDED TIME 152,486.60
57	2022-23 ADJ PU (EST) 4,590.00	154	FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 30,376,920.00	127	BASIC SKILLS 107,125.24
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 1,415,564.47	139	SPARSITY
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115) 291,262.65	142	SMALL SCHOOLS
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294)	162	TRANSPORT SPARSITY 298,717.20
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 32,448,322.45
				OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.98
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2298
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 213.05
				167	YEAR ROUND PU SERVED 33.02
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 978,923.12

*****LOCAL OPTIONAL REVENUE*****		****REFERENDUM ALLOWANCES (CONT)****	****REFERENDUM ALLOWANCES (CONT)****
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183 PHASEOUT OF LINE (182)
170	FY 2023 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2023 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
57	2022-23 ADJ PU (EST)	4,590.00	954.44
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	3,323,160.00	185 FY 2023 INFLATION FACTOR
172	TIER 1 LOR CAP/APU	300	1.0195
173	TIER 2 LOR CAP/APU	724	186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	973.05
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
176	TOTAL, TIER 1 = (57) X (174) =	1,377,000.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
177	TOTAL, TIER 2 = (57) X (175) =	1,946,160.00	189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY
	REFERENDUM ALLOWANCES		190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		973.05
	REF AUTH W/O INFLATION		191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
178	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132)		973.05
179	PHASEOUT OF LINE (178)		192 NEW ELECTIONS WITHOUT INFLATION
180	ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY		57 2022-23 ADJ PU (EST)
181	FY 2023 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		203 FY 2023 REFER REVENUE = (57) X (202) =
	REF AUTH WITH INFLATION		4,466,299.50
182	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139)	954.44	204 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
			205 TRANSITION REVENUE = (57) X (204) =

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)**		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	245,335.50	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	935,107.92
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	=(207)-(206) =	1,911.21		= 0.25 X (225)	61,333.87		= (177) X (235) =	1,946,160.00
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	4,590.00	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	229,500.00		= (176) - (236) =	441,892.08
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	=(210)-(209) =	1,866.99		= (225)+(226)+(227) =	536,169.37		= (177) - (237) =	
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET		OPERATING CAPITAL AIDS & LEVIES				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	1,911.21	168	OPERATING CAP REVENUE	978,923.12		EQUITY AIDS & LEVIES	
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	9,078.53	30	2020 ANTC	35,803,237	228	EQUITY REVENUE	536,169.37
			57	2022-23 ADJ PU (EST)	4,590.00	240	EQUITY LIMIT	
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(203)+(205)+ (172)*(57)]/(57) =	8,136.05	229	FY 2023 ANTC/ADJ PU = (30)/(57) =	7,800.27	241	= (228) X (235) =	536,169.37
							EQUITY AID	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	942.48	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.34044475		= (228)-(240) =	
							TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) =	.49313262	231	OPERATING CAP LIMIT = (168) X (230) =	333,269.24	205	TRANSITION REVENUE	
218	= \$80 X (217) =	39.45	232	OPERATING CAP AID = (168)-(231) =	645,653.88	242	TRANSITION LIMIT = (205) X (235) =	
						243	TRANSITION AID = (205)-(242) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	53.45		LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
57	2022-23 ADJ PU (EST)	4,590.00	176	TOTAL, TIER 1 = (57) X (174) =	1,377,000.00	202	REFER \$/APU ALL AUTHORITIES	973.05
220	= (57) X (219) =	245,335.50	177	TOTAL, TIER 2 = (57) X (175) =	1,946,160.00	244	TIER 1 CAP/APU	460
221	FY 2023 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2020 RMV	2,863,100,800	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
			46	2022-23 RES PU (EST)	4,791.00			
222	= .10 X [(221)] =	117.40	233	FY 2023 RMV/RES PU = (10)/(46) =	597,599.83	139	SPARSITY REVENUE	
202	FY 2023 DISTRICT REFERENDUM REV/ADJ PU	973.05	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.67909072	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245)	1,415.75
172	TIER 1 LOR CAP/APU	300						
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$548,842 =	1.00000000			
57	2022-23 ADJ PU (EST)	4,590.00						
224	= LSR OF \$100,000 OR [(57) X (223)] =							

REFERENDUM AIDS & LEVIES (CONT)**		**EQUALIZATION AID LIMIT*****		***TAX BASE REPLACEMENT AID (CONT)**	
BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES		101	FY 2023 FORMULA ALLOW	6,863	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
		57	ADJ PU (EST)	4,590.00	
247	TIER 1 = LSR OF (202) OR (244) =	261	REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) -\$300]X(57)	6,498,292.50	273 TIER 2 REF AID
248	TIER 2 = [LSR OF (202) OR (246)]-(247) =				274 TIER 1 REF AID
249	UNEQUALIZED = (202)-(247) - (248) =	262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =		275 TIER 1 LOR AID 17,301.94
			REFERENDUM LEVY WITH AID LIMIT		276 TIER 1 LOR LEVY
BREAKDOWN OF REFERENDUM REVENUES					277 TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES	263	TIER 1 LEVY = (255) + (262) =	2,111,400.00	278 TIER 2 REF LEVY
	4,466,299.50	256	TIER 2 LEVY = (256) =	2,354,899.50	279 UNEQL REF LEVY
250	TOTAL, TIER 1 = (57) X (247) =	252	UNEQUALIZED LEVY		APPLYING THESE REDUCTIONS:
251	TOTAL, TIER 2 = (57) X (248) =	264	TOTAL = (263) + (256)+(252) =	4,466,299.50	272 TAX BASE REPLACE AID 17,301.94
252	TOTAL, UNEQUALIZED = (203)-(250) - (251) =		REFERENDUM AID WITH AID LIMIT		280 TIER 1 REF AID = (265)-(274) =
REFERENDUM LEVY PORTIONS					281 TIER 2 REF AID = (259)-(273) =
233	FY 2023 RMV/RES PU	265	TIER 1 AID = (258)-(262) =		282 TIER 1 LOR AID = (238) - (275) 424,590.14
	597,599.83	259	TIER 2 AID = (259) =		283 TIER 1 LOR LEVY = (236) - (276) 935,107.92
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 =	266	TOTAL AID = (265)+(259) =		284 TIER 1 REF LEVY = (263)-(277) = 2,111,400.00
	1.00000000		TAX BASE REPLACEMENT AID (TBRA)		285 TIER 2 REF LEVY = (256)-(278) = 2,354,899.50
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 =		ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	17,301.94	286 UNEQL REF LEVY = (252)-(279) =
	1.00000000				287 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 441,892.08
INITIAL REFERENDUM LEVY		267	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	144.43	288 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 5,401,407.42
255	TIER 1 LEVY = (250) X (253) =	268	UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) =	1,273.05	REFERENDUM AID GUARANTEE
	2,111,400.00	269	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	17,301.94	289 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
256	TIER 2 LEVY = (251) X (254) =	270	REF AND LOR REV = (176) + (203) =	5,843,299.50	290 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,170,190.41
	2,354,899.50	271	CAPPED TBRA = LSR OF (270) OR (271) =	17,301.94	291 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 1,741,342.56
252	UNEQUALIZED LEVY				
257	TOTAL = (255) + (256)+(252) =				
	4,466,299.50				
INITIAL REFERENDUM AID					
258	TIER 1 AID = (250)-(255) =				
259	TIER 2 AID = (251)-(256) =				
260	TOTAL AID = (258)+(259) =				

***REFERENDUM AID GUARANTEE (CONT)**		**LOCAL OPTIONAL AID & LEVY SUMMARY* AFTER REF AID GUARANTEE		**GENERAL EDUCATION REVENUE SUMMARY*	
292	FY 2015 COMBINED REVENUE = (290)+(291) = 2,911,532.97	307	TIER 1 LOR LEVY = (283) - (303) = 935,107.92	102	BASIC 31,501,170.00
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 621,918.44	237	TIER 2 LOR LEVY = (237) 1,946,160.00	105	DECLINING ENROLL
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 377,983.70	308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 2,881,267.92	111	PENSION ADJUSTMENT 329,153.41
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 999,902.14	309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 441,892.08	112	GIFTED & TALENTED 59,670.00
296	FY 2023 COMBINED REVENUE = (171)+(203) = 7,789,459.50		REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	113	EXTENDED TIME 152,486.60
297	FY 2023 COMBINED INITIAL AID = (287)+(239) = 441,892.08	310	TIER 1 REF LEVY = (284) - (304) = 2,111,400.00	127	BASIC SKILLS 107,125.24
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = 1.00000000	311	TIER 2 REF LEVY = (285) - (305) = 2,354,899.50	139	SPARSITY
299	2012 RMV 1,707,374,400 10 2020 RMV 2,863,100,800	312	UNEQL LEVY = (286) - (306) =	142	SMALL SCHOOLS
300	RMV RATIO = LESSER OF 1 OR [(299) / (10)] = .59633751	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 4,466,299.50	162	TRANSPORT SPARSITY 298,717.20
301	FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) = 596,279.15	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =	168	OPERATING CAPITAL 978,923.12
302	FY 2023 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] = INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	315	ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	171	LOCAL OPTIONAL 3,323,160.00
303	TIER 1 LOR LEVY	316	TRANSPORT ALLOWANCE 384.90	203	REFERENDUM 4,466,299.50
304	TIER 1 REF LEVY	317	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	205	TRANSITION
305	TIER 2 REF LEVY	318	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	228	EQUITY REVENUE 536,169.37
306	UNEQL REF LEVY	319	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	320	ALT ATTENDANCE ADJ
		320	2022-23 RES PU ATTENDING MN STATE ACADEMIES MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 41,752,874.44
			ALT ATTEND ADJUST TO AID = (317)+(319) =	322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 8,217,006.03
				323	TOTAL GENERAL ED AID = (321)-(322)= 33,535,868.41
				324	ALTERNATIVE TEACHER COMPENSATION REV
				325	ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311)
				326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =

ALT TEACHER COMP AIDS & LEVIES		*****ACHIEVEMENT AND***** INTEGRATION REVENUE		*****REEMPLOYMENT INSURANCE LEVY****	
326	ALT COMP REVENUE			359	EST FY 2022 EXPEND 20,000.00
		57	2022-23 ADJ PU (EST) 4,590.00		
327	ALT COMP BASIC AID = 0.65 X (326) =	343	FY 2023 EST INITIAL BUDGET	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 20,000.00
328	BASIC AID PRORATION .99209403	344	FY 2023 EST		SAFE SCHOOLS LEVY
329	PRORATED BASIC AID = (327)X(328) =	345	INCENTIVE BUDGET FY 2023 ADJ INITIAL BUDGET	361	SAFE SCH LVY REQUEST? YES
330	PRO BASIC AID TO LEVY = (327) - (329) =	346	= (343) X 1.003 =	57	2022-23 ADJ PU (EST) 4,590.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	347	OCT 1, 2020 ENROLL OF PROTECTED STUDENTS	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 165,240.00
229	FY 2023 ANTC/ADJ PU 7,800.27	348	EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS INTERMEDIATE LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000	349	= (346) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? YES
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2020 TOTAL ENROLLMENT	364	INTERMEDIATE LEVY ALLOWANCE <= \$15 3.29
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2021 TOTAL ENROLLMENT	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) = 15,101.10
	MISCELLANEOUS AIDS	350	= (348) =		JUDGMENT LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2021 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	351	PROTECTED ENROLLMENT RATIO =(347)/(349)= INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (366	DISTRICT JUDGMENTS
		352	INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11)	367	INTERMED JUDGMENTS
		353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	368	JUDGMENT LIMIT =(366)+(367) =
335	SPEC ED REGULAR BEFORE TUITION ADJ 6,407,978.50				ICE ARENA LEVY
336	NET TUITION ADJUST 1,040,755.36-	354	INCENTIVE REV =LSR OF (344) OR	369	FY 2021 NET OPR COSTS
337	EXCESS COST AID 1,707,572.09		[(57) X \$10] =	370	ICE ARENA LEVY LIMIT = 100% OF (369) =
338	HOLD HARM/GROWTH LMT	355	ACHIEVE & INTEG REVENUE = (353) + (354) =		FY 2022 CAREER & TECHNICAL
339	CROSS SUB REDUC AID 294,339.04	356	ACHIEVE & INTEG LEVY = (355) X .30	371	SHARE OF FY 2022 EST COOPERATIVE BUDGET 77,378.20
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 7,369,134.27	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	372	FY 2022 ESTIMATED DISTRICT BUDGET 467,000.00
341	FY 2023 NON-PUBLIC TRANSPORTATION AID 128,794.73	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	373	FY 2022 EST BUDGET = (371) + (372) = 544,378.20
342	FY EL CROSS SUBSIDY REDUCTION AID 1,498.64			374	PRELIMINARY REVENUE = .35 X (373) = 190,532.37

