

## Regular Meeting

Monday, October 11, 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, and PLEDGE OF ALLEGIANCE** **Presenter:** Chair Geller
2. **PUBLIC COMMENT**

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

- 3.A. Upcoming Meetings:

- Oct. 25 Board Listening Hour w/WEA 5:30-6:30PM  
via Zoom
- Oct. 25 School Board Work Session 7:00PM  
District Office Conf. Rm A
- Nov. 1 Finance Committee 6:00PM @ District  
Office
- Nov. 8 Policy Committee 6:00PM @ City Hall
- Nov. 8 Regular Meeting 7:00PM @ City Hall

- 3.B. Master's Degree Achievements

- Nick Giese - MA in Educational Leadership,  
Concordia, St. Paul
- Rebecca Pauly - MA in Differentiated  
Instruction, Concordia, St. Paul

4. **MINUTES OF PREVIOUS MEETING**

ISD 110 School Board  
Regular Meeting  
Monday, September 13, 2021 7:00 PM Central

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**

Members present: Geller, Johnson, A. Myers, R. Myers, Bullis, Member DeBoer will be joining via ZOOM from 450 Park Ave, Broadus, MT 59317.

Members absent: none

Call to order by Chair Geller at 7:00 PM

Motion by Johnson to adopt agenda

Bullis second

All in favor

Motion carried

**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**

Motion by Johnson to approve the minutes of the August regular, closed, and work session meetings with a correction to the recorded votes for board member employment at ISD 110 located in the work session minutes.

Bullis second

All in favor

Motion carried

**5. CONSENT AGENDA**

Motion by Johnson to approve the consent agenda

Bullis second

All in favor

Motion carried

5.A. Bills and Wire Transfers

5.B. Human Resource Items:

**Employment**

|   |   |         |
|---|---|---------|
| <b>Adrich, Katie</b><br>Replacement     | Nutritional Assistant<br>4.5 hours/day; 175 days        | WMS     |
| <b>Bixby, Tyler</b><br>Replacement      | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | LT      |
| <b>Dyck-Juncewski, Cynthia</b><br>New   | Educational Assistant (SPED)<br>6 hours/day; 175 days   | T110    |
| <b>Edsill, Nora</b><br>New              | Kids' Company Aide<br>Part-time; hours will vary        | Comm Ed |
| <b>Fatula, Emily</b><br>Replacement     | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | WHS     |
| <b>Kaeter, Anna</b><br>Replacement      | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | BV      |
| <b>Kern, Elmira</b><br>New              | Educational Assistant (SPED)<br>3 hours/day; 175 days   | WEC     |
| <b>Lanigan, Laura</b><br>Replacement    | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | SV      |
| <b>McEnelly, Kari</b><br>Replacement    | Educational Assistant<br>4 hours/day; 175 days          | BV      |
| <b>Mitchell, Lindsey</b><br>Replacement | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | WMS     |
| <b>Neenan, Heather</b><br>Replacement   | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | BV      |
| <b>Norris, Amy</b><br>Replacement       | Educational Assistant (SPED)<br>6.5 hours/day; 175 days | LT      |
| <b>Norton, Sarah</b><br>Replacement     | Grade 4 Teacher<br>Long-Term Substitute                 | BV      |
| <b>Ombati, Charles</b><br>New           | Kids' Company Lead<br>Part-time; hours will vary        | Comm Ed |

|  |   |         |
|--|---|---------|
| <b>Plagge, Lydia</b><br>New            | Kids' Company Aide<br>Part-time; hours will vary  | Comm Ed |
| <b>Randolph, Pamela</b><br>Replacement | Educational Assistant<br>3.25 hours/day; 175 days | SV      |
| <b>Reith, Amy</b><br>Replacement       | Educational Assistant<br>4 hours/day; 175 days    | SV      |
| <b>Schultz, Vanessa</b><br>Replacement | ECFE Teacher<br>5.5 hours/day; 138 days           | ECFE    |
| <b>Thies, Coreen</b><br>Replacement    | Nutritional Assistant<br>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.

5.C. Receipts of Donation

## 6. REPORTS

6.A. Finance Report

6.B. Superintendent's Report

6.B.1. Update to Preliminary Budget

## 7. ACTION ITEMS

7.A. Levy Limit Certification for 2021 Payable 2022

Motion by Johnson to approve Levy Limit Certification for the maximum levy amount

Bullis second

All in favor

Motion carried

7.B. Second Read Board Policies

Motion by Johnson to approve second read of board policy 206

Bullis second

All in favor

Motion carried

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

## 8. DISCUSSION ITEMS

8.A. Implementation of the Safe Learning Plan

8.B. Board Vacancy Application Process

8.C. Forensic Audit Recommendation and Timeline

8.D. School Board Student Representative

## **9. BOARD COMMITTEE REPORTS**

### **9.A. Self-Governance & Superintendent Relations Committee**

Geller reports a board meeting update will be included in future Mailchimps sent by Superintendent

### **9.B. Leadership & District Service Committee**

### **9.C. Finance & Facilities Committee**

### **9.D. Policy & Advocacy Committee**

Johnson reports MSBA has updated some series 400 and 500 policies, the policy committee will review and bring forward for a first read.

### **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 Johnson to adjourn

Bullis second

All in favor

Motion carried

Meeting adjourned at 8:56 PM

ISD 110 School Board  
Work Session  
Monday, September 27, 2021 7:00 PM Central

Waconia Middle School Room D110  
1400 Community Dr.  
Waconia, MN 55387

Members present: Geller, Johnson, R. Myers, A.Myers, DeBoer, Bullis  
Members absent: none

## 1. Superintendent Updates

### 1.A. Update of Covid Numbers

### 1.B. Preliminary Budget Impacts

#### 1.B.1. Increase in numbers of student's with IEP's

#### 1.B.2. Increase in number of ELL students

Motion by Johnson to approve an increase to SPED staff due to additional students with IEP's, and increase of a part time Spanish teacher from .5FTE to .58FTE to provide instruction due to increase in ELL student

Bullis second  
All in favor  
Motion carried

## 2. Superintendent Goals

## 3. Student Representative Applications

### 4. Appointment of Board Member to Fill Vacancy

Motion by Geller to reinstate Brian Rothstein to fill board vacancy  
Johnson second  
All in favor  
Motion carried

## 5. Forecast 5

## 6. Public Comment Expectations

### 7. Appoint Board Member to serve as Treasurer

Motion by Geller to appoint DeBoer to serve as school board Treasurer.  
Bullis second  
All in favor  
Motion carried

Meeting adjourned at 8:51PM

5. **CONSENT AGENDA**

5.A. Bills and Wire Transfers

| CHECK<br>NUMBER | VENDOR                         | CHECK<br>DATE | CHE<br>TYP | AMOUNT    | POST<br>MONTH |
|-----------------|--------------------------------|---------------|------------|-----------|---------------|
| 602442          | 21ST CENTURY SPORTS LLC        | 09/17/2021    | R          | 120.00    | September     |
| 602443          | A H HERMEL COMPANY             | 09/17/2021    | R          | 1,204.89  | September     |
| 602444          | BARFKNECHT, ALAN               | 09/17/2021    | R          | 82.00     | September     |
| 602445          | BEST BUY BUSINESS ADV ACCT     | 09/17/2021    | R          | 20,850.00 | September     |
| 602446          | BNR IRRIGATION SERVICES INC    | 09/17/2021    | R          | 4,190.86  | September     |
| 602447          | BSN SPORTS LLC                 | 09/17/2021    | R          | 12,018.07 | September     |
| 602448          | BUSINESS IMPACT GROUP          | 09/17/2021    | R          | 912.36    | September     |
| 602449          | CD PRODUCTS INC                | 09/17/2021    | R          | 1,117.00  | September     |
| 602450          | CITY OF WACONIA                | 09/17/2021    | R          | 5,605.46  | September     |
| 602451          | COLONY PLAZA, INC              | 09/17/2021    | R          | 111.95    | September     |
| 602452          | CRUNSTEDT, BOB                 | 09/17/2021    | R          | 85.00     | September     |
| 602453          | DAMBERGER, DONALD              | 09/17/2021    | R          | 100.00    | September     |
| 602454          | DANIELLE ALEXANDER DESIGN LLC  | 09/17/2021    | R          | 157.50    | September     |
| 602455          | DEMCO, INC                     | 09/17/2021    | R          | 529.03    | September     |
| 602456          | DISCOUNT SCHOOL SUPPLY         | 09/17/2021    | R          | 390.50    | September     |
| 602457          | DIVERSIFIED PLUMBING & HEATING | 09/17/2021    | R          | 1,331.50  | September     |
| 602458          | ECM PUBLISHERS, INC            | 09/17/2021    | R          | 55.95     | September     |
| 602459          | FENNER, CHRISTINE              | 09/17/2021    | R          | 400.00    | September     |
| 602460          | GOLD MEDAL MPLS ML55           | 09/17/2021    | R          | 979.75    | September     |
| 602461          | GRAINGER                       | 09/17/2021    | R          | 546.13    | September     |
| 602462          | GRAMS, RYAN                    | 09/17/2021    | R          | 82.00     | September     |
| 602463          | HAAS, CASEY                    | 09/17/2021    | R          | 164.00    | September     |
| 602464          | HELEN SOLAR LLC                | 09/17/2021    | R          | 6,967.93  | September     |
| 602465          | HERMAN, MIKE                   | 09/17/2021    | R          | 68.00     | September     |
| 602466          | HILLYARD/HUTCHINSON            | 09/17/2021    | R          | 733.00    | September     |
| 602467          | HLS OUTDOOR                    | 09/17/2021    | R          | 269.28    | September     |
| 602468          | HOLTON ELECTRIC CONTRACTORS    | 09/17/2021    | R          | 1,188.29  | September     |
| 602469          | INDIANHEAD FS DISTRIBUTOR, INC | 09/17/2021    | R          | 11,484.34 | September     |
| 602470          | INNOVATIVE OFFICE SOLUTIONS LL | 09/17/2021    | R          | 396.72    | September     |
| 602471          | IXL LEARNING INC               | 09/17/2021    | R          | 2,812.00  | September     |
| 602472          | JESSEN, CHRIS                  | 09/17/2021    | R          | 71.00     | September     |
| 602473          | JT FLOOR COVERING INSTALL LLC  | 09/17/2021    | R          | 2,765.36  | September     |
| 602474          | JW PEPPER & SON, INC           | 09/17/2021    | R          | 191.99    | September     |
| 602475          | KREMER, BOB                    | 09/17/2021    | R          | 94.00     | September     |
| 602476          | KROMER COMPANY                 | 09/17/2021    | R          | 95.89     | September     |
| 602477          | KUERSCHNER, JASON              | 09/17/2021    | R          | 68.00     | September     |
| 602478          | LAKESHORE LEARNING MATERIALS   | 09/17/2021    | R          | 42.72     | September     |
| 602479          | LARKIN, PETE                   | 09/17/2021    | R          | 94.00     | September     |
| 602480          | LEE'S REFRIGERATION            | 09/17/2021    | R          | 231.25    | September     |
| 602481          | LOFFLER COMPANIES              | 09/17/2021    | R          | 914.55    | September     |
| 602483          | MACKIN LIBRARY SERVICE         | 09/17/2021    | R          | 3,128.62  | September     |
| 602484          | MERLINO, RORY                  | 09/17/2021    | R          | 198.00    | September     |
| 602485          | MERZER, SHEILA                 | 09/17/2021    | R          | 285.00    | September     |
| 602486          | MN VIKINGS                     | 09/17/2021    | R          | 7,134.00  | September     |
| 602487          | MOLAN, PATRICK                 | 09/17/2021    | R          | 94.00     | September     |
| 602488          | MOUNTAIN STREAM SIGNS & SPORTS | 09/17/2021    | R          | 2,645.00  | September     |
| 602489          | MSHSCA                         | 09/17/2021    | R          | 35.00     | September     |
| 602490          | MSHSL                          | 09/17/2021    | R          | 170.00    | September     |
| 602491          | NASCO                          | 09/17/2021    | R          | 202.24    | September     |
| 602492          | NELSON PIANO SERVICE           | 09/17/2021    | R          | 370.00    | September     |
| 602493          | NEW DOMINION SCHOOL            | 09/17/2021    | R          | 526.06    | September     |
| 602494          | NWAOFUNE, PETER                | 09/17/2021    | R          | 127.00    | September     |
| 602495          | PAGGEN, TONY                   | 09/17/2021    | R          | 82.00     | September     |
| 602496          | PARTS CITY WACONIA             | 09/17/2021    | R          | 34.97     | September     |
| 602497          | Pick A Time                    | 09/17/2021    | R          | 50.00     | September     |
| 602498          | R&D SALES INC.                 | 09/17/2021    | R          | 4,629.00  | September     |

| CHECK<br>NUMBER | VENDOR                         | CHECK<br>DATE | CHE<br>TYP | AMOUNT    | POST<br>MONTH |
|-----------------|--------------------------------|---------------|------------|-----------|---------------|
| 602499          | RAYMOND GEDDES & CO            | 09/17/2021    | R          | 93.60     | September     |
| 602500          | READING PLUS                   | 09/17/2021    | R          | 6,486.00  | September     |
| 602501          | REGENTS OF THE U OF MN         | 09/17/2021    | R          | 582.00    | September     |
| 602502          | REINHART FOODSERVICE LLC       | 09/17/2021    | R          | 833.06    | September     |
| 602503          | SAVVAS LEARNING CO LLC         | 09/17/2021    | R          | 5,421.57  | September     |
| 602504          | SCHEFF, BRODY                  | 09/17/2021    | R          | 68.00     | September     |
| 602505          | SCHEFF, BRONSON                | 09/17/2021    | R          | 68.00     | September     |
| 602506          | SCHOLASTIC, INC                | 09/17/2021    | R          | 560.11    | September     |
| 602507          | SCHOOL DATABOOKS, INC          | 09/17/2021    | R          | 1,348.40  | September     |
| 602508          | SCHOOL SPECIALTY, LLC          | 09/17/2021    | R          | 2,162.47  | September     |
| 602509          | SFM                            | 09/17/2021    | R          | 708.00    | September     |
| 602510          | SHUTTE, PETER                  | 09/17/2021    | R          | 94.00     | September     |
| 602511          | STAPLES ADVANTAGE              | 09/17/2021    | R          | 1,285.44  | September     |
| 602512          | STAR TRIBUNE                   | 09/17/2021    | R          | 195.00    | September     |
| 602513          | SW PAVING, LLC                 | 09/17/2021    | R          | 2,500.00  | September     |
| 602514          | TEACHER CREATED MATERIALS PUBL | 09/17/2021    | R          | 280.33    | September     |
| 602515          | TITAN ENERGY SYSTEMS INC       | 09/17/2021    | R          | 498.27    | September     |
| 602516          | TOLL GAS & WELDING SUPPLY      | 09/17/2021    | R          | 12.03     | September     |
| 602517          | TREBRON COMPANY, INC           | 09/17/2021    | R          | 17,311.66 | September     |
| 602518          | TURNITIN LLC                   | 09/17/2021    | R          | 6,025.00  | September     |
| 602519          | TWIN CITIES BOILER REPAIR, INC | 09/17/2021    | R          | 34,500.00 | September     |
| 602520          | TWIN CITIES SOCCER LEAGUES     | 09/17/2021    | R          | 2,600.00  | September     |
| 602521          | WAYNE DAUWALTER PLUMBING       | 09/17/2021    | R          | 513.14    | September     |
| 602522          | WELLS FARGO VENDOR FIN SERV    | 09/17/2021    | R          | 30,055.42 | September     |
| 602523          | WIENHOLD, MIKAYLA              | 09/17/2021    | R          | 54.25     | September     |
| 602524          | WITZEL, GAIL ANN               | 09/17/2021    | R          | 85.00     | September     |
| 602525          | WOODWORKER'S SUPPLY, INC       | 09/17/2021    | R          | 39.45     | September     |
| 602526          | WU, HAITAO                     | 09/17/2021    | R          | 127.00    | September     |
| 602527          | IND SCHOOL DIST #318           | 09/17/2021    | R          | 15,984.00 | September     |
| 602528          | INTERMEDIATE DIST #287         | 09/17/2021    | R          | 8,164.74  | September     |
| 602529          | Embroidme                      | 09/20/2021    | R          | 877.89    | September     |
| 602530          | AMAZON CAPITAL SERVICES        | 09/20/2021    | R          | 6,655.66  | September     |
| 602531          | 21ST CENTURY SPORTS LLC        | 09/23/2021    | R          | 160.00    | September     |
| 602532          | ACCO BRANDS USA LLC            | 09/23/2021    | R          | 436.99    | September     |
| 602533          | AMERICAN TIME                  | 09/23/2021    | R          | 1,586.34  | September     |
| 602534          | AVIBEN                         | 09/23/2021    | R          | 732.67    | September     |
| 602535          | BSN SPORTS LLC                 | 09/23/2021    | R          | 1,251.80  | September     |
| 602536          | CHURCHILL RESERVE              | 09/23/2021    | R          | 3,960.00  | September     |
| 602537          | CREATIVE LEARNING SYSTEMS LLC  | 09/23/2021    | R          | 3,000.00  | September     |
| 602538          | CROWN COLLEGE                  | 09/23/2021    | R          | 14,643.42 | September     |
| 602539          | ECM PUBLISHERS, INC            | 09/23/2021    | R          | 393.89    | September     |
| 602540          | EVERSONS HARDWARE HANK         | 09/23/2021    | R          | 463.03    | September     |
| 602541          | FLEMAL, NICHOLAS               | 09/23/2021    | R          | 250.00    | September     |
| 602542          | FOLLETT SCHOOL SOLUTIONS       | 09/23/2021    | R          | 6,349.91  | September     |
| 602543          | FRISINGER, TYLER               | 09/23/2021    | R          | 337.50    | September     |
| 602544          | GRAINGER                       | 09/23/2021    | R          | 197.70    | September     |
| 602545          | HASTINGS CREAMERY LLC          | 09/23/2021    | R          | 1,715.80  | September     |
| 602546          | HILLYARD/HUTCHINSON            | 09/23/2021    | R          | 4,152.29  | September     |
| 602547          | INDIANHEAD FS DISTRIBUTOR, INC | 09/23/2021    | R          | 7,643.76  | September     |
| 602548          | INNOVATIVE OFFICE SOLUTIONS LL | 09/23/2021    | R          | 1,520.71  | September     |
| 602549          | J & R SCHOOL SUPPLIES          | 09/23/2021    | R          | 100.00    | September     |
| 602550          | JHS CHOIRS                     | 09/23/2021    | R          | 550.00    | September     |
| 602551          | JONES, JACK                    | 09/23/2021    | R          | 400.00    | September     |
| 602552          | JONES, SAMUEL                  | 09/23/2021    | R          | 250.00    | September     |
| 602553          | KCBI                           | 09/23/2021    | R          | 700.00    | September     |
| 602554          | KINNEBERG, HENRY               | 09/23/2021    | R          | 250.00    | September     |

| CHECK<br>NUMBER | VENDOR                         | CHECK<br>DATE | CHE<br>TYP | AMOUNT    | POST<br>MONTH |
|-----------------|--------------------------------|---------------|------------|-----------|---------------|
| 602555          | LSW PA BOOSTERS                | 09/23/2021    | R          | 500.00    | September     |
| 602556          | LVC COMPANIES INC              | 09/23/2021    | R          | 1,420.00  | September     |
| 602557          | MACKENTHUN'S FINE FOODS        | 09/23/2021    | R          | 1,875.01  | September     |
| 602558          | MACKIN LIBRARY SERVICE         | 09/23/2021    | R          | 1,485.76  | September     |
| 602559          | MASSP                          | 09/23/2021    | R          | 1,770.00  | September     |
| 602560          | MENARDS HUTCHINSON             | 09/23/2021    | R          | 144.79    | September     |
| 602561          | MILTON CHOIR PARENTS           | 09/23/2021    | R          | 600.00    | September     |
| 602562          | MINI BIFF LLC                  | 09/23/2021    | R          | 84.66     | September     |
| 602563          | MN CLAY CO USA                 | 09/23/2021    | R          | 1,505.64  | September     |
| 602564          | MSSA                           | 09/23/2021    | R          | 1,844.00  | September     |
| 602565          | NORTH HIGH CHOIR               | 09/23/2021    | R          | 500.00    | September     |
| 602566          | OCCUPATIONAL HLTH CNTRS MN PC  | 09/23/2021    | R          | 367.00    | September     |
| 602567          | OFFICE DEPOT                   | 09/23/2021    | R          | 175.96    | September     |
| 602568          | OLSON, ANNIKA                  | 09/23/2021    | R          | 120.00    | September     |
| 602569          | PAN-O-GOLD BAKING CO           | 09/23/2021    | R          | 1,012.70  | September     |
| 602570          | PROJECT LEAD THE WAY, INC      | 09/23/2021    | R          | 3,052.05  | September     |
| 602571          | RAHS-ROBOTICS TEAM             | 09/23/2021    | R          | 250.00    | September     |
| 602572          | REINHART FOODSERVICE LLC       | 09/23/2021    | R          | 1,129.45  | September     |
| 602573          | ROBERTS, ASHTON                | 09/23/2021    | R          | 337.50    | September     |
| 602574          | SAVVAS LEARNING CO LLC         | 09/23/2021    | R          | 5,231.23  | September     |
| 602575          | SCHOOL SPECIALTY, LLC          | 09/23/2021    | R          | 2,597.30  | September     |
| 602576          | SECURITY BANK & TRUST CO       | 09/23/2021    | R          | 2,500.00  | September     |
| 602577          | SFM                            | 09/23/2021    | R          | 48,645.00 | September     |
| 602578          | SOUTHWEST METRO INTERMEDIATE D | 09/23/2021    | R          | 730.00    | September     |
| 602579          | STAPLES ADVANTAGE              | 09/23/2021    | R          | 146.83    | September     |
| 602580          | STEFFEN, ALEX                  | 09/23/2021    | R          | 337.50    | September     |
| 602581          | STEP SAVER, INC                | 09/23/2021    | R          | 331.10    | September     |
| 602582          | STUKENT, INC                   | 09/23/2021    | R          | 800.00    | September     |
| 602583          | TEACHERS SYNERGY, LLC          | 09/23/2021    | R          | 46.19     | September     |
| 602584          | TERRAFORM PHOENIX II ARCADIA   | 09/23/2021    | R          | 247.88    | September     |
| 602585          | TINTES, MATTHEW                | 09/23/2021    | R          | 174.00    | September     |
| 602586          | TRIO SUPPLY COMPANY            | 09/23/2021    | R          | 3,088.80  | September     |
| 602587          | TRUE FRIENDS                   | 09/23/2021    | R          | 4,599.95  | September     |
| 602588          | UHL CO                         | 09/23/2021    | R          | 8,226.13  | September     |
| 602589          | UNITED FARMERS COOPERATIVE     | 09/23/2021    | R          | 13,710.47 | September     |
| 602590          | UNIVERSITY OF OREGON           | 09/23/2021    | R          | 350.00    | September     |
| 602591          | VITERBO UNIVERSITY             | 09/23/2021    | R          | 300.00    | September     |
| 602592          | WACONIA CHAMBER OF COMMERCE    | 09/23/2021    | R          | 1,055.00  | September     |
| 602593          | WAMBEKE, DRAKE                 | 09/23/2021    | R          | 337.50    | September     |
| 602594          | EASTERN CARVER COUNTY SCHOOLS  | 09/23/2021    | R          | 19,648.60 | September     |
| 602595          | STEVE WEISS MUSIC              | 09/23/2021    | R          | 1,049.75  | September     |
| 602596          | EYE MED-FIDELITY SECURITY LIFE | 09/30/2021    | R          | 2,193.69  | September     |
| 602597          | MESSERLI & KRAMER PA           | 09/30/2021    | R          | 161.31    | September     |
| 602598          | NCPERS GROUP LIFE INS          | 09/30/2021    | R          | 112.00    | September     |
| 602599          | SCHOOL SERVICE EMPLOYEES       | 09/30/2021    | R          | 1,558.14  | September     |
| 602600          | WACONIA EDUCATION ASSOCIATION  | 09/30/2021    | R          | 12,337.26 | September     |
| 602601          | AMPLIFY EDUCATION INC          | 09/30/2021    | R          | 196.20    | September     |
| 602602          | ANOKA HENNEPIN ISD#11          | 09/30/2021    | R          | 800.00    | September     |
| 602603          | BARFKNECHT, ALAN               | 09/30/2021    | R          | 82.00     | September     |
| 602604          | BIFFS, INC                     | 09/30/2021    | R          | 3,675.05  | September     |
| 602605          | BNR IRRIGATION SERVICES INC    | 09/30/2021    | R          | 1,575.44  | September     |
| 602606          | BUFFALO HIGH SCHOOL            | 09/30/2021    | R          | 200.00    | September     |
| 602607          | CARVER COUNTY PARKS & RECREATI | 09/30/2021    | R          | 840.00    | September     |
| 602608          | CD PRODUCTS INC                | 09/30/2021    | R          | 553.00    | September     |
| 602609          | CHASKA HIGH SCHOOL             | 09/30/2021    | R          | 175.00    | September     |
| 602610          | COMMUNITY CLUB TOURS           | 09/30/2021    | R          | 81.00     | September     |

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| 602611          | CONTRACT PAPER GROUP, INC      | 09/30/2021    | R          | 465.00     | September     |
| 602612          | CREATURE WORKS, INC            | 09/30/2021    | R          | 50.00      | September     |
| 602613          | EAST RIDGE                     | 09/30/2021    | R          | 165.00     | September     |
| 602614          | ECM PUBLISHERS, INC            | 09/30/2021    | R          | 94.88      | September     |
| 602615          | FOLLETT SCHOOL SOLUTIONS       | 09/30/2021    | R          | 2,533.22   | September     |
| 602616          | FRANKLIN PRINTING INC          | 09/30/2021    | R          | 214.06     | September     |
| 602617          | GOPHER SPORT                   | 09/30/2021    | R          | 564.89     | September     |
| 602618          | GRAINGER                       | 09/30/2021    | R          | 81.90      | September     |
| 602619          | GROTH MUSIC COMPANY            | 09/30/2021    | R          | 1,551.55   | September     |
| 602620          | HEARTLAND GIRLS RANCH          | 09/30/2021    | R          | 526.34     | September     |
| 602621          | HILLYARD/HUTCHINSON            | 09/30/2021    | R          | 1,405.86   | September     |
| 602622          | HOLIDAY STATIONSTORES LLC      | 09/30/2021    | R          | 265.16     | September     |
| 602623          | HOLTON ELECTRIC CONTRACTORS    | 09/30/2021    | R          | 876.63     | September     |
| 602624          | IEA, INC                       | 09/30/2021    | R          | 1,606.98   | September     |
| 602625          | INDIANHEAD FS DISTRIBUTOR, INC | 09/30/2021    | R          | 20,164.37  | September     |
| 602626          | INNOVATIVE OFFICE SOLUTIONS LL | 09/30/2021    | R          | 4,454.25   | September     |
| 602627          | JENCO PROPERTY MAINTENANCE     | 09/30/2021    | R          | 3,220.00   | September     |
| 602628          | JT FLOOR COVERING INSTALL LLC  | 09/30/2021    | R          | 538.00     | September     |
| 602629          | KOCH SCHOOL BUS SERVICE, INC   | 09/30/2021    | R          | 241,499.62 | September     |
| 602630          | LAKESHORE LEARNING MATERIALS   | 09/30/2021    | R          | 43.73      | September     |
| 602631          | LAKEVILLE NORTH HIGH SCHOOL    | 09/30/2021    | R          | 200.00     | September     |
| 602632          | LEE'S REFRIGERATION            | 09/30/2021    | R          | 290.00     | September     |
| 602633          | LITCHFIELD HIGH SCHOOL         | 09/30/2021    | R          | 100.00     | September     |
| 602634          | LOWRY NATURE CENTER            | 09/30/2021    | R          | 470.40     | September     |
| 602635          | LVC COMPANIES INC              | 09/30/2021    | R          | 7,918.00   | September     |
| 602636          | MANKATO EAST HIGH SCHOOL       | 09/30/2021    | R          | 120.00     | September     |
| 602637          | MARSHALL HIGH SCHOOL           | 09/30/2021    | R          | 300.00     | September     |
| 602638          | MAYER LUMBER CO, INC           | 09/30/2021    | R          | 782.21     | September     |
| 602639          | MEI TOTAL ELEVATOR SOLUTIONS   | 09/30/2021    | R          | 571.12     | September     |
| 602640          | MENZEL, LAURA                  | 09/30/2021    | R          | 160.00     | September     |
| 602641          | MILACA PUBLIC SCHOOLS-ISD #912 | 09/30/2021    | R          | 150.00     | September     |
| 602642          | MINI BIFF LLC                  | 09/30/2021    | R          | 84.66      | September     |
| 602643          | MULTI-HEALTH SYSTEMS           | 09/30/2021    | R          | 100.00     | September     |
| 602644          | MUSIC IN MOTION                | 09/30/2021    | R          | 47.40      | September     |
| 602645          | MUSIC MART                     | 09/30/2021    | R          | 583.84     | September     |
| 602646          | OCCUPATIONAL HLTH CNTRS MN PC  | 09/30/2021    | R          | 1,480.00   | September     |
| 602647          | OFFICE DEPOT                   | 09/30/2021    | R          | 209.97     | September     |
| 602648          | PICKLE EVENTS LLC              | 09/30/2021    | R          | 2,360.95   | September     |
| 602649          | PIONEER MANUFACTURING CO       | 09/30/2021    | R          | 1,110.00   | September     |
| 602650          | PLANSOURCE BENEFITS ADMIN INC  | 09/30/2021    | R          | 2,337.50   | September     |
| 602651          | PRO-ED INC                     | 09/30/2021    | R          | 116.60     | September     |
| 602652          | PRO3 SOLUTIONS                 | 09/30/2021    | R          | 1,000.00   | September     |
| 602653          | QUADIENT INC                   | 09/30/2021    | R          | 139.73     | September     |
| 602654          | REINHART FOODSERVICE LLC       | 09/30/2021    | R          | 1,317.16   | September     |
| 602655          | RENNEBERG HARDWOODS INC.       | 09/30/2021    | R          | 5,230.95   | September     |
| 602656          | RIDDELL/ALL AMERICAN SPORTS CO | 09/30/2021    | R          | 2,495.99   | September     |
| 602657          | SAVVAS LEARNING CO LLC         | 09/30/2021    | R          | 560.00     | September     |
| 602658          | SCHOLASTIC, INC                | 09/30/2021    | R          | 327.25     | September     |
| 602659          | SCHOOL SPECIALTY, LLC          | 09/30/2021    | R          | 1,073.29   | September     |
| 602660          | SERVPRO OF EDINA/EDEN PRAIRIE  | 09/30/2021    | R          | 8,942.12   | September     |
| 602661          | SHAKOPEE HIGH SCHOOL           | 09/30/2021    | R          | 150.00     | September     |
| 602662          | SMITH, DANIELLE                | 09/30/2021    | R          | 11.90      | September     |
| 602663          | SOLTIS, LEAH                   | 09/30/2021    | R          | 207.68     | September     |
| 602664          | ST MICHAEL-ALBERTVILLE HS      | 09/30/2021    | R          | 300.00     | September     |
| 602665          | SUCCESS BY DESIGN, INC         | 09/30/2021    | R          | 316.97     | September     |
| 602666          | SUFKA, LAURA                   | 09/30/2021    | R          | 25.00      | September     |