*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**		
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	4,590.00	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =
	170,023.89	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	24.76		
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.70742857	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023
	170,023.89					
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	1,233,896.91	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
	190,532.37					
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
	190,532.37					
29	2019 ANTC					
	35,500,121					
56	2021-22 ADJ PU (EST)	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
	4,515.00					
380	FY 2022 ANTC/ADJ PU = (29)/(56) =					
	7,862.71					
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	774,962.26	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
	1.00000000					774,962.26
382	CAREER TECH LEVY LIMIT = (379) X (381) =	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		463	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0
	190,532.37					
383	EST CAREER TECH AID = (379) - (382) =	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =	774,962.26	768	NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				457	NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		464	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =
	41,043.00					774,962.26
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	768	NET LTFM REQ DEBT SERVICE FOR VPK			
	1.00000000					
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	457	NEW PAYGO LTFM LEVY FOR VPK			
	41,043.00					
	CAPITAL RELATED LEVY LIMITATIONS	458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	2,008,859.17	465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 =
						207,814.22
450	LTFM PLAN APPROVAL STATUS				467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) =
	APPROVED					982,776.48

*****LTFM REVENUE*****		**LTFM TOTAL AIDS & LEVIES (CONT)**		**GENERAL FUND PORTION OF LTFM REV**	
468	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 2,008,859.17	483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 1,157,201.49	472	TOTAL LTFM REVENUE 2,014,085.08
469	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 269,885.08	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 599,196.55
470	DISTRICT LTFM REVENUE = (468) - (469) = 2,008,859.17	485	TOTAL LTFM LEVY = (483) + (484) = 1,427,086.57	492	LTFM GEN FUND EQUAL REV = (473) - (486) = 329,311.47
471	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 5,225.91		DEBT SERVICE PORTION OF LTFM REV	493	LTFM GEN FUND EQUAL AID = (482) - (488) = 110,827.51
472	TOTAL LTFM REVENUE = (470) + (471) = 2,014,085.08	765	NET ALT FAC REG DEBT	494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 218,483.96
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) = 269,885.08
57	2022-23 ADJ PU (EST) 4,590.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 774,962.26	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 488,369.04
473	LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 1,744,200.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2020 AG MODIFIED ANTC FOR LTFM REVENUE 34,683,608	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 639,926.27	497	FY 1992-FY 2023 APPROV DIS ACC COSTS 300,000.00
54	2019-20 ADJ PU (ACT) 4,462.33	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 1,414,888.53	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
474	FY 2020 ANTC PER APU = (35) / (54) = 7,772.53	486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 1,414,888.53	499	LSR OF (497) OR (498) 300,000.00
475	STATEWIDE ANTC/APU 9,524.56	478	LTFM AID RATIO .33654312	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
476	LTFM EQUAL FACTOR = 123% OF (475) = 11,715.20	487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 476,171.00	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999
477	LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .66345688	488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 476,171.00	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 300,000.00
478	LTFM AID RATIO = 1 - (477) = .33654312			503	CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 586,998.51	489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 938,717.53	504	TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 1,157,201.49	490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=
481	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
482	TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 586,998.51				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

*****APPROVED INTERMED OPERATING****		****APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
506	ADMINISTRATIVE SPACE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL 333,269.24
507	FY 2023 JOINT	526	FY 2022 NONJOINT 110,800.00	496	LT FAC MAINTENANCE 488,369.04
		527	FY 2023 NONJOINT	505	DISABLED ACCESS
		528	FY 2022 JOINT	549	LEASE LEVY 637,320.43
508	INSTRUCTIONAL/STORAGE FY 2022 JOINT	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT 4,343.91			551	OTHER CAPITAL (MEMO)
		530	REG OPERATING LEASES	552	CAP PROJECTS REFER
510	TOT INTERMED OPERATING = (506) TO (509) = 4,343.91		= (522) TO (529) = 110,800.00	553	CAPITAL RELATED LIMITS = (231)+(496)+(505) + (549)+(550)+(551) + (552) = 1,458,958.71
			APPROVED REGULAR CAPITALIZED LEASES		
	APPROV INTERMED CAPITALIZED		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT		
512	FY 2023 JOINT	532	FY 2023 NONJOINT	554	CONSOLIDATION/ TRANSITION
		533	FY 2022 JOINT	555	REORGANIZATION
		534	FY 2023 JOINT		OPERATING DEBT
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	556	HEALTH BENEFITS
514	FY 2023 JOINT 27,160.52			557	ADDL RETIREMENT (MPLS AND STP)
		535	FY 2022 NONJOINT 495,016.00	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
		538	FY 2023 JOINT	561	TREE GROWTH
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) = 27,160.52		EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
518	TOT INTERMED LEASE COSTS = (510) + (517) = 31,504.43	539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
		540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
57	2022-23 ADJ PU (EST) 4,590.00	541	FY 2022 JOINT		
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) = 298,350.00	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) =
			= (531) TO (538) - (539) TO (542) = 495,016.00		INITIAL GENERAL FUND LEVY
520	INTERMED LEASE LIMIT =LSR (518) OR (519) = 31,504.43	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 605,816.00	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 4,466,299.50
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 4,590.00	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 3,417,437.29
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 973,080.00	568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)
	APPROVED REGULAR OPERATING LEASES	546	COMM APPROVED LIMIT	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
	ADMINISTRATIVE SPACE	547	REGULAR MAX LIMIT =GTR (545) OR (546)= 973,080.00		
522	FY 2022 NONJOINT	548	REGULAR LEASE LIMIT =LSR (544) OR (547)= 605,816.00		
523	FY 2023 NONJOINT				
524	FY 2022 JOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) = 637,320.43		
525	FY 2023 JOINT				

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		*****DISABLED ADULTS*****	
570	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(553)-(552)+(565) =			627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
	1,890,875.18	612	DIST PLANS TO LEVY FOR FY 2023 ECFE REVENUE? YES		SCHOOL-AGE CARE
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) =	613	ECFE ANNUAL REPORT SUBMITTED? YES	628	FY 2023 SCH-AGE CARE REV (FY 2023 EST COST) 36,000.00
	9,774,611.97	614	POPULATION UNDER FIVE YEARS OF AGE 2,105	30	2020 ANTC 35,803,237
				46	2022-23 RES PU (EST) 4,791.00
	COMMUNITY SERVICE	615	GTR OF 150 OR (614) = 2,105	629	ANTR/RES PU = (30)/(46) = 7,473.02
	BASIC COMMUNITY EDUCATION	616	ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
601	POPULATION (YR 2020) 22,370	617	FY 2023 EARLY CHILD FAMILY REVENUE	631	FY 2023 SCH-AGE CARE LIM = (628) X (630) = 36,000.00
602	GTR OF (601) OR 1,335 22,370		IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 332,274.25	632	FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
603	YOUTH SERVICE PROG? YES	30	2020 ANTC 35,803,237		COMMUNITY SERVICE SUMMARY
604	AFTER SCHOOL ENRICHMENT? YES	618	ECFE TAX RATE .00247890	633	OTHER COMM ED (MEMO)
605	FY 2023 GENERAL REVENUE = \$5.42 X (602) = 121,245.40	619	= (618) X (30) = 88,752.64	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 295,042.72
606	FY 2023 YOUTH SERVICE REV = \$1.00 X (602) = 22,370.00	620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 88,752.64		GENERAL DEBT SERVICE (FUND 7) REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2023 PRINCIPAL AND INTEREST PAYMENTS) REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
607	FY 2023 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 23,819.10	621	EST FY 2023 EARLY CHILD AID = (617)-(620) = 243,521.61	701	ALT FAC REGULAR REQ DEBT SERV LEVY
608	FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 167,434.50	622	DIST PLANS TO LEVY FOR FY 2023 HOME VISIT? YES	702	ALT FAC/H&S REQ DEBT SERV LEVY
30	2020 ANTC 35,803,237	623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 6,315.00	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 789,390.00
609	STANDARD COMM ED LEVY = .00940 X (30) = 336,550.43	229	FY 2023 ANTC/ADJ PU 7,800.27		
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 167,434.50	624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 = .45218957		
611	FY 2023 EST GROSS COMM ED AID = (608)-(610) =	625	FY 2023 HOME VISIT LIMIT =(623) * (624) 2,855.58		
		626	FY 2023 EST HOME VISIT AID =(623)-(625) 3,459.42		

REQ DEBT ELIG FOR LTFM (CONT)		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTER APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 651,840.00	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 1,441,230.00		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2020 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2020 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62 147,709.00	739	JUNE 2020 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2020 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2020 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 1,182,967.63
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT 435,960.00	742	PAY 20 DEBT EXCESS LEVY REDUCTION 261,101.39
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 21 DEBT EXCESS LEVY REDUCTION 247,354.49
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 7,854,139.00	725	OTHER NON-VOTER	744	5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 493,951.90
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2021	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 180,559.85
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726)= 583,669.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 7,854,139.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 583,669.00	747	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 9,879,038.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 7,854,139.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 180,559.85
		30	2020 ANTC 35,803,237	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 7,854,139.00		

*****FUND 7 DEBT BALANCE (CONT)*****		***NET DEBT EXCESS SUMMARY (CONT)***		****NAT DISASTER DEBT EQ (CONT)*****	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 180,559.85	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 180,559.85	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 10,116.02
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 30,348.07
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 9,879,038.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26438057
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .01827707	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .73561943
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 143,550.65	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 774,962.26	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) = 639,926.27		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = 14,427.74	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 1,414,888.53	734	DEBT EQUAL BASE 7,854,139.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486	LTFM DEBT EQUAL REV 1,414,888.53	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 143,550.65
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = 11,913.73	488	LTFM DEBT EQUAL AID 476,171.00	781	FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 147,709.00-	489	LTFM DEBT EQUAL LEVY 938,717.53	782	FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 7,710,588.35
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	490	LTFM DEBT UNEQUAL LVY	30	2020 ANTC 35,803,237
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 965,059.00	783	= .1050 X (30) = 3,759,339.89
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 143,550.65		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 5,635,429.50
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 37,009.20	30	2020 ANTC 35,803,237	785	FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 2,075,158.85
		772	TEN PERCENT ANTC = 0.10 * (30) = 3,580,323	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 2,075,158.85
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2023 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2019-20 ADJ PU (ACT) 4,462.33	788	MAX EFFORT TIER 1 REV
		774	FY 2020 ANTC PER APU = (30) / (54) = 8,023.44		

****DEBT EQUALIZATION AID (CONT)****		*****ADJUSTMENT TO GDS LIMIT***** FOR IRRRB ALLOCATION		*OTR POSTEMPLOYMENT BENEFITS (OPEB)* & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2023 IRRRB FUNDING FOR VOTER-APPR BONDS	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 22 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 2,075,158.85	806	FY 2023 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2019-20 ADJ PU (ACT) 4,462.33	807	PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
792	2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 8,023.44	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 7,854,139.00	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .79314197	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 583,669.00	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .20685803	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2020 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 1,548,728.00	910	JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 9,402,867.00	911	JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) =			912	JUNE 2020 FUND 47-464 BALANCE RESTRICTED 73,708.21
800	NON VOTER DEBT AID = (799)X(713)/(715) =			913	JUNE 2020 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) =			914	JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 73,708.21
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER 17,816.29
732	MAX EFFORT DEBT LEVY			916	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER 19,945.84
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

****FUND 47 DEBT BALANCE (CONT)****		*****GENERAL FUND ADJUSTMENTS*****		*****FY 2022 LOR TIER 2***** LEVY ADJUSTMENT (CONT)	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2022 OPERATING CAPITAL LEVY ADJUSTMENT	1014	20 PAY 21 LIMIT 1,924,112.00
				1015	20 PAY 21 LEVY 1,924,112.00
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 180) 328,764.71	1016	FY 2022 LOR TIER 2 LEVY ADJUSTMENT = ((1013) - (1015)) 9,752.00-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	20 PAY 21 LIMIT 313,951.25		FY 2022 EQUITY LEVY ADJUSTMENT
		1003	20 PAY 21 LEVY 313,951.25	1017	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 203) 527,577.75
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] = 35,946.08	1004	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 14,813.46	1018	20 PAY 21 LIMIT 529,471.15
				1019	20 PAY 21 LEVY 529,471.15
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2022 LOR TIER 1 LEVY ADJUSTMENT	1020	FY 2022 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) = 1,893.40-
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2022 LOR TIER 1 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 195) 898,333.75		FY 2022 TRANSITION LEVY ADJUSTMENT
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 275)	1021	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 210)
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)	1022	20 PAY 21 LIMIT
		1008	20 PAY 21 LIMIT 904,444.88	1023	20 PAY 21 LEVY
		1009	20 PAY 21 LEVY 904,444.88	1024	FY 2022 TRANSITION LEVY ADJUSTMENT
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 904,444.88		FY 2022 1ST TIER REFERENDUM LEVY ADJUSTMENT
		1011	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 904,444.88	1025	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 235) 2,076,900.00
	LEVY LIMITATION ADJUSTMENTS	1012	FY 2022 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1011)) = 6,111.13-	1026	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 276)
A	IN GENERAL, IF WE HAVE:			1027	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 303)
B	FINAL LEVY AUTHORITY			1028	20 PAY 21 LIMIT 2,087,480.00
C	PREVIOUSLY CALCULATED AUTHORITY			1029	20 PAY 21 LEVY 2,087,480.00
D	CERTIFIED LEVY BASED ON (B)			1030	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1028) 2,087,480.00
	LEVY ADJUSTMENT, THEN:				
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO	1013	FY 2022 LOR TIER 2 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 197) 1,914,360.00		

****FY 2022 1ST TIER REFERENDUM**** LEVY ADJUSTMENT (CONT)		*FY 2022 UNEQUAL REF LEVY ADJUST (CONT)*	****FY 2022 LOR TBRA ALLOCATION ADJ*
1031	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1029 2,087,480.00	1044 20 PAY 21 LEVY 1045 20 PAY 21 LEVY	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1032	FY 2022 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1031)) = 10,580.00-	1046 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1044	1057 FY 2022 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 278 TO 280)
	FY 2022 2ND TIER REF LEVY ADJUST	1047 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1045	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1033	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 237) 2,232,396.60	1048 FY 2022 UNEQUALIZED REF LEVY ADJUSTMENT	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1034	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 277)	FY 2022 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252)	1062 TOTAL FY 2022 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY =(1027)+(1035)+(1043)
1035	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 304)	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1036	20 PAY 21 LIMIT 2,229,337.88	1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1037	20 PAY 21 LEVY 2,229,337.88	1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042	1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277)
1038	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036 2,229,337.88	1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)
1039	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037 2,229,337.88	FY 2022 UNEQUAL REF LEVY ADJUST	1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =
1040	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1038)) = 3,058.72	FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249)	FY 2020 OPERATING CAPITAL LEVY ADJ
	FY 2022 UNEQUAL REF LEVY ADJUST	1006 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 285)	1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 262,561.33
1041	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239)	1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	
1042	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278)		
1043	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305)		

****FY 2020 3RD TIER REF LEVY ADJUST****		****FY 2020 TBRA ALLOCATION ADJ****		***FY 2020 REFERENDUM HOLD HARMLESS*		
		TO VOTER-APPROVED LEVIES		ADJUSTMENT TO VOTER-APPROVED LEVIE		
1115	FY 2020 3RD TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 240)	290,121.65	1129	FY 2020 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1141	FY 2020 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)
1116	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1046)	295,165.00	1130	PAY 19 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 297 TO 300)	1142	PAY 19 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 327 TO 330)
1117	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1047)	295,165.00	1131	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =	1143	FY 2020 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =
1118	TOTAL ADJUST TO PAY 19 3RD TIER REF LEVY AUTH = ((1115)-(1117)) =	5,043.35-	1132	19 PAY 20 ADJ LIMIT	1144	19 PAY 20 ADJ LIMIT
1119	19 PAY 20 ADJ LIMIT		1133	19 PAY 20 ADJ LEVY	1145	19 PAY 20 ADJ LEVY
1120	19 PAY 20 ADJ LEVY		1134	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1146	FY 2020 HOLD HARM ALLOC VTR-APPR ADJUSTMENT
1121	FY 2020 3RD TIER REF LEVY ADJUSTMENT = ((1118)-(1120)) =	5,043.35-		FY 2020 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES		FY 2020 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
	FY 2020 UNEQUALIZED REF LEVY ADJUST		1135	FY 2020 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2020 GENERAL REVENUE REPORT, LINE 271)	1147	FY 2020 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 299)
1122	FY 2020 UNEQUAL REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 241)		1136	PAY 19 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINE 296)	1148	PAY 19 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 19 LEVY RPT, REPORT, LINE 326)
1123	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1054)		1137	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149	FY 2020 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =
1124	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1055)		1138	19 PAY 20 ADJ LIMIT	1150	19 PAY 20 ADJ LIMIT
1125	TOTAL ADJUST TO PAY 19 UNEQUAL REF LEVY AUTH		1139	19 PAY 20 ADJ LEVY	1151	19 PAY 20 ADJ LEVY
			1140	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1152	FY 2020 HOLD HARM ALLOC
1126	19 PAY 20 ADJ LIMIT					
1127	19 PAY 20 ADJ LEVY					
1128	FY 2020 UNEQUAL REF LEVY ADJUSTMENT					

FY 2022 ALT TEACHER COMP LEVY ADJUST		****FY 2020 INTEGRATION ADJUSTMENT****		***** CAREER TECHNICAL ADJ*****	
1153	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 324)	1169	FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1191	FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21) 129,562.22
1154	20 PAY 21 LIMIT	1170	18 PAY 19 LIMIT	1192	19 PAY 20 LIMIT 168,709.33
1155	20 PAY 21 LEVY	1171	18 PAY 19 LEVY	1193	19 PAY 20 LEVY 168,709.33
1156	FY 2022 ALT TEACH COMP LEVY ADJUSTMENT	1172	TOTAL ADJUSTMENT	1194	FY 2020 CAREER TECH ADJUSTMENT = ((1191)-(1193)) = 39,147.11-
	FY 2020 ALT TEACHER COMP LEVY ADJUST	1173	19 PAY 20 ADJ LIMIT		
		1174	19 PAY 20 ADJ LEVY		
		1175	FY 2020 INTEGRATION ADJUSTMENT LIMIT		
					FY 2020 HEALTH BENEFITS LEVY ADJUST
1157	FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)		FY 2020 REEMPLOYMENT ADJUSTMENT	1195	FY 2020 ACTUAL COST (LIMITED TO \$600,000)
		1176	FY 2020 EXPEND ACTUAL 21,638.35	1196	19 PAY 20 LIMIT
		1177	REEMPLOY LEVY AUTH = 100% OF (1176) = 21,638.35	1197	19 PAY 20 LEVY
1158	18 PAY 19 LIMIT	1178	19 PAY 20 LIMIT 25,000.00	1198	FY 2020 HEALTH BENEFITS ADJUST
1159	18 PAY 19 LEVY	1179	19 PAY 20 LEVY 25,000.00		
1160	TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH	1180	FY 2020 REEMPLOY ADJUST = ((1177)-(1179)) = 3,361.65-		
1161	19 PAY 20 ADJ LIMIT				FY 2020 ANNUAL OPEB LEVY ADJUST
1162	19 PAY 20 ADJ LEVY		FY 2020 SAFE SCHOOLS ADJUST	1199	FY 2020 ACTUAL COST (FIN 797 + OBJ 291) 41,043.00
1163	FY 2020 ALT TEACH COMP LEVY ADJUSTMENT	1181	SAFE SCH LVY REQUEST? YES	1200	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
		54	2019-20 ADJ PU (ACT) 4,462.33	1201	PRORATED ANNUAL OPEB LEVY AUTH 41,043.00
		1182	FY 2020 SAFE SCHOOLS AUTH \$36 X (54) = 160,643.88	1202	20 PAY 21 LIMIT 41,043.00
				1203	20 PAY 21 LEVY 41,043.00
	FY 2022 INTEGRATION ADJUSTMENT	1183	18 PAY 19 LIMIT 163,476.00	1204	FY 2020 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)
1164	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1184	18 PAY 19 LEVY 163,476.00		
		1185	FY 2020 SAFE SCH ADJUST = ((1182)-(1184)) = 2,832.12-		
1165	20 PAY 21 LIMIT				
1166	20 PAY 21 LEVY		FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST		
1167	FY 2022 INTEGRATION ADJUSTMENT LIMIT	1186	SAFE SCH INTERMEDIATE LEVY ALLOW		
		54	2019-20 ADJ PU (ACT) 4,462.33		
		1187	FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) =		CAPITAL RELATED ADJUSTMENTS
	FY 2021 INTEGRATION ADJUSTMENT				FY 2022 LTFM EQUALIZED LEVY ADJUST
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1188	18 PAY 19 LIMIT	1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 138,639.76
		1189	18 PAY 19 LEVY		
		1190	FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST		

FY 2022 LTFM EQUALIZED LEVY ADJ (CONT)		**FY 2021 LTFM UNEQUALIZED LEVY ADJ (CONT)*		**FY 2020 LTFM UNEQUALIZED LEVY ADJ				
1206	20 PAY 21 LIMIT	144,702.65	1224	20 PAY 21 ADJ LIMIT	19,960.29	1247	FY 2020 UNEQUAL LEVY ADJUST	
1207	20 PAY 21 LEVY	144,702.65	1225	20 PAY 21 ADJ LEVY	19,960.29		= (1243)+(1245) =	23,982.36-
1208	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1205)-(1207) =	6,062.89-	1226	FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1223)-(1224) =	3,029.92	1248	FY 2020 LTFM UNEQUALIZED LEVY ADJUST	
	FY 2022 LTFM UNEQUALIZED LEVY ADJUST			FY 2020 LTFM EQUALIZED LEVY ADJUST			PAY 19 LEASE LEVY ADJUSTMENTS	
1209	FY 2022 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 64)	353,373.05	1227	FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	296,062.60		FY 2019 AND FY 2020 LEASE COST WITH A PAY 19 LEVY(PAY 20 LEASE LEVY FOR FY 2020 & 2021 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	
1210	20 PAY 21 LIMIT	350,566.27	1228	18 PAY 19 LIMIT	380,978.41		FY 2019 NET LEASE COSTS	
1211	20 PAY 21 LEVY	350,566.27	1229	18 PAY 19 LEVY	380,978.41			
1212	FY 2022 LTFM UNEQUALIZED LEVY ADJUST = (1209)-(1210) =	2,806.78	1230	TOTAL ADJUSTMENT = (1227)-(1229) =	84,915.81-	1249	PAY 18 OPER INTERMED	
	FY 2021 LTFM EQUALIZED LEVY ADJUST		1231	19 PAY 20 ADJ LIMIT	66,725.11-	1250	PAY 18 CAP INTERMED	
1213	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	260,011.39	1232	19 PAY 20 ADJ LEVY	66,725.11-	1251	PAY 18 TIES CAPITAL	
1214	19 PAY 20 LIMIT	303,688.75	1233	20 PAY 21 ADJ LIMIT		1252	PAY 18 OPER JOINT	
1215	19 PAY 20 LEVY	303,688.75	1234	20 PAY 21 ADJ LEVY		1253	PAY 18 OPER NON-J ADM	
1216	TOTAL ADJUSTMENT = (1213)-(1215) =	43,677.36-	1235	FY 2020 EQUAL LIMIT ADJUST = (1231)+(1233) =	66,725.11-	1254	PAY 18 OPER NON-J	
1217	20 PAY 21 ADJ LIMIT	37,921.04-	1236	FY 2020 EQUAL LEVY ADJUST = (1232)+(1234) =	66,725.11-	1255	PAY 18 CAPITAL JOINT	
1218	20 PAY 21 ADJ LEVY	37,921.04-	1237	FY 2020 LTFM EQUALIZED LEVY ADJUST = (1230)-(1236) =	18,190.70-	1256	PAY 18 CAP NON-J ADM	
1219	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1216)-(1218) =	5,756.32-		FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1257	PAY 18 CAPITAL NON-J	
	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		1238	FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)	16,877.63	1258	FY 2019 COSTS (PAY 18) SUM (1249) TO (1257)=	
1220	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)	98,964.40	1239	18 PAY 19 LIMIT	40,859.99		FY 2019 NET LEASE COSTS (CONT)	
1221	19 PAY 20 LIMIT	75,974.19	1240	18 PAY 19 LEVY	40,859.99	1259	PAY 19 OPER INTERMED	
1222	19 PAY 20 LEVY	75,974.19	1241	TOTAL ADJUSTMENT = (1238)-(1240) =	23,982.36-	1260	PAY 19 CAP INTERMED	
1223	TOTAL ADJUSTMENT = (1220)-(1221) =	22,990.21	1242	19 PAY 20 ADJ LIMIT	23,982.36-	1261	PAY 19 OPER JOINT	11,016.35
			1243	19 PAY 20 ADJ LEVY	23,982.36-	1262	PAY 19 OPER NON-J ADM	
			1244	20 PAY 21 ADJ LIMIT		1263	PAY 19 OPER NON-J OTH	145,319.00
			1245	20 PAY 21 ADJ LEVY		1264	PAY 19 CAPITAL JOINT	5,284.66
			1246	FY 2020 UNEQUAL LIMIT ADJUST = (1242)+(1244) =	23,982.36-	1265	PAY 19 CAP NON-J ADM	
						1266	PAY 19 CAP NON-J OTH	234,062.50
						1267	FY 2019 COSTS (PAY 19) SUM (1259) TO (1266)=	395,682.51
							FY 2020 NET LEASE COSTS	
						1268	PAY 19 OPER INTERMED	
						1269	PAY 19 CAP INTERMED	
						1270	PAY 19 TIES CAPITAL	
						1271	PAY 19 OPER JOINT	
						1272	PAY 19 OPER NON-J ADM	
						1273	PAY 19 OPER NON-J OTH	
						1274	PAY 19 CAPITAL JOINT	
						1275	PAY 19 CAP NON-J ADM	
						1276	PAY 19 CAP NON-J OTH	