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| 602667          | TIERNEY BROS                   | 09/30/2021    | R          | 17.80     | September     |
| 602668          | TITAN ENERGY SYSTEMS INC       | 09/30/2021    | R          | 1,616.74  | September     |
| 602669          | TRAINING ROOM, INC             | 09/30/2021    | R          | 39.77     | September     |
| 602670          | TRI CITY UNITED HIGH SCHOOL    | 09/30/2021    | R          | 200.00    | September     |
| 602671          | TRIO SUPPLY COMPANY            | 09/30/2021    | R          | 771.41    | September     |
| 602672          | USA Security                   | 09/30/2021    | R          | 7,713.63  | September     |
| 602673          | WACONIA CHAMBER OF COMMERCE    | 09/30/2021    | R          | 50.00     | September     |
| 602674          | WASNESS, SANDY                 | 09/30/2021    | R          | 48.00     | September     |
| 602675          | WILSON LANGUAGE TRAINING CORP  | 09/30/2021    | R          | 4,952.23  | September     |
| 602676          | AMAZON CAPITAL SERVICES        | 10/01/2021    | R          | 6,704.18  | October       |
| 602677          | 654, LLC                       | 10/07/2021    | R          | 336.00    | October       |
| 602678          | ANDERSON, BRIAN                | 10/07/2021    | R          | 82.00     | October       |
| 602679          | BARFKNECHT, ALAN               | 10/07/2021    | R          | 82.00     | October       |
| 602680          | BISSONETTE, ROBERT             | 10/07/2021    | R          | 94.00     | October       |
| 602681          | BSN SPORTS LLC                 | 10/07/2021    | R          | 2,630.81  | October       |
| 602682          | CAHILL, THEODORE               | 10/07/2021    | R          | 254.00    | October       |
| 602683          | CARVER COUNTY FINANCE          | 10/07/2021    | R          | 36,802.09 | October       |
| 602684          | CD PRODUCTS INC                | 10/07/2021    | R          | 373.00    | October       |
| 602685          | CHISUM, JOSH                   | 10/07/2021    | R          | 20.00     | October       |
| 602686          | CHROMEBOOKPARTS.COM            | 10/07/2021    | R          | 499.90    | October       |
| 602687          | COCHLEAR AMERICAS              | 10/07/2021    | R          | 674.00    | October       |
| 602688          | DEMCO, INC                     | 10/07/2021    | R          | 239.09    | October       |
| 602689          | DENNY, ROGER                   | 10/07/2021    | R          | 94.00     | October       |
| 602690          | DOGAN, SONER                   | 10/07/2021    | R          | 254.00    | October       |
| 602691          | DRAHOS, JAIME                  | 10/07/2021    | R          | 25.10     | October       |
| 602692          | ECM PUBLISHERS, INC            | 10/07/2021    | R          | 102.29    | October       |
| 602693          | EGWIM, UGO                     | 10/07/2021    | R          | 40.00     | October       |
| 602694          | FIEBIGER, ROLF                 | 10/07/2021    | R          | 94.00     | October       |
| 602695          | FOLLETT SCHOOL SOLUTIONS       | 10/07/2021    | R          | 137.68    | October       |
| 602696          | FRANKLIN PRINTING INC          | 10/07/2021    | R          | 86.00     | October       |
| 602697          | GOLDSCHMIDT, WIL               | 10/07/2021    | R          | 20.00     | October       |
| 602698          | GRAINGER                       | 10/07/2021    | R          | 113.36    | October       |
| 602699          | GREAT LAKES COCA-COLA DIST     | 10/07/2021    | R          | 1,785.83  | October       |
| 602700          | HAAS, CASEY                    | 10/07/2021    | R          | 82.00     | October       |
| 602701          | HILLYARD/HUTCHINSON            | 10/07/2021    | R          | 7,441.86  | October       |
| 602702          | HORIZON EQUIPMENT              | 10/07/2021    | R          | 144.50    | October       |
| 602703          | HUMANEX VENTURES               | 10/07/2021    | R          | 1,700.00  | October       |
| 602704          | HUSTLE & HEART SPORTS          | 10/07/2021    | R          | 488.90    | October       |
| 602705          | IMPACT LIVES INC               | 10/07/2021    | R          | 1,500.00  | October       |
| 602706          | INDIANHEAD FS DISTRIBUTOR, INC | 10/07/2021    | R          | 20,280.09 | October       |
| 602707          | INNOVATIVE OFFICE SOLUTIONS LL | 10/07/2021    | R          | 128.40    | October       |
| 602708          | JAMBOR-MAY, LIAM               | 10/07/2021    | R          | 20.00     | October       |
| 602709          | JESSEN, CHRIS                  | 10/07/2021    | R          | 71.00     | October       |
| 602710          | KUERSCHNER, JASON              | 10/07/2021    | R          | 82.00     | October       |
| 602711          | LAKEVIEW AUTOMOTIVE            | 10/07/2021    | R          | 45.91     | October       |
| 602712          | LEARNING SCIENCES INT'L LLC    | 10/07/2021    | R          | 950.00    | October       |
| 602713          | LEONARD, ASHLEY                | 10/07/2021    | R          | 100.00    | October       |
| 602714          | LOFFLER COMPANIES              | 10/07/2021    | R          | 315.99    | October       |
| 602715          | MACKIN LIBRARY SERVICE         | 10/07/2021    | R          | 375.22    | October       |
| 602716          | MAJERUS, LINDSAY               | 10/07/2021    | R          | 90.00     | October       |
| 602717          | MERLINO, RORY                  | 10/07/2021    | R          | 127.00    | October       |
| 602718          | METRO ECSU                     | 10/07/2021    | R          | 90.00     | October       |
| 602719          | METRO VOLLEYBALL OFFICIALS ASS | 10/07/2021    | R          | 771.00    | October       |
| 602720          | MSBA                           | 10/07/2021    | R          | 60.00     | October       |
| 602721          | NAHAN, SHELLY                  | 10/07/2021    | R          | 180.00    | October       |
| 602722          | NASCO                          | 10/07/2021    | R          | 775.20    | October       |

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| 602723          | NWAOFUNE, PETER                | 10/07/2021    | R          | 325.00    | October       |
| 602724          | OFFICE DEPOT                   | 10/07/2021    | R          | 42.54     | October       |
| 602725          | OFFICE OF MNIT SERVICES        | 10/07/2021    | R          | 119.72    | October       |
| 602726          | OLSON, ANNIKA                  | 10/07/2021    | R          | 873.60    | October       |
| 602727          | ORIENTAL TRADING/FUN EXPRESS   | 10/07/2021    | R          | 65.38     | October       |
| 602728          | PALO, JASON                    | 10/07/2021    | R          | 82.00     | October       |
| 602729          | Pick A Time                    | 10/07/2021    | R          | 27.20     | October       |
| 602730          | PRIOR LAKE ROBOTICS            | 10/07/2021    | R          | 250.00    | October       |
| 602731          | RANDY SHAVER CANCER RESEARCH&C | 10/07/2021    | S          | 174.00    | October       |
| 602732          | RANDY SHAVER CANCER RESEARCH&C | 10/07/2021    | S          | 1,443.75  | October       |
| 602733          | RANDYS ENVIRONMENTAL SERV      | 10/07/2021    | R          | 164.80    | October       |
| 602734          | REINHART FOODSERVICE LLC       | 10/07/2021    | R          | 1,576.71  | October       |
| 602735          | ROJAS, GABE                    | 10/07/2021    | R          | 40.00     | October       |
| 602736          | SAFFORD, ETHAN                 | 10/07/2021    | R          | 40.00     | October       |
| 602737          | SCHOOL SPECIALTY, LLC          | 10/07/2021    | R          | 630.17    | October       |
| 602738          | SECURITY BANK & TRUST CO       | 10/07/2021    | R          | 800.00    | October       |
| 602739          | SEVICK, CRAIG                  | 10/07/2021    | R          | 94.00     | October       |
| 602740          | SFGFII, LLC                    | 10/07/2021    | R          | 18,856.44 | October       |
| 602741          | SMITH, ISAAC                   | 10/07/2021    | R          | 20.00     | October       |
| 602742          | SOLUTION TREE                  | 10/07/2021    | R          | 89.95     | October       |
| 602743          | SPENCER, RICKY                 | 10/07/2021    | R          | 94.00     | October       |
| 602744          | SUNBEEB, SUBEL                 | 10/07/2021    | R          | 71.00     | October       |
| 602745          | SUPER DUPER PUBLICATIONS       | 10/07/2021    | R          | 54.95     | October       |
| 602746          | THORPE, BRECKON                | 10/07/2021    | R          | 20.00     | October       |
| 602747          | TIERNEY BROS                   | 10/07/2021    | R          | 403.20    | October       |
| 602748          | TRIO SUPPLY COMPANY            | 10/07/2021    | R          | 231.58    | October       |
| 602749          | UHL CO                         | 10/07/2021    | R          | 10,012.70 | October       |
| 602750          | UNIVERSAL ATHLETIC LLC         | 10/07/2021    | R          | 5,662.00  | October       |
| 602751          | VAN RIESSEN, EDWIN             | 10/07/2021    | R          | 71.00     | October       |
| 602752          | WEIS, SCOTT                    | 10/07/2021    | R          | 94.00     | October       |
| 602753          | WILSON LANGUAGE TRAINING CORP  | 10/07/2021    | R          | 93.60     | October       |
| 602754          | WINSTED SOLAR LLC              | 10/07/2021    | R          | 7,957.90  | October       |
| 602755          | YAGER, MICHAEL                 | 10/07/2021    | R          | 82.00     | October       |
| 202100138       | INTERNAL REVENUE SERVICE       | 09/01/2021    | W          | 27.54     | September     |
| 202100139       | MN DEPT OF REVENUE             | 09/01/2021    | W          | 0.00      | September     |
| 202100140       | PERA                           | 09/01/2021    | W          | 25.20     | September     |
| 202100141       | AMAZON CAPITAL SERVICES        | 09/10/2021    | W          | 41.75     | September     |
| 202100142       | MOCHA MONKEY                   | 09/10/2021    | W          | 41.17     | September     |
| 202100143       | JIMMY JOHNS                    | 09/10/2021    | W          | 552.56    | September     |
| 202100144       | BMO-MASTERCARD BILLING         | 09/10/2021    | W          | 311.57    | September     |
| 202100145       | CULVER'S                       | 09/10/2021    | W          | 18.75     | September     |
| 202100146       | STARBUCKS COFFEE #49587        | 09/10/2021    | W          | 15.89     | September     |
| 202100147       | APPLE ITUNES                   | 09/10/2021    | W          | 8.35      | September     |
| 202100148       | MACKENTHUN'S FINE FOODS        | 09/10/2021    | W          | 38.05     | September     |
| 202100149       | MAILCHIMP                      | 09/10/2021    | W          | 185.00    | September     |
| 202100150       | UPS                            | 09/10/2021    | W          | 288.41    | September     |
| 202100151       | WEBSTAUANT STORE               | 09/10/2021    | W          | 364.73    | September     |
| 202100152       | SOULFUL SMOOTHIES              | 09/10/2021    | W          | 144.41    | September     |
| 202100153       | NAF NAF GRILL                  | 09/10/2021    | W          | 34.35     | September     |
| 202100154       | LAKEWINDS FOOD CO-OP           | 09/10/2021    | W          | 185.56    | September     |
| 202100155       | ALDI                           | 09/10/2021    | W          | 485.49    | September     |
| 202100156       | DOLLAR TREE                    | 09/10/2021    | W          | 54.00     | September     |
| 202100157       | GARAGE LANES LLC               | 09/10/2021    | W          | 129.65    | September     |
| 202100158       | POP UP PARTY RENTAL            | 09/10/2021    | W          | 185.64    | September     |
| 202100160       | SUBWAY SANDWICHES & SALADS     | 09/10/2021    | W          | 386.49    | September     |
| 202100161       | SCREENCAST-O-MATIC.COM         | 09/10/2021    | W          | 48.00     | September     |

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| 202100162       | Virtutools, LLC                | 09/10/2021  | W          | 420.00         | September     |
| 202100163       | CARVER COUNTY FAIR             | 09/10/2021  | W          | 980.00         | September     |
| 202100164       | EMAGINE WACONIA                | 09/10/2021  | W          | 5,348.85       | September     |
| 202100170       | LAKESHORE LEARNING MATERIALS   | 09/10/2021  | W          | 255.68         | September     |
| 202100173       | MICHAELS                       | 09/10/2021  | W          | 205.81         | September     |
| 202100175       | FLIGHT DECK ATHLETICS          | 09/10/2021  | W          | 524.25         | September     |
| 202100176       | PANTHEON                       | 09/10/2021  | W          | 500.00         | September     |
| 202100181       | PANGAEA CAFE                   | 09/10/2021  | W          | 70.45          | September     |
| 202100184       | EDPUZZLE INC                   | 09/10/2021  | W          | 1,320.00       | September     |
| 202100185       | DOMINO'S PIZZA                 | 09/10/2021  | W          | 140.00         | September     |
| 202100188       | COMMITTEE FOR CHILDREN         | 09/10/2021  | W          | 2,630.00       | September     |
| 202100189       | REPUBLIC SERVICES              | 09/10/2021  | W          | 3,508.17       | September     |
| 202100190       | SUPREME SCHOOL SUPPLY          | 09/10/2021  | W          | 346.82         | September     |
| 202100191       | ACME TOOLS                     | 09/10/2021  | W          | 2,099.00       | September     |
| 202100192       | US POSTAL SERVICE              | 09/10/2021  | W          | 244.20         | September     |
| 202100193       | MN VALLEY ELECTRIC CORP        | 09/10/2021  | W          | 28,568.62      | September     |
| 202100194       | GOODWAY TECHNOLOGIES CORP      | 09/10/2021  | W          | 43.81          | September     |
| 202100196       | TARGET BANK                    | 09/10/2021  | W          | 165.91         | September     |
| 202100198       | KWIK TRIP                      | 09/10/2021  | W          | 124.63         | September     |
| 202100199       | MRI SOFTWARE LLC               | 09/10/2021  | W          | 251.00         | September     |
| 202100200       | SPORTSENGINE INC               | 09/10/2021  | W          | 1,049.00       | September     |
| 202100201       | CHARLSON MEADOWS               | 09/10/2021  | W          | 150.00         | September     |
| 202100202       | VISTAPRINT USA                 | 09/10/2021  | W          | 80.99          | September     |
| 202100203       | EMPOWER CONSULTING             | 09/10/2021  | W          | 1,260.00       | September     |
| 202100204       | WILSON LANGUAGE TRAINING CORP  | 09/10/2021  | W          | 867.00         | September     |
| 202100208       | MINNSPRA                       | 09/10/2021  | W          | 95.00          | September     |
| 202100209       | PRO-ED INC                     | 09/10/2021  | W          | 325.00         | September     |
| 202100210       | LEARNING A-Z LICENSE           | 09/10/2021  | W          | 118.00         | September     |
| 202100213       | RUTTGER'S BAY LAKE LODGE       | 09/10/2021  | W          | 425.74         | September     |
| 202100218       | CPI                            | 09/10/2021  | W          | 2,633.30       | September     |
| 202100219       | S & S WORLDWIDE INC            | 09/10/2021  | W          | 188.93         | September     |
| 202100220       | BLUE CROSS AND BLUE SHIELD OF  | 09/15/2021  | W          | 316,497.72     | September     |
| 202100222       | EDUCATIONAL SUPPORT PARA UNION | 09/15/2021  | W          | 0.00           | September     |
| 202100223       | INTERNAL REVENUE SERVICE       | 09/15/2021  | W          | 279,588.34     | September     |
| 202100224       | LIFE INS CO OF NORTH AMERICA   | 09/15/2021  | W          | 4,070.10       | September     |
| 202100225       | MN CHILD SUPPORT PYMT CENTER   | 09/15/2021  | W          | 137.50         | September     |
| 202100226       | MN DEPT OF REVENUE             | 09/15/2021  | W          | 45,737.13      | September     |
| 202100227       | MN TEACHERS RETIREMENT ASSN    | 09/15/2021  | W          | 143,530.42     | September     |
| 202100228       | PERA                           | 09/15/2021  | W          | 45,286.62      | September     |
| 202100229       | FURTHER                        | 09/15/2021  | W          | 5,716.99       | September     |
| 202100230       | AVIBEN                         | 09/15/2021  | W          | 60,945.87      | September     |
| 202100237       | BLUE CROSS AND BLUE SHIELD OF  | 09/15/2021  | W          | 332.92         | September     |
| 202100238       | INTERNAL REVENUE SERVICE       | 09/15/2021  | W          | 572.66         | September     |
| 202100239       | LIFE INS CO OF NORTH AMERICA   | 09/15/2021  | W          | 4.30           | September     |
| 202100240       | MN DEPT OF REVENUE             | 09/15/2021  | W          | 83.19          | September     |
| 202100241       | MN TEACHERS RETIREMENT ASSN    | 09/15/2021  | W          | 378.01         | September     |
| 202100242       | AVIBEN                         | 09/15/2021  | W          | 43.76          | September     |
| 202100254       | BLUE CROSS AND BLUE SHIELD OF  | 09/30/2021  | W          | 323,534.91     | September     |
| 202100256       | EDUCATIONAL SUPPORT PARA UNION | 09/30/2021  | W          | 0.00           | September     |
| 202100257       | INTERNAL REVENUE SERVICE       | 09/30/2021  | W          | 287,839.67     | September     |
| 202100258       | LIFE INS CO OF NORTH AMERICA   | 09/30/2021  | W          | 6,308.04       | September     |
| 202100259       | MN CHILD SUPPORT PYMT CENTER   | 09/30/2021  | W          | 137.50         | September     |
| 202100260       | MN DEPT OF REVENUE             | 09/30/2021  | W          | 46,126.94      | September     |
| 202100261       | MN TEACHERS RETIREMENT ASSN    | 09/30/2021  | W          | 148,027.74     | September     |
| 202100262       | PERA                           | 09/30/2021  | W          | 48,076.39      | September     |
| 202100263       | FURTHER                        | 09/30/2021  | W          | 5,533.66       | September     |

| <u>CHECK</u>                    | <u>CHECK</u> | <u>CHE</u> | <u>POST</u>                |
|---------------------------------|--------------|------------|----------------------------|
| <u>NUMBER</u> <u>VENDOR</u>     | <u>DATE</u>  | <u>TYP</u> | <u>AMOUNT</u> <u>MONTH</u> |
| 202100264 AVIBEN                | 09/30/2021   | W          | 61,692.76 September        |
| 212200032 BARNARD, KEVIN        | 09/16/2021   | A          | 498.46 September           |
| 212200033 HANSON, ISAAC         | 09/24/2021   | A          | 300.00 September           |
| 212200034 JOHNSON, JAN          | 09/24/2021   | A          | 52.47 September            |
| 212200035 MAISER, THOMAS        | 09/24/2021   | A          | 74.99 September            |
| 212200036 MUELLER, RYAN         | 09/24/2021   | A          | 151.10 September           |
| 212200037 QUAAS, BRIAN          | 09/24/2021   | A          | 21.36 September            |
| 212200038 SELTZ, ANDREW         | 09/24/2021   | A          | 38.97 September            |
| 212200039 VANDERLINDE, LEE      | 09/24/2021   | A          | 150.00 September           |
| 212200040 NELSON, TIFFANY       | 09/30/2021   | A          | 269.77 September           |
| 212200041 SWANSON, ANN          | 09/30/2021   | A          | 91.08 September            |
| 212200042 DELANEY, DAVID        | 10/07/2021   | A          | 131.78 October             |
| 212200043 JOHNSON, JULIE        | 10/07/2021   | A          | 148.94 October             |
| 212200044 NELSON, TIFFANY       | 10/07/2021   | A          | 60.05 October              |
| 212200045 OVERBY, MARY          | 10/07/2021   | A          | 121.36 October             |
| 212200046 PINGEON, SARA         | 10/07/2021   | A          | 144.27 October             |
| 212200047 SCHOENFELDER, GREGORY | 10/07/2021   | A          | 150.00 October             |
| 212200048 TACKMANN, LORI        | 10/07/2021   | A          | 48.16 October              |
| 212200049 WINGERT, MOLLY        | 10/07/2021   | A          | 89.94 October              |

Totals for checks 2,819,842.16

FUND SUMMARY

| <u>FUND</u> | <u>DESCRIPTION</u>      | <u>BALANCE SHEET</u> | <u>REVENUE</u> | <u>EXPENSE</u> | <u>TOTAL</u> |
|-------------|-------------------------|----------------------|----------------|----------------|--------------|
| 01          | General                 | 1,702,371.82         | 0.00           | 848,922.90     | 2,551,294.72 |
| 02          | Food Service            | 61,774.06            | 0.00           | 79,838.77      | 141,612.83   |
| 04          | Community Service       | 84,600.65            | 0.00           | 42,333.96      | 126,934.61   |
| ***         | Fund Summary Totals *** | 1,848,746.53         | 0.00           | 971,095.63     | 2,819,842.16 |

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

5.B. Human Resource Items:

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

**BOARD OF EDUCATION**

Regular Meeting – October 11, 2021

**AGENDA SECTION:**                   **APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS**

**AGENDA ITEM:**                    Human Resource Recommendations

**ITEM ADDED BY:**                 Sonya Sailer, Director of Human Resources

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**Employment**

|   |   |         |
|---|---|---------|
| <b>Bobrowske, Erin</b><br>Replacement     | Educational Assistant (SPED)<br>6.5 hours/day; 175 days       | SV      |
| <b>Borntrager, Annette</b><br>Replacement | ECFE Teacher Assistant<br>16.25 hours/week; 172 days          | ECFE    |
| <b>Buroker, Nicholas</b><br>New           | Instrumental Music Teacher<br>0.25 FTE; 184 days              | WMS     |
| <b>Culver, Dean</b><br>Replacement        | Custodial Cleaner<br>4 hours/day; 261 days                    | SV      |
| <b>Gager, Mikaela</b><br>New              | Kids' Company Aide<br>Part-time; hours will vary              | Comm Ed |
| <b>Jackson, Annalyse</b><br>New           | Kids' Company Aide<br>Part-time; hours will vary              | Comm Ed |
| <b>John, Jarod</b><br>Replacement         | Performing Arts Facilities Coordinator<br>Full-time; 261 days | Comm Ed |
| <b>Kelly, Kim</b><br>Replacement          | Educational Assistant (SPED)<br>6.5 hours/day; 175 days       | BV      |
| <b>Schmisek, Cassandra</b><br>Replacement | ECSE Teacher<br>0.67971 FTE; 184 days                         | ESC     |

**Werdahl, Karin**  
Replacement

Vocal Music Teacher  
Long-Term Substitute

WMS

### **Employee Status Changes**

**Dustin, Kristie**, Learning Disabilities Teacher, from 0.7 FTE to 0.96086 FTE at SV.

**Jackson, Anna**, Kids' Company Aide, from seasonal to year-round for Comm Ed.

**Miller, Kimberly**, Admin Assistant I, from 4 hours/day at SV to 7.5 hours/day at WHS.

**Sang, Carey**, Spanish Teacher, from 0.5 FTE to Spanish/ESL 0.58532 FTE at WMS.

### **Leaves of Absence**

**Kuerschner, Roxanne**, Science/Math Teacher at WHS.

**Rajewsky, Peggy**, Media Assistant at BV.

**Stifter, Mary**, Assistant Head Cook at WMS.

**Vogelgesang, Mackenzie**, Educational Assistant at BV.

### **Retirements/Resignations/Terminations**

**Fredrickson, Pamela**, Nutritional Assistant at WMS.

**Houghton, Marah**, Kids' Company Lead at Comm Ed.

**Lenz, Cynthia**, Administrative Assistant III-MARSS at ESC.

**Lind, Samantha**, Educational Assistant (SPED) at SV.

**Patterson, Bionca**, Kids' Company Lead at Comm Ed.

**Yancey, Maya**, Kids' Company Aide at Comm Ed.

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

6. **REPORTS**

6.A. Finance Report

**Presenter:** Todd Swanson, Director of Finance & Operations

## **Budget and Finance Report**

**October 11, 2021**

### **Discussion Items:**

#### **1.0 – Monthly Financial Reports –**

- Enrollment Update
- Forecast Five Monthly Reports
- OPEB Statements

#### **2.0 - Audit**

The district audit is proceeding well. The auditors have been with us virtually for the last two weeks and things are proceeding very well. The audit should be completed on time and is scheduled to be presented at the December board meeting.

#### **3.0 – 2021 Pay 2020 Preliminary Levy**

District staff will review the final preliminary levy certification numbers with the Board. The latest figures from the State show an increase to the overall levy of 2.86% which is slightly down from the 2.99% reported to the board in September.

### **Other items:**

### **Future Items:**

**November Board Meeting –**  
Annual Audit Update

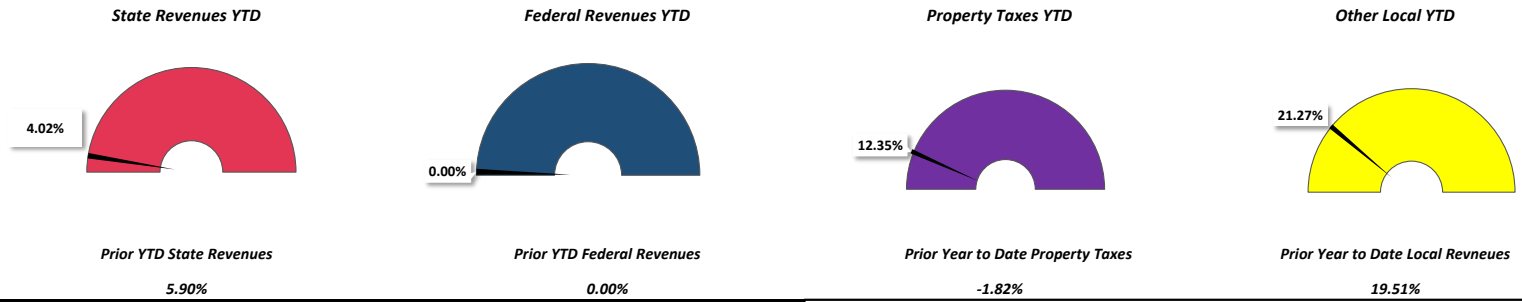
**December Board Meeting –**  
Annual Audit Report Approval  
Truth in Taxation and Final Levy Certification

**Waconia Public Schools**  
**Budget / Projected ADM Served - 10-1-2021**

| <b>Grade Level</b>     | <b>ADM Served 2018-2019</b> | <b>ADM Served 2019-2020</b> | <b>ADM Served 2020-2021</b> | <b>Current ADM</b> | <b>Budget 2021-2022</b> |
|------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|-------------------------|
| <b>ECSE</b>            | <b>34</b>                   | <b>31</b>                   | <b>28</b>                   | <b>25</b>          | <b>30</b>               |
| K                      | 277                         | 284                         | 257                         | 279                | 285                     |
| 1                      | 298                         | 278                         | 275                         | 263                | 280                     |
| 2                      | 283                         | 306                         | 262                         | 276                | 285                     |
| 3                      | 314                         | 288                         | 302                         | 257                | 280                     |
| 4                      | 290                         | 321                         | 282                         | 305                | 305                     |
| 5                      | 291                         | 290                         | 320                         | 297                | 295                     |
| <b>Subtotal - K-5</b>  | <b>1,753</b>                | <b>1,767</b>                | <b>1,698</b>                | <b>1,677</b>       | <b>1,730</b>            |
| 6                      | 320                         | 307                         | 291                         | 338                | 335                     |
| 7                      | 324                         | 328                         | 308                         | 301                | 295                     |
| 8                      | 305                         | 323                         | 329                         | 321                | 310                     |
| <b>Subtotal - 6-8</b>  | <b>949</b>                  | <b>958</b>                  | <b>928</b>                  | <b>960</b>         | <b>940</b>              |
| 9                      | 318                         | 339                         | 358                         | 349                | 335                     |
| 10                     | 320                         | 321                         | 330                         | 354                | 340                     |
| 11                     | 301                         | 275                         | 287                         | 330                | 315                     |
| 12                     | 284                         | 279                         | 261                         | 295                | 280                     |
| <b>Subtotal - 9-12</b> | <b>1,223</b>                | <b>1,214</b>                | <b>1,236</b>                | <b>1,328</b>       | <b>1,270</b>            |
| WLC & Transitions      | 65                          | 71                          | 60                          | 62                 | 45                      |
| Extended Day Programs  | 21                          | 17                          | 15                          | 15                 | 15                      |
| Special Ed - Tuition   | 27                          | 31                          | 24                          | 20                 | 20                      |
| <b>Total</b>           | <b>4,072</b>                | <b>4,089</b>                | <b>3,989</b>                | <b>4,087</b>       | <b>4,050</b>            |

|                              |           |             |           |
|------------------------------|-----------|-------------|-----------|
| <b>Year to Year Increase</b> | <b>17</b> | <b>-100</b> | <b>98</b> |
|------------------------------|-----------|-------------|-----------|

**YTD % Received vs. PYTD % Received**

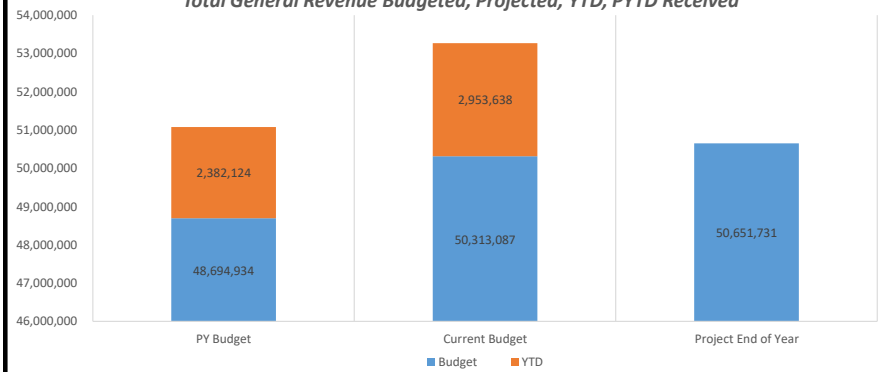


**Top 5 Revenues Received YTD by Source Code 3**

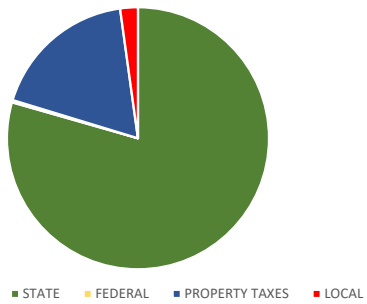
**Variance from PYTD Received**

|                                | Current YTD | Variance vs. PYTD Received |
|--------------------------------|-------------|----------------------------|
| 1 Total STATE REVENUES         | \$1,597,096 | -\$703,872                 |
| 2 Total LOCAL REVENUES         | \$1,356,543 | \$1,275,387                |
| 3 PROPERTY TAX LEVY, GENERAL   | \$1,112,530 | \$1,238,510                |
| 4 GENERAL EDUCATION AID        | \$958,401   | -\$2,214,399               |
| 5 STATE AID FOR SPECIAL EDUCAT | \$581,983   | \$1,487,837                |

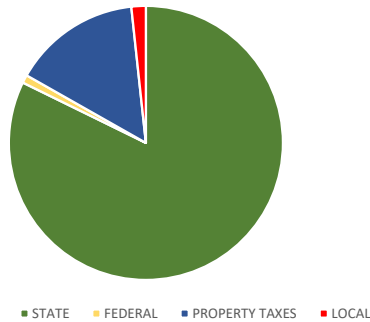
**Total General Revenue Budgeted, Projected, YTD, PYTD Received**



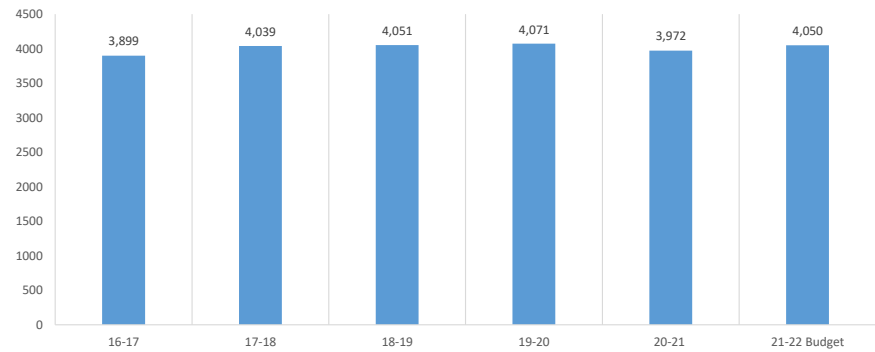
**Current Year Revenue Budget**



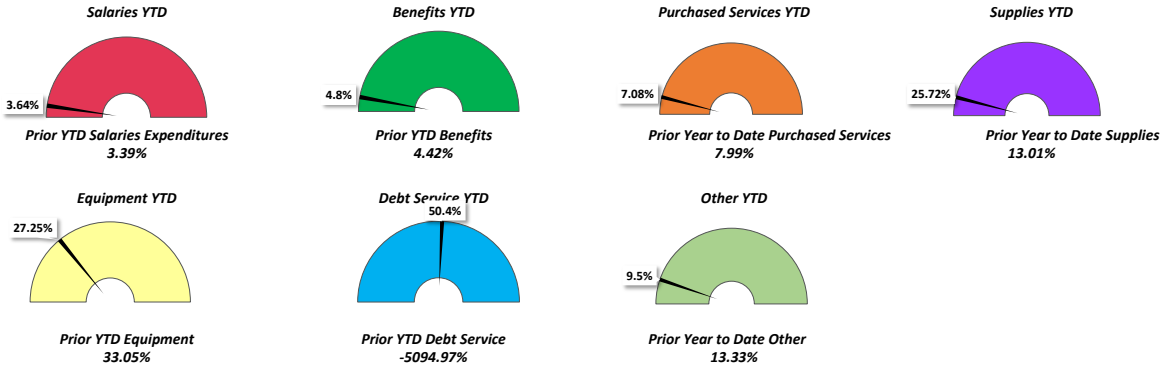
**Prior Year Revenue Budget**



**End of Year ADM History**



**YTD % Expenditures vs. PYTD % Expenditures**



**Top 10 Expenditures YTD by Object Code 3**

**Variance from PYTD Received**

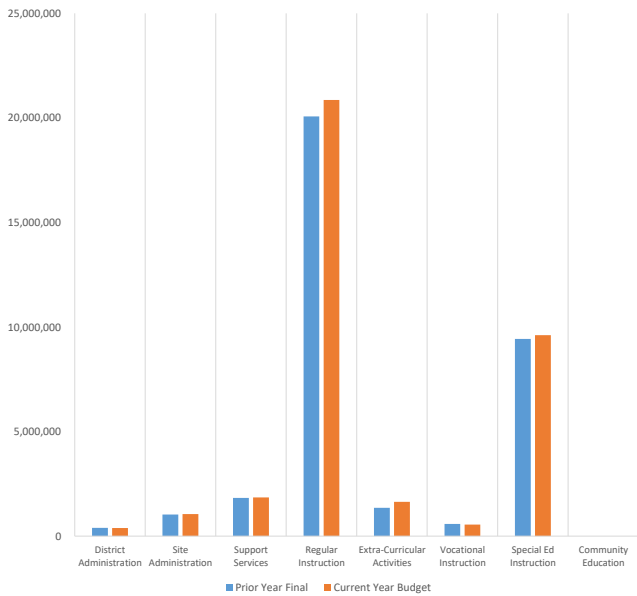
|                                    | Current YTD | Variance vs. PYTD |
|------------------------------------|-------------|-------------------|
| 1 TOTAL SALARIES AND WAGES         | \$1,020,090 | \$83,466          |
| 2 TOTAL SUPPLIES                   | \$519,459   | \$262,394         |
| 3 TOTAL EMPLOYEE BENEFITS          | \$511,662   | \$40,105          |
| 4 ADMINISTRATION/SUPERVISION       | \$398,440   | -\$828            |
| 5 INSTRUCTIONAL TECH DEVICES       | \$279,487   | \$279,487         |
| 6 INSURANCE                        | \$252,863   | \$9,525           |
| 7 NON,INSTRUCTIONAL SUPPORT        | \$208,128   | -\$595            |
| 8 HEALTH INSURANCE                 | \$187,082   | \$15,041          |
| 9 NON,INSTRUCTIONAL SOFTWARE LICEN | \$166,848   | -\$18,193         |
| 10 INSTRUCTIONAL SOFTWARE LICENSE  | \$144,646   | \$49,303          |