*****FY 2020 NET LEASE COSTS*****		*****FY 2020 NET LEASE COSTS*****		*****CAPITAL RELATED ADJ SUMMARY*****	
1277	FY 2020 COSTS (PAY 19) SUM (1268) TO (1276)=	1296	FY 2020 ADJUSTED COSTS (PAY 19) = (1277) - (1272)-(1273)+(1295)=	1004	FY 2022 OPER CAP ADJ 14,813.46
1278	PAY 20 OPER INTERMED	1297	PAY 19 ADJUSTED NET LEASE COSTS	1072	FY 2020 OPER CAP ADJ 1,301.22
1279	PAY 20 CAP INTERMED		= (1292) + (1296) = 395,682.51	1208	FY 2022 LTFM EQ ADJ 6,062.89-
1280	PAY 20 OPER JOINT 20,639.66	1298	DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1259) + (1260) + (1268) + (1269) =	1212	FY 2022 LTFM UNEQ ADJ 2,806.78
1281	PAY 20 OPER NON-J ADM			1219	FY 2021 LTFM EQ ADJ 5,756.32-
1282	PAY 20 OPER NON-J OTH 120,516.00	54	2019-20 ADJ PU (ACT) 4,462.33	1226	FY 2021 LTFM UNEQ ADJ 3,029.92
1283	PAY 20 CAPITAL JOINT 3,394.66	1299	INTERM PUPIL UNIT AUTH = \$65 X (54) = 290,051.45	1237	FY 2020 LTFM EQ ADJ 18,190.70-
1284	PAY 20 CAP NON-J ADM	1300	INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) =	1248	FY 2020 LTFM UNEQ ADJ
1285	PAY 20 CAP NON-J OTH 408,161.94	1301	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) =	1310	PAY 19 LEASE LEVY ADJ 9,733.63-
1286	FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)= 552,712.26	1302	PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) = 395,682.51	1311	LEASE LEVY ADJ (MEMO)
1287	TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263) 145,319.00	54	2019-20 ADJ PU (ACT) 4,462.33	1312	OTHER CEX ADJ (MEMO)
1288	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 212,856.26	1303	PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) = 946,013.96	1313	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 17,792.16-
1289	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)=	1304	PAY 19 COMMISSIONER APPROVED LIMIT		OTHER GENERAL LIMITATION ADJ
1290	REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] = 212,856.26	1305	REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) = 946,013.96	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 147,709.00-
1291	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)= 145,319.00	1306	TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) = 395,682.51	1314	ECON DEV ABATE ADJUST (MEMO)
1292	FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)= 395,682.51	1307	TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) = 395,682.51	1315	DEBT SURPLUS TRANSFER (MEMO)
1293	TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) =	1308	18 PAY 19 LIMIT 405,416.14	1316	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1294	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370) 175,670.00	1309	18 PAY 19 LEVY 405,416.14	1317	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1295	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS =LSR(1293)OR(1294)=	1310	PAY 19 LEASE LEVY LIMITATION ADJUSTMENT = (1307)-(1309) = 9,733.63-	1318	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)=
				1319	MAINT PU VAR (MEMO)
				1320	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
				1321	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)

****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE**** ADJUSTMENT (CONT)		**ABATEMENT AID BY FUND (FROM PART** III OF FY 2022 ABATEMENT AID REPORT)	
1711	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	902,062.49	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016 GENERAL 5,226.63 2017 COMMUNITY SERVICE 136.79 2018 GENERAL DEBT SERVICE 2019 TOTAL 5,363.42
1712	19 PAY 20 LIMIT	902,062.49	1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	
1713	19 PAY 20 LEVY	902,062.49		[(922)OR(925)] X -1 =	2020 EST FY 2022 ABATEMENT AID PRORATION FACTOR 1.00000000
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=			35,946.08-	PRORATED ABATEMENT AID BY FUND
1715	20 PAY 21 ADJ LIMIT		1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1716	20 PAY 21 ADJ LEVY		1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	2021 GENERAL (2020)X(2016) 5,226.63 2022 COM SER (2020)X(2017) 136.79 2023 GEN DBT (2020)X(2018) 2024 TOTAL 5,363.42
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=			35,946.08-	
	FY 2020 LTFM DEBT LEVY ADJUST			ABATEMENT ADJUSTMENTS	
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	849,030.92		INITIAL ABATEMENT LEVY ADJUSTMENT	INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1719	18 PAY 19 LIMIT	849,030.92	2001	SCHOOL TAXES ABATED IN 2020	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 5,479.02
1720	18 PAY 19 LEVY	849,030.92	2002	SCHOOL TAXES ADDED IN 2020	2026 COM SER [(2004)X (2012)]-(2022) = 235.97
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=		2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	2027 GDS DBT [(2004)X (2013)]-(2023) = 13,481.09 2028 OPEB DBT [(2004)X (2014)] =
1722	19 PAY 20 ADJ LIMIT		2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	2005 TOTAL = (2004)-(2024) 19,196.08
1723	19 PAY 20 ADJ LEVY			24,559.50	
1724	20 PAY 21 ADJ LIMIT		2024	FY 2022 ABATEMENT AID	5,363.42
1725	20 PAY 21 ADJ LEVY		2029	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	ABATEMENT INTEREST ADJUSTMENT ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =			19,196.08	
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =				ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1728	FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=		2006	GENERAL	2030 GENERAL = (2029) -(2031) -(2032)-(2033) =
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS		2007	COMMUNITY SERVICE	2031 COM SER (2029)X(2012)
			2008	GENERAL DEBT SERVICE	2032 GEN DBT (2029)X(2013)
			2009	OPEB DEBT SERVICE	2033 OPEB DBT (2029)X(2014)
			2010	TOTAL	2029 TOTAL
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =			CERTIFIED LEVY RATIO BY FUND	FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
			2011	GENERAL (2006)/(2010)	
			2012	COM SER (2007)/(2010)	
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		2013	GEN DBT (2008)/(2010)	2034 GENERAL
			2014	OPEB DBT (2009)/(2010)	2035 COMMUNITY SERVICE
			2015	TOTAL	2036 GEN DEBT 2037 OPEB DEBT 2038 TOTAL
				1.00000000	

TOTAL REGULAR ABATEMENT LEVY ADJ		*ADVANCE ABATEMENT AUTHORITY BY FUND		**COMMUNITY SERV INIT LEVY SUMMARY**	
2039	GENERAL =	2061	GENERAL = (2060)	3006	TOTAL COMMUNITY SERVICE
	(2025)+(2030)+(2034)=		-(2062)-(2063)-(2064)		FUND INITIAL LEVY LIMITATION
2040	COMMUNITY SERVICE =	2062	COM SER (2060)X(2012)		= (634)+(1418)+(2040)
	(2026)+(2031)+(2035)=	2063	GEN DBT (2060)X(2013)		+ (2053)+(2071) =
2041	GEN DEBT SERVICE =	2064	OPEB DBT (2060)X(2014)		296,025.92
	(2027)+(2032)+(2036)=	2060	TOTAL		
2042	OPEB DEBT SERVICE =				GEN DEBT SERV INITIAL LEVY SUMMARY
	(2028)+(2033)+(2037)=		PREVIOUS ADVANCE ABATE LEVY		
2043	TOTAL		(PAY 20 PREVIOUS ADVANCE PLUS	3007	GEN DEBT SERVICE
	19,196.08		PAY 20 ADVANCE LEVY)		VOTER APPROVED
					JOBZ NONEXEMPT
	CARRY-OVER ABATE LEVY AUTHORITY	2065	GENERAL		= (812)+(1703)+(2041)
		2066	COMMUNITY SERVICE		+ (2054)+(2072) =
	PAY 21 REGULAR ABATEMENT LIMIT	2067	GENERAL DEBT SERVICE		7,725,683.54
		2068	OPEB DEBT SERVICE	3008	GEN DEBT SERVICE
2044	GENERAL	2069	TOTAL		OTHER
2045	COMMUNITY SERVICE				JOBZ NONEXEMPT
2046	GENERAL DEBT SERVICE		ADVANCE ABATEMENT ADJUSTMENT BY FUND		= (813)+(1706)+(2041)
2047	OPEB DEBT SERVICE		(ZERO IF NO LEVY AUTHORITY IN FUND)		+ (2054)+(2072) =
					1,511,718.80
	PAY 21 REGULAR ABATEMENT LEVY	2070	GENERAL=(2060)-(2069)-	3009	TOTAL DEBT SERVICE FUND
			(2071)-(2072)-(2073)=		INITIAL LEVY LIMITATION
2048	GENERAL		2,600.21		= (3007)+(3008) =
2049	COMMUNITY SERVICE	2071	COM SER (2062)-(2066)		9,237,402.34
2050	GENERAL DEBT SERVICE	2072	GEN DBT (2063)-(2067)		
2051	OPEB DEBT SERVICE	2073	OPEB DBT (2064)-(2068)		OPEB/PENSION DEBT SERVICE INITIAL
		2074	TOTAL		LEVY SUMMARY
	CARRY-OVER ABATEMENT LEVY LIMIT		TOTAL INITIAL LEVY LIMITATION	3010	OPEB/PENSION DEBT
	(ZERO IF NO LEVY AUTHORITY IN FUND)		SUMMARY BEFORE OFFSETTING ADJUST		SERVICE VOTER APPROVED
2052	GENERAL=(2044)-(2048)		GENERAL FUND INITIAL LEVY SUMMARY		JOBZ NONEXEMPT
	OR MEMO				= (903)+(1901)+(2042)
2053	COM SER=(2045)-(2049)	3001	GENERAL RMV		+ (2055)+(2073) =
	OR MEMO		VOTER APPROVED	3011	OPEB/PENSION DEBT
2054	GEN DBT=(2046)-(2050)		JOBZ EXEMPT		SERVICE OTHER
	OR MEMO		= (566)+(1330) =		JOBZ NONEXEMPT
2055	OPEB DBT=(2047)-(2051)	3002	GENERAL RMV OTHER		= (908)+(1904)+(2042)
	OR MEMO		JOBZ EXEMPT		+ (2055)+(2073) =
2056	TOTAL		= (567)+(1331) =	3012	TOTAL OPEB/PENSION DEBT
					SERVICE FUND INITIAL
		3003	GENERAL NTC		LEVY LIMITATION
	ADVANCE ABATEMENT LEVY ADJUSTMENT		VOTER APPROVED		= (3010)+(3011) =
2057	SCHOOL TAXES ABATED		JOBZ EXEMPT		35,946.08-
	IN 1ST 6 MO OF 2021		= (568)+(1332) =		
2058	SCHOOL TAXES ADDED	3004	GENERAL NTC OTHER		OFFSETTING ADJUSTMENTS
	IN 1ST 6 MO OF 2021		JOBZ EXEMPT		(COUNTY AUDITORS CANNOT SPREAD
2059	NET CHANGE IN SCHOOL		+(570)+(1333)+(2039)		LEVIES BASED ON A NEGATIVE TAX RATE.
	TAXES (2057)+(2058)		+(2052)+(2070) =		TOTAL LEVY LIMITATIONS BY TRUTH IN
			1,688,112.37		TAXATION LEVY/FUND CATEGORY SHOWN ON
2060	TOTAL ADVANCE ABATE	3005	TOTAL GENERAL FUND		PAGE 30 MUST BE ZERO OR GREATER).
	LEVY AUTHORITY [GTR OF		INITIAL LEVY LIMITATION		
	ZERO OR -1 X (2059)]		= (569)+(3001)+(3002)		
			+ (3003)+(3004) =		
			9,583,151.19		

*****OFFSET CARRIED FORWARD*****		*****NET OFFSETTING ADJUSTMENTS***** IN GEN AND COM SERV		*****NET OFFSETTING ADJUSTMENTS***** IN GENERAL DEBT SERV FUND	
3013	GENERAL			3035	GDS VOTER
3014	GENERAL DEBT SERVICE	3026	GEN RMV VOTER		JOBZ NONEXEMPT
3015	OPEB/PENSION DEBT SERVICE		JOBZ EXEMPT		NET OFFSET ADJ
	19,945.84-		NET OFFSET ADJ		= (3031)+(3033) =
	POSITIVE OFFSETTING ADJUSTMENTS		= (3016)+(3021) =		
	IN GENERAL AND COM SERV FUNDS	3027	GEN RMV OTHER		POSITIVE OFFSETTING ADJUSTMENTS
3016	GEN RMV VOTER		JOBZ EXEMPT		IN OPEB/PENSION DEBT SERV FND (CONT)
	JOBZ EXEMPT		NET OFFSET ADJ		
	POSITIVE OFFSET		= (3017)+(3022) =	3036	GDS OTH
	GTR 0 OR [0-(3001)]	3028	GEN NTC VOTER		JOBZ NONEXEMPT
3017	GEN RMV OTHER		JOBZ EXEMPT		NET OFFSET ADJ
	JOBZ EXEMPT		NET OFFSET ADJ		= (3032)+(3034) =
	POSITIVE OFFSET		= (3018)+(3023) =	3037	OPEB/PENSION DEBT SERVICE
	GTR 0 OR [0-(3002)]	3029	GEN NTC OTHER		VOTER JOBZ NONEXEMPT
3018	GEN NTC VOTER		JOBZ EXEMPT		POSITIVE OFFSET
	JOBZ EXEMPT		NET OFFSET ADJ		GTR OF 0 OR [-(3010)]
	POSITIVE OFFSET		= (3019)+(3024) =		
	GTR 0 OR [0-(3003)]	3030	COM SERV		POSITIVE OFFSETTING ADJUSTMENTS
3019	GEN NTC OTHER		NET OFFSET ADJ		IN OPEB/PENSION DEBT SERV FUND
	JOBZ EXEMPT		= (3020)+(3025) =	3038	OPEB/PENSION DEBT SERVICE
	POSITIVE OFFSET				OTHER JOBZ NONEXEMPT
	GTR 0 OR [0-(3004)]				POSITIVE OFFSET
3020	COM SERV		POSITIVE OFFSETTING ADJUSTMENTS		GTR OF 0 OR [-(3011)] 35,946.08
	POSITIVE OFFSET		IN GENERAL DEBT SERV FUND		
	GTR 0 OR [0-(3006)]	3031	GDS VOTER		COLLECT NEGATIVE ADJUSTMENTS
	COLLECT NEGATIVE ADJUSTMENTS IN		JOBZ NONEXEMPT		IN OPEB/PENSION DEBT SERV FUND
	GENERAL AND COMM ED FUNDS		POSITIVE OFFSET		
3021	GEN RMV VOTER		GTR OF 0 OR [-(3007)]	3039	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT	3032	GDS OTHER		VOTER JOBZ NONEXEMPT
	NEGATIVE OFFSET		JOBZ NONEXEMPT		NEGATIVE OFFSET
3022	GEN RMV OTHER		POSITIVE OFFSET	3040	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT		GTR OF 0 OR [-(3008)]		OTHER JOBZ NONEXEMPT
	NEGATIVE OFFSET				NEGATIVE OFFSET
3023	GEN NTC VOTER		COLLECT NEGATIVE ADJUSTMENTS		NET OFFSETTING ADJUSTMENTS
	JOBZ EXEMPT		IN GENERAL DEBT SERV FUND		IN OPEB/PENSION DEBT SERV FUND
	NEGATIVE OFFSET	3033	GDS VOTER		
3024	GEN NTC OTHER		JOBZ NONEXEMPT	3041	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT		NEGATIVE OFFSET		VOTER JOBZ NONEXEMPT
	NEGATIVE OFFSET				NET OFFSET ADJ
3025	COM SERV	3034	GDS OTH		= (3037)+(3039) =
	NEGATIVE OFFSET		JOBZ NONEXEMPT	3042	OPEB/PENSION DEBT SERVICE
			NEGATIVE OFFSET		OTHER JOBZ NONEXEMPT
					NET OFFSET ADJ
					= (3038)+(3040) = 35,946.08

*****NET NEGATIVE ADJ BALANCE*****		****MAXIMUM EFFORT LOAN AID (CONT)****		*****FY 2023 TAC ADD REF REV*****	
TO BE CARRIED FORWARD					
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3516	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4008	FY 13 REF REV ALLOW
		3517	BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	4009	TAC REF ADD ALLOWANCE = (4008) + \$415 =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036)=	3518	PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI	4010	ADD FRONT END FORMULA = (4002) X (4009) =
				4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042)= 35,946.08-		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3046	TOTAL ADJUST BALANCE FORWARD = (3043) +(3044)+(3045)= 35,946.08-	3519	GEN DEBT VOTER =		FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT)
		3520	GEN DEBT OTHER =	4013	TAC TOTAL REF REV = (4007) + (4012) =
		3521	OPEB DEBT VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3522	OPEB DEBT OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
		3523	GENERAL NTC VOTER =		
		3524	GENERAL NTC OTHER =		
		3525	COMMUNITY SERVICE =		
3500	GEN DEBT VOTER APPR 7,725,683.54	3526	MAX EFF LEVY LIMIT ADJ = SUM (3519) TO (3525)=		FY 2021 TACONITE RECEIPTS (FEB 2021 & AUG 2021 PYMT) USED TO CALCULATE PAY 22 LEVY LIMITATION REDUCTION
3501	GEN DEBT OTHER 1,511,718.80				
3502	OPEB DEBT VOTER APPR	3527	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3503	OPEB DEBT OTHER		= (3517) - (3526) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3504	GENERAL NTC VOTER				
3505	GENERAL NTC OTHER 1,688,112.37			4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3506	COMMUNITY SERVICE 296,025.92				
	MAXIMUM EFFORT LOAN AID		TACONITE REFERENDUM DATA INFORMATION ONLY		
3507	ACT MAX EFF LOAN AID FOR FY 18 (FUND 7)	4001	1983-84 RESIDENT PU		
3508	ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4002	2011-12 RESIDENT PU		
3509	ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	44	2020-21 RES PU (PRE) 4,475.60	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3510	ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)	57	2022-23 ADJ PU (EST) 4,590.00		
3511	ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR)	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3512	PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4004	2011 NET TAX CAPACITY	4021	MINING 3.43 CENTS/TON
3513	PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4022	TAC RAILR GRANDFATHER
3514	PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =		FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ)	4023	DEER RVR GRANDFATHER
3515	PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4006	REG FRONT END FORMULA = (4003) X \$175 =	4024	FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=
		4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=	4025	MAX TAC REDUCT = 95% OF [(4024) + (4019)]

*****TACONITE RECEIPTS (CONT)*****		*****LEVY TACONTE ADJUST (CONT)*****		FY 2023 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29	
4026	TOTAL PAY 20 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4046	COM SERV = -1 X (LSR OF (4025) OR (4032))=		
		4047	REMAINING REDUCTION = (4025)+(4046) =		
4027	FY 2021 ELIG DIST TAC REPL AMT PLUS PAY 20 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4048	GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=		
		4049	REMAINING REDUCTION = (4047)+(4048) =		
4028	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050	OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=		
		4051	REMAINING REDUCTION = (4049)+(4050) =		
4029	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4052	GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=		
		4053	REMAINING REDUCTION = (4049)+(4052) =		
4030	FY 2021 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4054	GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=		
4031	FY 2021 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4055	REMAINING REDUCTION = (4053)+(4054) =		
	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056	OPER REF = -1 X (LSR OF (4037) OR (4055))=		
4032	COMMUNITY SERVICE	4057	REMAINING REDUCTION = (4055)+(4056) =		
4033	OTHER GENERAL NTC	4058	CAP PROJ = -1 X (LSR OF (4039) OR (4057))=		
4034	REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4059	REMAINING REDUCTION = (4057)+(4058) =		
4035	OTHER GENERAL RMV	4060	OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=		
4036	OP REFERENDUM (VOTER)				
4037	= 50% OF (4036) =	4061	REMAINING REDUCTION = (4059)+(4060) =		
4038	CAP PROJ LIMIT(VOTER)				
4039	= 50% OF (4038) =	4062	GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=		
4040	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4063	TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)=		
4041	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS				
4042	= 50% OF (4041) =	4064	CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =		
4043	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS				
4044	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS				
4045	= 50% OF (4044) =				

FY 2023 LEVY, AID & REVENUE SUMMARY		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	4,464,878.99	5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	3,430,159.83	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 543,143.74	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=		5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)= 7,725,683.54	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)= 1,511,718.80	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)=	1,688,112.37	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 9,237,402.34	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	9,583,151.19	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) = 476,171.00	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 19,116,579.45
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	41,151,350.19	5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5030	TOTAL AID = (5007)+(5012) + (5019) = 41,874,639.01
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5021	TACONITE RECEIPTS = -(4052)-(4062) =	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 9,713,573.34	5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	50,734,501.38			5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 60,991,218.46
COMMUNITY SERVICE FUND					
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=	296,025.92				
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	247,117.82				

I. COMPUTATION OF 2021 PAYABLE 2022 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	4,466,299.50	1,420.51-	N/A			4,464,878.99
GEN-RMV OTHER-EXEMP	3,417,437.29	12,722.54	N/A			3,430,159.83
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,890,875.18	210,842.04-	8,079.23			1,688,112.37
TOTAL GENERAL	9,774,611.97	199,540.01-	8,079.23			9,583,151.19
COM SERV-EXEMP	295,042.72	726.91	256.29			296,025.92
DEBT-VOTER-NONEXEMP	7,854,139.00	143,550.65-	15,095.19			7,725,683.54
DEBT-OTHER-NONEXEMP	1,548,728.00	37,009.20-				1,511,718.80
TOTAL DEBT SERV	9,402,867.00	180,559.85-	15,095.19			9,237,402.34
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP		35,946.08-		35,946.08		
TOTAL OPEB/PENSION		35,946.08-		35,946.08		
TOTAL	19,472,521.69	415,319.03-	23,430.71	35,946.08		19,116,579.45

II. COMPARISON OF 2020 PAYABLE 2021 LEVY LIMITATION WITH 2021 PAYABLE 2022 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88	9,583,151.19	433,817.31	4.74
COMMUNITY SERVICE	277,869.45	296,025.92	18,156.47	6.53
GENERAL DEBT SERVICE	9,133,582.10	9,237,402.34	103,820.24	1.14
OPEB DEBT SERVICE				
TOTAL	18,560,785.43	19,116,579.45	555,794.02	2.99

III. COMPARISON OF 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88			
COMMUNITY SERVICE	277,869.45			
GENERAL DEBT SERVICE	9,133,582.10			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	18,560,785.43			

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	4,248,698.80	4,248,698.80	4,464,878.99		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,274,727.16	3,274,727.16	3,430,159.83		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,625,907.92	1,625,907.92	1,688,112.37		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	277,869.45	277,869.45	296,025.92		
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	7,509,086.23	7,509,086.23	7,725,683.54		*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	1,624,495.87	1,624,495.87	1,511,718.80		*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	9,149,333.88	9,149,333.88	9,583,151.19		
(5011)	COMMUNITY SERVICES FUND	277,869.45	277,869.45	296,025.92		
(5018)	GENERAL DEBT SERVICE FUND	9,133,582.10	9,133,582.10	9,237,402.34		
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	7,523,425.96	7,523,425.96	7,895,038.82		
	NET TAX CAPACITY	11,037,359.47	11,037,359.47	11,221,540.63		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	11,757,785.03	11,757,785.03	12,190,562.53		
	OTHER	6,803,000.40	6,803,000.40	6,926,016.92		
TOTAL LEVY						
	TOTAL LEVY	18,560,785.43	18,560,785.43	19,116,579.45		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	2,087,480.00	2,087,480.00	2,111,400.00		*3
(311)	2ND TIER RMV REFER	2,229,337.88	2,229,337.88	2,354,899.50		*3
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2022 1ST TIER REF ADJUST	31,488.10-	31,488.10-	10,580.00-		*3
(1040)	FY 2022 2ND TIER REF ADJUST	36,630.98-	36,630.98-	3,058.72		*3
(1048)	FY 2022 UNEQUAL REF ADJUST					
(1054)	FY 2022 TBRA ALLOC ADJUST					*3
(1063)	FY 2022 REF HOLD HARMLESS ADJ					
(1100)	FY 2020 1ST TIER REF ADJUST					
(1114)	FY 2020 2ND TIER REF ADJUST			11,144.12		
(1121)	FY 2020 3RD TIER REF ADJUST			5,043.35-		
(1128)	FY 2020 UNEQUAL REF ADJUST					
(1134)	FY 2020 TBRA ALLOC ADJUST					
(1146)	FY 2020 REF HOLD HARMLESS ADJ					
(1318)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	4,248,698.80	4,248,698.80	4,464,878.99		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	904,444.88	904,444.88	935,107.92		*4
(237)	2ND TIER LOCAL OPTIONAL	1,924,112.00	1,924,112.00	1,946,160.00		*4
(240)	EQUITY	529,471.15	529,471.15	536,169.37		*4
(242)	TRANSITION					*4
(1012)	FY 2022 LOR TIER 1 ADJUST			6,111.13-		*4
(1016)	FY 2022 LOR TIER 2 ADJUST	63,684.80-	63,684.80-	9,752.00-		*4
(1020)	FY 2022 EQUITY ADJUST	20,203.40-	20,203.40-	1,893.40-		*4
(1024)	FY 2022 TRANSITION ADJUST					*4
(1056)	FY 2022 LOR TIER 1 TBRA ADJUST					*3
(1065)	FY 2022 LOR TIER 1 HOLD HARM AD					
(1079)	FY 2020 LOCATION EQUITY ADJ	325.37	325.37	10,271.97		
(1086)	FY 2020 EQUITY ADJUST	128.54	128.54	4,902.70		
(1093)	FY 2020 TRANSITION ADJUST					
(1107)	FY 2020 1ST TR BRD-APPR REF ADJ	133.42	133.42	15,304.40		
(1140)	FY 2020 TBRA ALLOC ADJUST					
(1152)	FY 2020 REF HOLD HARMLESS ADJ					
(1322)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	3,274,727.16	3,274,727.16	3,430,159.83		

FOOTNOTES:

*3 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).