**Total General Expenditures Budgeted, Projected, YTD and , PYTD Expended**

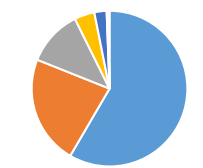


|                    | Prior Year Final | Current Year Budget |
|--------------------|------------------|---------------------|
| SALARIES           | 27,589,235       | 28,047,677          |
| BENEFITS           | 10,680,691       | 10,732,746          |
| PURCHASED SERVICE! | 5,493,140        | 6,014,548           |
| GENERAL SUPPLIES   | 1,975,645        | 2,019,499           |
| CAPITAL EXPENSES   | 1,200,150        | 1,213,398           |
| DEBT SERVICE       | 138,331          | 161,287             |
| DUES & OTHER       | 142,876          | 283,230             |

**Prior Year Final and Current Budget by Program**

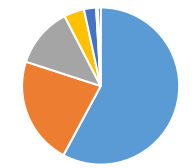


**Prior Year Final Exp Budget**



- 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

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

WACONIA | August 31, 2021

| REVENUE CATEGORIES                     | Adopted Budget    | Projected End Of Year | Received YTD     | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. PYTD | August 31, 2020  | August 31, 2019  |
|--|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|----------------------|------------------|------------------|
|  |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                      |                  |                  |
|  |                   |                       |                  |                   | % of Budget Received | % of Actuals Received | % of Actuals Received |                      |                  |                  |
| STATE                                  | 39,741,795        | 40,009,194            | 1,597,096        | 38,144,699        | 4.02%                | 5.90%                 | 7.39%                 | (703,872)            | 2,300,968        | 2,791,492        |
| FEDERAL                                | 418,801           | 430,548               | 0                | 418,801           | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| PROPERTY TAXES                         | 9,059,691         | 9,115,639             | 1,179,587        | 7,880,104         | 13.02%               | -0.47%                | 2.28%                 | 1,213,288            | (33,701)         | 156,435          |
| LOCAL SALES, INS RECOVERY & JUDGEMENTS | 7,800             | 3,400                 | 0                | 7,800             | 0.00%                | 0.00%                 | 105.83%               | 0                    | 0                | 5,248            |
| 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         | 1,092,950             | 176,956          | 908,045           | 16.31%               | 14.39%                | 27.06%                | 62,099               | 114,856          | 289,351          |
| <b>TOTALS</b>                          | <b>50,313,087</b> | <b>50,651,731</b>     | <b>2,953,638</b> | <b>47,359,449</b> | <b>5.87%</b>         | <b>4.89%</b>          | <b>6.96%</b>          | <b>571,515</b>       | <b>2,382,124</b> | <b>3,242,526</b> |

| EXPENDITURES (OBJECT SERIES) | Adopted Budget    | Projected End Of Year | Expended YTD     | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. PYTD | August 31, 2020    | August 31, 2019    |
|------------------------------|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|----------------------|--------------------|--------------------|
|                              |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                      |                    |                    |
|                              |                   |                       |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                      |                    |                    |
| SALARIES & WAGES             | 28,047,677        | 28,050,866            | 1,020,090        | 27,027,587        | 3.64%                | 3.39%                 | 3.72%                 | 83,466               | 936,623            | 1,020,672          |
| EMPLOYEE BENEFITS            | 10,732,746        | 10,794,883            | 511,662          | 10,221,084        | 4.77%                | 4.42%                 | 4.12%                 | 40,105               | 471,557            | 412,931            |
| PURCHASED SERVICES           | 6,014,548         | 6,000,489             | 425,760          | 5,588,788         | 7.08%                | 7.99%                 | 6.51%                 | (13,108)             | 438,868            | 377,600            |
| SUPPLIES                     | 2,019,499         | 2,082,988             | 519,459          | 1,500,040         | 25.72%               | 13.01%                | 16.71%                | 262,394              | 257,065            | 239,160            |
| EQUIPMENT                    | 1,213,398         | 1,037,176             | 330,695          | 882,703           | 27.25%               | 33.05%                | 10.75%                | (65,998)             | 396,693            | 99,174             |
| DEBT SERVICE                 | 161,287           | 209,731               | 81,287           | 80,000            | 50.40%               | -5094.97%             | -1889.26%             | 7,129,205            | (7,047,918)        | (4,966,647)        |
| OTHER EXPENDITURES           | 283,230           | 280,141               | 26,792           | 256,438           | 9.46%                | 13.33%                | 14.88%                | 7,746                | 19,046             | 39,826             |
| OTHER FINANCING USES         | 62,000            | 62,000                | 0                | 62,000            | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                  | 0                  |
| <b>TOTALS</b>                | <b>48,534,385</b> | <b>48,518,275</b>     | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>         | <b>-9.58%</b>         | <b>-6.02%</b>         | <b>7,443,810</b>     | <b>(4,528,066)</b> | <b>(2,777,283)</b> |

| EXPENDITURES (PROGRAM SERIES) | Adopted Budget    | Projected End Of Year | Expended YTD     | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. PYTD | August 31, 2020    | August 31, 2019    |
|-------------------------------|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|----------------------|--------------------|--------------------|
|                               |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                      |                    |                    |
|                               |                   |                       |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                      |                    |                    |
| SITE ADMINISTRATION           | 1,052,277         | 1,088,178             | 168,733          | 883,544           | 16.04%               | 16.31%                | 16.07%                | 909                  | 167,824            | 166,407            |
| DISTRICT ADMINISTRATION       | 383,610           | 405,817               | 82,719           | 300,891           | 21.56%               | 13.26%                | 18.20%                | 30,727               | 51,992             | 66,634             |
| SUPPORT SERVICES              | 1,846,740         | 1,916,915             | 338,083          | 1,508,657         | 18.31%               | 21.85%                | 22.76%                | (61,666)             | 399,749            | 419,238            |
| REGULAR INSTRUCTION           | 20,853,827        | 20,636,976            | 354,535          | 20,499,292        | 1.70%                | 1.03%                 | 1.51%                 | 147,408              | 207,127            | 297,794            |
| EXTRA-CURRICULAR ACTIVITIES   | 1,642,440         | 1,331,757             | (166,145)        | 1,808,585         | -10.12%              | -11.20%               | -11.68%               | (14,218)             | (151,928)          | (179,712)          |
| VOCATIONAL INSTRUCTION        | 550,674           | 538,482               | 2,885            | 547,789           | 0.52%                | 0.38%                 | -0.21%                | 681                  | 2,203              | (1,201)            |
| SPECIAL EDUCATION             | 9,607,951         | 9,637,472             | 226,985          | 9,380,966         | 2.36%                | 1.76%                 | 1.95%                 | 60,528               | 166,457            | 181,364            |
| COMMUNITY SERVICES            | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                  | 0                  |
| INSTRUCTIONAL SUPPORT         | 3,126,822         | 3,430,893             | 757,945          | 2,368,877         | 24.24%               | 14.41%                | 15.51%                | 311,445              | 446,500            | 457,534            |
| PUPIL SUPPORT SERVICES        | 4,322,863         | 4,335,936             | 43,711           | 4,279,152         | 1.01%                | 0.98%                 | 2.21%                 | 6,014                | 37,696             | 87,920             |
| FACILITIES                    | 4,761,681         | 4,700,819             | 804,784          | 3,956,897         | 16.90%               | 18.44%                | 12.94%                | (170,052)            | 974,836            | 585,636            |
| OTHER FINANCING USES          | 385,500           | 495,031               | 301,509          | 83,991            | 78.21%               | -1885.10%             | -1304.88%             | 7,132,032            | (6,830,523)        | (4,858,898)        |
| <b>TOTALS</b>                 | <b>48,534,385</b> | <b>48,518,275</b>     | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>         | <b>-9.58%</b>         | <b>-6.02%</b>         | <b>7,443,810</b>     | <b>(4,528,066)</b> | <b>(2,777,283)</b> |

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

WACONIA | August 31, 2021

| ACTIVITY - OTHER FUNDS |                   |                       |                | August 31,        | August 31,           | August 31,            |                       |                      |                  |                  |
|------------------------|-------------------|-----------------------|----------------|-------------------|----------------------|-----------------------|-----------------------|----------------------|------------------|------------------|
|                        | Adopted Budget    | Projected End Of Year | Received YTD   | Budget Remaining  | % of Budget Received | % of Actuals Received | % of Actuals Received | Current YTD vs. PYTD | August 31, 2020  | August 31, 2019  |
| REVENUE                | 3,483,750         | 3,859,646             | 355,424        | 3,128,326         | 10.20%               | 0.00%                 | 0.03%                 | 355,424              | 0                | 651              |
| FOOD SERVICE           | 3,145,327         | 3,146,400             | 614,767        | 2,530,560         | 19.55%               | 14.71%                | 23.09%                | 211,864              | 402,904          | 631,363          |
| COMMUNITY EDUCATION    | 0                 | 0                     | 0              | 0                 | 0.00%                | 0.00%                 | 0.12%                 | (1)                  | 1                | 233              |
| CONSTRUCTION           | 9,570,847         | 9,687,948             | (193,192)      | 9,764,039         | -2.02%               | 13.38%                | 7.67%                 | (1,458,592)          | 1,265,400        | 687,871          |
| DEBT SERVICE           | 11,500            | 11,500                | 0              | 11,500            | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| TRUST                  | 0                 | 0                     | 0              | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| CUSTODIAL              | 427,500           | 431,936               | 57,233         | 370,267           | 13.39%               | 14.13%                | 12.63%                | 4,851                | 52,382           | 49,471           |
| INTERNAL SERVICE       | 0                 | 0                     | 0              | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| OPEB REVOCABLE TRUST   | 40,000            | 76,076                | 18,492         | 21,508            | 46.23%               | 21.65%                | -59.71%               | 10,062               | 8,430            | (47,817)         |
| OPEB IRREVOCABLE TRUST | 0                 | (621)                 | (621)          | 621               | 0.00%                | 47.32%                | 112.03%               | (721)                | 100              | 960              |
| OPEB DEBT SERVICE      | <b>16,678,924</b> | <b>17,212,886</b>     | <b>852,103</b> | <b>15,826,821</b> | <b>5.11%</b>         | <b>9.98%</b>          | <b>9.12%</b>          | <b>(877,113)</b>     | <b>1,729,217</b> | <b>1,322,732</b> |

| EXPENDITURES           |                   |                       |                  | August 31,        | August 31,           | August 31,            |                       |                      |                  |                  |
|------------------------|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|----------------------|------------------|------------------|
|                        | Adopted Budget    | Projected End Of Year | Expended YTD     | Budget Remaining  | % of Budget Expended | % of Actuals Expended | % of Actuals Expended | Current YTD vs. PYTD | August 31, 2020  | August 31, 2019  |
| FOOD SERVICE           | 3,092,620         | 3,239,626             | 231,337          | 2,861,283         | 7.48%                | 3.55%                 | 4.83%                 | 158,982              | 72,355           | 111,957          |
| COMMUNITY EDUCATION    | 2,892,975         | 2,948,882             | 455,944          | 2,437,031         | 15.76%               | 17.40%                | 17.13%                | (20,213)             | 476,158          | 504,166          |
| CONSTRUCTION           | 0                 | 0                     | 0                | 0                 | 0.00%                | #####                 | 46.70%                | 69,285               | (69,285)         | 517,965          |
| DEBT SERVICE           | 9,404,619         | 9,359,440             | 1,879,228        | 7,525,391         | 19.98%               | 21.66%                | 22.94%                | (103,300)            | 1,982,528        | 2,124,316        |
| TRUST                  | 9,500             | 8,283                 | 0                | 9,500             | 0.00%                | 0.00%                 | 8.82%                 | 0                    | 0                | 1,297            |
| CUSTODIAL              | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| INTERNAL SERVICE       | 423,500           | 427,349               | 99,013           | 324,487           | 23.38%               | -17.28%               | 28.42%                | 171,182              | (72,169)         | 109,873          |
| OPEB REVOCABLE TRUST   | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| OPEB IRREVOCABLE TRUST | 230,000           | 230,042               | 42               | 229,958           | 0.02%                | 0.02%                 | 0.00%                 | 0                    | 42               | 0                |
| OPEB DEBT SERVICE      | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                    | 0                | 0                |
| TOTALS                 | <b>16,053,214</b> | <b>16,213,622</b>     | <b>2,665,564</b> | <b>13,387,650</b> | <b>16.60%</b>        | <b>16.36%</b>         | <b>20.72%</b>         | <b>275,936</b>       | <b>2,389,628</b> | <b>3,369,574</b> |

| SUMMARY - ALL FUNDS |                |                       |             | August 31,       | August 31,           | August 31,            |                       |                      |                 |                 |
|---------------------|----------------|-----------------------|-------------|------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------|-----------------|
|                     | Adopted Budget | Projected End Of Year | YTD         | Budget Remaining | % of Budget Expended | % of Actuals Expended | % of Actuals Expended | Current YTD vs. PYTD | August 31, 2020 | August 31, 2019 |
| SUMMARY             | 66,992,011     | 67,864,616            | 3,805,742   | 63,186,269       | 5.68%                | 6.23%                 | 7.48%                 | (305,599)            | 4,111,340       | 4,565,259       |
| REVENUE             | 64,587,599     | 64,731,897            | 5,581,308   | 59,006,291       | 8.64%                | -3.46%                | 0.95%                 | 7,719,746            | (2,138,438)     | 592,291         |
| EXPENDITURES        | 2,404,412      | 3,132,719             | (1,775,566) | N/A              | N/A                  | N/A                   | N/A                   | (8,025,345)          | 6,249,779       | 3,972,968       |
| SPENDING VARIANCE   |                |                       |             |                  |                      |                       |                       |                      |                 |                 |

# GENERAL FUND - REVENUE SUMMARY

WACONIA | August 31, 2021

| DESCRIPTION  | Current Budget    | Projected End Of Year | Revenue YTD      | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. Prior YTD | August 31, 2020  | August 31, 2019  |
|--|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|------------------|------------------|
|  |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                           |                  |                  |
|  |                   |                       |                  |                   | % of Budget Received | % of Actuals Received | % of Actuals Received |                           |                  |                  |
| <b>LOCAL REVENUES</b>                                  |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 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            | 47,123                | 3,865            | 50,502            | 7.11%                | 17.25%                | 16.33%                | (7,535)                   | 11,400           | 8,876            |
| 019 MISC TAX REV PAID BY COUNTY                        | 0                 | 7,503                 | 7,503            | (7,503)           | 0.00%                | 30.92%                | 62.49%                | (14,118)                  | 21,621           | 22,411           |
| 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           | 502,920               | 124,145          | 440,505           | 21.99%               | 16.11%                | 46.22%                | 75,825                    | 48,320           | 201,082          |
| 060 ADMISSIONS & STUDENT ACTIVITY REV                  | 75,100            | 70,910                | 0                | 75,100            | 0.00%                | 0.00%                 | 7.71%                 | 0                         | 0                | 6,920            |
| 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            | 48,013                | 392              | 49,608            | 0.78%                | 36.07%                | 34.80%                | (1,134)                   | 1,526            | 21,992           |
| 093 RENT   | 10,000            | 9,107                 | 0                | 10,000            | 0.00%                | -253.33%              | 30.70%                | 380                       | (380)            | 2,948            |
| 096 GIFTS AND BEQUESTS                                 | 8,750             | 5,985                 | 200              | 8,550             | 2.29%                | 0.00%                 | 24.72%                | 200                       | 0                | 3,100            |
| 099 MISC REV FROM LOCAL SOURCES                        | 236,500           | 278,879               | 11,635           | 224,865           | 4.92%                | 23.42%                | 14.62%                | (48,525)                  | 60,160           | 45,608           |
| <b>Total LOCAL REVENUES</b>                            | <b>10,144,691</b> | <b>10,208,589</b>     | <b>1,356,543</b> | <b>8,788,148</b>  | <b>13.37%</b>        | <b>1.02%</b>          | <b>5.61%</b>          | <b>1,275,387</b>          | <b>81,156</b>    | <b>445,787</b>   |
| <b>STATE REVENUES</b>                                  |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 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        | 30,729,862            | 958,401          | 30,759,567        | 3.02%                | 10.15%                | 10.34%                | (2,214,399)               | 3,172,800        | 3,175,854        |
| 212 LITERACY INCENTIVE AID                             | 234,149           | 235,743               | (16,392)         | 250,541           | -7.00%               | -6.82%                | -7.43%                | (420)                     | (15,971)         | (16,949)         |
| 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             | 7,876                 | 954              | 5,137             | 15.66%               | -8.54%                | -5.71%                | 1,474                     | (520)            | (540)            |
| 229 DISPARITY REDUCTION AID                            | 54                | 54                    | 0                | 54                | 0.74%                | 0.80%                 | 0.44%                 | (0)                       | 0                | 0                |
| 234 AGRICULTURE MARKET VALUE CR                        | 7,500             | 7,554                 | 0                | 7,500             | 0.00%                | 0.01%                 | -4.30%                | (0)                       | 0                | (286)            |
| 258 OTHER STATE CR/EXEMPT PROP REIMB                   | 1,500             | 1,475                 | 1                | 1,499             | 0.06%                | -0.02%                | 13.66%                | 1                         | (0)              | 286              |
| 300 STATE AID (REQUIRES FIN CODE)                      | 181,358           | 269,554               | 94,154           | 87,204            | 51.92%               | 25.51%                | -0.27%                | 24,798                    | 69,356           | (538)            |
| 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           | 135,292               | (9,194)          | 143,441           | -6.85%               | -8.57%                | -12.17%               | 1,317                     | (10,511)         | (12,445)         |
| 360 STATE AID FOR SPECIAL EDUCATION                    | 7,027,225         | 8,192,127             | 581,983          | 6,445,242         | 8.28%                | -13.16%               | -5.78%                | 1,487,837                 | (905,854)        | (346,403)        |
| 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            | 17,384                | 0                | 17,640            | 0.00%                | 0.00%                 | 0.13%                 | 0                         | 0                | 213              |
| 397 TRA & PERA SPEC SITUATIONS PENSION                 | 229,636           | 229,636               | 0                | 229,636           | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| <b>Total STATE REVENUES</b>                            | <b>39,741,795</b> | <b>40,009,194</b>     | <b>1,597,096</b> | <b>38,144,699</b> | <b>4.02%</b>         | <b>5.90%</b>          | <b>7.39%</b>          | <b>(703,872)</b>          | <b>2,300,968</b> | <b>2,791,492</b> |
| <b>FEDERAL REVENUES RECEIVED FROM STATE</b>            |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 400 FEDERAL AID/MDE (REQUIRES FIN)                     | 406,001           | 416,851               | 0                | 406,001           | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| 405 FEDERAL AID THRU OTHER AGENCY                      | 12,800            | 13,696                | 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                |
| <b>Total REVENUES RECEIVED FROM STATE</b>              | <b>418,801</b>    | <b>430,548</b>        | <b>0</b>         | <b>418,801</b>    | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>         | <b>0</b>         |
| <b>LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS</b> |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 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                |
| 5614 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  | August 31,           | August 31,            | August 31,            | Current YTD vs. Prior YTD | August 31, 2020  | August 31, 2019  |
|--|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|------------------|------------------|
|  |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                           |                  |                  |
|  |                   |                       |                  |                   | % of Budget Received | % of Actuals Received | % of Actuals Received |                           |                  |                  |
| 619 COST MATERIALS/REV PROD (CONTRA)                         | (2,000)           | (784)                 | 0                | (2,000)           | 0.00%                | 0.00%                 | 31.98%                | 0                         | 0                | (3,154)          |
| 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             | 4,122                 | 0                | 9,600             | 0.00%                | 0.00%                 | 89.59%                | 0                         | 0                | 8,402            |
| 623 SALE OF REAL PROPERTY                                    | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| 624 SALE OF EQUIPMENT  | 200               | 62                    | 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                |
| <b>Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS</b> | <b>7,800</b>      | <b>3,400</b>          | <b>0</b>         | <b>7,800</b>      | <b>0.00%</b>         | <b>0.00%</b>          | <b>105.83%</b>        | <b>0</b>                  | <b>0</b>         | <b>5,248</b>     |
| <b>SALE OF BONDS AND LOANS</b>                               |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 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                |
| <b>Total SALE OF BONDS AND LOANS</b>                         | <b>0</b>          | <b>0</b>              | <b>0</b>         | <b>0</b>          | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>         | <b>0</b>         |
| <b>INCOMING TRANSFERS FROM OTHER FUNDS</b>                   |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 649 PERMANENT TRANSFERS/OTHER FUND                           | 0                 | 0                     | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| <b>Total INCOMING TRANSFERS FROM OTHER FUNDS</b>             | <b>0</b>          | <b>0</b>              | <b>0</b>         | <b>0</b>          | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>         | <b>0</b>         |
| <b>GENERAL FUND TOTAL</b>                                    | <b>50,313,087</b> | <b>50,651,731</b>     | <b>2,953,638</b> | <b>47,359,449</b> | <b>5.87%</b>         | <b>4.89%</b>          | <b>6.96%</b>          | <b>571,515</b>            | <b>2,382,124</b> | <b>3,242,526</b> |

# GENERAL FUND - EXPENDITURES BY ORG CODE

WACONIA | August 31, 2021

| DESCRIPTION                           | Adopted Budget    | Projected End Of Year | Expenses YTD     | Budget Remaining  | August 31, 2021      | August 31, 2020       | August 31, 2019       | Current YTD vs. Prior YTD | August 31, 2020    | August 31, 2019    |
|---------------------------------------|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|--------------------|--------------------|
|                                       |                   |                       |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                    |                    |
| 005 DISTRICTWIDE                      | 9,382,706         | 9,928,342             | 1,854,898        | 7,527,808         | 19.77%               | -59.06%               | -46.81%               | 7,380,689                 | (5,525,790)        | (3,814,753)        |
| 006 COMMUNITY CENTER                  | 250,800           | 231,804               | 4,788            | 246,012           | 1.91%                | 0.65%                 | 1.79%                 | 3,053                     | 1,735              | 4,777              |
| 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         | 6,218,420             | 127,092          | 6,177,718         | 2.02%                | 3.17%                 | 3.31%                 | (70,678)                  | 197,770            | 187,829            |
| 111 SOUTHVIEW EXTRAS                  | 0                 | (21,414)              | (21,414)         | 21,414            | 0.00%                | 0.00%                 | #####                 | (17,925)                  | (3,489)            | (24,045)           |
| 115 EARLY CHILDHOOD SPEC ED           | 981,564           | 1,026,126             | 66,067           | 915,497           | 6.73%                | 7.38%                 | 8.04%                 | (2,916)                   | 68,983             | 72,400             |
| 120 BAYVIEW ELEMENTARY                | 5,654,338         | 5,614,145             | 171,958          | 5,482,380         | 3.04%                | 2.94%                 | 3.91%                 | 8,315                     | 163,643            | 213,232            |
| 121 BAYVIEW EXTRAS                    | 0                 | (48,115)              | (48,115)         | 48,115            | 0.00%                | -141460.67%           | 0.00%                 | (1,433)                   | (46,682)           | (45,377)           |
| 130 LAKETOWN ELEMENTARY SCHOOL        | 4,740,234         | 4,683,281             | 124,486          | 4,615,748         | 2.63%                | 2.38%                 | 3.30%                 | 13,941                    | 110,544            | 168,617            |
| 131 LAKETOWN ELEMENTARY EXTRAS        | 0                 | (8,042)               | (8,042)          | 8,042             | 0.00%                | 0.00%                 | 0.00%                 | 2,117                     | (10,159)           | (5,253)            |
| 220 WACONIA MIDDLE SCHOOL             | 8,063,014         | 7,953,306             | 220,910          | 7,842,104         | 2.74%                | 2.88%                 | 2.61%                 | (2,644)                   | 223,554            | 208,948            |
| 310 WACONIA HIGH SCHOOL               | 12,045,202        | 11,915,486            | 508,358          | 11,536,844        | 4.22%                | 3.99%                 | 4.07%                 | 49,755                    | 458,602            | 467,092            |
| 311 HS STUDENT ACTIVITY STORE         | 12,000            | 9,088                 | (932)            | 12,932            | -7.76%               | 46.25%                | 54.44%                | 878                       | (1,810)            | (1,430)            |
| 315 TRANSITIONS PROGRAM 18-21         | 34,315            | 33,983                | 269              | 34,046            | 0.78%                | -0.05%                | 1.00%                 | 304                       | (35)               | 1,298              |
| 601 ALC-AREA LEARNING CENTER          | 456,261           | 452,491               | 5,470            | 450,791           | 1.20%                | 0.93%                 | 0.98%                 | 1,620                     | 3,850              | 5,009              |
| 602 ALC-AFTER SCHOOL                  | 71,452            | 78,462                | 20,094           | 51,358            | 28.12%               | -0.23%                | -0.08%                | 20,102                    | (8)                | (7)                |
| 611 TARGETED SERVICES                 | 64,879            | 100,633               | 47,588           | 17,291            | 73.35%               | 37.23%                | 75.90%                | 24,255                    | 23,333             | 44,706             |
| 700 NON PUBLIC                        | 172,000           | 174,798               | 0                | 172,000           | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                  | 0                  |
| 701 ST. JOSEPHS                       | 6,428             | 5,792                 | 385              | 6,043             | 5.99%                | 26.21%                | 0.00%                 | (2,615)                   | 3,000              | 0                  |
| 703 TRINITY LUTHERAN SCHOOL           | 2,322             | 3,606                 | 1,496            | 826               | 64.41%               | 8.15%                 | 0.00%                 | 1,277                     | 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)              | (537)              |
| 822 WMS ACTIVITIES                    | 0                 | (38,883)              | (38,883)         | 38,883            | 0.00%                | 0.00%                 | 0.00%                 | 171                       | (39,054)           | (42,090)           |
| 831 WHS ACTIVITIES                    | 2,000             | (118,129)             | (120,303)        | 122,303           | -6015.15%            | 0.00%                 | 0.00%                 | 6,406                     | (126,709)          | (173,884)          |
| 880 HIGH SCHOOL PROM                  | 35,000            | 31,663                | 0                | 35,000            | 0.00%                | 0.00%                 | 0.00%                 | 4,094                     | (4,094)            | (14,806)           |
| 998 TUITION BILLING SITES             | 255,060           | 291,860               | 0                | 255,060           | 0.00%                | -8.80%                | -12.47%               | 25,044                    | (25,044)           | (29,010)           |
| <b>GENERAL FUND TOTAL - ALL SITES</b> | <b>48,534,385</b> | <b>48,518,275</b>     | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>         | <b>-9.58%</b>         | <b>-6.02%</b>         | <b>7,443,810</b>          | <b>(4,528,066)</b> | <b>(2,777,283)</b> |