*4 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(552)	CAPITAL PROJECT REFERENDUM					
(1325)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3523)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	N/A	N/A	N/A *1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	N/A	N/A	N/A

FOOTNOTES:

*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	313,951.25	313,951.25	333,269.24		*4
(333)	ALT TEACHER COMP (Q COMP)					*5
(356)	ACHIEVEMENT & INTEGRATION					*6
(360)	FY 2022 REEMPLOYMENT INS	50,000.00	50,000.00	20,000.00		
(362)	SAFE SCHOOLS	163,368.00	163,368.00	165,240.00		
(365)	SAFE SCHOOLS INTERMEDIATE	16,200.66	16,200.66	15,101.10		
(368)	JUDGMENT					*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	185,056.54	185,056.54	190,532.37		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	41,043.00	41,043.00	41,043.00		
(494)	LT FACILITIES EQUAL	144,702.65	144,702.65	218,483.96		*5
(495)	LT FACILITIES UNEQUAL	350,566.27	350,566.27	269,885.08		
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	632,478.37	632,478.37	637,320.43		
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2022 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,897,366.74	1,897,366.74	1,890,875.18		

FOOTNOTES:

- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- *6 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 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST	1,381.28	1,381.28	14,813.46		*4
(1072)	FY 2020 OPER CAPITAL ADJUST	2,220.36-	2,220.36-	1,301.22		
(1156)	FY 2022 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST					
(1167)	FY 2022 ACHIEVE & INTEG ADJUST					*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST					*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	11,930.06-	11,930.06-	3,361.65-		
(1185)	FY 2020 SAFE SCHOOLS ADJUST	2,007.72-	2,007.72-	2,832.12-		
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ					
(1194)	FY 2020 CAREER TECHNICAL ADJUST	34,641.46-	34,641.46-	39,147.11-		
(1198)	FY 2020 HEALTH BENEFITS ADJUST					
(1204)	FY 2020 ANNUAL OPEB ADJUST	65,000.00-	65,000.00-			
(1208)	FY 2022 LTFM EQUAL ADJUST	37,921.04-	37,921.04-	6,062.89-		
(1212)	FY 2022 LTFM UNEQUAL ADJUST	19,960.29	19,960.29	2,806.78		
(1219)	FY 2021 LTFM EQUAL ADJUST			5,756.32-		
(1226)	FY 2021 LTFM UNEQUAL ADJUST			3,029.92		
(1237)	FY 2020 LTFM EQUAL ADJUST	8,342.54-	8,342.54-	18,190.70-		
(1248)	FY 2020 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	140,721.61-	140,721.61-	53,399.41-		

FOOTNOTES:

- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *6 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.
- *8 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST	10,625.98	10,625.98	9,733.63-		
(1311)	LEASE LEVY ADJ (MEMO)					
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST	150,544.00-	150,544.00-	147,709.00-		
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	12,188.42	12,188.42	5,479.02		*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	3,007.61-	3,007.61-	2,600.21		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	130,737.21-	130,737.21-	149,363.40-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	1,897,366.74	1,897,366.74	1,890,875.18		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	140,721.61-	140,721.61-	53,399.41-		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	1,625,907.92	1,625,907.92	1,688,112.37		

FOOTNOTES:

- *11 PAY 2023 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).
 - *12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *13 PAY 2023 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	169,955.30	169,955.30	167,434.50		*14
(620)	EARLY CHILD FAMILY	91,796.21	91,796.21	88,752.64		*15
(625)	HOME VISITING	2,802.62	2,802.62	2,855.58		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE	32,000.00	32,000.00	36,000.00		*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2022 EARLY CHILD FAMILY ADJ	143.84	143.84	585.55		
(1408)	FY 2020 HOME VISITING ADJUST	52.02	52.02	141.36		
(1413)	FY 2020 SCHOOL-AGE CARE ADJUST	19,116.81-	19,116.81-			
(1414)	ADULTS W/ DISABILITIES ADJUST					
(1417)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	519.44	519.44	235.97		*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	283.17-	283.17-	20.32		*13
(3030)	COM SERV NET OFFSET ADJUST					
(3525)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	277,869.45	277,869.45	296,025.92		

FOOTNOTES:

- *11 PAY 2023 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).
- *12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *15 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	7,680,627.00	7,680,627.00	7,854,139.00		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS	193,399.42-	193,399.42-	143,550.65-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	27,700.18	27,700.18	13,481.09		*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	5,841.53-	5,841.53-	1,614.10		*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	7,509,086.23	7,509,086.23	7,725,683.54		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG	587,764.00	587,764.00	583,669.00		*16
(771)	LT FACILITIES DEBT SERVICE	1,090,686.94	1,090,686.94	965,059.00		*16
(1710)	FY 2022 LTFM DEBT SERV ADJ					
(1717)	FY 2021 LTFM DEBT SERV ADJ					
(1728)	FY 2020 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS	53,955.07-	53,955.07-	37,009.20-		
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3520)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	1,624,495.87	1,624,495.87	1,511,718.80		*2

FOOTNOTES:

- *2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *11 PAY 2023 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).
- *12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3521)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS	19,945.84-	19,945.84-	35,946.08-		
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST	19,945.84	19,945.84	35,946.08		
(3522)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *11 PAY 2023 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).
- *12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

6.B. Superintendent's Report

Presenter: Pat
Devine,
Superintendent

LEADERSHIP HIGHLIGHTS

September 2021

Elementary: At the elementary level, we have really enjoyed having students back on site the past two weeks! The first weeks of the school year we always spend a lot of time teaching students school-wide routines and expectations. This practice has been especially helpful this year as we all return to a more “normal” school day. Thank you to our students, families, and staff who have done a fantastic job adjusting to the earlier start time to accommodate tiered busing. We also want to thank families for continuing to monitor their children’s health and follow the symptom screening tool each day. As we say at school and in our newsletters, **WILDCATS TAKE CARE OF WILDCATS!**

Waconia Middle School:

Great to be back!

It has been a great start to the school year and the students' energy and enthusiasm to be back in school has been fun and positive. Names have been learned, routines have been learned, locker combos are figured out, and we are getting down to the business of learning. It really feels great to be back in school. WMS administration met with students to welcome them back and review expectations regarding our four Core Values Respect, Responsibility, Kindness, and Integrity. We also reviewed handbook items on bullying/harassment reporting, expectations for mask-wearing on busses, being inclusive, non judgemental, and respectful to students with and without masks, professional student dress, and the requirement to leave cell phones and smartwatches in their lockers during the school day.

Gym Floor Update

The materials are all on-site and workers from H2I have made quite a bit of progress installing the sub-floor layers and the beautiful maple planks. The sub-floor layers include a moisture barrier, two layers of padding and two sheets of plywood. The new floor will have more spring and be safer than our previous floor. The next steps include sanding, painting lines and graphics, sealing and final finishing. The project is definitely on pace to be ready on or before Oct. 1st. A big thanks to our students and staff for making PE classes work with the limited spaces.

Athletics, Clubs, Fine Arts and Activities

Middle School is about exploration and we are opening many options to explore. Currently middle school teams for 7th and 8th grade football and volleyball are in action. Large groups of middle school students are also participating in multiple high school sports including in cross country and girls tennis. Next week we begin sign ups for multiple intramural sports options and opportunities to join after school clubs. Students have also started signing up for auditions to be in our Fall play, *Peter Pan*.

Waconia High School:

We have enjoyed a great start to the school year, it was definitely time to get students back into the building. Both students and staff have transitioned into “school-mode” and there’s a lot of positive energy. It is definitely a different feel to have all of the students back in the building and having all of our activities and clubs are in full swing. Getting everyone back into routines and schedules has definitely had a different feel. What used to be “normal routines” are now “new routines.”

We’re finishing our second week and already focusing on Homecoming, October 4th - 8th.

Activities: www.waconiaathletics.com

Fall activities are off to a fantastic start! It has been wonderful to see the students back in action and back, enthusiastically cheering on the Wildcats! We are looking forward to Friday night lights at TCO Stadium in Eagan as our Wildcats take on the Hawks from Cooper! This is an incredible opportunity for both our students and community and with more than 1,000 advance tickets sold to our fans, the Vikings stadium will be bursting with Purple and Gold pride! If you can’t make it to the game, PrepSpotlight.TV will be streaming the game at <https://prepspotlight.tv/MSHSL/GameStream/12943> This game will be free to view as the Vikings Prep Spotlight Game of the Week! GO WILDCATS!

Community Ed:

Wildcat Preschool and Kids’ Company got off to a great start! It is so good to have kids back in our building again. ECFE classes start the week of September 13.

Nickle Dickle day is Saturday, September 18! It’s going to be a great day. There is still plenty of time to sign up for the 5K run/walk, 10K, 10K Relay and the ½ Mile Tickle. The 10K starts at 8:00 am. The 5K at 8:10 and the Tickle starts at 10:15 am. All races start and end at Bayview Elementary. Come out and enjoy the day!

Human Resources:

We will recognize twelve teachers at Monday’s School Board meeting that achieved continuing contract status with Waconia Public Schools effective July 1, 2021. These teachers earned this honor by providing excellent teaching and leadership services to our students during their probationary period in our School District. Our administrative staff is confident these teachers will continue to promote the district’s commitment to exceptional teaching and the pursuit of educational excellence.

Support Services:

Special Education is off to a great start and we are almost 100% fully staffed. The special education student enrollment grew by 21 students over the summer. For pre-K through 12th grade, we had 44 students with IEPs move into the District and 23 move out or revoke services.

Impact of Covid 19 Pandemic on Students with Disabilities: As part of the directive in the Laws of Minnesota, 2021, 1st Special Session, chapter 13, article 5, section 1, passed this summer, the District must collaborate with families of students with disabilities to address the impact of the disruption related to the COVID-19 pandemic. General information about this law was emailed to parents from the Director of Special Education on Friday, September 10th. The next step in the process involves the special education staff contacting all parents/guardians by October 1st to determine if the parent/guardian wishes to participate in an IEP team meeting to address the impact of Covid-19 pandemic on their child. For parents wishing to meet, they must receive an invitation to such a meeting by December 1, 2021. These meetings will “determine whether special education services and supports are necessary to address lack of progress on IEP goals or in the general education curriculum or loss of learning or skills.” This is another significant undertaking by the special education department.

Teaching & Learning:

It feels good to have the energy of teachers and students back in school. The Teaching and Learning Team welcomes Jake Hockinson back to join his colleague, Lindsay Seim, as part of the Instructional Coaching Team. Jake took a 1-year leave to support students as a Grade 5 distance learning teacher in 2020-2021.

This year, the Teaching and Learning Team will provide direct support in 4 areas of the D110 Operational Plan:

1. Implementation of Multi-Tiered Systems of Support (MTSS) annual goals and performance indicators
2. Guided training and support for the 2021-2025 Professional Growth, Reflection and Evaluation Plan (PGRE)
3. Standards-based learning and reporting practices for K-5 and 6-8
4. Cultural competence initiatives and training

We have aligned district and school staff development calendars to support implementation of annual goals and performance indicators. We are excited about the collaborative efforts happening at the district and school wide level to support these strategic initiatives.

In addition, we plan to begin the process of curriculum review and program development in the areas of K-12 Science and 4-5 Word Study as part of 2021-2022 Curriculum Review Cycle.

Superintendent:

GREAT Start to the School Year!

There is great enthusiasm and excitement in the school buildings this year with the return to all students being on campus. The staff is doing excellent work in creating a wonderful learning environment for all our students. ISD ONE10 is known for providing an exceptional education while building caring and meaningful relationships with students. You can feel the positive energy in the buildings as we start a wonderful school year at ONE10. A Big THANKS to all who make this fantastic partnership by providing an excellent education. Our students, staff,

parents and community all come together to create a superb environment for learning and working....Thank You!

COVID-19 Data and the ONE10 Safe Learning Plan

We are now two weeks into the school year and we have some local data to share with how things are going so far in our schools. With a new addition to our website, we show our local dashboard for COVID-19 data. With the Safe Learning Plan providing for choice, we want to make sure you are informed with the most recent data. We know that there are still many concerns with what is happening with COVID-19 and it is our goal to keep as many students at school for in person learning as possible. We also want to make sure we are being safe for all learners. This continues to be a balancing act and there are strong opinions on all sides. Our priority is to provide the best education we can for our students. We will continue to monitor county and school district data to determine how best to stay safe yet provide a great learning environment.

We are asking all at ONE10 to help keep COVID-19 from spreading and do their best to stay safe so that we can continue with in person learning. It is extremely important that each person coming to school continues to [screen for COVID-19 symptoms](#), whether they are vaccinated or not....and if feeling sick....STAY HOME. Currently we have identified a highly infectious classroom (3 or more Covid-19 cases over 14 days) and are determining the best plan of action to provide more safety mitigations. We will continue to communicate with families as Covid-19 concerns develop and provide the best plan to help ensure safety for all at ONE10.

We continue to follow our current [Safe Learning Plan](#). If you want or need a COVID-19 test, here are the [Carver County Covid Test Locations](#). We are exploring a state grant to provide more testing opportunities....more to follow. I am also a firm believer that vaccinations help keep the virus away. COVID-19 vaccinations are available at multiple locations in Waconia for those who wish to get one. Currently we have the following [vaccination rates](#): Carver County 16 years old and older....79.6% and 65+....99%, and as of 9/10/21...ONE10 eligible WMS students...56% and WHS students....62%. These vaccination rates will help keep students in school and activities. Let's all stay safe and be well as we protect each other throughout this school year. WE Are ONE10!

Resource Links to follow:

- [ISD ONE10 Website](#)
- [Best Practice Recommendations for COVID-19 Prevention in Schools.](#)
- [MN Vaccination Rate Data](#)
- [Centers for Disease Control \(CDC\)](#)
- [MDH COVID-19 Weekly Report](#)
- [CDC COVID Data Tracker](#)
- [Guidance for Implementing COVID-19 Prevention Strategies in the Context of Varying Community Transmission Levels and Vaccination Coverage](#)

Never Forget 9/11

As we remember the tragedy of 9/11, it is important that all generations are educated about this attack on our country. I have a dear friend who was buried in the rubble of 9/11 and survived. He always helps me remember that WE NEVER FORGET 9/11. May all of the families that suffered pain and loss due to 9/11 be honored as we remember.

Thanks for a Fantastic Start to 2021-22
WE Are ONE10!!

6.B.1. Update to Preliminary Budget

INDEPENDENT SCHOOL DISTRICT #110
Budget Amendments
2021-2022 School Year

	2021-2022	2021-2022	Budget Revisions Following the Adoption of the Preliminary Budget					
	Preliminary Budget	Revised Budget	1 Spec Ed IEP	2 MS Gym Floor	3 Misc. Wages	4 Girls Tennis		
Discussion/Approval Date	6-28-2021	8/9/2021	7/19/2021	7/26/2021	8/9/2021	8/23/2021		
Total Revenues and Other Sources	\$ 48,404,073	48,809,673	50,000	350,000	-	5,600		
Total Expenditures	\$ 46,661,587	47,197,690	152,000	350,000	28,503	5,600		
Change to Surplus/Deficit		(130,503)	(102,000)	-	(28,503)	-		
Surplus or (Deficit)	\$ 1,742,486	1,611,983						
Projected Fund Balance at the Beginning of the Year	\$ (5,358,352)	(5,358,352)						
Analysis of Projected Equity Balances as of 06-30-2022								
Nonspendable	50,000	50,000						
Restricted/Reserved	22,113	22,113						
Unassigned	(3,687,979)	(3,818,482)						
Projected Fund Balance at the End of the Year	\$ (3,615,866)	(3,746,369)						

Budget Revisions Following the Adoption of the Preliminary Budget	
Descriptions	
1.	Special Education IEP Required Changes - Board Approved 7-19-2021
2.	Middle School Gym Floor Insurance Matter - Board Discussion Date 7-26-2021
3.	Miscellaneous Wage Rate Changes - 8-9-2021
4.	Additional Students Registered for Girls Tennis and Coach added.

- Notes -

The Revised Budget is a summary of all of the Revisions detailed on the columns to the right of the Revised Budget Column.

The Special Education IEP Change included a budget revision to revenue of \$50,000 to account for the additional revenue approved at the legislature that was not included in the preliminary budget.

The insurance claim will result in the District using \$5,000 in currently budgeted funds to cover its deductible.

7. **ACTION ITEMS**

7.A. Levy Limit Certification for 2021 Payable 2022

Presenter: Todd Swanson, Director of Finance and Operations

I. COMPUTATION OF 2021 PAYABLE 2022 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	4,466,299.50	1,420.51-	N/A			4,464,878.99
GEN-RMV OTHER-EXEMP	3,417,437.29	12,722.54	N/A			3,430,159.83
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,890,875.18	210,842.04-	8,079.23			1,688,112.37
TOTAL GENERAL	9,774,611.97	199,540.01-	8,079.23			9,583,151.19
COM SERV-EXEMP	295,042.72	726.91	256.29			296,025.92
DEBT-VOTER-NONEXEMP	7,854,139.00	143,550.65-	15,095.19			7,725,683.54
DEBT-OTHER-NONEXEMP	1,548,728.00	37,009.20-				1,511,718.80
TOTAL DEBT SERV	9,402,867.00	180,559.85-	15,095.19			9,237,402.34
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP		35,946.08-		35,946.08		
TOTAL OPEB/PENSION		35,946.08-		35,946.08		
TOTAL	19,472,521.69	415,319.03-	23,430.71	35,946.08		19,116,579.45

II. COMPARISON OF 2020 PAYABLE 2021 LEVY LIMITATION WITH 2021 PAYABLE 2022 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88	9,583,151.19	433,817.31	4.74
COMMUNITY SERVICE	277,869.45	296,025.92	18,156.47	6.53
GENERAL DEBT SERVICE	9,133,582.10	9,237,402.34	103,820.24	1.14
OPEB DEBT SERVICE				
TOTAL	18,560,785.43	19,116,579.45	555,794.02	2.99

III. COMPARISON OF 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,149,333.88			
COMMUNITY SERVICE	277,869.45			
GENERAL DEBT SERVICE	9,133,582.10			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	18,560,785.43			

7.B. Second Read Board Policies

7.B.1. 206 Public Participation in School Board Meetings

206 PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS/COMPLAINTS ABOUT PERSONS AT SCHOOL BOARD MEETINGS AND DATA PRIVACY CONSIDERATIONS

I. PURPOSE

- A. The school board recognizes the value of participation by the public in deliberations and decisions on school district matters. At the same time, the school board recognizes the importance of conducting orderly and efficient proceedings, with opportunity for expression of all participants' respective views.
- B. The purpose of this policy is to provide procedures to assure open and orderly public discussion as well as to protect the due process and privacy rights of individuals under the law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school board is to encourage discussion by persons of subjects related to the management of the school district at school board meetings. The school board may adopt reasonable time, place, and manner restrictions on public expression in order to facilitate free discussion by all interested parties.
- B. The school board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students.

III. DEFINITIONS

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.
- B. Personnel data on current and former employees that is "public" includes:

Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary action as defined in Minn. Stat. § 13.43, Subd. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat.

§ 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and awards received; and payroll time sheets or other comparable data that are only used to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

- C. Personnel data on current and former applicants for employment that is "public" includes:

Veteran status; relevant test scores; rank on eligible list; job history; education and training; and work availability. Names of applicants shall be private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position in public employment. For purposes of this subdivision, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.

- D. "Educational data" means data maintained by the school district which relates to a student.

- E. "Student" means an individual currently or formerly enrolled or registered in the school district, or applicants for enrollment, or individuals who receive shared time services.

- F. Data about applicants for appointments to a public body, including a school board, collected by the school district as a result of the applicant's application for appointment to the public body are private data on individuals, except that the following are public: name; city of residence, except where the appointment has a residency requirement that requires the entire address to be public; education and training; employment history; volunteer work; awards and honors; prior government service; any data required to be provided or that is voluntarily provided in an application to a multimember agency pursuant to Minn. Stat. § 15.0597; and veteran status. Once an individual has been appointed to a public body, the following additional items of data are public: residential address; either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee; the first and last dates of service on the public body; the existence and status of any complaints or charges against an appointee; and, upon completion of an investigation of a complaint or charge against an appointee, the final investigative report unless access to the data would jeopardize an active investigation. Any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.

IV. RIGHTS TO PRIVACY

- A. School district employees have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
 - 1. right to a private hearing for teachers, pursuant to Minn. Stat. § 122A.40, Subd. 14 (Teachers Discharge Hearing);
 - 2. right to privacy of personnel data as provided by Minn. Stat. § 13.43 (Personnel Data);
 - 3. right to consideration by the school board of certain data treated as not public as provided in Minn. Stat. § 13D.05 (Not Public Data);
 - 4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.

- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
 - 1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
 - 2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);
 - 3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

V. THE PUBLIC'S OPPORTUNITY TO BE HEARD

The school board will strive to give all persons an opportunity to be heard and to have complaints considered and evaluated, within the limits of the law and this policy and subject to reasonable time, place, and manner restrictions. Among the rights available to the public is the right to access public data as provided by Minn. Stat. § 13.43, Subd. 2 (Public Data).

VI. PROCEDURES

A. Agenda Items

- 1. Persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of the school board meeting. The person should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed.

2. Persons who wish to address the school board on a particular subject should identify the subject and identify agenda item(s) to which their comments pertain.
3. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization.
5. Matters proposed for placement on the agenda which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with governing law.
6. The school board chair shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a

designated person, the matter should be referred to the superintendent.

3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

C. Open Forum

The school board shall normally provide a specified period of time when persons may address the school board on any topic, subject to the limitations of this policy. The school board reserves the right to allocate a specific period of time for this purpose and limit time for speakers accordingly.

The school board may decide to hold certain types of public meetings where the public will not be invited to address the school board. Possible examples are work sessions and board retreats. The public will still be entitled to notice of these meetings and will be allowed to attend these meetings, but the public will not be allotted time during the meeting to address the board.

D. No Board Action at Same Meeting

Except as determined by the school board to be necessary or in an emergency, the school board will not take action at the same meeting on an item raised for the first time by the public.

VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

- A. The school district is liable for damages, costs and attorneys' fees, and, in the event of a willful violation, punitive damages for violation of state data privacy laws. (Minn. Stat. § 13.08, Subd. 1)
- B. A person who willfully violates data privacy or whose conduct constitutes the knowing unauthorized acquisition of not public data is guilty of a misdemeanor. (Minn. Stat. § 13.09)
- C. In the case of an employee, willful violation of the Minnesota data practices law, Chapter 13, and any rules adopted thereunder, including any action subject to a criminal penalty, constitutes just cause for suspension without pay or dismissal. (Minn. Stat. § 13.09)

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 13.601, Subd. 3 (Applicants for Appointment)
Minn. Stat. § 13D.05 (Open Meeting Law)

Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing)
Minn. Stat. § 122A.33, Subd. 3 (Coaches; Opportunity to Respond)
Minn. Stat. § 122A.40, Subd. 14 (Teacher Discharge Hearing)
Minn. Stat. § 122A.44 (Contracting with Teachers)
Minn. Stat. § 123B.02, Subd. 14 (Employees; Contracts for Services)
Minn. Stat. § 123B.143, Subd. 2 (Disclose Past Buyouts or Contract is Void)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
Minn. Op. Atty. Gen. 852 (July 14, 2006)

Cross References: MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)
MSBA/MASA Model Policy 207 (Public Hearings)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA Service Manual, Chapter 13, School Law Bulletin “C” (Minnesota’s Open Meeting Law)
MSBA Service Manual, Chapter 13, School Law Bulletin “I” (School Records – Privacy – Access to Data)

Board Policy Adopted April 14, 1997

Revised: November 12, 2001, April 11, 2005, July 2007, April 2009, June 2011, November 2012, August 2015, November 2019

Independent School District No. 110
Waconia, MN

TIME, PLACE, AND MANNER RESTRICTIONS AND PROCEDURES FOR PUBLIC SCHOOL BOARD MEETINGS AND PUBLIC COMMENTS

Welcome. The School Board welcomes input from community members, including letters, emails, and phone calls. For those who prefer to address the School Board directly, the School Board typically sets aside up to thirty minutes for public comment at regular School Board meetings, but not at study sessions or special meetings. Time for public comment at regular School Board meetings is not a requirement of the law; it is something the School Board chooses to provide. The School Board would like to provide the community with some general information about public comment sessions, including the purpose of a public comment session, the procedures that apply, and prohibited conduct.

Purpose. The purpose of a public comment period is to give community members an opportunity to provide input directly to the School Board about issues that fall within the School Board's authority. To fulfill this purpose, comments must be directed to the School Board. Public comment is not a time for citizens to speak to the community or to the audience. For this reason, public comment sessions will not be recorded or livestreamed.