# GENERAL FUND - EXPENDITURES BY PROGRAM CODE

WACONIA | August 31, 2021

| DESCRIPTION                                 | Adopted Budget    | Projected End Of Year | Expenses YTD     | Budget Remaining  | August 31, 2021      | August 31, 2020       | August 31, 2019       | Current YTD vs. Prior YTD | August 31, 2020  | August 31, 2019  |
|---|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|------------------|------------------|
|   |                   |                       |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                  |                  |
| <b>DISTRICT ADMINISTRATION</b>              |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 010 BOARD OF EDUCATION                      | 92,313            | 102,368               | 29,846           | 62,467            | 32.33%               | 2.57%                 | 23.61%                | 27,856                    | 1,991            | 13,684           |
| 020 OFFICE OF THE SUPERINTENDENT            | 291,297           | 303,271               | 52,695           | 238,602           | 18.09%               | 16.21%                | 17.18%                | 2,694                     | 50,001           | 52,950           |
| 030 INSTRUCTIONAL ADMINISTRATION            | 0                 | 178                   | 178              | (178)             | 0.00%                | 0.00%                 | 0.00%                 | 178                       | 0                | 0                |
| <b>TOTAL - DISTRICT ADMINISTRATION</b>      | <b>383,610</b>    | <b>405,817</b>        | <b>82,719</b>    | <b>300,891</b>    | <b>21.56%</b>        | <b>13.26%</b>         | <b>18.20%</b>         | <b>30,727</b>             | <b>51,992</b>    | <b>66,634</b>    |
| <b>SITE ADMINISTRATION</b>                  |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 050 SCHOOL ADMINISTRATION                   | 1,052,277         | 1,088,178             | 168,733          | 883,544           | 16.04%               | 16.31%                | 16.07%                | 909                       | 167,824          | 166,407          |
| <b>TOTAL - SITE ADMINISTRATION</b>          | <b>1,052,277</b>  | <b>1,088,178</b>      | <b>168,733</b>   | <b>883,544</b>    | <b>16.04%</b>        | <b>16.31%</b>         | <b>16.07%</b>         | <b>909</b>                | <b>167,824</b>   | <b>166,407</b>   |
| <b>SUPPORT SERVICES</b>                     |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 105 GENERAL ADMINISTRATIVE SUPPORT          | 523,882           | 562,602               | 114,301          | 409,581           | 21.82%               | 21.52%                | 21.75%                | 291                       | 114,010          | 118,294          |
| 107 OTHER ADMINISTRATIVE SUPPORT            | 179,300           | 188,236               | 31,831           | 147,469           | 17.75%               | 16.56%                | 15.52%                | (282)                     | 32,113           | 27,954           |
| 108 ADMINISTRATIVE TECHNOLOGY SVC           | 358,545           | 369,455               | 55,538           | 303,007           | 15.49%               | 17.44%                | 16.56%                | (3,902)                   | 59,440           | 57,001           |
| 110 BUSINESS SUPPORT SERVICES               | 785,013           | 796,622               | 136,414          | 648,599           | 17.38%               | 25.38%                | 27.92%                | (57,773)                  | 194,186          | 215,990          |
| <b>TOTAL - SUPPORT SERVICES</b>             | <b>1,846,740</b>  | <b>1,916,915</b>      | <b>338,083</b>   | <b>1,508,657</b>  | <b>18.31%</b>        | <b>21.85%</b>         | <b>22.76%</b>         | <b>(61,666)</b>           | <b>399,749</b>   | <b>419,238</b>   |
| <b>REGULAR INSTRUCTION</b>                  |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 201 EDUCATION,KINDERGARTEN                  | 1,548,627         | 1,530,811             | 2,211            | 1,546,416         | 0.14%                | -0.05%                | 0.15%                 | 3,053                     | (842)            | 1,854            |
| 203 EDUCATION,ELEMENTARY GENERAL            | 8,233,255         | 8,149,051             | 149,334          | 8,083,921         | 1.81%                | 1.29%                 | 2.56%                 | 49,950                    | 99,384           | 188,989          |
| 204 TITLE II, PART A TRAINING & RECRUITING  | 37,300            | 34,889                | 1,570            | 35,730            | 4.21%                | 0.00%                 | 0.00%                 | 1,570                     | 0                | 0                |
| 206 TITLE IV, PART A SAFE/DRUG FREE SCHOOLS | 10,000            | 17,620                | 8,812            | 1,188             | 88.12%               | 1.39%                 | 0.00%                 | 8,593                     | 219              | 0                |
| 211 EDUCATION,SECONDARY GENERAL             | 1,470,389         | 1,454,894             | 187,412          | 1,282,977         | 12.75%               | 8.25%                 | 7.72%                 | 80,107                    | 107,305          | 94,776           |
| 212 VISUAL ART                              | 486,020           | 478,702               | (141)            | 486,161           | -0.03%               | 0.02%                 | 0.90%                 | (230)                     | 89               | 4,680            |
| 215 BUSINESS                                | 92,560            | 91,649                | 0                | 92,560            | 0.00%                | -0.33%                | 0.00%                 | 307                       | (307)            | 0                |
| 216 TITLE I, PART A IMPROVE ACHIEVE/DISADV  | 66,100            | 64,914                | 0                | 66,100            | 0.00%                | 3.89%                 | 0.00%                 | (3,000)                   | 3,000            | 0                |
| 217 ASSURANCE OF MASTERY                    | 37,715            | 37,466                | 0                | 37,715            | 0.00%                | 0.08%                 | 0.00%                 | (0)                       | 0                | 0                |
| 218 GIFTED & TALENTED                       | 57,506            | 55,856                | 0                | 57,506            | 0.00%                | 0.00%                 | 0.00%                 | (0)                       | 0                | 2                |
| 219 ENGLISH LEARNER                         | 171,019           | 169,514               | 54               | 170,965           | 0.03%                | 0.00%                 | 0.14%                 | 53                        | 1                | 219              |
| 220 ENGLISH, LANGUAGE ARTS                  | 1,527,408         | 1,509,663             | 249              | 1,527,159         | 0.02%                | -0.08%                | 0.08%                 | 1,433                     | (1,184)          | 1,523            |
| 230 FOREIGN/NATIVE LANGUAGE                 | 839,341           | 830,653               | 439              | 838,902           | 0.05%                | -0.07%                | 0.08%                 | 1,064                     | (625)            | 732              |
| 240 HEALTH, PHYSICAL ED & RECREATION        | 1,174,247         | 1,161,496             | 382              | 1,173,865         | 0.03%                | -0.04%                | 0.06%                 | 895                       | (513)            | 625              |
| 250 FAMILY LIVING SCIENCE                   | 101,123           | 99,961                | 211              | 100,912           | 0.21%                | -0.06%                | 0.00%                 | 273                       | (62)             | 0                |
| 255 INDUSTRIAL EDUCATION                    | 130,261           | 128,207               | 1,240            | 129,021           | 0.95%                | 0.58%                 | 1.52%                 | 485                       | 755              | 1,947            |
| 256 MATHEMATICS                             | 1,785,626         | 1,768,585             | 369              | 1,785,257         | 0.02%                | 0.00%                 | 0.02%                 | 337                       | 32               | 328              |
| 257 COMPUTER SCIENCE/TECHNOLOGY ED          | 109,182           | 107,624               | 187              | 108,995           | 0.17%                | 0.00%                 | 0.00%                 | 187                       | 0                | 0                |
| 258 MUSIC                                   | 845,596           | 835,436               | 909              | 844,687           | 0.11%                | -0.05%                | 0.12%                 | 1,333                     | (424)            | 1,061            |
| 260 NATURAL SCIENCES                        | 1,017,477         | 1,007,342             | 1,113            | 1,016,364         | 0.11%                | 0.06%                 | 0.09%                 | 514                       | 599              | 866              |
| 270 SOCIAL SCIENCES/SOCIAL STUDIES          | 1,113,075         | 1,102,645             | 185              | 1,112,891         | 0.02%                | -0.03%                | 0.02%                 | 486                       | (301)            | 192              |
| <b>TOTAL - REGULAR INSTRUCTION</b>          | <b>20,853,827</b> | <b>20,636,976</b>     | <b>354,535</b>   | <b>20,499,292</b> | <b>1.70%</b>         | <b>1.03%</b>          | <b>1.51%</b>          | <b>147,408</b>            | <b>207,127</b>   | <b>297,794</b>   |
| <b>EXTRA-CURRICULAR</b>                     |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 291 CO,CURRICULAR ACTIVITIES, NON ATHLETICS | 2,000             | (85,841)              | (88,015)         | 90,015            | -4400.73%            | 0.00%                 | 0.00%                 | (18,937)                  | (69,077)         | (72,914)         |
| 292 BOYS/GIRLS ATHLETICS                    | 441,335           | 445,955               | 60,226           | 381,109           | 13.65%               | 10.06%                | 1.97%                 | 17,712                    | 42,514           | 8,473            |
| 294 BOYS ATHLETICS                          | 347,908           | 319,501               | (10,841)         | 358,749           | -3.12%               | -13.21%               | -9.15%                | 35,449                    | (46,290)         | (35,636)         |
| 296 GIRLS ATHLETICS                         | 357,239           | 314,237               | (23,184)         | 380,423           | -6.49%               | -9.08%                | -4.82%                | 9,567                     | (32,752)         | (17,799)         |
| 298 EXTRA,CURRICULAR ACTIVITIES             | 493,958           | 337,905               | (104,332)        | 598,290           | -21.12%              | -20.83%               | -17.66%               | (58,009)                  | (46,323)         | (61,836)         |
| <b>TOTAL - EXTRA-CURRICULAR ACTIVITIES</b>  | <b>1,642,440</b>  | <b>1,331,757</b>      | <b>(166,145)</b> | <b>1,808,585</b>  | <b>-10.12%</b>       | <b>-11.20%</b>        | <b>-11.68%</b>        | <b>(14,218)</b>           | <b>(151,928)</b> | <b>(179,712)</b> |
| <b>VOCATIONAL INSTRUCTION</b>               |                   |                       |                  |                   |                      |                       |                       |                           |                  |                  |
| 301 AGRICULTURAL EDUCATION                  | 79,570            | 78,787                | 0                | 79,570            | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| 331 FAMILY & CONSUMER SCIENCE               | 111,370           | 109,625               | 228              | 111,142           | 0.20%                | 0.00%                 | 0.00%                 | 224                       | 4                | 0                |
| 341 BUSINESS & OFFICE EDUCATION             | 92,112            | 93,189                | 2,650            | 89,462            | 2.88%                | 2.30%                 | 1.32%                 | 451                       | 2,199            | 1,377            |
| 8 361 TRADE & INDUSTRIAL EDUCATION          | 261,867           | 251,448               | 0                | 261,867           | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                | 0                |
| 380 SPECIAL NEEDS                           | 5,755             | 5,432                 | 6                | 5,749             | 0.11%                | 0.00%                 | -56.21%               | 6                         | 0                | (2,578)          |

| DESCRIPTION                                | Adopted Budget   | Projected End Of Year | Expenses YTD   | Budget Remaining | August 31,           | August 31,            | August 31,            | Current YTD vs. Prior YTD | August 31, 2020 | August 31, 2019 |
|--|------------------|-----------------------|----------------|------------------|----------------------|-----------------------|-----------------------|---------------------------|-----------------|-----------------|
|  |                  |                       |                |                  | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                 |                 |
| <b>TOTAL - VOCATIONAL INSTRUCTION</b>      | <b>550,674</b>   | <b>538,482</b>        | <b>2,885</b>   | <b>547,789</b>   | <b>0.52%</b>         | <b>0.38%</b>          | <b>-0.21%</b>         | <b>681</b>                | <b>2,203</b>    | <b>(1,201)</b>  |
| <b>SPECIAL ED INSTRUCTION</b>              |                  |                       |                |                  |                      |                       |                       |                           |                 |                 |
| 400 GENERAL SPECIAL EDUCATION              | 21,150           | 20,297                | 0              | 21,150           | 0.00%                | 0.00%                 | 93.15%                | 0                         | 0               | 15,729          |
| 401 SPEECH/LANGUAGE IMPAIRED               | 571,547          | 563,668               | 10,400         | 561,147          | 1.82%                | 1.69%                 | 2.68%                 | 1,278                     | 9,122           | 9,230           |
| 402 MILD,MODERATE COGNITIVE DISAB          | 631,420          | 628,251               | 11,320         | 620,100          | 1.79%                | 0.48%                 | 1.00%                 | 8,459                     | 2,860           | 6,824           |
| 403 SEVERE,PROFOUND COGNITIVE DISAB        | 345,771          | 344,978               | 8,864          | 336,907          | 2.56%                | 1.37%                 | 1.94%                 | 3,745                     | 5,119           | 5,229           |
| 404 PHYSICALLY IMPAIRED                    | 122,262          | 121,041               | 831            | 121,431          | 0.68%                | 0.58%                 | 0.52%                 | 139                       | 692             | 735             |
| 405 DEAF, HARD OF HEARING                  | 203,924          | 206,242               | 5,655          | 198,269          | 2.77%                | 2.77%                 | 2.56%                 | 256                       | 5,398           | 6,479           |
| 406 VISUALLY IMPAIRED                      | 7,420            | 7,239                 | 0              | 7,420            | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| 407 SPECIFIC LEARNING DISABILITY           | 1,472,413        | 1,461,195             | 8,671          | 1,463,742        | 0.59%                | 0.35%                 | 0.41%                 | 3,611                     | 5,061           | 5,392           |
| 408 EMOTIONAL/BEHAVIORAL DISORDER          | 1,072,939        | 1,064,271             | 1,669          | 1,071,270        | 0.16%                | 0.00%                 | 0.18%                 | 1,715                     | (45)            | 1,566           |
| 409 DEAF,BLIND                             | 13,849           | 13,717                | 0              | 13,849           | 0.00%                | 0.00%                 | 0.00%                 | (0)                       | 0               | 0               |
| 410 OTHER HEALTH DISABILITIES              | 743,390          | 734,818               | 1,511          | 741,879          | 0.20%                | 0.18%                 | 0.39%                 | 220                       | 1,290           | 3,116           |
| 411 AUTISTIC SPECTRUM DISORDERS            | 1,784,581        | 1,772,623             | 20,561         | 1,764,020        | 1.15%                | 0.74%                 | 1.26%                 | 8,055                     | 12,506          | 22,289          |
| 412 DEVELOPMENTALLY DELAYED                | 1,035,859        | 1,071,747             | 60,722         | 975,137          | 5.86%                | 6.16%                 | 5.48%                 | (885)                     | 61,607          | 56,332          |
| 414 TRAUMATIC BRAIN INJURY                 | 54,975           | 54,112                | 34             | 54,941           | 0.06%                | -0.06%                | 0.00%                 | 67                        | (33)            | 1               |
| 416 SEVERELY MULTIPLY IMPAIRED             | 165,392          | 162,629               | 191            | 165,201          | 0.12%                | -0.03%                | 0.15%                 | 245                       | (54)            | 333             |
| 420 SPECIAL ED,AGGREGATE 3+                | 1,173,773        | 1,226,903             | 93,164         | 1,080,609        | 7.94%                | 5.68%                 | 3.65%                 | 32,027                    | 61,137          | 46,005          |
| 422 SPECIAL ED,STUDENTS W/O DISABILITES    | 187,286          | 183,740               | 3,393          | 183,893          | 1.81%                | 0.68%                 | 0.85%                 | 1,596                     | 1,797           | 2,103           |
| <b>TOTAL - SPECIAL ED INSTRUCTION</b>      | <b>9,607,951</b> | <b>9,637,472</b>      | <b>226,985</b> | <b>9,380,966</b> | <b>2.36%</b>         | <b>1.76%</b>          | <b>1.95%</b>          | <b>60,528</b>             | <b>166,457</b>  | <b>181,364</b>  |
| <b>COMMUNITY EDUCATION</b>                 |                  |                       |                |                  |                      |                       |                       |                           |                 |                 |
| 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               |
| <b>TOTAL - COMMUNITY EDUCATION</b>         | <b>0</b>         | <b>0</b>              | <b>0</b>       | <b>0</b>         | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>        | <b>0</b>        |
| <b>INSTRUCTIONAL SUPPORT</b>               |                  |                       |                |                  |                      |                       |                       |                           |                 |                 |
| 605 GENERAL INSTRUCTIONAL SUPPORT          | 717,578          | 700,558               | 56,563         | 661,015          | 7.88%                | 8.23%                 | 8.12%                 | (2,907)                   | 59,469          | 59,262          |
| 610 CURRICULUM CONSULT & DEV               | 639,510          | 661,167               | 91,190         | 548,320          | 14.26%               | 14.85%                | 12.69%                | (2,445)                   | 93,635          | 86,046          |
| 620 LIBRARY MEDIA CENTER                   | 451,883          | 452,655               | 13,799         | 438,084          | 3.05%                | 1.67%                 | 2.87%                 | 6,438                     | 7,361           | 12,713          |
| 630 INSTRUCTION,RELATED TECHNOLOGY         | 1,074,977        | 1,369,951             | 551,778        | 523,199          | 51.33%               | 21.83%                | 27.52%                | 299,773                   | 252,006         | 258,017         |
| 640 STAFF DEVELOPMENT                      | 242,874          | 246,562               | 44,615         | 198,259          | 18.37%               | 22.64%                | 25.57%                | 10,586                    | 34,029          | 41,497          |
| <b>TOTAL - INSTRUCTIONAL SUPPORT</b>       | <b>3,126,822</b> | <b>3,430,893</b>      | <b>757,945</b> | <b>2,368,877</b> | <b>24.24%</b>        | <b>14.41%</b>         | <b>15.51%</b>         | <b>311,445</b>            | <b>446,500</b>  | <b>457,534</b>  |
| <b>PUPIL SUPPORT SERVICES</b>              |                  |                       |                |                  |                      |                       |                       |                           |                 |                 |
| 710 SECONDARY COUNSELING/GUIDANCE          | 691,238          | 681,626               | 13,425         | 677,813          | 1.94%                | 3.07%                 | 3.43%                 | (6,087)                   | 19,512          | 20,063          |
| 712 ELEMENTARY COUNSELING/GUIDANCE         | 168,207          | 166,368               | 1              | 168,206          | 0.00%                | -0.07%                | 0.12%                 | 120                       | (119)           | 191             |
| 715 SCHOOL SECURITY                        | 177,561          | 142,414               | 11,216         | 166,345          | 6.32%                | 18.59%                | 19.28%                | (1,584)                   | 12,800          | 18,152          |
| 718 OTHER SCHOOL SAFETY                    | 0                | 750                   | 750            | (750)            | 0.00%                | 0.00%                 | 0.00%                 | 750                       | 0               | 0               |
| 720 HEALTH SERVICES                        | 404,019          | 413,028               | 12,813         | 391,206          | 3.17%                | 0.05%                 | 0.68%                 | 12,638                    | 175             | 1,457           |
| 740 SOCIAL WORK SERVICES                   | 0                | 0                     | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| 760 PUPIL TRANSPORTATION                   | 2,859,838        | 2,902,298             | 5,506          | 2,854,332        | 0.19%                | 0.21%                 | 1.66%                 | 178                       | 5,328           | 48,056          |
| 770 FOOD SERVICES                          | 0                | 0                     | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| 790 OTHER PUPIL SUPPORT SERVICES           | 22,000           | 29,452                | 0              | 22,000           | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| <b>TOTAL - PUPIL SUPPORT SERVICES</b>      | <b>4,322,863</b> | <b>4,335,936</b>      | <b>43,711</b>  | <b>4,279,152</b> | <b>1.01%</b>         | <b>0.98%</b>          | <b>2.21%</b>          | <b>6,014</b>              | <b>37,696</b>   | <b>87,920</b>   |
| <b>FACILITIES</b>                          |                  |                       |                |                  |                      |                       |                       |                           |                 |                 |
| 810 OPERATIONS & MAINTENANCE               | 3,579,161        | 3,654,450             | 529,605        | 3,049,556        | 14.80%               | 12.45%                | 14.02%                | 36,265                    | 493,340         | 486,447         |
| 850 CAPITAL FACILITIES                     | 718,399          | 600,484               | 236,415        | 481,984          | 32.91%               | 38.94%                | 12.89%                | (171,255)                 | 407,670         | 70,541          |
| 865 LTFM NOT PRO 866,867,868               | 464,121          | 445,885               | 38,764         | 425,357          | 8.35%                | 26.62%                | 5.63%                 | (35,062)                  | 73,826          | 28,648          |
| 866 LTFM \$100,000,\$1.99M FIN 358,363,366 | 0                | 0                     | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| 9 870 BUILDING CONSTRUCTION                | 0                | 0                     | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| <b>TOTAL - FACILITIES</b>                  | <b>4,761,681</b> | <b>4,700,819</b>      | <b>804,784</b> | <b>3,956,897</b> | <b>16.90%</b>        | <b>18.44%</b>         | <b>12.94%</b>         | <b>(170,052)</b>          | <b>974,836</b>  | <b>585,636</b>  |

| DESCRIPTION                         | Adopted Budget    | Projected End Of Year | Expenses YTD     | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. Prior YTD | August 31, 2020    | August 31, 2019    |
|-------------------------------------|-------------------|-----------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|--------------------|--------------------|
|                                     |                   |                       |                  |                   | 2021                 | 2020                  | 2019                  |                           |                    |                    |
|                                     |                   |                       |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                    |                    |
| <b>OTHER FINANCING USES</b>         |                   |                       |                  |                   |                      |                       |                       |                           |                    |                    |
| 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%                | -12497.69%            | -2779.67%             | 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           | 255,941               | 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                  |
| <b>TOTAL - OTHER FINANCING USES</b> | <b>385,500</b>    | <b>495,031</b>        | <b>301,509</b>   | <b>83,991</b>     | <b>78.21%</b>        | <b>-1885.10%</b>      | <b>-1304.88%</b>      | <b>7,132,032</b>          | <b>(6,830,523)</b> | <b>(4,858,898)</b> |
| <b>GENERAL FUND TOTAL</b>           | <b>48,534,385</b> | <b>48,518,275</b>     | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>         | <b>-9.58%</b>         | <b>-6.02%</b>         | <b>7,443,810</b>          | <b>(4,528,066)</b> | <b>(2,777,283)</b> |

# GENERAL FUND - EXPENDITURES BY FIN CODE

WACONIA | August 31, 2021

| DESCRIPTION                              | Current Budget    | Expenses YTD     | Budget Remaining  | August 31,           | August 31,            | August 31,            | Current YTD vs. Prior YTD | August 31, 2020    | August 31, 2019    |
|--|-------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|--------------------|--------------------|
|  |                   |                  |                   | 2021                 | 2020                  | 2019                  |                           |                    |                    |
|  |                   |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                    |                    |
| <b>DISTRICT WIDE</b>                     |                   |                  |                   |                      |                       |                       |                           |                    |                    |
| 000 DISTRICT WIDE                        | 30,022,547        | 1,720,928        | 28,301,619        | 5.73%                | -18.35%               | -12.64%               | 7,211,297                 | (5,490,369)        | (3,584,581)        |
| <b>Total DISTRICT WIDE</b>               | <b>30,022,547</b> | <b>1,720,928</b> | <b>28,301,619</b> | <b>5.73%</b>         | <b>-18.35%</b>        | <b>-12.64%</b>        | <b>7,211,297</b>          | <b>(5,490,369)</b> | <b>(3,584,581)</b> |
| <b>FEDERALLY SUPPORTED SOURCES</b>       |                   |                  |                   |                      |                       |                       |                           |                    |                    |
| 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%                | 160.72%               | 0.00%                 | (89,199)                  | 89,199             | 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%                | 4.36%                 | 0.00%                 | (399)                     | 399                | 0                  |
| 154 CORONAVIRUS RELIEF FUND              | 0                 | 178              | (178)             | 0.00%                | 2.04%                 | 0.00%                 | (18,463)                  | 18,641             | 0                  |
| 155 ESSER II - 90%                       | 0                 | 1,125            | (1,125)           | 0.00%                | 0.00%                 | 0.00%                 | 1,125                     | 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           | 110,451          | (926)             | 100.85%              | 0.00%                 | 0.00%                 | 110,451                   | 0                  | 0                  |
| 163 EXPANDED SUMMER LEARNING - ESS       | 47,550            | 17,962           | 29,588            | 37.77%               | 0.00%                 | 0.00%                 | 17,962                    | 0                  | 0                  |
| <b>Total FEDERALLY SUPPORTED SOURCES</b> | <b>265,239</b>    | <b>299,678</b>   | <b>(34,439)</b>   | <b>112.98%</b>       | <b>8.58%</b>          | <b>0.00%</b>          | <b>191,440</b>            | <b>108,238</b>     | <b>0</b>           |
| <b>STATE SUPPORTED PROGRAMS</b>          |                   |                  |                   |                      |                       |                       |                           |                    |                    |
| 302 OPERATING CAPITAL                    | 1,408,677         | 408,384          | 1,000,293         | 28.99%               | 31.84%                | 32.39%                | (27,258)                  | 435,642            | 369,700            |
| 303 AREA LEARNING CENTER                 | 503,000           | 55,152           | 447,848           | 10.96%               | 6.17%                 | 9.73%                 | 27,977                    | 27,175             | 49,584             |
| 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           | 84,240           | 405,594           | 17.20%               | 19.98%                | 20.19%                | 6,482                     | 77,758             | 79,859             |
| 317 BASIC SKILLS                         | 208,734           | 54               | 208,680           | 0.03%                | 0.00%                 | 0.09%                 | 53                        | 1                  | 219                |
| 319 TEACHER DEVELOPMENT & EVAL REV       | 391,190           | 50,638           | 340,552           | 12.94%               | 12.91%                | 10.74%                | 732                       | 49,906             | 47,684             |
| 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         | 150              | 1,273,560         | 0.01%                | -0.13%                | 0.01%                 | 402                       | (251)              | 153                |
| 332 AFTER SCHOOL ENRICHMENT              | 0                 | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                  | 0                  |
| 337 EARLY LEARNING SCHOLARSHIP/PAT       | 0                 | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                  | 0                  |
| 338 EARLY LEARNING SCHOLARSHIP/PAT       | 0                 | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                  | 0                  |
| 342 SAFE SCHOOLS LEVY                    | 177,561           | 11,966           | 165,595           | 6.74%                | 17.36%                | 6.08%                 | (834)                     | 12,800             | 18,152             |
| 344 SCHOOL READINESS                     | 0                 | 0                | 0                 | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0                  | 0                  |
| 347 PHYSICAL HAZARDS                     | 51,199            | 3,082            | 48,117            | 6.02%                | 8.03%                 | 3.15%                 | 1,121                     | 1,961              | 1,532              |
| 349 OTHER HAZARDOUS MATERIALS            | 13,500            | 0                | 13,500            | 0.00%                | 0.00%                 | 38.01%                | 0                         | 0                  | 3,849              |
| 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%                | 3.92%                 | 10.05%                | (2,850)                   | 2,850              | 8,572              |
| 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 | August 31, 2021      | August 31, 2020       | August 31, 2019       | Current YTD vs. Prior YTD | August 31, 2020 | August 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           | 380            | 34,620           | 1.09%                | 35.55%                | 5.82%                 | (8,231)                   | 8,611           | 1,689           |
| 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          | 722            | 114,278          | 0.63%                | 72.60%                | 0.00%                 | (30,487)                  | 31,209          | 0               |
| 369 BUILDING HARDWARE & EQUIPMENT              | 30,000           | 0              | 30,000           | 0.00%                | 25.45%                | 0.00%                 | (413)                     | 413             | 0               |
| 370 ELECTRICAL                                 | 0                | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | (11,957)                  | 11,957          | 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           | 230            | 19,770           | 1.15%                | 72.15%                | 0.00%                 | (13,678)                  | 13,909          | 0               |
| 380 MECHANICAL SYSTEMS                         | 35,000           | 32,200         | 2,800            | 92.00%               | 0.08%                 | 21.42%                | 32,170                    | 30              | 3,955           |
| 381 PLUMBING                                   | 0                | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | (420)                     | 420             | 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%                 | 3.38%                 | (1,075)                   | 1,075           | 7,850           |
| 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               |
| <b>Total STATE SUPPORTED PROGRAMS</b>          | <b>5,139,491</b> | <b>649,856</b> | <b>4,489,635</b> | <b>12.64%</b>        | <b>19.20%</b>         | <b>11.58%</b>         | <b>(1,956)</b>            | <b>651,812</b>  | <b>564,991</b>  |
| <b>FEDERAL AID RECEIVED FROM STATE</b>         |                  |                |                  |                      |                       |                       |                           |                 |                 |
| 401 TITLE I, PART A ACADEMIC ACH/DISADVANTAGED | 66,100           | 0              | 66,100           | 0.00%                | 4.13%                 | 0.00%                 | (3,000)                   | 3,000           | 0               |
| 414 TITLE II, PART A TEACH/PRINCIPAL TRAINING  | 37,300           | 1,570          | 35,730           | 4.21%                | 0.00%                 | 0.00%                 | 1,570                     | 0               | 0               |
| 419 IDEA, PART B (611) INDIV W/DISAB AGING     | 0                | 0              | 0                | 0.00%                | 21.28%                | 8.87%                 | (61,726)                  | 61,726          | 54,098          |
| 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           | 8,812          | 1,188            | 88.12%               | 1.39%                 | 0.00%                 | 8,593                     | 219             | 0               |
| 628 CARL PERKINS VOC & APPLIED TECH            | 12,760           | 99             | 12,661           | 0.78%                | 0.00%                 | 0.00%                 | 99                        | 0               | 0               |
| <b>Total FEDERAL AID RECEIVED FROM STATE</b>   | <b>153,522</b>   | <b>10,481</b>  | <b>143,041</b>   | <b>6.83%</b>         | <b>14.08%</b>         | <b>6.93%</b>          | <b>(54,464)</b>           | <b>64,945</b>   | <b>54,099</b>   |
| <b>CHILD NUTRITION</b>                         |                  |                |                  |                      |                       |                       |                           |                 |                 |
| 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               |
| <b>Total CHILD NUTRITION</b>                   | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>        | <b>0</b>        |
| <b>TRANSPORTATION</b>                          |                  |                |                  |                      |                       |                       |                           |                 |                 |
| 720 REGULAR TO AND FROM SCHOOL                 | 1,359,838        | 5,506          | 1,354,332        | 0.40%                | 0.48%                 | 0.50%                 | 297                       | 5,209           | 5,724           |
| 723 SPECIAL EDUCATION TRANSPORTATION           | 1,406,425        | 241            | 1,406,184        | 0.02%                | 0.01%                 | 2.81%                 | 121                       | 119             | 43,158          |
| 728 SPECIAL TRANSPORT OF SELECTED STUDENTS     | 100,000          | 0              | 100,000          | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |
| 733 NON,AUTHORIZED TRANSPORTATION              | 94,435           | (576)          | 95,011           | -0.61%               | 0.00%                 | -1.06%                | (576)                     | 0               | (1,525)         |
| <b>Total TRANSPORTATION</b>                    | <b>2,960,698</b> | <b>5,171</b>   | <b>2,955,527</b> | <b>0.17%</b>         | <b>0.20%</b>          | <b>1.55%</b>          | <b>(157)</b>              | <b>5,328</b>    | <b>47,358</b>   |
| <b>SPECIAL EDUCATION</b>                       |                  |                |                  |                      |                       |                       |                           |                 |                 |
| 740 STATE,SPECIAL ED AGE BIRTH-21              | 9,412,214        | 226,745        | 9,185,469        | 2.41%                | 1.43%                 | 1.65%                 | 96,969                    | 129,775         | 139,721         |
| <b>Total SPECIAL EDUCATION</b>                 | <b>9,412,214</b> | <b>226,745</b> | <b>9,185,469</b> | <b>2.41%</b>         | <b>1.43%</b>          | <b>1.65%</b>          | <b>96,969</b>             | <b>129,775</b>  | <b>139,721</b>  |
| <b>LEVY SUPPORTED PROGRAMS</b>                 |                  |                |                  |                      |                       |                       |                           |                 |                 |
| 791 PROJECT CERT OF PARTICIP/LEASE,P           | 0                | 0              | 0                | 0.00%                | 0.00%                 | 0.00%                 | 0                         | 0               | 0               |

| DESCRIPTION                             | Current Budget    | Expenses YTD     | Budget Remaining  | August 31, 2021      | August 31, 2020       | August 31, 2019       | Current YTD vs. Prior YTD | August 31, 2020    | August 31, 2019    |
|---|-------------------|------------------|-------------------|----------------------|-----------------------|-----------------------|---------------------------|--------------------|--------------------|
|   |                   |                  |                   | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                           |                    |                    |
| 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                  |
| <b>Total LEVY SUPPORTED PROGRAMS</b>    | <b>35,000</b>     | <b>0</b>         | <b>35,000</b>     | <b>0.00%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0</b>                  | <b>0</b>           | <b>0</b>           |
| <b>CAREER TECH AND FED FUNDED GRA</b>   |                   |                  |                   |                      |                       |                       |                           |                    |                    |
| 830 CAREER & TECH EDUCATION REV         | 544,919           | 2,879            | 542,040           | 0.53%                | 0.41%                 | 0.18%                 | 675                       | 2,203              | 992                |
| 835 CAREER & TECH,CHILDREN/DISAB        | 755               | 6                | 749               | 0.80%                | 0.00%                 | 3.80%                 | 6                         | 0                  | 138                |
| <b>Total CAREER TECH AND FED FUNDEI</b> | <b>545,674</b>    | <b>2,885</b>     | <b>542,789</b>    | <b>0.53%</b>         | <b>0.38%</b>          | <b>0.20%</b>          | <b>681</b>                | <b>2,203</b>       | <b>1,130</b>       |
| <b>GENERAL FUND TOTAL</b>               | <b>48,534,385</b> | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>         | <b>-9.58%</b>         | <b>-6.02%</b>         | <b>7,443,810</b>          | <b>(4,528,066)</b> | <b>(2,777,283)</b> |

# GENERAL FUND - EXPENDITURES BY OBJECT CODE

WACONIA | August 31, 2021

| DESCRIPTION                           | Adopted Budget    | Projected End Of Year | Expenses YTD     | Budget Remaining  | August 31,                | August 31,                 | August 31,                 | Current YTD vs. Prior YTD | August 31, 2020 | August 31, 2019  |
|---------------------------------------|-------------------|-----------------------|------------------|-------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------|------------------|
|                                       |                   |                       |                  |                   | 2021 % of Budget Expended | 2020 % of Actuals Expended | 2019 % of Actuals Expended |                           |                 |                  |
| 110 ADMINISTRATION/SUPERVISION        | 2,423,727         | 2,426,103             | 398,440          | 2,025,287         | 16.44%                    | 16.43%                     | 16.34%                     | (828)                     | 399,267         | 394,702          |
| 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        | 16,259,946            | 33,828           | 16,225,927        | 0.21%                     | 0.24%                      | 0.23%                      | (4,718)                   | 38,546          | 37,334           |
| 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           | 763,440               | 6,156            | 751,130           | 0.81%                     | 0.00%                      | 0.00%                      | 6,156                     | 0               | 0                |
| 144 NON,LIC INSTRUCTIONAL SUPPORT     | 103,706           | 103,592               | 0                | 103,706           | 0.00%                     | 0.00%                      | 0.00%                      | 0                         | 0               | 4                |
| 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             | 7,897                 | 0                | 8,714             | 0.00%                     | 0.00%                      | 12.14%                     | 0                         | 0               | 1,054            |
| 150 PHYSICAL THERAPIST                | 29,013            | 30,177                | 4,795            | 24,218            | 16.53%                    | 21.99%                     | 16.63%                     | 133                       | 4,662           | 4,616            |
| 151 OCCUPATIONAL THERAPIST            | 213,560           | 215,720               | 21,793           | 191,767           | 10.20%                    | 9.66%                      | 9.28%                      | 4,301                     | 17,492          | 15,122           |
| 152 SPEECH/LANGUAGE PATHOLOGIST       | 412,952           | 407,069               | 6,004            | 406,948           | 1.45%                     | 1.49%                      | 2.24%                      | 166                       | 5,837           | 5,433            |
| 154 SCHOOL NURSE                      | 273,488           | 289,461               | 16,472           | 257,016           | 6.02%                     | 0.00%                      | 0.28%                      | 16,472                    | 0               | 669              |
| 155 LICENSED NURSING SERVICES         | 106,424           | 106,325               | 37               | 106,387           | 0.03%                     | 0.00%                      | 0.36%                      | 37                        | 0               | 311              |
| 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         | 1,269,352             | 7,049            | 1,263,830         | 0.55%                     | 0.00%                      | 0.82%                      | 7,049                     | 0               | 11,865           |
| 162 CERTIFIED ONE ON ONE PARA         | 540,918           | 541,146               | 619              | 540,299           | 0.11%                     | 0.00%                      | 0.16%                      | 619                       | 0               | 887              |
| 163 FOREIGN LANGUAGE INTERPRETER      | 6,376             | 6,238                 | 0                | 6,376             | 0.00%                     | 0.00%                      | 8.78%                      | 0                         | 0               | 390              |
| 164 INTERPRETER FOR THE DEAF          | 1,025             | 1,010                 | 0                | 1,025             | 0.00%                     | 0.00%                      | 1.29%                      | 0                         | 0               | 434              |
| 165 SCHOOL COUNSELOR                  | 659,348           | 658,346               | 0                | 659,348           | 0.00%                     | 0.81%                      | 0.00%                      | (5,130)                   | 5,130           | 0                |
| 170 NON,INSTRUCTIONAL SUPPORT         | 1,622,945         | 1,614,506             | 208,128          | 1,414,817         | 12.82%                    | 13.28%                     | 14.06%                     | (595)                     | 208,724         | 227,428          |
| 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         | 1,349,176             | 219,033          | 1,134,218         | 16.19%                    | 15.63%                     | 17.37%                     | 7,750                     | 211,283         | 226,245          |
| 182 OBJECT                            | 0                 | 2,055                 | 2,055            | (2,055)           | 0.00%                     | 0.00%                      | 0.00%                      | 2,055                     | 0               | 0                |
| 185 OTHER LICENSED/CERTIFIED SALARY   | 749,614           | 740,032               | 82,087           | 667,527           | 10.95%                    | 6.77%                      | 11.89%                     | 36,409                    | 45,678          | 82,061           |
| 186 OTHER NON LICENSED SALARY         | 158,846           | 163,426               | 13,595           | 145,251           | 8.56%                     | 0.00%                      | 6.47%                      | 13,591                    | 4               | 12,118           |
| 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                |
| <b>TOTAL SALARIES AND WAGES</b>       | <b>28,047,677</b> | <b>28,050,866</b>     | <b>1,020,090</b> | <b>27,027,587</b> | <b>3.64%</b>              | <b>3.39%</b>               | <b>3.72%</b>               | <b>83,466</b>             | <b>936,623</b>  | <b>1,020,672</b> |
| <b>EMPLOYEE BENEFITS</b>              |                   |                       |                  |                   |                           |                            |                            |                           |                 |                  |
| 210 FICA/MEDICARE                     | 2,077,316         | 2,076,058             | 76,332           | 2,000,984         | 3.67%                     | 3.47%                      | 3.87%                      | 7,007                     | 69,326          | 75,501           |
| 214 PERA                              | 463,038           | 461,591               | 41,733           | 421,305           | 9.01%                     | 8.75%                      | 9.74%                      | 1,356                     | 40,377          | 43,705           |
| 218 TRA                               | 1,686,465         | 1,689,769             | 34,801           | 1,651,664         | 2.06%                     | 1.76%                      | 1.98%                      | 5,020                     | 29,781          | 33,047           |
| 220 HEALTH INSURANCE                  | 5,393,344         | 5,408,940             | 187,082          | 5,206,262         | 3.47%                     | 3.15%                      | 3.33%                      | 15,041                    | 172,041         | 163,850          |
| 230 LIFE INSURANCE                    | 34,648            | 34,648                | 0                | 34,648            | 0.00%                     | 0.00%                      | 0.00%                      | 0                         | 0               | 0                |
| 235 DENTAL INSURANCE                  | 133,044           | 135,698               | 7,971            | 125,073           | 5.99%                     | 2.85%                      | 5.04%                      | 4,151                     | 3,820           | 5,470            |
| 240 LONG TERM DISABILITY INSURANCE    | 44,925            | 44,990                | 1,600            | 43,325            | 3.56%                     | 3.44%                      | 3.53%                      | 36                        | 1,564           | 1,558            |
| 250 TSA/DEFERRED COMP                 | 452,863           | 454,633               | 16,251           | 436,612           | 3.59%                     | 3.37%                      | 3.43%                      | 925                       | 15,326          | 15,290           |
| 251 TAX ADVANTAGE EMPLOYER HLTH AF    | 219,283           | 272,052               | 97,246           | 122,037           | 44.35%                    | 37.81%                     | 11.85%                     | 13,267                    | 83,978          | 13,658           |
| 270 WORKERS COMPENSATION              | 192,000           | 180,684               | 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                |
| <b>TOTAL EMPLOYEE BENEFITS</b>        | <b>10,732,746</b> | <b>10,794,883</b>     | <b>511,662</b>   | <b>10,221,084</b> | <b>4.77%</b>              | <b>4.42%</b>               | <b>4.12%</b>               | <b>40,105</b>             | <b>471,557</b>  | <b>412,931</b>   |
| <b>PURCHASED SERVICES</b>             |                   |                       |                  |                   |                           |                            |                            |                           |                 |                  |

| DESCRIPTION                                  | Adopted Budget   | Projected End Of Year | Expenses YTD   | Budget Remaining | August 31,                | August 31,                 | August 31,                 | Current YTD vs. Prior YTD | August 31, 2020 | August 31, 2019 |
|--|------------------|-----------------------|----------------|------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------|-----------------|
|  |                  |                       |                |                  | 2021 % of Budget Expended | 2020 % of Actuals Expended | 2019 % of Actuals Expended |                           |                 |                 |
| <b>PURCHASED SERVICES</b>                    | <b>0</b>         | <b>750</b>            | <b>750</b>     | <b>(750)</b>     | <b>0.00%</b>              | <b>0.00%</b>               | <b>0.00%</b>               | <b>750</b>                | <b>0</b>        | <b>0</b>        |
| 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          | 810,248               | 88,036         | 734,087          | 10.71%                    | 19.41%                     | 22.48%                     | (42,960)                  | 130,996         | 184,926         |
| 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           | 22,635                | 4,505          | 32,495           | 12.17%                    | 70.90%                     | 40.27%                     | (2,082)                   | 6,587           | 6,321           |
| 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          | 118,145               | 8,033          | 105,607          | 7.07%                     | 1.05%                      | 1.96%                      | 5,818                     | 2,214           | 2,612           |
| 329 POSTAGE & PARCEL SERVICES                | 18,195           | 18,213                | 1,577          | 16,618           | 8.67%                     | 12.12%                     | 0.00%                      | (269)                     | 1,846           | 0               |
| 330 UTILITY SERVICES                         | 587,175          | 561,057               | 6,779          | 580,396          | 1.15%                     | 0.65%                      | 3.75%                      | 2,478                     | 4,301           | 28,303          |
| 340 INSURANCE                                | 243,500          | 255,941               | 252,863        | (9,363)          | 103.85%                   | 100.00%                    | 100.00%                    | 9,525                     | 243,338         | 128,183         |
| 350 REPAIRS & MAINTENANCE                    | 288,486          | 328,218               | 69,231         | 219,255          | 24.00%                    | 8.61%                      | 19.92%                     | 47,410                    | 21,821          | 29,962          |
| 353 CERTIFIED PARA/PCA >\$25000              | 71,986           | 76,727                | 16,338         | 55,648           | 22.70%                    | 11.26%                     | 12.06%                     | 7,931                     | 8,407           | 9,674           |
| 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        | 2,591,012             | (116,293)      | 2,780,267        | -4.37%                    | -1.80%                     | -1.30%                     | (70,538)                  | (45,755)        | (37,354)        |
| 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          | 136,476               | 20,058         | 118,340          | 14.49%                    | 8.27%                      | 13.19%                     | 12,500                    | 7,558           | 14,226          |
| 368 OUT OF STATE TRAVEL/FEDERAL REIMB        | 1,046            | 409                   | 0              | 1,046            | 0.00%                     | 0.00%                      | 0.00%                      | 0                         | 0               | 0               |
| 369 ENTRY FEES/STUDENT TRAVEL ALLOWANCE      | 73,738           | 68,369                | 0              | 73,738           | 0.00%                     | 0.00%                      | 8.88%                      | 0                         | 0               | 5,115           |
| 370 OPERATING LEASE/RENTAL                   | 151,578          | 151,285               | 7,141          | 144,437          | 4.71%                     | 1.85%                      | 12.65%                     | 5,533                     | 1,608           | 19,920          |
| 390 PYMT FOR ED PURPOSE TO MN DISTRICT       | 298,000          | 335,703               | 55,603         | 242,397          | 18.66%                    | 18.17%                     | 5.54%                      | (12,318)                  | 67,921          | 14,162          |
| 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          | 139,813               | 0              | 140,000          | 0.00%                     | 0.22%                      | 0.39%                      | (270)                     | 270             | 560             |
| 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/CONTRACT | 11,580           | 56,096                | 0              | 11,580           | 0.00%                     | 100.00%                    | 0.00%                      | 25,044                    | (25,044)        | (29,010)        |
| <b>TOTAL PURCHASED SERVICES</b>              | <b>6,014,548</b> | <b>6,000,489</b>      | <b>425,760</b> | <b>5,588,788</b> | <b>7.08%</b>              | <b>7.99%</b>               | <b>6.51%</b>               | <b>(13,108)</b>           | <b>438,868</b>  | <b>377,600</b>  |
| <b>SUPPLIES</b>                              |                  |                       |                |                  |                           |                            |                            |                           |                 |                 |
| 401 SUPPLIES, NON INSTRUCTIONAL              | 462,330          | 303,748               | (181,213)      | 643,543          | -39.20%                   | -13.66%                    | -47.78%                    | (82,816)                  | (98,397)        | (195,408)       |
| 405 NON-INSTRUCTIONAL SOFTWARE LICENSES      | 189,272          | 198,547               | 166,848        | 22,424           | 88.15%                    | 95.27%                     | 80.88%                     | (18,193)                  | 185,040         | 148,472         |
| 406 INSTRUCTIONAL SOFTWARE LICENSES          | 191,707          | 209,831               | 144,646        | 47,061           | 75.45%                    | 44.50%                     | 69.91%                     | 49,303                    | 95,343          | 106,068         |
| 430 SUPPLIES & MATERIALS NON INDIVIDUAL      | 388,842          | 351,504               | 26,834         | 362,008          | 6.90%                     | 1.36%                      | 17.79%                     | 24,287                    | 2,547           | 28,182          |
| 433 SUPPLIES & MATERIALS INDIVIDUAL INSTRU   | 105,914          | 108,820               | 15,627         | 90,287           | 14.75%                    | 11.04%                     | 3.99%                      | 6,539                     | 9,088           | 2,695           |
| 440 FUELS                                    | 303,000          | 311,756               | 18,198         | 284,802          | 6.01%                     | 1.91%                      | 7.24%                      | 12,642                    | 5,556           | 18,643          |
| 455 NONINSTRUCTIONAL TECH SUPPLIES           | 10,000           | 9,678                 | 442            | 9,558            | 4.42%                     | 5.25%                      | 19.41%                     | 128                       | 314             | 811             |
| 456 INSTRUCTIONAL TECH SUPPLIES              | 11,055           | 7,550                 | 0              | 11,055           | 0.00%                     | 25.94%                     | 0.00%                      | (157)                     | 157             | 0               |
| 460 TEXTBOOKS                                | 193,218          | 134,766               | 44,178         | 149,040          | 22.86%                    | 66.87%                     | 82.85%                     | (13,341)                  | 57,520          | 126,059         |
| 461 STANDARDIZED TESTS                       | 31,000           | 29,568                | 631            | 30,369           | 2.04%                     | 0.00%                      | 0.00%                      | 631                       | 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           | 22,608                | 3,781          | 16,098           | 19.02%                    | -0.50%                     | 20.38%                     | 3,884                     | (103)           | 3,638           |
| 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               |
| <b>TOTAL SUPPLIES</b>                        | <b>2,019,499</b> | <b>2,082,988</b>      | <b>519,459</b> | <b>1,500,040</b> | <b>25.72%</b>             | <b>13.01%</b>              | <b>16.71%</b>              | <b>262,394</b>            | <b>257,065</b>  | <b>239,160</b>  |
| <b>SUPPLIES &amp; EQUIPMENT</b>              |                  |                       |                |                  |                           |                            |                            |                           |                 |                 |
| 505 CAPITALIZED NONINSTRUCTION SOFTWARE      | 3,000            | 1,735                 | 0              | 3,000            | 0.00%                     | 0.00%                      | 100.00%                    | 0                         | 0               | 3,000           |
| 510 SITE OR GROUNDS ACQUISITION              | 125,000          | 91,689                | 722            | 124,278          | 0.58%                     | 46.58%                     | -11.53%                    | (59,824)                  | 60,546          | (27,623)        |
| 520 BUILDING ACQ OR CONSTRUCTION             | 110,000          | 96,789                | 230            | 109,770          | 0.21%                     | 28.38%                     | 1.88%                      | (57,909)                  | 58,139          | 7,850           |
| 530 OTHER EQUIPMENT PURCHASE                 | 131,266          | 121,254               | 21,002         | 110,264          | 16.00%                    | -11.37%                    | 14.47%                     | 29,455                    | (8,453)         | 14,605          |
| 533 EQUIP SP ED DIRECT INSTRUCTION           | 10,788           | 10,451                | 0              | 10,788           | 0.00%                     | 0.00%                      | 0.00%                      | 0                         | 0               | 0               |

| DESCRIPTION                           | Adopted Budget    | Projected End Of Year | Expenses YTD     | Budget Remaining  | August 31,                | August 31,                 | August 31,                 | Current YTD vs. Prior YTD | August 31, 2020    | August 31, 2019    |
|---------------------------------------|-------------------|-----------------------|------------------|-------------------|---------------------------|----------------------------|----------------------------|---------------------------|--------------------|--------------------|
|                                       |                   |                       |                  |                   | 2021 % of Budget Expended | 2020 % of Actuals Expended | 2019 % of Actuals Expended |                           |                    |                    |
| 535 CAPITAL LEASES                    | 0                 | 0                     | 0                | 0                 | 0.00%                     | 0.00%                      | 0.00%                      | 0                         | 0                  | 0                  |
| 555 CAPITAL NONINSTR TECH HARDWARE    | 2,144             | 1,008                 | 0                | 2,144             | 0.00%                     | 261.91%                    | 57.39%                     | 1,559                     | (1,559)            | 20,361             |
| 556 CAPITALIZED INSTR TECH HARDWARE   | 172,405           | 217,203               | 106,400          | 66,005            | 61.72%                    | 40.02%                     | 69.85%                     | 53,881                    | 52,519             | 44,240             |
| 580 PRINCIPAL ON CAPITAL LEASE        | 449,595           | 292,562               | 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                  |
| <b>TOTAL SUPPLIES &amp; EQUIPMENT</b> | <b>1,213,398</b>  | <b>1,037,176</b>      | <b>330,695</b>   | <b>882,703</b>    | <b>27.25%</b>             | <b>33.05%</b>              | <b>10.75%</b>              | <b>(65,998)</b>           | <b>396,693</b>     | <b>99,174</b>      |
| <b>DEBT SERVICE</b>                   |                   |                       |                  |                   |                           |                            |                            |                           |                    |                    |
| 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                | 81,287           | 0                 | 100.00%                   | -8511.48%                  | -6032.60%                  | 7,000,000                 | (6,918,713)        | (4,903,713)        |
| 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                  |
| <b>TOTAL DEBT SERVICE</b>             | <b>161,287</b>    | <b>209,731</b>        | <b>81,287</b>    | <b>80,000</b>     | <b>50.40%</b>             | <b>-5094.97%</b>           | <b>-1889.26%</b>           | <b>7,129,205</b>          | <b>(7,047,918)</b> | <b>(4,966,647)</b> |
| <b>OTHER EXPENDITURES</b>             |                   |                       |                  |                   |                           |                            |                            |                           |                    |                    |
| 820 DUES, MEMBERSHIP, LICENSE, FEES   | 61,267            | 58,178                | 26,792           | 34,475            | 43.73%                    | 29.82%                     | 59.09%                     | 7,746                     | 19,046             | 39,826             |
| 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                  |
| <b>TOTAL OTHER EXPENDITURES</b>       | <b>283,230</b>    | <b>280,141</b>        | <b>26,792</b>    | <b>256,438</b>    | <b>9.46%</b>              | <b>13.33%</b>              | <b>14.88%</b>              | <b>7,746</b>              | <b>19,046</b>      | <b>39,826</b>      |
| <b>OTHER FINANCING USES</b>           |                   |                       |                  |                   |                           |                            |                            |                           |                    |                    |
| 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                  |
| <b>TOTAL OTHER FINANCING USES</b>     | <b>62,000</b>     | <b>62,000</b>         | <b>0</b>         | <b>62,000</b>     | <b>0.00%</b>              | <b>0.00%</b>               | <b>0.00%</b>               | <b>0</b>                  | <b>0</b>           | <b>0</b>           |
| <b>GENERAL FUND TOTAL</b>             | <b>48,534,385</b> | <b>48,518,275</b>     | <b>2,915,744</b> | <b>45,618,641</b> | <b>6.01%</b>              | <b>-9.58%</b>              | <b>-6.02%</b>              | <b>7,443,810</b>          | <b>(4,528,066)</b> | <b>(2,777,283)</b> |



# MN TRUST Monthly Statement

(30553-301) 2008 OPEB BONDS (Municipal Advisory Account)

Statement Period  
Aug 1, 2021 to Aug 31, 2021

Statement for the Account of:  
WACONIA ISD 110

## ACTIVITY SUMMARY

### INVESTMENT POOL SUMMARY

|                          | IS                 |
|--------------------------|--------------------|
| <b>Beginning Balance</b> | <b>\$72,603.97</b> |
| Dividends                | \$1.53             |
| Credits                  | \$254,411.25       |
| Checks Paid              | \$0.00             |
| Other Debits             | (\$246,720.83)     |
| <b>Ending Balance</b>    | <b>\$80,295.92</b> |
| Average Monthly Rate     | 0.01%              |

*PLEASE NOTE: THE FUND WILL BE CLOSED  
SEPTEMBER 6TH IN OBSERVANCE OF THE LABOR  
DAY HOLIDAY*

|                 |                    |
|-----------------|--------------------|
| <b>TOTAL IS</b> | <b>\$80,295.92</b> |
|-----------------|--------------------|

|                           |                       |
|---------------------------|-----------------------|
| <b>TOTAL FIXED INCOME</b> | <b>\$1,233,530.70</b> |
|---------------------------|-----------------------|

|                      |                       |
|----------------------|-----------------------|
| <b>ACCOUNT TOTAL</b> | <b>\$1,313,826.62</b> |
|----------------------|-----------------------|

**WACONIA ISD 110**  
MARY OVERBY  
512 INDUSTRIAL BLVD  
WACONIA, MN 55387



WACONIA ISD 110

Statement Period

Aug 1, 2021 to Aug 31, 2021

**TRANSACTION ACTIVITY**

| <b>BEGINNING BALANCE</b>  |            |             |   |                       |                     |             | <b>\$72,603.97</b>      |
|---------------------------|------------|-------------|---|-----------------------|---------------------|-------------|-------------------------|
| <b>MN TRUST PORTFOLIO</b> |            |             |   |                       |                     |             |                         |
| Transaction               | Trade Date | Settle Date | Description   | Redemption/Debit      | Purchase/Credit     | Share Price | Shares this Transaction |
| 740137                    | 08/02/21   | 08/02/21    | Fund Purchase from FRI Interest<br>SEC - 48591 - NEW YORK                 |                       | \$4,653.00          | \$1.00      | 4,653.000               |
| 741200                    | 08/12/21   | 08/12/21    | Fund Purchase from FRI Maturity<br>CD-284817-1 PREFERRED BANK, NY         |                       | \$249,500.00        | \$1.00      | 249,500.000             |
| 741205                    | 08/12/21   | 08/12/21    | Fund Purchase from FRI Interest<br>CD-284817-1 PREFERRED BANK, NY         |                       | \$258.25            | \$1.00      | 258.250                 |
| 742123                    | 08/20/21   | 08/20/21    | Associated Banking Fee Redemption<br>OPEB account maintenance - June 2021 | (\$20.83)             |                     | \$1.00      | (20.830)                |
| 742760                    | 08/25/21   | 08/25/21    | Phone Redemption for FRI  | (\$246,700.00)        |                     | \$1.00      | (246,700.000)           |
| 744126                    | 08/31/21   | 08/31/21    | Dividend Reinvest   |                       | \$1.53              | \$1.00      | 1.530                   |
| <b>TOTALS FOR PERIOD</b>  |            |             |   | <b>(\$246,720.83)</b> | <b>\$254,412.78</b> |             | <b>7,691.950</b>        |
| <b>ENDING BALANCE</b>     |            |             |   |                       |                     |             | <b>\$80,295.92</b>      |



WACONIA ISD 110

Statement Period

Aug 1, 2021 to Aug 31, 2021

**FIXED INCOME INVESTMENTS**

**PURCHASES**

| Type                      | Holding ID | Trade    | Settle   | Maturity | Description        | Cost                | Rate   | Face/Par            |
|---------------------------|------------|----------|----------|----------|--------------------|---------------------|--------|---------------------|
| CD                        | 291225-1   | 08/25/21 | 08/25/21 | 08/23/24 | BANK OF THE VALLEY | \$246,700.00        | 0.311% | \$248,998.24        |
| <b>Totals for Period:</b> |            |          |          |          |                    | <b>\$246,700.00</b> |        | <b>\$248,998.24</b> |



WACONIA ISD 110

Statement Period

Aug 1, 2021 to Aug 31, 2021

**FIXED INCOME INVESTMENTS**

**MATURITIES**

| Type                      | M | Holding ID | Settle Date | Transaction Date | Maturity Date | Description                    | Cost                | Face/Par            |
|---------------------------|---|------------|-------------|------------------|---------------|--------------------------------|---------------------|---------------------|
| CD                        | M | 284817-1   | 08/12/20    | 08/12/21         | 08/12/21      | CD-284817-1 PREFERRED BANK, NY | \$249,500.00        | \$249,758.25        |
| <b>Totals for Period:</b> |   |            |             |                  |               |                                | <b>\$249,500.00</b> | <b>\$249,758.25</b> |



# WACONIA ISD 110

Statement Period

Aug 1, 2021 to Aug 31, 2021

## FIXED INCOME INVESTMENTS

### INTEREST

| Type                      | Holding ID | Transaction Date | Description                    | Interest          |
|---------------------------|------------|------------------|--------------------------------|-------------------|
| SEC                       | 48591      | 08/02/21         | SEC - 48591 - NEW YORK         | \$4,653.00        |
| CD                        | 284817-1   | 08/12/21         | CD-284817-1 PREFERRED BANK, NY | \$258.25          |
| <b>Totals for Period:</b> |            |                  |                                | <b>\$4,911.25</b> |



WACONIA ISD 110

Statement Period  
Aug 1, 2021 to Aug 31, 2021

**CURRENT PORTFOLIO**

| Type                      | Code | Holding ID | Trade    | Settle   | Maturity | Description                               | Cost                  | Rate   | Face/Par              | Market Value          |
|---------------------------|------|------------|----------|----------|----------|---|-----------------------|--------|-----------------------|-----------------------|
| IS                        |      |            |          | 08/31/21 |          | IS Account Balance                        | \$80,295.92           | 0.010% | \$80,295.92           | \$80,295.92           |
| CD                        | N    | 286278-1   | 11/04/20 | 11/04/20 | 11/04/21 | BANK 7                                    | \$200,000.00          | 0.101% | \$200,202.00          | \$200,000.00          |
| CD                        | N    | 286685-1   | 12/01/20 | 12/01/20 | 12/01/21 | WESTERN ALLIANCE BANK / TORREY PINES BANK | \$100,000.00          | 0.154% | \$100,154.00          | \$100,000.00          |
| CD                        | N    | 286686-1   | 12/01/20 | 12/01/20 | 12/01/21 | FIRST BANK OF OHIO                        | \$200,000.00          | 0.123% | \$200,245.00          | \$200,000.00          |
| SEC                       | 15   | 48591-1    | 07/08/21 | 07/12/21 | 08/01/23 | NEW YORK (1.980%) 64966MEE5               | \$486,830.70          | 0.230% | \$470,000.00          | \$484,692.20          |
| CD                        | N    | 291225-1   | 08/25/21 | 08/25/21 | 08/23/24 | BANK OF THE VALLEY                        | \$246,700.00          | 0.311% | \$248,998.24          | \$246,700.00          |
| <b>Totals for Period:</b> |      |            |          |          |          |   | <b>\$1,313,826.62</b> |        | <b>\$1,299,895.16</b> | <b>\$1,311,688.12</b> |

Weighted Average Portfolio Yield: 0.257 %

Weighted Average Portfolio Maturity: 526.47 Days

**Deposit Codes:**

N) Single FEIN

**Security Codes:**

15) Municipal Bond

**Portfolio Summary:**

| Type | Allocation (%) | Allocation (\$) | Description                             |
|------|----------------|-----------------|---|
| IS   | 6.12%          | \$80,295.92     | IS Activity                             |
| CD   | 56.93%         | \$746,700.00    | Certificate of Deposit                  |
| SEC  | 36.95%         | \$484,692.20    | Security (see applicable security code) |

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.

"Rate" is the Net Yield to Maturity.

"Face/Par" is the amount received at maturity.

"Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".



# MN TRUST Monthly Statement



## About Your Account and Statement

Securities and municipal advisory brokerage services (investments purchased with proceeds from a municipal securities issuance), and investments cleared through our clearing firm, Pershing LLC, are offered through PMA Securities, LLC, a broker-dealer and municipal advisor registered with the SEC and MSRB, and a member of FINRA and SIPC. All other products and brokerage services are generally provided by PMA Financial Network, LLC. Thus, certificates of deposit ("CD"), savings deposit accounts ("SDA") and commercial paper ("CP") may be executed through either PMA entity, as applicable, depending on whether the investment was purchased with proceeds derived from municipal securities. PMA Securities, LLC and PMA Financial Network, LLC are operated under common ownership and are affiliated with Prudent Man Advisors, LLC.

### Fixed Rate Investment Activity

This section shows all of the fixed term investments purchased and sold, maturities, interest received, and activity. This will include all CD, SDA, CP, securities and money market funds purchased through PMA Financial Network, LLC or PMA Securities, LLC as applicable. It also shows the approximate market value of each security whose price is obtained from an independent source believed to be reliable. However, PMA cannot guarantee their accuracy. This data is provided for informational purposes only. Listed values should not be interpreted as an offer to buy or sell at a specific price. CD's and CP are listed at their original cost. Redemption of a CD prior to maturity may result in early withdrawal penalties. Market values are based on the last day of the month for which this report date range is ending. If the run date of this report is prior to the end of the current month, the market values are listed as equivalent to the cost values.

### MN Trust Activity

This section shows all of the activity in the MN Trust Investment Shares. The Average Rate represents the average net interest rate over the previous month which is then annualized. Income Summary represents the interest earned for the Month and Fiscal Year to Date.

Information regarding the MN Trust investment objectives, risks, charges and expenses can be found in the MN Trust information statement, which can be obtained at [www.investmntrust.com](http://www.investmntrust.com) or by calling PMA at the phone number listed.

An investment in the Investment Shares or any Term Series is not a bank deposit and it is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. Although the Investment Shares each seeks to maintain a stable value of \$1.00 per share, it is possible to lose money by investing in a Term Series, which may impose a substantial penalty for redemption prior to the full term of the Series.

### Money Market Fund

The Rate shown for the money market fund represents the average net interest rate over the previous month which is then annualized. Information regarding the money market fund's investment objectives, risks, charges and expenses can be found in the money market fund's prospectus, which can be obtained by calling PMA at the phone numbers listed. The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

### Additional Disclosures

All funds, and/or securities are located and safe kept in an account under the client's name at their custodial bank. Any certificates of deposit listed are located in the client's name at the respective bank. Any money market fund shares are held directly with the money market fund. It is recommended that any oral communications be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

### Debt Securities

Some debt securities are subject to redemption prior to maturity. In the event of a partial or whole call of a security, the securities call will be automatically selected on a random basis as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the total holdings. Redemption prior to maturity could affect the yield represented. Additional information is available upon request.

A financial statement of PMA Securities, LLC is available for inspection at its office or a copy will be mailed to you upon written request.

**PLEASE ADVISE PMA AND OUR CLEARING FIRM, PERSHING LLC, IMMEDIATELY OF ANY INACCURACY OR DISCREPANCY ON YOUR STATEMENT. FOR A CHANGE OF ADDRESS OR QUESTIONS REGARDING YOUR ACCOUNT, PLEASE NOTIFY YOUR PMA REPRESENTATIVE. ANY ORAL COMMUNICATIONS SHOULD BE RE-CONFIRMED IN WRITING.**

### How to Contact PMA

Please call (630) 657-6400 or write to us at PMA, 2135 CityGate Lane, 7<sup>th</sup> Floor, Naperville, Illinois 60563.

### How to Contact Pershing, LLC

Please call (201) 413-3530 or write to Pershing, LLC, One Pershing Plaza, Jersey City, New Jersey, 07399

In accordance with FINRA Rule 2267, PMA Securities, LLC is providing the following information in the event you wish to contact FINRA. You may call (301) 590-6500 or write to FINRA at 1735 K Street NW, Washington, D.C. 20006-1500. In addition to the public disclosure number (800) 289-9999, FINRA provides an investor brochure which describes their Public Disclosure Program. Additional information is also available at [www.finra.org](http://www.finra.org).

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**PMA**<sup>®</sup>  
ASSET MANAGEMENT

**ISD No 110 OPEB Waconia MN Equ  
Investment Review**

August 1 - August 31, 2021

## CLIENT

ISD No 110 OPEB Waconia  
MN Equ

## INCEPTION DATE

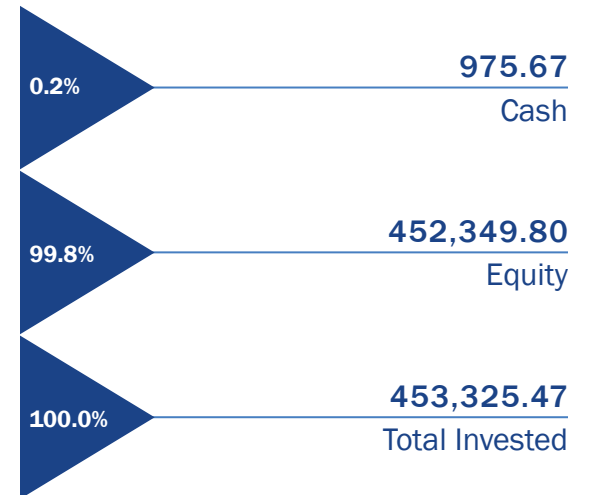
07/02/2021

## RELATIONSHIP TEAM

## PORTFOLIO OVERVIEW

|                               | Value             |
|-------------------------------|-------------------|
| <b>Beginning Market Value</b> | <b>440,754.25</b> |
| Contributions                 | 0.00              |
| Withdrawals                   | 0.00              |
| Net Investment Income         | 0.02              |
| Unrealized Gain/Loss          | 12,571.20         |
| Realized Gain/Loss            | 0.00              |
| <b>Ending Market Value</b>    | <b>453,325.47</b> |

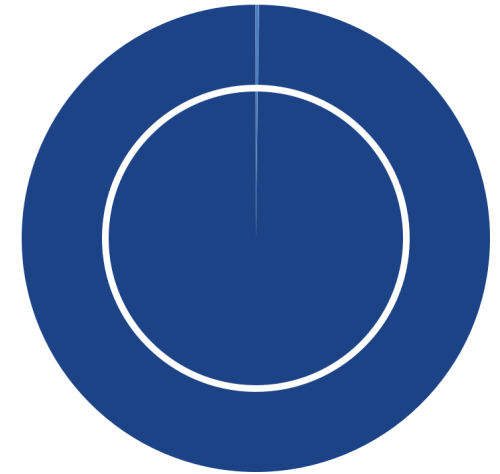
| Compliance       | Status    |
|------------------|-----------|
| As of 08/31/2021 | Compliant |



## INVESTMENT ALLOCATION

| Sector                       | Amount            | Allocation     | Change           | %            |
|------------------------------|-------------------|----------------|------------------|--------------|
| <b>Cash</b>                  |                   |                |                  |              |
| <b>TOTAL Cash</b>            | <b>975.67</b>     | <b>0.22%</b>   | <b>0.02</b>      | <b>0.00%</b> |
| <b>Equity</b>                |                   |                |                  |              |
| <b>TOTAL Domestic Equity</b> | <b>452,349.80</b> | <b>99.78%</b>  | <b>12,571.20</b> | <b>2.86%</b> |
| Funds - Large Cap            | 452,349.80        | 99.78%         | 12,571.20        | 2.86%        |
| <b>TOTAL Equity</b>          | <b>452,349.80</b> | <b>99.78%</b>  | <b>12,571.20</b> | <b>2.86%</b> |
| <b>TOTAL Invested</b>        | <b>453,325.47</b> | <b>100.00%</b> | <b>12,571.22</b> | <b>2.85%</b> |

## CURRENT PERIOD ALLOCATION



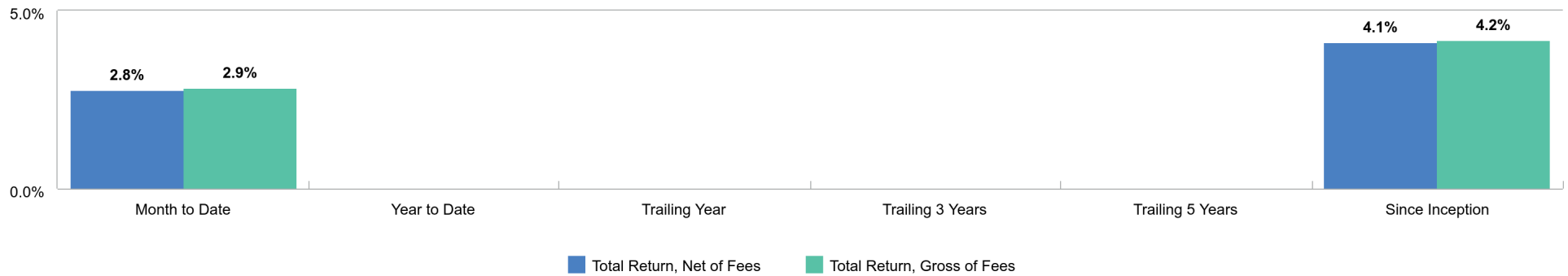
### Asset Class

- Cash - 0.2%
- Equity - 99.8%

### Sector

- Cash - 0.2%
- Domestic Equity - 99.8%

## HISTORICAL PERFORMANCE



## HISTORICAL PERFORMANCE

|                             | Month to Date | Year to Date | Trailing Year | Trailing 3 Years | Trailing 5 Years | Since Inception |
|-----------------------------|---------------|--------------|---------------|------------------|------------------|-----------------|
| Total Return, Net of Fees   | 2.81%         | —            | —             | —                | —                | 4.13%           |
| Total Return, Gross of Fees | 2.85%         | —            | —             | —                | —                | 4.22%           |