Written Request to Speak. Individuals who want to speak during a public comment session must submit a written request to speak before 3:00 p.m. on the day of the School Board meeting. Requests must be submitted by email to the following email address: jkilian@isd110.org

- The written request must state: (1) the individual's name, (2) the individual's home address, (3) whether the individual has a child attending school in the District, (4) whether the individual is employed by the District, and (5) the agenda item, if any, that the individual wishes to discuss during the public comment period.
- In the event that more than ten individuals submit a written request to speak during the public comment session, the School Board will give first priority to individuals who reside in the District, have a child attending school in the District, or are employed by the District. The School Board will give second priority to individuals who wish to address a specific item that is on the agenda for that meeting. After these priorities have been applied, any remaining openings to speak - up to the total of ten individuals - will be determined by lot.

Speakers Must Be Recognized. The School Board Chair will call speakers to the microphone and will recognize one speaker at a time. Only those individuals who have been recognized by the School Board Chair will be allowed to speak during the public comment period. The School Board Chair will rule out of order individuals who have not been recognized.

Time Limits. The public comment period will be held open for up to thirty (30) minutes in total. This time limit is necessary in order to ensure that the School Board is able to conduct its business during the meeting in an orderly, efficient, and timely fashion. Each speaker is permitted to speak for up to three (3) minutes in total. One speaker may not give time to another speaker. Any person who does not get a chance to speak is encouraged to submit written

comments to the School Board. Email addresses for School Board members are listed on the District's website.

- Due to time parameters, the sign-up list is limited to 10 speakers
- If space and time is available, walk-in public speakers will be allowed the night of the school board meeting and will follow the same information gathering and time expectations.

Cumulative Presentations. Speakers are encouraged to avoid repeating comments that other speakers have made. Redundant presentations are not helpful and can deprive other individuals of the opportunity to speak during the public comment session.

Prohibited Conduct. The following conduct is prohibited during a public School Board meeting, including during the public comment period:

- Speakers may not discuss or disclose any private educational data on any current or former student as defined in Minnesota Statutes section I 3.32. As a result, speakers may not identify any current or former student during public comment. The only exception is that a parent who is speaking may choose to discuss private educational data on his or her own child.
- Speakers may not make allegations, charges, or complaints against any student or employee. If a person wishes to make an allegation or to file a charge or complaint against a student or employee, the person should make the allegation, charge, or complaint to the Superintendent in writing or in a private meeting, or to the individual designated in District policy to receive the allegation, charge, or complaint.
- Speakers may not make comments or gestures that are threatening, profane, lewd, vulgar, obscene, harassing, or abusive.
- Speakers may not make personal attacks against others, including, but not limited to, any student, parent, community member, employee, or School Board member.
- Speakers may not make comments that would violate federal or state law, including laws protecting the privacy rights of an individual.
- Speakers may not make comments related to pending contract negotiations or to pending litigation to which the District is a party, including grievance proceedings.
- Speakers may not campaign for or against a political candidate during any part of a public school board meeting.
- Speakers may not promote or advertise products that are for sale or purchase, unless the Board has invited the speaker to present on the product as an agenda item.

Members of the public may not engage in conduct that materially and substantially disrupts any part of a School Board meeting, or that otherwise impedes the School Board's ability to conduct its

business in an orderly and efficient fashion. The following are examples of conduct that is materially and substantially disruptive or that otherwise impedes the School Board's ability to conduct its business in an orderly and efficient fashion:

- o Making comments that incite violence;
- o Making comments that reasonably instill fear;
- o Interrupting a speaker who has been recognized by the School Board Chair;
- o Making comments from the audience when the person making comments has not been recognized by the School Board Chair;
- o Interrupting the School Board Chair or any other School Board member or school official who is speaking;
- o Holding up a sign or displaying a banner, regardless of the content of the sign or banner;
- o Clapping, cheering, booing, vocalizing approval, or vocalizing disapproval for a speaker during the speaker's presentation, unless a School Board member or school official is presenting an award to a person or is describing an honor or award that a person received;
- o Addressing the audience rather than the School Board;
- o Bringing a weapon into the meeting room or onto school property, except as allowed under Minnesota law;
- o Violating room capacity requirements; and
- o Violating any law or District policy.

Violations. If a speaker violates any of established procedure or engages in any prohibited conduct, the Board Chair will rule the speaker out of order.

- If the speaker is presenting to the School Board, the Board Chair may require the speaker to immediately end his or her presentation.
- If the speaker persists in violating any procedure or rule, the speaker will be directed to leave the premises and not to return, a no trespass order may be issued, and a referral may be made to law enforcement.
- If repeated disruptions occur during the public comment period, the School Board Chair may call a recess and order that the room be cleared until the meeting resumes.

- If repeated disruptions occur, any School Board member may make a motion to immediately end the public comment period. If the motion passes, citizens may use alternative avenues of communication to share their views with the School Board, including written communications.
- If repeated disruptions occur during multiple meetings, the School Board may vote to suspend public comment at meetings and to require that all public comments be in writing.

Disorderly Conduct. The District will refer potential incidents of disorderly conduct to law enforcement. Minnesota Statutes section 609.72 states:

Whoever does any of the following in a public or private place ... knowing, or having reasonable grounds to know that it will, or will tend to, alarm, anger or disturb others or provoke an assault or breach of the peace, is guilty of disorderly conduct, which is a misdemeanor:

* * * * *

(3) engages in offensive, obscene, abusive, boisterous, or noisy conduct or in offensive, obscene, or abusive language tending reasonably to arouse alarm, anger, or resentment in others.

Superintendent Response After Public Comment. Following public comments, the School Board Chair may ask the Superintendent or a designee to respond or provide clarifying information to the School Board. As a general matter, the School Board will not act on any comments that were made during a meeting and do not relate directly to an agenda item for the meeting.

Use of School Property. All property of the District, including District parking lots and other grounds, are considered to be school property. Individuals or groups may not use school property for any purpose that has not been authorized by the District. Any use of school property must

8. **DISCUSSION ITEMS**

8.A. Implementation of the Safe Learning Plan

Presenter: Pat
Devine,
Superintendent

8.B. Board Vacancy Application Process

Amendment to the ISD 110 School Board Handbook (If adopted, the following would be inserted into the ISD 110 School Board Handbook between the section on “Conflicts of Interest” and the section on “Governance and Management.”)

REPLACEMENT OF A SCHOOL BOARD MEMBER DUE TO VACANCY

I. GOVERNING STATUTE

Minnesota Statutes section 123B.09, subdivision 5b states:

(a) Any vacancy on the board, other than a vacancy [caused by a member’s absence for illness or prolonged absence from the district], must be filled by board appointment at a regular or special meeting. The appointment shall be evidenced by a resolution entered in the minutes and shall be effective 30 days following adoption of the resolution, subject to paragraph (b). If the appointment becomes effective, it shall continue until an election is held under this subdivision. All elections to fill vacancies shall be for the unexpired term. A special election to fill the vacancy must be held no later than the first Tuesday after the first Monday in November following the vacancy. If the vacancy occurs less than 90 days prior to the first Tuesday after the first Monday in November in the year in which the vacancy occurs, the special election must be held no later than the first Tuesday after the first Monday in November of the following calendar year. If the vacancy occurs less than 90 days prior to the first Tuesday after the first Monday in November in the third year of the term, no special election is required. If the vacancy is filled by a special election, the person elected at that election for the ensuing term shall take office immediately after receiving the certificate of election, filing the bond, and taking the oath of office.

(b) An appointment made under paragraph (a) shall not be effective if a petition to reject the appointee is filed with the school district clerk. To be valid, a petition to reject an appointee must be signed by a number of eligible voters residing in the district equal to at least five percent of the total number of voters voting in the district at the most recent state general election, and must be filed within 30 days of the board’s adoption of the resolution making the appointment. If a valid petition is filed according to the requirements of this paragraph, the appointment by the school board is ineffective and the board must name a new appointee as provided in paragraph (a).

II. SUMMARY OF STATUTORY REQUIREMENTS

A. Board *Must* Appoint. The statute states: “Any vacancy on the board, other than a vacancy [caused by a member’s absence for illness or prolonged absence from the district], *must be filled by board appointment at a regular or special meeting.*”

(Emphasis added.) Based on this language, the school board generally does not have the option of choosing not to appoint a new member to a vacant seat. Any possible exceptions should be discussed with the school board's legal counsel.

B. When an Election Must Be Held

1. **Vacancy More than 90 Days Before Election Tuesday.** If the vacancy occurs more than 90 days before the first Tuesday after the first Monday in November in the year in which the vacancy occurs, a special election to fill the vacancy must be held no later *November of that year*.
2. **Vacancy Less than 90 Days Before Election Tuesday.** If the vacancy occurs less than 90 days before the first Tuesday after the first Monday in November in the year in which the vacancy occurs, the special election must be held no later *November of the following calendar year*.
3. **Vacancy in 3rd Year of Term and Less than 90 Days Before Election Tuesday.** If the vacancy occurs less than 90 days before the first Tuesday after the first Monday in November *in the third year of the term, no special election is required*.

C. Effective Date of Appointment or Election

1. **By Appointment.** The governing statute states: "The appointment shall be evidenced by a resolution entered in the minutes and shall be effective 30 days following adoption of the resolution," unless at least five percent of the eligible voters in the District sign a petition to reject the appointee and file the petition within 30 calendar days after the appointment.
 - a. If at least five percent of the eligible voters in the District sign a petition to reject the appointee and file the petition within 30 calendar days after the appointment, the appointment will not take effect and the school board must name a new appointee.
 - b. If the appointment becomes effective, it continues until an election is held.
2. **By Election.** If the vacancy is filled by a special election, the person elected takes office immediately after receiving the certificate of election, filing the bond, and taking the oath of office. All elections to fill vacancies are for the unexpired term.

III. ISD 110 APPOINTMENT PROCESS

The following process and guidelines will apply when the ISD 110 School Board fills a vacancy by board appointment.

- A. Seat Vacated During First Year of Service.** If a school member is vacating a board seat is in his or her first year of service, the school board will consider the board candidates who ran in the same election as the vacating board member. The school board will first consider the candidate who garnered the most votes without being elected. The school board will then consider the candidate who garnered the second most votes without being elected. If the school board cannot agree on the appointment of these two individuals, or they are unwilling to accept an appointment, the school board will follow the process stated below.
- B. Seat Vacated After First Year of Service.** If a school board member is vacating a board seat after his or her first full year of service, the school board will solicit applications from eligible residents as described, and establish an application deadline. (1) former school board members; (2) candidates who ran for the ISD 110 school board in the most recent election; and (3) interested residents of the district. The school board will solicit the applications in stages from the following categories and only move to the next category if needed:
1. **Category 1.** After the deadline for submitting applications passes, the school board will discuss the applicants in category 1 (former school board members). The board will then vote on whether to appoint any of the applicants in category 1.
 2. **Category 2.** If a majority of the school board cannot agree on the appointment of any applicant in category 1, the school board will discuss the applicants in category 2 (candidates who ran in the most recent election). The school board will give weight to the candidates who garnered the most votes. The board will then vote on whether to appoint any applicant in category 2.
 3. **Category 3.** If a majority of the school board cannot agree on the appointment of any applicant in category 2, the school board will discuss the applicants in category 3 (interested residents of the district). The board will vote on whether to appoint any applicant in category 3.
- C. Resolution Required.** The governing statute states that the appointment “shall be evidenced by a resolution.” Therefore, after identifying the candidate who will be appointed, the school board must adopt a resolution formally appointing the candidate to the school board.

8.C. Forensic Audit Recommendation and Timeline

8.D. School Board Student Representative

5. Please list two ISD 110 staff that the school board could contact as references:

6. Please secure the signatures of at least 15 students (any grade level) that support your pursuit of this position on the school board: (Signatures should also include what grade the student is in)

- 1. _____ 2. _____
- 3. _____ 4. _____
- 5. _____ 6. _____
- 7. _____ 8. _____
- 9. _____ 10. _____
- 11. _____ 12. _____
- 13. _____ 14. _____
- 15. _____

Please return this application to Dianne Breyer in the main office or to Mr. Pierson in room B-111 by Friday, September 24th.

9. **BOARD COMMITTEE REPORTS**

9.A. Self-Governance & Superintendent Relations
Committee

9.B. Leadership & District Service Committee

9.C. Finance & Facilities Committee

9.D. Policy & Advocacy Committee

9.E. Southwest Metro Intermediate District 288
Representative

9.F. Teaching & Learning Advisory Council
Representative

9.G. Community Education Advisory Council
Representative

9.H. MSHSL Representative

9.I. Technology Committee Representative

9.J. District 110 Foundation Representative

9.K. Schools for Equity in Education (SEE)
Representative

9.L. Carver County Elected Leaders Representative

9.M. City of Waconia Liaison

9.N. City of Minnetrista Liaison

9.O. City of Victoria Liaison

9.P. City of St. Bonifacius Liaison

9.Q. City of New Germany Liaison

10. **ADJOURNMENT**