Since Inception Date: July 02, 2021

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



# Transaction and Interest Summary

August 1 - August 31, 2021

| Trade Date                        | Settle Date | Quantity    | Security                                | Ticker | Identifier | Unit Price | Amount      | Gain / Loss |
|-----------------------------------|-------------|-------------|---|--------|------------|------------|-------------|-------------|
| <b>Cash</b>                       |             |             |   |        |            |            |             |             |
| <i>Money Market Fund Interest</i> |             |             |   |        |            |            |             |             |
| 08/31/2021                        | 08/31/2021  | 0.00        | GOLDMAN:FS GOVT INST                    | FGTXX  | 38141W273  | —          | 0.02        | —           |
| —                                 | —           | <b>0.00</b> | <b>Total Money Market Fund Interest</b> | —      | —          | —          | <b>0.02</b> | —           |

| Ticker                   | Identifier | Current Units   | Description          | Rating     | Coupon Rate  | Effective Maturity | Final Maturity | Original Cost     | Market Price | Market Value + Accrued | Interest / Dividend Income | Dividend Yield | Yield        | Book Yield   |
|--------------------------|------------|-----------------|----------------------|------------|--------------|--------------------|----------------|-------------------|--------------|------------------------|----------------------------|----------------|--------------|--------------|
| <b>Cash</b>              |            |                 |                      |            |              |                    |                |                   |              |                        |                            |                |              |              |
| <b>Cash</b>              |            |                 |                      |            |              |                    |                |                   |              |                        |                            |                |              |              |
| FGTXX                    | 38141W273  | 975.65          | GOLDMAN:FS GOVT INST | AAA        | 0.03%        | 08/31/2021         | 08/31/2021     | 975.65            | 1.0000       | 975.65                 | 1.59                       | —              | 0.03%        | 0.03%        |
| USD                      | CCYUSD     | 0.02            | Receivable           | AAA        | 0.00%        | 08/31/2021         | 08/31/2021     | 0.02              | 1.0000       | 0.02                   | 0.00                       | —              | 0.00%        | 0.00%        |
| —                        | —          | <b>975.67</b>   | —                    | <b>AAA</b> | <b>0.03%</b> | —                  | —              | <b>975.67</b>     | —            | <b>975.67</b>          | <b>1.59</b>                | —              | <b>0.03%</b> | <b>0.03%</b> |
| <b>Equity</b>            |            |                 |                      |            |              |                    |                |                   |              |                        |                            |                |              |              |
| <b>Domestic Equity</b>   |            |                 |                      |            |              |                    |                |                   |              |                        |                            |                |              |              |
| <b>Funds - Large Cap</b> |            |                 |                      |            |              |                    |                |                   |              |                        |                            |                |              |              |
| VTI                      | 922908769  | 1,940.00        | VANGUARD TSM IDX ETF | —          | —            | —                  | —              | 434,025.92        | 233.1700     | 452,349.80             | 0.00                       | 1.20%          | —            | —            |
| —                        | —          | <b>1,940.00</b> | —                    | —          | —            | —                  | —              | <b>434,025.92</b> | —            | <b>452,349.80</b>      | <b>0.00</b>                | <b>1.20%</b>   | —            | —            |
| <b>Total Invested</b>    |            | <b>2,915.67</b> | —                    | <b>AAA</b> | <b>0.03%</b> | —                  | —              | <b>435,001.59</b> | —            | <b>453,325.47</b>      | <b>1.59</b>                | <b>1.20%</b>   | <b>0.03%</b> | <b>0.03%</b> |

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

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#### **Review of Report**

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



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

| <b>Fund</b>                         | <b>Levy Category</b>                     | <b>Final Levy - FY 22<br/>Payable in 2021</b> | <b>Payable in 2022</b>  | <b>FY 2022-2023<br/>\$ Change</b> | <b>FY 2022-2023<br/>% Change</b> |
|-------------------------------------|--|---|-------------------------|-----------------------------------|----------------------------------|
| <b>General Fund -</b>               |  |   |                         |                                   |                                  |
|                                     | 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                                    | 462,551.29              | (6,414.34)                        |                                  |
|                                     | Other Post-Employment Benefits           | (23,957.00)                                   | 25,231.00               | 49,188.00                         |                                  |
|                                     | 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                        | -   | -                       | -                                 |                                  |
| <b>Total General Fund</b>           |  | <b>\$ 9,149,333.88</b>                        | <b>\$ 9,565,694.65</b>  | <b>\$ 416,360.77</b>              | <b>4.55%</b>                     |
| <b>Community Service Fund -</b>     |  |   |                         |                                   |                                  |
|                                     | 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                             |                                  |
| <b>Total Community Service Fund</b> |  | <b>\$ 277,869.45</b>                          | <b>\$ 296,025.92</b>    | <b>\$ 18,156.47</b>               | <b>6.53%</b>                     |
| <b>Debt Service Fund -</b>          |  |   |                         |                                   |                                  |
|                                     | 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                                  | 957,993.20              | (132,693.74)                      |                                  |
|                                     | Other Adjustments                        | 21,858.65                                     | 15,095.19               | (6,763.46)                        |                                  |
| <b>Total Debt Service Fund</b>      |  | <b>\$ 9,133,582.10</b>                        | <b>\$ 9,230,336.54</b>  | <b>\$ 96,754.44</b>               | <b>1.06%</b>                     |
| <b>Total All Funds</b>              |  | <b>\$ 18,560,785.43</b>                       | <b>\$ 19,092,057.11</b> | <b>\$ 531,271.68</b>              | <b>2.86%</b>                     |

**ISD #110 - Waconia Public Schools**  
**Analysis of Levy Information**  
**9/29/2021**

| <b>Property Valuation Data</b> |                     |                 | <b>Sales Ratio</b> |              |
|--------------------------------|---------------------|-----------------|--------------------|--------------|
| <b>Year</b>                    | <b>Market Value</b> | <b>% Change</b> | <b>Year</b>        | <b>Ratio</b> |
| 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%       |

| **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                        | RESIDENT COUNTS ARE BASED ON ALL     |
| B.                                    | PUPIL DATA                   | 1       | 2                                 | 2017 MARKET VALUE              | 2,577,070,811                        | PUBLIC SCHOOL STUDENTS LIVING IN THE |
|                                       |                              |         | 3                                 | 2018 MARKET VALUE              | 2,719,688,738                        | DISTRICT, REGARDLESS OF WHETHER THEY |
| II.                                   | INITIAL COMPUTATIONS BY FUND |         | 4                                 | 2019 MARKET VALUE              | 2,961,774,057                        | ATTEND THERE. ADJUSTED COUNTS        |
| A.                                    | GENERAL                      | 2       | 5                                 | 2020 MARKET VALUE              | 3,075,715,174                        | REFLECT ALTERNATIVE ATTENDANCE.      |
| B.                                    | COMMUNITY SERVICE            | 12      |                                   |                                |                                      |                                      |
| C.                                    | GENERAL DEBT                 | 13      |                                   | REFERENDUM MARKET VALUE (RMV)  |                                      | RESIDENT AVE DAILY MEMBERSHIP (ADM)  |
| D.                                    | OPEB/PENSION DEBT            | 15      |                                   |                                |                                      |                                      |
|                                       |                              |         | 6                                 | 2016 RMV                       | 2,223,889,450                        | 36 2018-19 RES ADM (ACT)             |
| III.                                  | ADJUSTMENTS BY FUND          |         | 7                                 | 2017 RMV                       | 2,382,642,150                        | 37 2019-20 RES ADM (ACT)             |
| A.                                    | GENERAL                      | 16      | 8                                 | 2018 RMV                       | 2,523,728,900                        | 38 2020-21 RES ADM (PRE)             |
| B.                                    | COMMUNITY SERVICE            | 23      | 9                                 | 2019 RMV                       | 2,751,255,700                        | 39 2021-22 RES ADM (EST)             |
| C.                                    | GENERAL DEBT                 | 23      | 10                                | 2020 RMV                       | 2,863,100,800                        | 40 2022-23 RES ADM (EST)             |
| D.                                    | OPEB/PENSION DEBT            | 24      |                                   |                                |                                      | 41 2023-24 RES ADM (EST)             |
| IV.                                   | ABATEMENT ADJUSTMENTS        | 24      |                                   | NET TAX CAPACITY (NTC)         |                                      | RESIDENT PUPIL UNITS                 |
| 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)              |
| VII.                                  | LEVY AND AID SUMMARY         | 29      | 13                                | 2018 NTC                       | 29,775,593                           | 43 2019-20 RES PU (ACT)              |
|                                       |                              |         | 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                    |                                      | ADJUSTED ADM                         |
| SCHOOL                                | FORMULA                      | TAX     | 16                                | 2016 SALES RATIO               | 94.5%                                |                                      |
| YEAR                                  | ALLOWANCE                    | RATE    | 17                                | 2017 SALES RATIO               | 94.2%                                | 47 2018-19 ADJ ADM (ACT)             |
|                                       |                              |         | 18                                | 2018 SALES RATIO               | 93.3%                                | 48 2019-20 ADJ ADM (ACT)             |
| 2011-12                               | 5,174                        | 0.0000  | 19                                | 2019 SALES RATIO               | 91.9%                                | 49 2020-21 ADJ ADM (PRE)             |
| 2012-13                               | 5,224                        | 0.0000  | 20                                | 2020 SALES RATIO               | 95.2%                                | 50 2021-22 ADJ ADM (EST)             |
| 2013-14                               | 5,302                        | 0.0000  |                                   |                                |                                      | 51 2022-23 ADJ ADM (EST)             |
| 2014-15                               | 5,831                        | 0.0035  |                                   | UNLIMITED ADJUSTED NTC (UANTC) |                                      | 52 2023-24 ADJ ADM (EST)             |
| 2015-16                               | 5,948                        | 0.0033  | 21                                | 2016 UANTC=(11)/(16)=          | 27,640,491                           | ADJUSTED PUPIL UNITS                 |
| 2016-17                               | 6,067                        | 0.0030  | 22                                | 2017 UANTC=(12)/(17)=          | 29,707,754                           |                                      |
| 2017-18                               | 6,188                        | 0.0014  | 23                                | 2018 UANTC=(13)/(18)=          | 31,904,280                           | 53 2018-19 ADJ PU (ACT)              |
| 2018-19                               | 6,312                        | 0.0000  | 24                                | 2019 UANTC=(14)/(19)=          | 35,500,121                           | 54 2019-20 ADJ PU (ACT)              |
| 2019-20                               | 6,438                        | 0.0000  | 25                                | 2020 UANTC=(15)/(20)=          | 35,803,237                           | 55 2020-21 ADJ PU (PRE)              |
| 2020-21                               | 6,567                        | 0.0000  |                                   |                                |                                      | 56 2021-22 ADJ PU (EST)              |
| 2021-22                               | 6,728                        | 0.0000  |                                   | ADJUSTED NTC (ANTC)            |                                      | 57 2022-23 ADJ PU (EST)              |
| 2022-23                               | 6,863                        | 0.0000  |                                   |                                |                                      |                                      |
|                                       |                              |         | 26                                | 2016 ANTC                      | 27,640,491                           |                                      |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS    |                              |         | 27                                | 2017 ANTC                      | 29,707,754                           |                                      |
| COMPARABLE FROM YEAR TO YEAR.         |                              |         | 28                                | 2018 ANTC                      | 31,904,280                           |                                      |
|                                       |                              |         | 29                                | 2019 ANTC                      | 35,500,121                           |                                      |
| WEIGHTS FOR                           | FY 2008-                     | FY 2015 | 30                                | 2020 ANTC                      | 35,803,237                           |                                      |
| PUPIL UNITS                           | FY 2014                      | & LATER |                                   |                                |                                      |                                      |
| PRE-KGN HCP:                          | 1.250                        | 1.000   |                                   | AG MODIFIED ANTC FOR LTFM      |                                      |                                      |
| HCP-KGN:                              | 1.000                        | 1.000   | 31                                | 2016 AG MODIFIED ANTC          | 26,572,462                           |                                      |
| REG-KGN PART:                         | 0.612                        | 0.550   | 32                                | 2017 AG MODIFIED ANTC          | 28,794,600                           |                                      |
| REG-KGN ALL:                          | 0.612                        | 1.000   | 33                                | 2018 AG MODIFIED ANTC          | 30,934,072                           |                                      |
| GRADES 1-3:                           | 1.115                        | 1.000   | 34                                | 2019 AG MODIFIED ANTC          | 34,483,292                           |                                      |
| GRADES 4-6:                           | 1.060                        | 1.000   | 35                                | 2020 AG MODIFIED ANTC          | 34,683,608                           |                                      |
| GRADES 7-12:                          | 1.300                        | 1.200   |                                   |                                |                                      |                                      |

| *****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          | 105                                 | DECLINING ENROLL REV = (103) X (104) =                              | 119                            | IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 61.00  |
| 71  | 2021-22 ADJ SRP ADM          |                                     |   |                                |   |
| 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<br>= [SQ RT (.55 X (128))]<br>+ (129) = 17.4                              | 143                               | ATTENDANCE AREA 99.43   | 158                                 | REIMBURSEMENT OF TRANS FOR PREGNANT<br>AND PARENTING TEENS  |
| 131                               | ISOLATION INDEX RATIO<br>= [(130)-23]/10, WITH<br>MIN= 0 AND MAX= 1.5                     | 144                               | SQUARE MILES PER<br>RES PU = (143)/(46) = .0208   | 159                                 | FY 2022 TRANSP REV SUBTOTAL<br>=(155)+(156)+<br>+(157)-(158) = 1,706,827.12                                 |
| 132                               | 2022-23 ADM SRV, 7-12 1,938.32  | 145                               | SPARSITY INDEX = GTR<br>OF (144) OR 0.2 = .2000   | 160                                 | TRANSP EXCESS COST<br>= GTR OF ZERO OR<br>(153)-(159) =   |
| 133                               | SECONDARY SPARSITY ADM RATIO<br>= GREATER OF ZERO OR<br>[400-(132)]<br>/[400+(132)] =     | 146                               | DENSITY INDEX<br>= LSR OF (144) OR 0.2<br>BUT AT LEAST .005 = .0208   | 161                                 | PUPIL TRANSP ADJ<br>IF (160)=0, THEN (161)=0<br>ELSE (160) X 0.182 =  |
| 134                               | SECONDARY SPARSITY REVENUE<br>= [(101) - \$530]<br>X (131)X(132)X(133)<br>OR MEMO:        | 147                               | PRELIMINARY TOTAL<br>TRANSPORT ALLOWANCE<br>= [(145) RAISED TO .26 POWER]<br>X [(146) RAISED TO .13 POWER]<br>X .141 X (101) = 384.90 | 162                                 | TOTAL TRANSPORTATION<br>SPARSITY REVENUE<br>= (149) + (161) = 298,717.20                                    |
| 135                               | ELEM SPARSITY REVENUE<br>(SEE WEBSITE)  | 148                               | TRANSPORTATION<br>SPARSITY ALLOWANCE<br>= GTR OF ZERO OR (147)<br>- [.0466 X (101)] = 65.08   | INITIAL GENERAL ED REVENUE          |   |
| 136                               | PRELIM SPARSITY REVENUE<br>= (134)+(135) =  | 149                               | INITIAL TRANSPORTATION<br>SPARSITY REVENUE<br>(57) X (148) = 298,717.20   | 102                                 | BASIC 31,501,170.00   |
| 137                               | FY 2022 SPARSITY REV<br>(FY 2022 GEN ED REV<br>REPORT, LINE 95)                           | 150                               | FY 2022 EST REG AND EXCESS<br>TRANSP COST (FIN 720 + DEP)<br>(FROM FEB21 FORECAST) 1,227,091.55                                       | 105                                 | DECLINING ENROLL  |
| 138                               | ELIGIBLE FOR CLOSED<br>BUILDING ADJUSTMENT? NO  | 151                               | FY 2021 EST REG AND EXCESS<br>TRANSP COST (FIN 720 + DEP)<br>(FROM FEB21 FORECAST) 1,170,862.02                                       | 111                                 | PENSION ADJUSTMENT 329,153.41   |
| 139                               | SPARSITY REVENUE<br>IF (138)=YES, (139) =<br>GTR OF (136) OR (137);<br>ELSE (139) = (136) | 152                               | FY 2021 REG AND EXCESS<br>TRANSP COST TIMES 105%<br>= (151) X 1.05 = 1,229,405.12   | 112                                 | GIFTED & TALENTED 59,670.00   |
|                                   | SMALL SCHOOLS REVENUE   | 153                               | ADJUSTED TRANSP COST<br>= LSR OF (150)<br>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<br>(2021-22 GEN ED REV<br>REPORT LINE 46) 30,376,920.00   | 127                                 | BASIC SKILLS 107,125.24   |
| 140                               | SMALL SCHOOLS RATIO =<br>GTR OF ZERO OR<br>[960-(57)]/960 =                               | 155                               | TRANSPORTATION PORTION<br>OF FY 2022 BASIC REVENUE<br>= (154) X .0466 = 1,415,564.47  | 139                                 | SPARSITY  |
| 141                               | SMALL SCHOOLS ALLOWANCE<br>= (140) X \$544 =  | 156                               | FY 2022 TRANSP SPARSITY<br>REV(2021-22 GEN ED REV<br>REPORT, LINE 115) 291,262.65   | 142                                 | SMALL SCHOOLS   |
| 142                               | SMALL SCHOOLS REVENUE<br>= (57) X (141) =   | 157                               | FY 2022 CHARTER TRANSP ADJ<br>REV(2021-22 GEN ED REV<br>REPORT, LINE 294)   | 162                                 | TRANSPORT SPARSITY 298,717.20   |
|                                   |   |                                   |   | 163                                 | INITIAL GENERAL ED REV<br>= (102)+(105)+(111)<br>+ (112)+(113)+(127)<br>+ (139)+(142)+(162) = 32,448,322.45 |
|                                   |   |                                   |   | OPERATING CAPITAL                   |   |
|                                   |   |                                   |   | 164                                 | AVE BUILDING AGE (EST)<br>(NOT > 50 YEARS) 22.98  |
|                                   |   |                                   |   | 165                                 | FACILITIES AGE INDEX =<br>1 + [.01 X (164)] = 1.2298  |
|                                   |   |                                   |   | 166                                 | OPERATING CAPITAL<br>ALLOWANCE = \$79<br>+ [\$109 X (165)] = 213.05   |
|                                   |   |                                   |   | 167                                 | YEAR ROUND PU SERVED 33.02  |
|                                   |   |                                   |   | 168                                 | OPERATING CAP REVENUE<br>= (57) X (166)<br>+ (167) X \$31 = 978,923.12                                      |

| *****LOCAL OPTIONAL REVENUE***** |  | ****REFERENDUM ALLOWANCES (CONT)**** | ****REFERENDUM ALLOWANCES (CONT)****  |
|----------------------------------|--|--------------------------------------|---|
| 169                              | MAXIMUM LOCAL<br>OPTIONAL ALLOWANCE  | 724                                  | 183 PHASEOUT OF<br>LINE (182)   |
| 170                              | FY 2023 ACTUAL LOCAL<br>OPTIONAL ALLOWANCE                                 | 724.00                               | 184 FY 2023 RESULT BEFORE<br>INFLATION ADJUSTMENT<br>= (182)-(183) =              |
| 57                               | 2022-23 ADJ PU (EST)   | 4,590.00                             | 954.44  |
| 171                              | LOCAL OPTIONAL REVENUE<br>= (170) X (57) =                                 | 3,323,160.00                         | 185 FY 2023 INFLATION<br>FACTOR   |
| 172                              | TIER 1 LOR CAP/APU   | 300                                  | 1.0195  |
| 173                              | TIER 2 LOR CAP/APU   | 724                                  | 186 FY 2023 RESULT AFTER<br>INFLATION ADJUSTMENT<br>= (184) X (185) =             |
| 174                              | TIER 1 LOR = LSR OF<br>= (170) OR (172)                                    | 300.00                               | 973.05  |
| 175                              | TIER 2 LOR = [LSR OF<br>(170) OR (173)]-(174)                              | 424.00                               | 187 PERMANENT SUBTRACTION<br>AMOUNT SUBJECT TO CPI                                |
| 176                              | TOTAL, TIER 1<br>= (57) X (174) =  | 1,377,000.00                         | 188 CPI APPLIED TO<br>PERMANENT SUBTRACTION<br>= (187) X [(185)-1] =              |
| 177                              | TOTAL, TIER 2<br>= (57) X (175) =  | 1,946,160.00                         | 189 ADDED BY ELECTIONS<br>HELD IN CY 2020 WITH<br>DELAY                           |
|                                  | REFERENDUM ALLOWANCES  |                                      | 190 FY 2023 WITH INFLATION RESULTS<br>BEFORE ELECTIONS<br>= (186)+(188)+(189) =   |
|                                  | EXIST AUTHORITY AFTER<br>REFERENDUM SIMPLIFICATION                         |                                      | 973.05  |
|                                  | REF AUTH W/O INFLATION   |                                      | 191 FY 2023 \$/APU UNCAPPED<br>TOTAL, ALL AUTHORITIES<br>= (181)+(190) =          |
| 178                              | FY 2022 AUTHORITY<br>(FY 2022 GEN ED REV<br>REPORT, LINE 132)              |                                      | 973.05  |
| 179                              | PHASEOUT OF<br>LINE (178)  |                                      | 192 NEW ELECTIONS<br>WITHOUT INFLATION  |
| 180                              | ADDED BY ELECTIONS<br>HELD IN CY 2020 WITH<br>DELAY                        |                                      | 57 2022-23 ADJ PU (EST)   |
| 181                              | FY 2023 W/O INFLATION RESULTS<br>BEFORE ELECTIONS<br>= (178)-(179)+(180) = |                                      | 203 FY 2023 REFER REVENUE<br>= (57) X (202) =                                     |
|                                  | REF AUTH WITH INFLATION  |                                      | 4,466,299.50  |
| 182                              | FY 2022 AUTHORITY<br>(FY 2022 GEN ED REV<br>REPORT, LINE 138+139)          | 954.44                               | 204 TRANSITION ALLOWANCE<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 174) |
|                                  |  |                                      | 205 TRANSITION REVENUE<br>= (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        |                                 |                                 |               |                                      |                          |              |
| 213                      | DIST'S REGION'S EQUITY  |            |                                 | OPERATING CAPITAL AIDS & LEVIES |               |                                      | EQUITY AIDS & LEVIES     |              |
|                          | GAP = (208) OR (211)=   | 1,911.21   | 168                             | OPERATING CAP REVENUE           | 978,923.12    | 228                                  | EQUITY REVENUE           | 536,169.37   |
| 214                      | DIST'S REGION'S 95TH    |            | 30                              | 2020 ANTC                       | 35,803,237    | 240                                  | EQUITY LIMIT             |              |
|                          | PCT = (207) OR (210)=   | 9,078.53   | 57                              | 2022-23 ADJ PU (EST)            | 4,590.00      |                                      | = (228) X (235) =        | 536,169.37   |
| 215                      | DISTRICT'S REVENUE/PU   |            | 229                             | FY 2023 ANTC/ADJ PU             |               | 241                                  | EQUITY AID               |              |
|                          | FOR EQUITY PURPOSES     |            |                                 | = (30)/(57) =                   | 7,800.27      |                                      | = (228)-(240) =          |              |
|                          | =[(102)+(203)+(205)+    |            | 230                             | LEVY RATIO FOR OPER CAP         |               |                                      |                          |              |
|                          | ((172)*(57))]/(57) =    | 8,136.05   |                                 | = LESSER OF 1 OR                |               |                                      | TRANSITION AIDS & LEVIES |              |
| 216                      | DISTRICT'S EQUITY GAP   |            |                                 | (229)/\$22,912 =                | .34044475     | 205                                  | TRANSITION REVENUE       |              |
|                          | = GREATER OF ZERO       |            | 231                             | OPERATING CAP LIMIT             |               |                                      |                          |              |
|                          | OR (214)-(215) =        | 942.48     |                                 | = (168) X (230) =               | 333,269.24    | 242                                  | TRANSITION LIMIT         |              |
| 217                      | EQUITY INDEX            |            | 232                             | OPERATING CAP AID               |               |                                      | = (205) X (235) =        |              |
|                          | = (216)/(213) =         | .49313262  |                                 | = (168)-(231) =                 | 645,653.88    | 243                                  | TRANSITION AID           |              |
| 218                      | = \$80 X (217) =        | 39.45      |                                 |                                 |               |                                      | = (205)-(242) =          |              |
| 219                      | INITIAL EQUITY ALLOW    |            |                                 | LOCAL OPTIONAL AIDS & LEVIES    |               |                                      | REFERENDUM AIDS & LEVIES |              |
|                          | IF (216)=0 THEN (219)=0 |            | 176                             | TOTAL, TIER 1                   |               | 202                                  | REFER \$/APU             |              |
|                          | ELSE (219)=\$14+(218)   | 53.45      |                                 | = (57) X (174) =                | 1,377,000.00  |                                      | ALL AUTHORITIES          | 973.05       |
| 57                       | 2022-23 ADJ PU (EST)    | 4,590.00   | 177                             | TOTAL, TIER 2                   |               | 244                                  | TIER 1 CAP/APU           | 460          |
| 220                      | = (57) X (219) =        | 245,335.50 |                                 | = (57) X (175) =                | 1,946,160.00  | 245                                  | TIER 2 CAP/APU           |              |
| 221                      | FY 2023 STATE AVERAGE   |            | 10                              | 2020 RMV                        | 2,863,100,800 |                                      | = 0.25 X (101)-\$300 =   | 1,415.75     |
|                          | REF REV & TIER 1 LOR    | 1,173.95   | 46                              | 2022-23 RES PU (EST)            | 4,791.00      | 139                                  | SPARSITY REVENUE         |              |
| 222                      | = .10 X [(221)] =       | 117.40     | 233                             | FY 2023 RMV/RES PU              |               | 246                                  | TIER 2 CAP/APU           |              |
|                          |                         |            |                                 | = (10)/(46) =                   | 597,599.83    |                                      | IF (139) > ZERO          |              |
| 202                      | FY 2023 DISTRICT        |            | 234                             | LEVY RATIO FOR                  |               |                                      | THEN (246) = 9,999.99    |              |
|                          | REFERENDUM REV/ADJ PU   | 973.05     |                                 | LOCAL OPTIONAL TIER 1           |               |                                      | ELSE (246) = (245)       | 1,415.75     |
| 172                      | TIER 1 LOR CAP/APU      | 300        |                                 | = LESSER OF 1 OR                |               |                                      |                          |              |
| 223                      | = GTR OF ZERO OR        |            | 235                             | (233)/\$880,000 =               | .67909072     |                                      |                          |              |
|                          | [(222)-(202)-(172)] =   |            |                                 |                                 |               |                                      |                          |              |
| 57                       | 2022-23 ADJ PU (EST)    | 4,590.00   |                                 | LEVY RATIO FOR                  |               |                                      |                          |              |
| 224                      | = LSR OF                |            |                                 | LOCAL OPTIONAL TIER 2,          |               |                                      |                          |              |
|                          | \$100,000 OR            |            |                                 | EQUITY, TRANSITION              |               |                                      |                          |              |
|                          | [(57) X (223)] =        |            |                                 | = LESSER OF 1 OR                | 1.00000000    |                                      |                          |              |
|                          |                         |            |                                 | (233)/\$548,842 =               |               |                                      |                          |              |

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

| ***REFERENDUM AID GUARANTEE (CONT)** |   | **LOCAL OPTIONAL AID & LEVY SUMMARY*<br>AFTER REF AID GUARANTEE |  | **GENERAL EDUCATION REVENUE SUMMARY* |  |
|--------------------------------------|---|---|--|--------------------------------------|--|
| 292                                  | FY 2015 COMBINED REVENUE<br>= (290)+(291) = 2,911,532.97  | 307   | TIER 1 LOR LEVY<br>= (283) - (303) = 935,107.92  | 102                                  | BASIC 31,501,170.00  |
| 293                                  | FY 2015 REFERENDUM<br>EQUALIZATION PLUS<br>HOLD HARMLESS AID<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 276 & 287) 621,918.44   | 237   | TIER 2 LOR LEVY<br>= (237) 1,946,160.00  | 105                                  | DECLINING ENROLL   |
| 294                                  | FY 2015 LOCATION<br>EQUITY AID<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 197) 377,983.70  | 308   | LOCAL OPTIONAL LEVY LIMIT<br>= (307) + (237) = 2,881,267.92  | 111                                  | PENSION ADJUSTMENT 329,153.41  |
| 295                                  | FY 2015 COMBINED AID<br>FOR GUARANTEE<br>= (293)+(294) = 999,902.14   | 309   | LOCAL OPTIONAL AID<br>=(282)+ (239)+ (303)=<br>=(275)+ (276)= 441,892.08                                     | 112                                  | GIFTED & TALENTED 59,670.00  |
| 296                                  | FY 2023 COMBINED REVENUE<br>= (171)+(203) = 7,789,459.50  |   | REFERENDUM AID & LEVY SUMMARY<br>AFTER REF AID GUARANTEE   | 113                                  | EXTENDED TIME 152,486.60   |
| 297                                  | FY 2023 COMBINED<br>INITIAL AID<br>= (287)+(239) = 441,892.08   | 310   | TIER 1 REF LEVY<br>= (284) - (304) = 2,111,400.00  | 127                                  | BASIC SKILLS 107,125.24  |
| 298                                  | REVENUE RATIO =<br>LESSER OF 1 OR<br>[(296)/(292)] = 1.00000000   | 311   | TIER 2 REF LEVY<br>= (285) - (305) = 2,354,899.50  | 139                                  | SPARSITY   |
| 299                                  | 2012 RMV 1,707,374,400<br>10 2020 RMV 2,863,100,800   | 312   | UNEQL LEVY<br>= (286) - (306) =  | 142                                  | SMALL SCHOOLS  |
| 300                                  | RMV RATIO =<br>LESSER OF 1 OR<br>[(299)/(10)] = .59633751   | 313   | TOTAL REFERENDUM LEVY<br>=(310)+ (311) +(312)= 4,466,299.50  | 162                                  | TRANSPORT SPARSITY 298,717.20  |
| 301                                  | FY 2023 MINIMUM<br>COMBINED AID<br>= (295)X(298)X(300) = 596,279.15   | 314   | TOTAL REFERENDUM<br>EQUALIZATION AID<br>=(272) + (280) + (281) +<br>(304)+ (305)+ (306) -<br>(275) - (276) = | 168                                  | OPERATING CAPITAL 978,923.12   |
| 302                                  | FY 2023 REFERENDUM HOLD<br>HARMLESS AID INCREASE<br>IF (289)=0 THEN 0,<br>ELSE GREATER OF 0<br>OR [(301)-(297)] =<br><br>INITIAL LEVIES ARE REDUCED TO<br>MAKE THE REFER AID GUARANTEE<br>REVENUE-NEUTRAL. LEVY COMPONENTS<br>ARE REDUCED IN THE FOLLOWING ORDER: |   | ALTERNATIVE ATTENDANCE ADJUSTMENT<br>(CHARTER TRANSPORT AND<br>MN STATE ACAD ADJ'S ONLY)                     | 171                                  | LOCAL OPTIONAL 3,323,160.00  |
| 303                                  | TIER 1 LOR LEVY   | 147   | TRANSPORT ALLOWANCE 384.90   | 203                                  | REFERENDUM 4,466,299.50  |
| 304                                  | TIER 1 REF LEVY   | 315   | ADJ PU OF CHARTER<br>SCHOOLS TRANSPORTED<br>BY DISTRICT  | 205                                  | TRANSITION   |
| 305                                  | TIER 2 REF LEVY   | 316   | EXT TME PU OF CHARTER<br>SCHOOLS TRANSPORTED<br>BY DISTRICT  | 228                                  | EQUITY REVENUE 536,169.37  |
| 306                                  | UNEQL REF LEVY  | 317   | CHARTER ALT ATTENDANCE<br>ADJUST = (147) X (315)<br>+ \$223 X (316) =  | 320                                  | ALT ATTENDANCE ADJ   |
|                                      |   | 318   | 2022-23 RES PU ATTENDING<br>MN STATE ACADEMIES   | 321                                  | TOTAL GENERAL REVENUE<br>= (102)+(105)+(111)<br>+ (112)+(113)+(127)<br>+ (139)+(142)+(162)<br>+ (168)+(171)+(203)<br>+ (205)+(228)+(320) = 41,752,874.44 |
|                                      |   | 319   | MN STATE ACADEMIES<br>ALT ATTENDANCE ADJ<br>= - (101) X (318) =  |                                      | GENERAL AIDS & LEVIES  |
|                                      |   | 320   | ALT ATTEND ADJUST<br>TO AID<br>= (317)+(319) =   | 231                                  | OPERATING CAP LEVY 333,269.24  |
|                                      |   |   |  | 240                                  | EQUITY LEVY 536,169.37   |
|                                      |   |   |  | 242                                  | TRANSITION LEVY  |
|                                      |   |   |  | 308                                  | LOCAL OPTIONAL 2,881,267.92  |
|                                      |   |   |  | 313                                  | TOTAL REFERENDUM LEVY 4,466,299.50   |
|                                      |   |   |  | 322                                  | TOTAL GENERAL ED LEVY<br>= (231)+(240)+(242)<br>+(308)+(313) = 8,217,006.03  |
|                                      |   |   |  | 323                                  | TOTAL GENERAL ED AID<br>= (321)-(322)= 33,535,868.41   |
|                                      |   |   |  |                                      | ALTERNATIVE TEACHER COMPENSATION REV   |
|                                      |   |   |  | 324                                  | ENROLLMENT AS OF OCT 1,<br>2020 AT PARTICIPATING<br>SITES (FY 2022 GENERAL<br>EDUC RPT, LINE 311)  |
|                                      |   |   |  | 325                                  | EST ENROLLMENT AS OF<br>OCTOBER 1, 2021 AT<br>PARTICIPATING SITES<br>= (324)X[(50)/(49)] =   |
|                                      |   |   |  | 326                                  | ALTERNATIVE TEACHER<br>COMPENSATION REVENUE<br>= \$260.00 X (325) =  |

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

| *****CAREER & TECHNICAL (CONT)***** |  | *****INITIAL LTFM REVENUE***** |   | ***OLD LAW HEALTH AND SAFETY (H&S)** |     |   |              |
|-------------------------------------|--|--------------------------------|---|--------------------------------------|-----|---|--------------|
| 375                                 | LAST YEAR REVENUE<br>(FY 2021 CTE AID<br>REPORT, LINE 16)              | 57                             | 2022-23 ADJ PU (EST)  | 4,590.00                             | 459 | OLD LAW HEALTH & SAFETY<br>REVENUE = FY 2023<br>ESTIMATED H&S COST =                                    | 161,000.00   |
|                                     | 170,023.89   | 451                            | AVE BLDG AGE (EST)<br>(NO MAX AGE LIMIT)  | 24.76                                |     |   |              |
| 376                                 | REVENUE GUARANTEE<br>= LESSER OF (373)<br>OR (375) =                   | 452                            | BLDG AGE RATIO = LSR<br>OF 1 OR (451)/35 =  | .70742857                            | 460 | REG ALT FAC PAYGO<br>REVENUE APPROVED<br>FOR FY 2023  |              |
| 377                                 | PRELIMINARY REVENUE<br>= GREATER OF (374)<br>OR (376) =                | 453                            | INITIAL LTFM REVENUE =<br>\$380 X (57) X (452) =  | 1,233,896.91                         | 461 | ALT FAC/H&S PAYGO REV<br>FOR NEW APPROVALS  |              |
| 378                                 | REVENUE ALLOCATION FOR<br>CAREER TECH PER<br>MS 124D.4531, SUBD 5      |                                | ADDITIONAL LTFM REVENUE<br>FOR QUALIFIED H&S<br>PROJECTS > \$100,000                      |                                      | 462 | PAYGO REVENUE FOR<br>ALT FAC AND AF/H&S<br>= (460)+(461) =  |              |
| 379                                 | CAREER TECH REVENUE<br>= (377) + (378) =                               | 766                            | NET DEBT SERVICE FOR<br>EXISTING REGULAR<br>ALT FAC/H&S BONDS 1B                          |                                      | 765 | NET DEBT SERVICE FOR<br>EXISTING AND NEW REGULAR<br>ALT FAC BONDS 1A                                    |              |
| 29                                  | 2019 ANTC  |                                |   |                                      |     |   |              |
| 56                                  | 2021-22 ADJ PU (EST)   | 454                            | NET DEBT SERVICE FOR<br>PORTION OF EXISTING<br>ALT FAC BONDS 1A FOR<br>QUALIFIED H&S PROJ |                                      | 766 | NET DEBT SERVICE FOR<br>EXISTING AND NEW REGULAR<br>ALT FAC/H&S BONDS 1B                                |              |
| 380                                 | FY 2022 ANTC/ADJ PU<br>= (29)/(56) =                                   |                                |   |                                      |     |   |              |
|                                     | 7,862.71   | 767                            | NET LTFM REQ DEBT FOR<br>ELIG H&S>\$100K  | 774,962.26                           | 767 | NET LTFM REQ DEBT FOR<br>ELIG H&S>\$100K  | 774,962.26   |
| 381                                 | LEVY RATIO FOR CTE<br>= LESSER OF 1 OR<br>(380)/\$7,612 =              | 455                            | NEW PAYGO LTFM LEVY<br>FOR ELIG H&S>\$100K  |                                      | 463 | NET LTFM REQ DEBT FOR<br>ALL OTHER PROJECTS FOR<br>ALT FAC 1A, IF (465)=NO<br>THEN (769), ELSE 0        |              |
|                                     | 1.00000000   | 456                            | TOTAL ADDL LTFM REV<br>FOR PROJECTS >\$100K<br>= (766)+(454)<br>+ (767)+(455) =           | 774,962.26                           | 768 | NET LTFM REQ DEBT<br>SERVICE FOR VPK  |              |
| 382                                 | CAREER TECH LEVY LIMIT<br>= (379) X (381) =                            |                                |   |                                      | 457 | NEW PAYGO LTFM LEVY<br>FOR VPK  |              |
| 383                                 | EST CAREER TECH AID<br>= (379) - (382) =                               |                                |   |                                      | 464 | TOTAL OLD LAW ALT FAC<br>AND AF/H&S REVENUE<br>= (462)+(765)+(766)<br>+ (767)+ (463)+(768)<br>+ (457) = | 774,962.26   |
|                                     | 190,532.37   |                                |   |                                      |     |   |              |
|                                     | ANNUAL OTHER POSTEMPLOYMENT<br>BENEFITS (OPEB)                         |                                |   |                                      |     |   |              |
| 384                                 | AUTHORITY REQUESTED BY<br>DISTRICT BASED UPON<br>FY 2021 EXPENSES PAID |                                | ADDITIONAL LTFM REVENUE<br>FOR QUALIFIED VOLUNTARY<br>PRE-KINDERGARTEN                    |                                      |     |   |              |
|                                     | 25,231.00  | 768                            | NET LTFM REQ DEBT<br>SERVICE FOR VPK  |                                      |     |   |              |
| 385                                 | PRORATION FACTOR TO<br>REFLECT STATEWIDE CAP                           | 457                            | NEW PAYGO LTFM LEVY<br>FOR VPK  |                                      |     |   |              |
|                                     | 1.00000000   | 458                            | TOTAL LTFM REVENUE<br>UNDER NEW LAW<br>= (453) + (456)<br>+ (768) + (457) =               | 2,008,859.17                         | 465 | ELIGIBLE FOR OLD LAW<br>DEF MAINT REVENUE?  | YES          |
| 386                                 | ANNUAL OPEB LEVY LIMIT<br>= (384) X (385) =                            |                                |   |                                      | 466 | OLD LAW DEFERRED<br>MAINTENANCE REVENUE<br>= (453) X \$64/\$380 =                                       | 207,814.22   |
|                                     | 25,231.00  |                                |   |                                      |     |   |              |
|                                     | CAPITAL RELATED LEVY LIMITATIONS                                       |                                |   |                                      |     |   |              |
|                                     | LONG TERM FACILITIES MAINTENANCE<br>REVENUE (LTFM)                     |                                |   |                                      |     |   |              |
| 450                                 | LTFM PLAN<br>APPROVAL STATUS   |                                |   |                                      | 467 | TOTAL OLD LAW FORMULA<br>REVENUE FOR HOLD HARMLESS<br>= (459)+(464)+(466) =                             | 1,143,776.48 |
|                                     | APPROVED   |                                |   |                                      |     |   |              |

| *****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) = 1,148,491.15                  | 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) = 1,418,376.23                                       | 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) = 112,472.05                         |
| 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) = 216,839.42        |
|                        | 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) = 486,724.50                        |
| 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 9,596.79  | 478                                  | LTFM AID RATIO .34153701   | 500                                  | FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992                               |
| 476                    | LTFM EQUAL FACTOR = 123% OF (475) = 11,804.05  | 487                                  | LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 483,236.80                               | 501                                  | LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999                                |
| 477                    | LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .65846299                                | 488                                  | LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 483,236.80 | 502                                  | TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 300,000.00                            |
| 478                    | LTFM AID RATIO = 1 - (477) = .34153701   |                                      |  | 503                                  | CERT LEVY PAY 2021   |
| 479                    | LTFM INITIAL EQUAL AID = (473) X (478) = 595,708.85                                  | 489                                  | LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 931,651.73                     | 504                                  | TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00                              |
| 480                    | LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 1,148,491.15                           | 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) = 595,708.85                        |                                      |  |                                      | 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<br>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 486,724.50  |
|                                      |  | 527                                  | FY 2023 NONJOINT   | 505                                  | DISABLED ACCESS  |
|                                      |  | 528                                  | FY 2022 JOINT  | 549                                  | LEASE LEVY 637,320.43  |
| 508                                  | INSTRUCTIONAL/STORAGE<br>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<br>= (506) TO (509) = 4,343.91                            |                                      | = (522) TO (529) = 110,800.00  | 553                                  | CAPITAL RELATED LIMITS<br>= (231)+(496)+(505)<br>+ (549)+(550)+(551)<br>+ (552) = 1,457,314.17 |
|                                      |  |                                      | APPROVED REGULAR CAPITALIZED LEASES  |                                      |  |
|                                      | APPROV INTERMED CAPITALIZED  |                                      | ADMINISTRATIVE SPACE   |                                      | OTHER INITIAL GENERAL LEVIES   |
| 511                                  | ADMINISTRATIVE SPACE<br>FY 2022 JOINT  | 531                                  | FY 2022 NONJOINT   |                                      |  |
| 512                                  | FY 2023 JOINT  | 532                                  | FY 2023 NONJOINT   | 554                                  | CONSOLIDATION/<br>TRANSITION   |
|                                      |  | 533                                  | FY 2022 JOINT  | 555                                  | REORGANIZATION   |
|                                      |  | 534                                  | FY 2023 JOINT  |                                      | OPERATING DEBT   |
| 513                                  | INSTRUCTIONAL/STORAGE<br>FY 2022 JOINT   |                                      | INSTRUCTIONAL/STORAGE  | 556                                  | HEALTH BENEFITS  |
| 514                                  | FY 2023 JOINT 27,160.52  |                                      |  | 557                                  | ADDL RETIREMENT<br>(MPLS AND STP)  |
|                                      |  | 535                                  | FY 2022 NONJOINT 495,016.00  | 558                                  | SEVERANCE  |
| 515                                  | EXCESS FUNDS CAP LEASE<br>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<br>= SUM[(511) TO (514)]<br>- (515) - (516) = 27,160.52 |                                      | EXCESS FUNDS CAP LEASE   | 562                                  | CONSOLIDATION/<br>RETIREMENT   |
| 518                                  | TOT INTERMED LEASE COSTS<br>= (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<br>LIMIT = \$65 X (57) = 298,350.00                      | 542                                  | FY 2023 JOINT  | 565                                  | SUBTOTAL--OTHER INITIAL<br>GENERAL LEVIES<br>= (554) TO (564) =                                |
|                                      |  |                                      | = (531) TO (538) -<br>(539) TO (542) = 495,016.00                                  |                                      | INITIAL GENERAL FUND LEVY  |
| 520                                  | INTERMED LEASE LIMIT<br>=LSR (518) OR (519) = 31,504.43                          | 544                                  | TOTAL APPROVED REGULAR<br>LEASE COST & CARRYOVER<br>=(521)+(530)+(543)= 605,816.00 | 566                                  | GENERAL RMV VOTER<br>APPROVED JOBZ EXEMPT<br>=(313) = 4,466,299.50                             |
| 521                                  | INTERMED CARRYOVER (INCL<br>IN REGULAR LEASE LIMIT)<br>= (518) - (520) =         | 57                                   | 2022-23 ADJ PU (EST) 4,590.00  | 567                                  | GENERAL RMV OTHER<br>JOBZ EXEMPT<br>= (308)+(240)<br>+ (242) = 3,417,437.29                    |
|                                      |  | 545                                  | REG PUPIL UNIT MAXIMUM<br>LIMIT = \$212 X (57) = 973,080.00                        | 568                                  | GENERAL NTC<br>VOTER APPROVED<br>JOBZ EXEMPT<br>= (552)  |
|                                      | APPROVED REGULAR OPERATING LEASES  | 546                                  | COMM APPROVED LIMIT  | 569                                  | GENERAL NTC OTHER<br>GENED JOBZ EXEMPT<br>PHASED OUT IN 2018                                   |
|                                      | ADMINISTRATIVE SPACE   | 547                                  | REGULAR MAX LIMIT<br>=GTR (545) OR (546)= 973,080.00                               |                                      |  |
| 522                                  | FY 2022 NONJOINT   | 548                                  | REGULAR LEASE LIMIT<br>=LSR (544) OR (547)= 605,816.00                             |                                      |  |
| 523                                  | FY 2023 NONJOINT   |                                      |  |                                      |  |
| 524                                  | FY 2022 JOINT  | 549                                  | TOTAL LEASE LEVY LIMIT<br>= (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<br>=(333)+(356)+(360)<br>+(362)+(365)+(368)<br>+(370)+(382)+(386)<br>+(553)-(552)+(565) =                     | 1,873,418.64                         |  | FY 2021 ECFE ANNUAL REPORT<br>MUST BE SUBMITTED TO CERTIFY<br>EARLY CHILDHOOD FAMILY ED &<br>HOME VISIT LEVIES FOR FY 2023 | 627 | DISABLED ADULTS LIMIT<br>LSR \$30,000 OR 50% OF<br>APPROVED EXPENDITURES                                 |
| 571                                  | TOTAL INITIAL GENERAL<br>LEVY LIMITATION<br>=(566)+(567)+(568)<br>+ (569)+(570) =  | 9,757,155.43                         |  | 612 DIST PLANS TO LEVY FOR<br>FY 2023 ECFE REVENUE? YES  |     | SCHOOL-AGE CARE  |
|                                      | COMMUNITY SERVICE  |                                      |  | 613 ECFE ANNUAL REPORT<br>SUBMITTED? YES   | 628 | FY 2023 SCH-AGE CARE REV<br>(FY 2023 EST COST) 36,000.00   |
|                                      | BASIC COMMUNITY EDUCATION  |                                      |  | 614 POPULATION UNDER<br>FIVE YEARS OF AGE 2,105  | 30  | 2020 ANTC 35,803,237   |
| 601                                  | POPULATION (YR 2020) 22,370  |                                      |  | 615 GTR OF 150 OR (614) = 2,105  | 46  | 2022-23 RES PU (EST) 4,791.00  |
| 602                                  | GTR OF (601) OR 1,335 22,370   |                                      |  | 616 ECFE ALLOWANCE<br>0.023 X (101) = 157.85   | 629 | ANTR/RES PU<br>= (30)/(46) = 7,473.02  |
| 603                                  | YOUTH SERVICE PROG? YES  |                                      |  | 617 FY 2023 EARLY CHILD<br>FAMILY REVENUE<br>IF (612) = YES  | 630 | LEVY RATIO = LSR OF<br>1 OR (629)/\$2,318 = 1.00000000   |
| 604                                  | AFTER SCHOOL<br>ENRICHMENT? YES  |                                      |  | = (615) X (616),<br>IF ANNUAL REPT = YES 332,274.25  | 631 | FY 2023 SCH-AGE CARE LIM<br>= (628) X (630) = 36,000.00  |
| 605                                  | FY 2023 GENERAL REVENUE<br>= \$5.42 X (602) = 121,245.40   |                                      |  | 30 2020 ANTC 35,803,237  | 632 | FY 2023 EST GROSS<br>SCHOOL-AGE CARE<br>AID = (628)-(631) =  |
| 606                                  | FY 2023 YOUTH SERVICE<br>REV = \$1.00 X (602) = 22,370.00  |                                      |  | 618 ECFE TAX RATE .00247890  |     | COMMUNITY SERVICE SUMMARY  |
| 607                                  | FY 2023 AFTER SCHOOL<br>REVENUE = \$1.85 X (602)<br>NOT TO EXCEED 10,000<br>AND \$0.43 X POPULATION<br>IN EXCESS OF 10,000 23,819.10 |                                      |  | 619 = (618) X (30) = 88,752.64   | 633 | OTHER COMM ED (MEMO)   |
| 608                                  | FY 2023 COMMUNITY<br>EDUCATION REVENUE<br>= (605)+(606)+(607) = 167,434.50   |                                      |  | 620 EARLY CHILD LEVY LIMIT<br>= LESSER OF (617)<br>OR (619) = 88,752.64  | 634 | TOTAL INITIAL COMMUNITY<br>SERVICE LEVY LIMIT<br>= (610)+(620)+(625)<br>+ (627)+(631)+(633) = 295,042.72 |
| 30                                   | 2020 ANTC 35,803,237   |                                      |  | 621 EST FY 2023 EARLY CHILD<br>AID = (617)-(620) = 243,521.61  |     | GENERAL DEBT SERVICE (FUND 7)  |
| 609                                  | STANDARD COMM ED LEVY<br>= .00940 X (30) = 336,550.43  |                                      |  | 622 DIST PLANS TO LEVY FOR<br>FY 2023 HOME VISIT? YES  |     | REQUIRED DEBT SERVICE LEVY<br>(EQUAL TO 105% OF THE FY 2023<br>PRINCIPAL AND INTEREST PAYMENTS)          |
| 610                                  | COMM ED LEVY LIMIT<br>LSR (608) OR (609) = 167,434.50  |                                      |  | 623 HOME VISITING REVENUE<br>IF (622) = YES<br>AND (619) > \$0,<br>= \$3.00 X (614),<br>ELSE = \$0 6,315.00                |     | REQUIRED DEBT ELIGIBLE FOR LONG TERM<br>FACILITIES MAINTENANCE (LTFM) REV                                |
| 611                                  | FY 2023 EST GROSS COMM ED<br>AID = (608)-(610) =   |                                      |  | 229 FY 2023 ANTC/ADJ PU 7,800.27   | 701 | ALT FAC REGULAR<br>REQ DEBT SERV LEVY  |
|                                      |  |                                      |  | 624 HOME VISIT LEVY RATIO<br>= LESSER OF 1 OR<br>(229) / \$17,250 = .45218957  | 702 | ALT FAC/H&S<br>REQ DEBT SERV LEVY  |
|                                      |  |                                      |  | 625 FY 2023 HOME VISIT LIMIT<br>=(623) * (624) 2,855.58  | 703 | NEW LTFM REQ DEBT FOR<br>ELIG H&S>\$100K 789,390.00  |
|                                      |  |                                      |  | 626 FY 2023 EST HOME VISIT<br>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<br>= (749)-(750) = 180,559.85   | 764                                  | NET DEBT EXCESS FOR<br>DEBT SERV LEVY REDUCT<br>= (762)+(763) = 180,559.85                     | 775                                  | STATEWIDE AVE ANTC<br>INCL JOBZ PER APU 10,188.26                               |
|                                      | BREAKDOWN OF NET DEBT EXCESS   |                                      | LONG TERM FACILITIES MAINTENANCE AID   | 776                                  | DISASTER EQUAL FACTOR<br>= 300% OF (775) = 30,564.77                            |
| 752                                  | BASE FOR NET DEBT<br>EXCESS DISTRIBUTION<br>= IF (732)>0, THEN 0<br>ELSE (729)-(718)= 9,879,038.00 | 765                                  | NET ALT FAC REG DEBT<br>= (701)-(755) =  | 777                                  | NATURAL DISASTER<br>LEVY RATIO = LSR OF<br>1 OR (774)/(776) = .26250615         |
| 753                                  | DEBT EXCESS RATIO =<br>LSR 1 OR (751)/(752)= .01827707   | 766                                  | NET ALT FAC/H&S DEBT<br>= (702)-(756) =  | 778                                  | DISASTER AID RATIO =<br>= 1 - (777) = .73749385                                 |
| 754                                  | NET DEBT EXCESS FOR<br>ELG REQ DEBT SERVICE<br>= (715) X (753) = 143,550.65                        | 767                                  | NET LTFM REQ DEBT FOR<br>ELIG H&S>\$100K<br>= (703)-(757) = 774,962.26                         | 779                                  | DISASTER DEBT EQUAL AID<br>= (773) X (778) =                                    |
| 755                                  | EXCESS FOR ELIGIBLE<br>ALT FAC REGULAR BONDS<br>= (701) X (753) =                                  | 768                                  | NET LTFM REQ DEBT FOR<br>ELIG VPK<br>= (704)-(758) =   | 780                                  | DISASTER LEVY LIMIT<br>= (707) - (779) =  |
| 756                                  | EXCESS FOR ELIGIBLE<br>ALT FAC/H&S BONDS<br>= (702) X (753) =                                      | 769                                  | NET LTFM REQ DEBT FOR<br>ALL OTHER PROJECTS<br>= (705)-(759) = 639,926.27                      |                                      | DEBT EQUALIZATION AID   |
| 757                                  | EXCESS FOR ELIGIBLE<br>LTFM IAQFAA BONDS<br>= (703) X (753) = 14,427.74                            | 770                                  | NET DEBT LEVY FOR<br>LT FAC MAINT<br>= (765)+(766)+(767)<br>+ (768)+(769) = 1,414,888.53       | 734                                  | DEBT EQUAL BASE 7,854,139.00  |
| 758                                  | EXCESS FOR ELIGIBLE<br>LTFM VPK BONDS<br>= (704) X (753) =   | 486                                  | LTFM DEBT EQUAL REV 1,414,888.53   | 754                                  | DEBT EXCESS FOR ELIG<br>REQUIRED DEBT 143,550.65                                |
| 759                                  | EXCESS FOR ELIGIBLE<br>LTFM OTHER BONDS<br>= (705) X (753) = 11,913.73                             | 488                                  | LTFM DEBT EQUAL AID 483,236.80   | 781                                  | FY 2023 NET REV ADJ<br>TO DEBT EQUALIZATION<br>REVENUE (MEMO)                   |
| 760                                  | GENERAL FUND LEVY ADJ<br>FOR FACILITY & EQUIP<br>BONDS =<br>-(720)-(721)-(750) = 147,709.00-       | 489                                  | LTFM DEBT EQUAL LEVY 931,651.73  | 782                                  | FY 2023 GROSS DEBT<br>EQUALIZATION REVENUE<br>=(734)-(754)+(781) = 7,710,588.35 |
| 761                                  | UNALLOCATED DEBT<br>EXCESS = GTR OF ZERO<br>OR [(751)-(752)] =                                     | 490                                  | LTFM DEBT UNEQUAL LVY  | 30                                   | 2020 ANTC 35,803,237  |
|                                      | NET DEBT EXCESS SUMMARY  | 771                                  | LTFM DEBT LEVY LIMIT<br>= (489) + (490)<br>+ (755) + (756)<br>+ (757)+(758)+(759) = 957,993.20 | 783                                  | = .1050 X (30) = 3,759,339.89   |
| 762                                  | DEBT EXCESS FOR VOTER<br>APPROVED BONDED DEBT =<br>[(730)-(716)]X(753) = 143,550.65                |                                      | NATURAL DISASTER DEBT EQUALIZATION   | 784                                  | MAX UNEQ LOCAL EFFORT<br>= .1574 X (30) = 5,635,429.50                          |
| 763                                  | DEBT EXCESS FOR NON-<br>VOTER APPROVED DEBT<br>= (751)-(761)-(762) = 37,009.20                     | 30                                   | 2020 ANTC 35,803,237   | 785                                  | FY 2023 NET DEBT EQ<br>REV = GTR OF 0 OR<br>[(782) - (784)] = 2,075,158.85      |
|                                      |  | 772                                  | TEN PERCENT ANTC<br>= 0.10 * (30) = 3,580,323  | 786                                  | PRELIM TIER 1 EQU REV<br>=LSR (785) OR (783)= 2,075,158.85                      |
|                                      |  | 707                                  | REQ DEBT LEVY FOR<br>NATURAL DISASTER DEBT   | 787                                  | PRELIM TIER 2 EQU REV<br>= (785)-(786) =  |
|                                      |  | 773                                  | FY 2023 DISASTER DEBT EQ<br>REV = GTR OF ZERO OR<br>[(707) - (772)] =                          | 732                                  | MAXIMUM EFFORT DEBT<br>SERVICE LEVY   |
|                                      |  | 54                                   | 2019-20 ADJ PU (ACT) 4,462.33  | 788                                  | MAX EFFORT TIER 1 REV   |
|                                      |  | 774                                  | FY 2020 ANTC PER APU<br>= (30) / (54) = 8,023.44   |                                      |   |

| ****DEBT EQUALIZATION AID (CONT)**** |  | *****ADJUSTMENT TO GDS LIMIT*****<br>FOR IRRRB ALLOCATION |   | *OTR POSTEMPLOYMENT BENEFITS (OPEB)*<br>& PENSION DEBT SERVICE (FUND 47) |  |
|--------------------------------------|--|---|---|--|--|
| 789                                  | MIN TIER 2 REV FOR MAX<br>EFF = GTR OF ZERO OR<br>(782) - (732) =  | 804   | FY 2023 IRRRB FUNDING<br>FOR VOTER-APPR BONDS   | 901  | LEVY BONDS IRREV TRUST<br>VOTER APPROVED   |
| 790                                  | TIER 2 EQUAL REV = GTR<br>OF (787) OR (789) =  | 805   | PAY 22 IRRRB ADJUSTMENT<br>FOR VOTER-APPROV BONDS<br>= - ((804) X 1.05) =   | 902  | LEVY BONDS REVOC TRUST<br>VOTER APPROVED   |
| 791                                  | TIER 1 EQUAL REV = GTR<br>OF (786) OR (788) = 2,075,158.85   | 806   | FY 2023 IRRRB FUNDING<br>FOR NON-VOTER BONDS  | 903  | REQ DEBT SERV LEVY OPEB<br>BONDS VOTER APPROVED<br>= (901) + (902) =                       |
| 54                                   | 2019-20 ADJ PU (ACT) 4,462.33  | 807   | PAY 22 IRRRB ADJUSTMENT<br>FOR NON-VOTER BONDS<br>= - ((806) X 1.05) =  | 904  | LEVY BONDS IRREV TRUST<br>NON-VOTER APPROVED   |
| 792                                  | 2020 ANTC INCL JOBZ /<br>ADJ PU = (30)/(54) = 8,023.44   | 808   | DEBT EQUAL AID ELIG,<br>VOTER APPROVED<br>= GTR OF ZERO OR<br>[(711)+(712)+(714)<br>+(803)-(801)-(805)]= 7,854,139.00 | 905  | LEVY BONDS REVOC TRUST<br>NON-VOTER APPROVED   |
| 793                                  | TIER 1 DEBT EQUAL<br>LEVY RATIO = LSR OF 1 OR<br>(792)/[GTR OF \$4,430<br>OR 55.33% OF (775)] = 1.00000000 | 809   | DEBT EQUAL AID ELIG,<br>NON VOTER APPROVED<br>= GTR OF<br>[(713)-(800)-(807)]<br>OR ZERO =                            | 906  | REQUIRED DEBT SERVICE<br>LEVY FOR OPEB BONDS<br>NON-VOTER APPROVED<br>= (904) + (905) =    |
| 794                                  | TIER 2 DEBT EQUAL<br>LEVY RATIO = LSR OF 1 OR<br>(792)/[GTR OF \$8,000<br>OR 100% OF (775)] = .78751818    | 810   | DEBT EQUAL AID INELIG,<br>VOTER APPROVED<br>= (716) + (719) =   | 907  | FUND 47 DEBT BALANCE<br>REQ DEBT SERV LEVY FOR<br>PENSION BONDS (MPLS)                     |
| 795                                  | TIER 1 DEBT EQU AID<br>RATIO = 1-(793) =   | 811   | DEBT EQUAL AID INELIG,<br>NON VOTER APPROVED<br>= (717) + (727) = 583,669.00  | 908  | REQ DEBT SERVICE LEVY<br>FOR OPEB/PENSION BONDS<br>NON-VOTER APPROVED<br>= (906) + (907) = |
| 796                                  | TIER 2 DEBT EQU AID<br>RATIO = 1-(794) = .21248182   | 812   | DISASTER LEVY LIMIT<br>VOTER APPROVED   | 909  | JUNE 2020 FUND 47-425<br>BAL FOR BOND REFUND   |
| 797                                  | TIER 1 DEBT AID<br>= (791) X (795) =   | 813   | INITIAL GDS LEVY LIM<br>NON VOTER APPROVED<br>= (809)+(811)+(771) = 1,541,662.20                                      | 910  | JUNE 2020 FUND 47-460<br>BALANCE NONSPENDABLE  |
| 798                                  | TIER 2 DEBT AID<br>= (790) X (796) =   | 814   | TOTAL INITIAL GDS LEVY<br>LIMIT = (812)+(813) = 9,395,801.20  | 911  | JUNE 2020 FUND 47-463<br>BALANCE UNASSIGN NEG  |
| 799                                  | TOTAL DEBT EQ AID<br>= (797)+(798) =   |   |   | 912  | JUNE 2020 FUND 47-464<br>BALANCE RESTRICTED 73,708.21                                      |
| 800                                  | NON VOTER DEBT AID<br>= (799)X(713)/(715) =  |   |   | 913  | JUNE 2020 FUND 47-464<br>BALANCE VOTER APPROV  |
| 801                                  | VOTER APPR DEBT AID<br>= (799)-(800) =   |   |   | 914  | JUNE 2020 FUND 47-464<br>BAL NON-VOTER APPROV<br>= (912) - (913) = 73,708.21               |
|                                      | MINIMUM EST MAX EFFORT PAYMENT   |   |   | 915  | PAY 20 OPEB DEBT EXC<br>REDUCTION NON-VOTER 17,816.29                                      |
| 732                                  | MAX EFFORT DEBT LEVY   |   |   | 916  | PAY 21 OPEB DEBT EXC<br>REDUCTION NON-VOTER 19,945.84                                      |
| 802                                  | MAX EFFORT REQ LEVY<br>= GTR OF ZERO OR<br>[(729)+(926)+(927)-(706)<br>-(719)-(720)-(721) =                |   |   | 917  | 5% OF REQUIRED OPEB<br>DEBT SERV LEVY VOTER<br>= (903) X 5% =                              |
| 803                                  | MINIMUM EST MAX EFFORT<br>PAYMENT = GTR OF 0<br>OR (732)-(802) =   |   |   | 918  | 5% OF REQUIRED OPEB<br>DEBT SERV LEVY NONVOT<br>= (908) X 5% =                             |

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

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

| ***FY 2020 OPERATING CAPITAL LEVY ADJ (CONT) |                           | *****FY 2020 TRANSITION LEVY ADJ***** |      | ****FY 2020 1ST TIER BOARD-APPR ADJU |      |                                  |              |
|--|---------------------------|---------------------------------------|------|--------------------------------------|------|----------------------------------|--------------|
| 1067   | 18 PAY 19 LIMIT           | 275,179.09                            | 1087 | FY 2020 TRANSITION LEVY AUTH         | 1101 | FY 2020 BRD-APPR REF LEVY AUTH   |              |
| 1068   | 18 PAY 19 LEVY            | 275,179.09                            |      | (FROM FY 2020 GENERAL                |      | (FROM FY 2020 GENERAL            |              |
| 1069   | TOTAL ADJUST TO PAY 19    |                                       |      | EDUC REVENUE REPORT,                 |      | EDUC REVENUE REPORT,             |              |
|  | OPER CAP LEVY AUTH        |                                       |      | LINE 221)                            |      | LINE 242)                        | 787,117.02   |
|  | = ((1066)-(1068)) =       | 12,617.76-                            | 1088 | 18 PAY 19 LIMIT                      | 1102 | PAY 19 LIMIT BEFORE              |              |
| 1070   | 19 PAY 20 ADJ LIMIT       | 13,918.98-                            | 1089 | 18 PAY 19 LEVY                       |      | TBRA AND HOLD HARM ADJ           |              |
| 1071   | 19 PAY 20 ADJ LEVY        | 13,918.98-                            | 1090 | TOTAL ADJUST TO PAY 19               |      | (FROM PAY 20 LEVY                |              |
| 1072   | FY 2020 OPER CAPITAL      |                                       |      | TRANSITION LEVY AUTH                 |      | REPORT, LINE 1030)               | 771,812.62   |
|  | LEVY ADJUSTMENT           |                                       |      |                                      |      |                                  |              |
|  | = ((1069)-(1070)) =       | 1,301.22                              | 1091 | 19 PAY 20 ADJ LIMIT                  | 1103 | PAY 19 LEVY BEFORE               |              |
|  |                           |                                       | 1092 | 19 PAY 20 ADJ LEVY                   |      | TBRA AND HOLD HARM ADJ           |              |
|  |                           |                                       | 1093 | FY 2020 TRANSITION                   |      | (FROM PAY 20 LEVY                |              |
|  | FY 2020 LOR OPTIONAL      |                                       |      | LEVY ADJUSTMENT                      |      | REPORT, LINE 1031)               | 771,812.62   |
|  | LEVY ADJUST               |                                       |      |                                      |      |                                  |              |
| 1073   | FY 2020 LOC OPT LEVY AUTH |                                       |      |                                      | 1104 | TOTAL ADJUST TO PAY 19           |              |
|  | (FROM FY 2020 GENERAL     |                                       |      |                                      |      | BRD-APPR REF LEVY AUTH           |              |
|  | EDUC REVENUE REPORT,      |                                       |      |                                      |      | = ((1101)-(1102)) =              | 15,304.40    |
|  | LINE 207)                 | 1,892,485.84                          |      | FY 2020 1ST TIER VOTER-APPROVED      |      |                                  |              |
|  |                           |                                       |      | REFER LEVY ADJUST                    |      |                                  |              |
| 1074   | 18 PAY 19 LIMIT           | 1,882,213.87                          | 1105 | 19 PAY 20 ADJ LIMIT                  |      | 19 PAY 20 ADJ LEVY               |              |
| 1075   | 18 PAY 19 LEVY            | 1,882,213.87                          | 1106 | 19 PAY 20 ADJ LEVY                   |      |                                  |              |
| 1076   | TOTAL ADJUST TO PAY 19    |                                       | 1107 | FY 2020 BRD-APPR REF                 |      | FY 2020 BRD-APPR REF             |              |
|  | LOR OPTIONAL LEVY AUTH    |                                       |      | (FROM FY 2020 GENERAL                |      | LEVY ADJUSTMENT                  |              |
|  | = ((1073)-(1074)) =       | 10,271.97                             |      | EDUC REVENUE REPORT,                 |      | = ((1104)-(1105)) =              | 15,304.40    |
|  |                           |                                       |      | LINE 243)                            |      |                                  |              |
| 1077   | 19 PAY 20 ADJ LIMIT       |                                       | 1095 | PAY 19 LIMIT BEFORE                  |      | FY 2020 2ND TIER REF LEVY ADJUST |              |
| 1078   | 19 PAY 20 ADJ LEVY        |                                       |      | TBRA AND HOLD HARM ADJ               |      |                                  |              |
| 1079   | FY 2020 LOR OPTIONAL      |                                       |      | (FROM PAY 20 LEVY                    | 1108 | FY 2020 2ND TIER REF LEVY AUTH   |              |
|  | LEVY ADJUSTMENT           |                                       |      | REPORT, LINE 1022)                   |      | (FROM FY 2020 GENERAL            |              |
|  | = ((1076)-(1077)) =       | 10,271.97                             |      |                                      |      | EDUC REVENUE REPORT,             |              |
|  |                           |                                       | 1096 | PAY 19 LEVY BEFORE                   |      | LINE 239)                        | 2,053,168.60 |
|  |                           |                                       |      | TBRA AND HOLD HARM ADJ               |      |                                  |              |
|  |                           |                                       |      | (FROM PAY 20 LEVY                    | 1109 | PAY 19 LIMIT BEFORE              |              |
|  |                           |                                       |      | REPORT, LINE 1023)                   |      | TBRA AND HOLD HARM ADJ           |              |
|  |                           |                                       |      |                                      |      | (FROM PAY 20 LEVY                |              |
|  |                           |                                       |      |                                      |      | REPORT, LINE 1038)               | 2,042,024.48 |
|  |                           |                                       |      |                                      |      |                                  |              |
|  |                           |                                       |      |                                      |      |                                  |              |
| 1080   | FY 2020 EQUITY LEVY AUTH  |                                       |      | FY 2020 1ST TIER VOTER-APPROVED      | 1110 | PAY 19 LEVY BEFORE               |              |
|  | (FROM FY 2020 GENERAL     |                                       |      | REFER LEVY ADJUST                    |      | TBRA AND HOLD HARM ADJ           |              |
|  | EDUC REVENUE REPORT,      |                                       |      |                                      |      | (FROM PAY 20 LEVY                |              |
|  | LINE 210)                 | 617,010.64                            | 1097 | TOTAL ADJUST TO PAY 19               |      | REPORT, LINE 1039)               | 2,042,024.48 |
|  |                           |                                       |      | 1ST TIER REF LEVY AUTH               |      |                                  |              |
| 1081   | 18 PAY 19 LIMIT           | 614,216.55                            | 1098 | 19 PAY 20 ADJ LIMIT                  | 1111 | TOTAL ADJUST TO PAY 19           |              |
| 1082   | 18 PAY 19 LEVY            | 614,216.55                            | 1099 | 19 PAY 20 ADJ LEVY                   |      | 2ND TIER REF LEVY AUTH           |              |
| 1083   | TOTAL ADJUST TO PAY 19    |                                       | 1100 | FY 2020 1ST TIER REF                 |      | = ((1108)-(1109)) =              | 11,144.12    |
|  | EQUITY LEVY AUTH          |                                       |      | LEVY ADJUSTMENT                      |      |                                  |              |
|  | = ((1080)-(1081)) =       | 2,794.09                              |      |                                      |      |                                  |              |
| 1084   | 19 PAY 20 ADJ LIMIT       | 2,108.61-                             |      |                                      | 1112 | 19 PAY 20 ADJ LIMIT              |              |
| 1085   | 19 PAY 20 ADJ LEVY        | 2,108.61-                             |      |                                      | 1113 | 19 PAY 20 ADJ LEVY               |              |
| 1086   | FY 2020 EQUITY            |                                       |      |                                      | 1114 | FY 2020 2ND TIER REF             |              |
|  | LEVY ADJUSTMENT           |                                       |      |                                      |      | LEVY ADJUSTMENT                  |              |
|  | = ((1083)-(1084)) =       | 4,902.70                              |      |                                      |      | = ((1111)-(1112)) =              | 11,144.12    |

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

| **FY 2022 ALT TEACHER COMP LEVY ADJUST** |   | ****FY 2020 INTEGRATION ADJUSTMENT**** |  | ***** CAREER TECHNICAL ADJ***** |  |
|--|---|--|--|---------------------------------|--|
| 1153                                     | FY 2022 ALT COMP LEVY AUTH<br>(FROM FY 2022 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 324)                          | 1169                                   | FY 2020 INTEG LEVY AUTH<br>(FROM INTEGRATION REVENUE<br>REPORT, LINE 20) | 1191                            | FY 2020 CAREER TECH<br>LEVY AUTHORITY<br>(FY 2020 CTE AID REPORT<br>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<br>LEVY ADJUSTMENT   | 1172                                   | TOTAL ADJUSTMENT   | 1194                            | FY 2020 CAREER TECH<br>ADJUSTMENT<br>= ((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<br>ADJUSTMENT LIMIT                                  |                                 |  |
| 1157                                     | FY 2020 ALT COMP LEVY AUTH<br>(FROM FY 2020 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 340)                          |  | FY 2020 REEMPLOYMENT ADJUSTMENT  | 1195                            | FY 2020 ACTUAL COST<br>(LIMITED TO \$600,000)  |
|  |   | 1176                                   | FY 2020 EXPEND ACTUAL 21,638.35  | 1196                            | 19 PAY 20 LIMIT  |
| 1158                                     | 18 PAY 19 LIMIT   | 1177                                   | REEMPLOY LEVY AUTH<br>= 100% OF (1176) = 21,638.35                       | 1197                            | 19 PAY 20 LEVY   |
| 1159                                     | 18 PAY 19 LEVY  | 1178                                   | 19 PAY 20 LIMIT 25,000.00  | 1198                            | FY 2020 HEALTH<br>BENEFITS ADJUST  |
| 1160                                     | TOTAL ADJUST TO PAY 19<br>ALT COMP LEVY AUTH  | 1179                                   | 19 PAY 20 LEVY 25,000.00   |                                 |  |
|  |   | 1180                                   | FY 2020 REEMPLOY ADJUST<br>= ((1177)-(1179)) = 3,361.65-                 |                                 |  |
| 1161                                     | 19 PAY 20 ADJ LIMIT   |  | FY 2020 SAFE SCHOOLS ADJUST  |                                 | FY 2020 ANNUAL OPEB LEVY ADJUST  |
| 1162                                     | 19 PAY 20 ADJ LEVY  |  |  | 1199                            | FY 2020 ACTUAL COST<br>(FIN 797 + OBJ 291) 41,043.00   |
| 1163                                     | FY 2020 ALT TEACH COMP<br>LEVY ADJUSTMENT   | 1181                                   | SAFE SCH LVY REQUEST? YES  | 1200                            | PRORATION FACTOR TO<br>REFLECT STATEWIDE CAP 1.00000000  |
|  |   | 54                                     | 2019-20 ADJ PU (ACT) 4,462.33  | 1201                            | PRORATED ANNUAL<br>OPEB LEVY AUTH 41,043.00  |
|  |   | 1182                                   | FY 2020 SAFE SCHOOLS<br>AUTH \$36 X (54) = 160,643.88                    | 1202                            | 20 PAY 21 LIMIT 41,043.00  |
|  |   |  |  | 1203                            | 20 PAY 21 LEVY 41,043.00   |
|  |   | 1183                                   | 18 PAY 19 LIMIT 163,476.00   | 1204                            | FY 2020 ANNUAL<br>OPEB ADJUSTMENT<br>(NO ADJUSTMENT)   |
| 1164                                     | FY 2022 INTEG LEVY AUTH<br>(FROM INTEGRATION REVENUE<br>REPORT, LINE 20)  | 1184                                   | 18 PAY 19 LEVY 163,476.00  |                                 |  |
|  |   | 1185                                   | FY 2020 SAFE SCH ADJUST<br>= ((1182)-(1184)) = 2,832.12-                 |                                 |  |
| 1165                                     | 20 PAY 21 LIMIT   |  | FY 2020 SAFE SCHOOLS<br>INTERMEDIATE ADJUST                              |                                 |  |
| 1166                                     | 20 PAY 21 LEVY  |  |  |                                 |  |
| 1167                                     | FY 2022 INTEGRATION<br>ADJUSTMENT LIMIT   | 1186                                   | SAFE SCH INTERMEDIATE<br>LEVY ALLOW                                      |                                 | CAPITAL RELATED ADJUSTMENTS  |
|  |   | 54                                     | 2019-20 ADJ PU (ACT) 4,462.33  |                                 |  |
|  |   | 1187                                   | FY 2020 SAFE SCHOOLS<br>INTERMEDIATE AUTHORITY<br>= (1186) X (54) =      |                                 | FY 2022 LTFM EQUALIZED LEVY ADJUST   |
|  |   |  |  | 1205                            | FY 2022 EST LTFM<br>EQUALIZED LEVY AUTHORITY<br>(FROM FY 2022 WEBSITE<br>REPORT, LINE 63) 138,639.76 |
| 1168                                     | FY 2021 INTEG LEVY AUTH<br>CARRYOVER ADJUSTMENT<br>(FROM FY 2021 INTEGRATION<br>CARRYOVER AID REPORT,<br>LINE 14) | 1188                                   | 18 PAY 19 LIMIT  |                                 |  |
|  |   | 1189                                   | 18 PAY 19 LEVY   |                                 |  |
|  |   | 1190                                   | FY 2020 SAFE SCHOOLS<br>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<br>= (1205)-(1207) =                               | 6,062.89-                                   | 1226 | FY 2021 LTFM UNEQUALIZED LEVY ADJUST<br>= (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<br>(FROM FY 2022 WEBSITE REPORT, LINE 64) | 353,373.05                                  | 1227 | FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY<br>(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<br>= (1209)-(1210) =                             | 2,806.78                                    | 1230 | TOTAL ADJUSTMENT<br>= (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<br>(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<br>= (1213)-(1215) =   | 43,677.36-                                  | 1235 | FY 2020 EQUAL LIMIT ADJUST<br>= (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<br>= (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<br>= (1230)-(1236) =                             | 18,190.70- | 1256 | PAY 18 CAP NON-J ADM   |            |
| 1219                                       | FY 2021 LTFM EQUALIZED LEVY ADJUST<br>= (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<br>(FROM FY 2020 WEBSITE REPORT, LINE 64)    | 16,877.63  | 1258 | FY 2019 COSTS (PAY 18)<br>SUM (1249) TO (1257)=  |            |
| 1220                                       | FY 2021 EST LTFM UNEQUALIZED LEVY AUTH<br>(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<br>= (1238)-(1240) =   | 23,982.36- | 1260 | PAY 19 CAP INTERMED  |            |
| 1223                                       | TOTAL ADJUSTMENT<br>= (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<br>= (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)<br>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)<br>SUM (1268) TO (1276)=   | 1296                              | FY 2020 ADJUSTED COSTS<br>(PAY 19) = (1277) -<br>(1272)-(1273)+(1295)=  | 1004                                  | FY 2022 OPER CAP ADJ 14,813.46   |
| 1278                              | PAY 20 OPER INTERMED  | 1297                              | PAY 19 ADJUSTED NET<br>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<br>LEASE COSTS FOR THE<br>INTERMEDIATE DISTRICTS<br>= (1259) + (1260)<br>+ (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<br>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<br>AUTHORITY = LSR OF<br>(1298) OR (1299) =  | 1248                                  | FY 2020 LTFM UNEQ ADJ  |
| 1285                              | PAY 20 CAP NON-J OTH 408,161.94   | 1301                              | INTERM DIST CARRYOVER<br>TO REGULAR LEASE AUTH<br>= (1298) - (1300) =   | 1310                                  | PAY 19 LEASE LEVY ADJ 9,733.63-  |
| 1286                              | FY 2020 COSTS (PAY 20)<br>SUM (1278) TO (1285)= 552,712.26  | 1302                              | PAY 19 LEASE COST<br>UNDER REGULAR AUTH<br>= (1297) - (1300) = 395,682.51   | 1311                                  | LEASE LEVY ADJ (MEMO)  |
| 1287                              | TOTAL FY 2019 OPER<br>NON-J NET LEASE COSTS<br>=(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<br>LEASE COSTS<br>(FUND 1, OBJECT 370) 212,856.26  | 1303                              | PAY 19 PUPIL UNIT MAX<br>AUTH = \$212 X (54) = 946,013.96   | 1313                                  | TOTAL CAPITAL RELATED<br>LEVY LIMIT ADJUSTMENT<br>=(1004)+(1072)+(1208)<br>+(1212)+(1219)+(1226)<br>+(1237)+(1248)+(1310)<br>+(1311)+(1312) = 17,792.16- |
| 1289                              | PAY 18 OPER NON-J<br>LEASE COST LIMITED<br>BY FY 2019 UFARS<br>LSR (1254) OR (1288)=                          | 1304                              | PAY 19 COMMISSIONER<br>APPROVED LIMIT   |                                       | OTHER GENERAL LIMITATION ADJ   |
| 1290                              | REMAIN FY 2019 UFARS<br>= GREATER OF ZERO OR<br>[(1288) - (1289)] = 212,856.26                                | 1305                              | REGULAR MAX AUTHORITY<br>= GTR OF (1303)<br>OR (1304) = 946,013.96  | 760                                   | GENERAL FUND LEVY ADJ<br>FOR FAC & EQUIP BONDS 147,709.00-   |
| 1291                              | PAY 19 OPER NON-J<br>LEASE COST LIMITED<br>BY FY 2019 UFARS<br>= LSR [(1262)+(1263)]<br>OR (1290)= 145,319.00 | 1306                              | TOTAL PAY 19 REGULAR<br>LEASE LEVY AUTHORITY<br>= LSR OF (1302)<br>OR (1305) = 395,682.51                           | 1314                                  | ECON DEV ABATE ADJUST<br>(MEMO)  |
| 1292                              | FY 2019 ADJUSTED COSTS<br>(PAY 19) = (1267) -<br>(1262)-(1263)+(1291)= 395,682.51                             | 1307                              | TOTAL PAY 19 REGULAR &<br>INTERM LEASE LEVY AUTH<br>= (1300) + (1306) = 395,682.51                                  | 1315                                  | DEBT SURPLUS TRANSFER<br>(MEMO)  |
| 1293                              | TOTAL FY 2020 OPER<br>NON-J NET LEASE COSTS<br>FOR (PAY 19)<br>= (1272) + (1273) =                            | 1308                              | 18 PAY 19 LIMIT 405,416.14  | 1316                                  | SCH TAX ADJUSTMENT<br>(FROM STR ADJUST<br>REPORT, LINE 9)  |
| 1294                              | ACTUAL FY 2020 UFARS<br>LEASE COSTS<br>(FUND 1, OBJECT 370) 175,670.00  | 1309                              | 18 PAY 19 LEVY 405,416.14   | 1317                                  | OTHER ADJUST, GEN RMV<br>VOTER APPROVED<br>JOBZ EXEMPT (MEMO)  |
| 1295                              | PAY 19 OPER NON-J<br>LEASE COST LIMITED<br>BY FY 2020 UFARS<br>=LSR(1293)OR(1294)=                            | 1310                              | PAY 19 LEASE LEVY<br>LIMITATION ADJUSTMENT<br>= (1307)-(1309) = 9,733.63-   | 1318                                  | TOTAL OTHER ADJUST<br>GEN RMV VOTER APPR<br>JOBZ EXEMPT<br>= (1316)+(1317)=  |
|                                   |   |                                   |   | 1319                                  | MAINT PU VAR (MEMO)  |
|                                   |   |                                   |   | 1320                                  | SCH TAX ADJUSTMENT<br>(FROM STR ADJUST<br>REPORT, LINE 14)   |
|                                   |   |                                   |   | 1321                                  | OTHER ADJUST, GEN<br>RMV OTHER JOBZ<br>EXEMPT (MEMO)   |



|                                       |  |                                      |  |   |            |
|---------------------------------------|--|--------------------------------------|--|---|------------|
| ****FY 2021 LTFM DEBT LEVY ADJUST**** |  | *****OPEB & PENSION DEBT SERVICE**** |  | **ABATEMENT AID BY FUND (FROM PART**                                  |            |
|                                       |  | ADJUSTMENT (CONT)                    |  | 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                 | 2020 EST FY 2022 ABATEMENT AID PRORATION FACTOR                       | 1.00000000 |
| 1713                                  | 19 PAY 20 LEVY   | 902,062.49                           | [(922)OR(925)] X -1 =  | PRORATED ABATEMENT AID BY FUND  |            |
| 1714                                  | TOTAL ADJUSTMENT ADJ =(1711)-(1712)=                                   |                                      | 35,946.08-   |   |            |
| 1715                                  | 20 PAY 21 ADJ LIMIT  |                                      | 1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR                 |   |            |
| 1716                                  | 20 PAY 21 ADJ LEVY   |                                      |  | 2021 GENERAL (2020)X(2016)  | 5,226.63   |
|                                       |  |                                      |  | 2022 COM SER (2020)X(2017)  | 136.79     |
| 1717                                  | FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=                             |                                      | 1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =     | 2023 GEN DBT (2020)X(2018)  |            |
|                                       |  |                                      | 35,946.08-   | 2024 TOTAL  | 5,363.42   |
|                                       | 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)    |            |
|                                       |  |                                      | 2001 SCHOOL TAXES ABATED IN 2020                               | 2025 GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)=                      | 5,479.02   |
|                                       |  |                                      | 24,672.04-   | 2026 COM SER [(2004)X(2012)]-(2022) =                                 | 235.97     |
| 1719                                  | 18 PAY 19 LIMIT  | 849,030.92                           | 2002 SCHOOL TAXES ADDED IN 2020                                | 2027 GDS DBT [(2004)X(2013)]-(2023) =                                 | 13,481.09  |
| 1720                                  | 18 PAY 19 LEVY   | 849,030.92                           | 2003 NET CHANGE IN SCHOOL TAXES                                | 2028 OPEB DBT [(2004)X(2014)] =                                       |            |
|                                       |  |                                      | 24,559.50-   | 2005 TOTAL = (2004)-(2024)  | 19,196.08  |
| 1721                                  | TOTAL ADJUSTMENT ADJ =(1718)-(1719)=                                   |                                      | 2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]   | ABATEMENT INTEREST ADJUSTMENT   |            |
|                                       |  |                                      | 24,559.50  |   |            |
| 1722                                  | 19 PAY 20 ADJ LIMIT  |                                      | 2024 FY 2022 ABATEMENT AID                                     | 2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020         |            |
| 1723                                  | 19 PAY 20 ADJ LEVY   |                                      | 5,363.42   |   |            |
| 1724                                  | 20 PAY 21 ADJ LIMIT  |                                      | 2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =       | ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) |            |
| 1725                                  | 20 PAY 21 ADJ LEVY   |                                      | 19,196.08  |   |            |
| 1726                                  | FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =                            |                                      | PAY 19 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND          |   |            |
| 1727                                  | FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =                             |                                      |  |   |            |
| 1728                                  | FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=                             |                                      | 2006 GENERAL   | 2030 GENERAL = (2029) -(2031) -(2032)-(2033) =                        |            |
|                                       |  |                                      | 6,780,210.44   | 2031 COM SER (2029)X(2012)  |            |
|                                       |  |                                      | 2007 COMMUNITY SERVICE   | 2032 GEN DBT (2029)X(2013)  |            |
|                                       |  |                                      | 236,080.13   | 2033 OPEB DBT (2029)X(2014)   |            |
|                                       |  |                                      | 2008 GENERAL DEBT SERVICE                                      | 2029 TOTAL  |            |
|                                       |  |                                      | 8,537,979.24   |   |            |
|                                       |  |                                      | 2009 OPEB DEBT SERVICE   |   |            |
|                                       |  |                                      | 2010 TOTAL   |   |            |
|                                       |  |                                      | 15,554,269.81  |   |            |
| 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)                                     |   |            |
|                                       |  |                                      | .43590671  |   |            |
|                                       |  |                                      | 2012 COM SER (2007)/(2010)                                     |   |            |
|                                       |  |                                      | .01517783  |   |            |
| 1902                                  | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED                             |                                      | 2013 GEN DBT (2008)/(2010)                                     | 2034 GENERAL  |            |
|                                       |  |                                      | .54891546  | 2035 COMMUNITY SERVICE  |            |
|                                       |  |                                      | 2014 OPEB DBT (2009)/(2010)                                    | 2036 GEN DEBT   |            |
|                                       |  |                                      | 2015 TOTAL   | 2037 OPEB DEBT  |            |
|                                       |  |                                      | 1.00000000   | 2038 TOTAL  |            |

| **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                         |
| 2044                                 | GENERAL                             | 2068                                 | OPEB DEBT SERVICE                    | 3008                                 | GEN DEBT SERVICE                     |
| 2045                                 | COMMUNITY SERVICE                   | 2069                                 | TOTAL                                |                                      | OTHER                                |
| 2046                                 | GENERAL DEBT SERVICE                |                                      |                                      |                                      | JOBZ NONEXEMPT                       |
| 2047                                 | OPEB DEBT SERVICE                   |                                      |                                      |                                      | = (813)+(1706)+(2041)                |
|                                      |                                     |                                      | ADVANCE ABATEMENT ADJUSTMENT BY FUND |                                      | + (2054)+(2072) =                    |
|                                      |                                     |                                      | (ZERO IF NO LEVY AUTHORITY IN FUND)  |                                      | 1,504,653.00                         |
|                                      | PAY 21 REGULAR ABATEMENT LEVY       | 2070                                 | GENERAL=(2060)-(2069)-               | 3009                                 | TOTAL DEBT SERVICE FUND              |
| 2048                                 | GENERAL                             |                                      | (2071)-(2072)-(2073)=                |                                      | INITIAL LEVY LIMITATION              |
| 2049                                 | COMMUNITY SERVICE                   | 2071                                 | COM SER (2062)-(2066)                |                                      | = (3007)+(3008) =                    |
| 2050                                 | GENERAL DEBT SERVICE                | 2072                                 | GEN DBT (2063)-(2067)                |                                      | 9,230,336.54                         |
| 2051                                 | OPEB DEBT SERVICE                   | 2073                                 | OPEB DBT (2064)-(2068)               |                                      |                                      |
|                                      |                                     | 2074                                 | TOTAL                                |                                      | OPEB/PENSION DEBT SERVICE INITIAL    |
|                                      |                                     |                                      |                                      |                                      | LEVY SUMMARY                         |
|                                      | CARRY-OVER ABATEMENT LEVY LIMIT     |                                      |                                      | 3010                                 | OPEB/PENSION DEBT                    |
|                                      | (ZERO IF NO LEVY AUTHORITY IN FUND) |                                      | TOTAL INITIAL LEVY LIMITATION        |                                      | SERVICE VOTER APPROVED               |
| 2052                                 | GENERAL=(2044)-(2048)               |                                      | SUMMARY BEFORE OFFSETTING ADJUST     |                                      | JOBZ NONEXEMPT                       |
|                                      | OR MEMO                             |                                      |                                      |                                      | = (903)+(1901)+(2042)                |
| 2053                                 | COM SER=(2045)-(2049)               |                                      | GENERAL FUND INITIAL LEVY SUMMARY    |                                      | + (2055)+(2073) =                    |
|                                      | OR MEMO                             | 3001                                 |                                      |                                      |                                      |
| 2054                                 | GEN DBT=(2046)-(2050)               |                                      | GENERAL RMV                          | 3011                                 | OPEB/PENSION DEBT                    |
|                                      | OR MEMO                             |                                      | VOTER APPROVED                       |                                      | SERVICE OTHER                        |
| 2055                                 | OPEB DBT=(2047)-(2051)              |                                      | JOBZ EXEMPT                          |                                      | JOBZ NONEXEMPT                       |
|                                      | OR MEMO                             |                                      | = (566)+(1330) =                     |                                      | =(908)+(1904)+(2042)                 |
| 2056                                 | TOTAL                               | 3002                                 | GENERAL RMV OTHER                    |                                      | + (2055)+(2073) =                    |
|                                      |                                     |                                      | JOBZ EXEMPT                          |                                      | 35,946.08-                           |
|                                      |                                     |                                      | = (567)+(1331) =                     | 3012                                 | TOTAL OPEB/PENSION DEBT              |
|                                      |                                     |                                      |                                      |                                      | SERVICE FUND INITIAL                 |
|                                      | ADVANCE ABATEMENT LEVY ADJUSTMENT   | 3003                                 | GENERAL NTC                          |                                      | LEVY LIMITATION                      |
| 2057                                 | SCHOOL TAXES ABATED                 |                                      | VOTER APPROVED                       |                                      | = (3010)+(3011) =                    |
|                                      | IN 1ST 6 MO OF 2021                 |                                      | JOBZ EXEMPT                          |                                      | 35,946.08-                           |
| 2058                                 | SCHOOL TAXES ADDED                  |                                      | = (568)+(1332) =                     |                                      |                                      |
|                                      | IN 1ST 6 MO OF 2021                 | 3004                                 | GENERAL NTC OTHER                    |                                      | OFFSETTING ADJUSTMENTS               |
| 2059                                 | NET CHANGE IN SCHOOL                |                                      | JOBZ EXEMPT                          |                                      | (COUNTY AUDITORS CANNOT SPREAD       |
|                                      | TAXES (2057)+(2058)                 |                                      | +(570)+(1333)+(2039)                 |                                      | LEVIES BASED ON A NEGATIVE TAX RATE. |
|                                      |                                     |                                      | +(2052)+(2070) =                     |                                      | TOTAL LEVY LIMITATIONS BY TRUTH IN   |
|                                      |                                     |                                      | 1,670,655.83                         |                                      | 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) =                    |                                      |                                      |
|                                      |                                     |                                      | 9,565,694.65                         |                                      |                                      |

| *****OFFSET CARRIED FORWARD***** |  | *****NET OFFSETTING ADJUSTMENTS*****<br>IN GEN AND COM SERV |  | *****NET OFFSETTING ADJUSTMENTS*****<br>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<br>IN GENERAL AND COM SERV FUNDS |   | = (3016)+(3021) =  |   |   |
| 3016                             | GEN RMV VOTER  | 3027  | GEN RMV OTHER  |   | POSITIVE OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FND (CONT) |
|                                  | JOBZ EXEMPT  |   | JOBZ EXEMPT  |   |   |
|                                  | POSITIVE OFFSET  |   | NET OFFSET ADJ   |   |   |
|                                  | GTR 0 OR [0-(3001)]  |   | = (3017)+(3022) =  | 3036  | GDS OTH   |
| 3017                             | GEN RMV OTHER  | 3028  | GEN NTC VOTER  |   | JOBZ NONEXEMPT  |
|                                  | JOBZ EXEMPT  |   | JOBZ EXEMPT  |   | NET OFFSET ADJ  |
|                                  | POSITIVE OFFSET  |   | NET OFFSET ADJ   |   | = (3032)+(3034) =   |
|                                  | GTR 0 OR [0-(3002)]  |   | = (3018)+(3023) =  | 3037  | OPEB/PENSION DEBT SERVICE   |
| 3018                             | GEN NTC VOTER  | 3029  | GEN NTC OTHER  |   | VOTER JOBZ NONEXEMPT  |
|                                  | JOBZ EXEMPT  |   | JOBZ EXEMPT  |   | POSITIVE OFFSET   |
|                                  | POSITIVE OFFSET  |   | NET OFFSET ADJ   |   | GTR OF 0 OR [-(3010)]   |
|                                  | GTR 0 OR [0-(3003)]  |   | = (3019)+(3024) =  |   |   |
| 3019                             | GEN NTC OTHER  | 3030  | COM SERV   |   | POSITIVE OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND       |
|                                  | JOBZ EXEMPT  |   | NET OFFSET ADJ   |   |   |
|                                  | POSITIVE OFFSET  |   | = (3020)+(3025) =  | 3038  | OPEB/PENSION DEBT SERVICE   |
|                                  | GTR 0 OR [0-(3004)]  |   |  |   | OTHER JOBZ NONEXEMPT  |
| 3020                             | COM SERV   |   | POSITIVE OFFSETTING ADJUSTMENTS<br>IN GENERAL DEBT SERV FUND |   | POSITIVE OFFSET   |
|                                  | POSITIVE OFFSET  |   |  |   | GTR OF 0 OR [-(3011)] 35,946.08   |
|                                  | GTR 0 OR [0-(3006)]  | 3031  | GDS VOTER  |   |   |
|                                  | COLLECT NEGATIVE ADJUSTMENTS IN<br>GENERAL AND COMM ED FUNDS     |   | JOBZ NONEXEMPT   |   | COLLECT NEGATIVE ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND          |
| 3021                             | GEN RMV VOTER  |   | POSITIVE OFFSET  |   |   |
|                                  | JOBZ EXEMPT  |   | GTR OF 0 OR [-(3007)]  | 3039  | OPEB/PENSION DEBT SERVICE   |
|                                  | NEGATIVE OFFSET  |   |  |   | VOTER JOBZ NONEXEMPT  |
| 3022                             | GEN RMV OTHER  | 3032  | GDS OTHER  |   | NEGATIVE OFFSET   |
|                                  | JOBZ EXEMPT  |   | JOBZ NONEXEMPT   |   |   |
|                                  | NEGATIVE OFFSET  |   | POSITIVE OFFSET  |   |   |
| 3023                             | GEN NTC VOTER  |   | GTR OF 0 OR [-(3008)]  | 3040  | OPEB/PENSION DEBT SERVICE   |
|                                  | JOBZ EXEMPT  |   |  |   | OTHER JOBZ NONEXEMPT  |
|                                  | NEGATIVE OFFSET  |   | COLLECT NEGATIVE ADJUSTMENTS<br>IN GENERAL DEBT SERV FUND    |   | NEGATIVE OFFSET   |
| 3024                             | GEN NTC OTHER  | 3033  | GDS VOTER  |   | NET OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND            |
|                                  | JOBZ EXEMPT  |   | JOBZ NONEXEMPT   |   |   |
|                                  | NEGATIVE OFFSET  |   | NEGATIVE OFFSET  | 3041  | OPEB/PENSION DEBT SERVICE   |
| 3025                             | COM SERV   |   |  |   | VOTER JOBZ NONEXEMPT  |
|                                  | NEGATIVE OFFSET  | 3034  | GDS OTH  |   | NET OFFSET ADJ  |
|                                  |  |   | JOBZ NONEXEMPT   |   | = (3037)+(3039) =   |
|                                  |  |   | NEGATIVE OFFSET  | 3042  | OPEB/PENSION DEBT SERVICE   |
|                                  |  |   |  |   | 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   |
|                                    |  |  |   | 4009                              | TAC REF ADD ALLOWANCE = (4008) + \$415 =  |
| 3044                               | GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=            | 3517                                   | BAL AVAIL END FY 2023 =(3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515) | 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-    | 3518                                   | PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI                       | 4012                              | TAC ADD REF REVENUE = (4011) X 22.5% =  |
|                                    |  |  |   |                                   | FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT)   |
| 3046                               | TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)= 35,946.08-                | 3519                                   | GEN DEBT VOTER =  | 4013                              | TAC TOTAL REF REV = (4007) + (4012) =   |
|                                    |  | 3520                                   | GEN DEBT OTHER =  | 4014                              | MAXIMUM EC RESERVE = (57) X \$25 =  |
|                                    |  | 3521                                   | OPEB DEBT VOTER =   | 4015                              | RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=   |
|                                    |  | 3522                                   | OPEB DEBT OTHER =   |                                   |   |
|                                    |  | 3523                                   | GENERAL NTC VOTER =   |                                   |   |
|                                    |  | 3524                                   | GENERAL NTC OTHER =   |                                   |   |
|                                    |  | 3525                                   | COMMUNITY SERVICE =   |                                   |   |
|                                    | LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS                   | 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 |
| 3500                               | GEN DEBT VOTER APPR 7,725,683.54   |  |   |                                   |   |
| 3501                               | GEN DEBT OTHER 1,504,653.00  |  |   |                                   |   |
| 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  |  |   | 4017                              | CITY/TWP REPLACEMENT NOT USED THIS YEAR   |
| 3504                               | GENERAL NTC VOTER  |  |   |                                   |   |
| 3505                               | GENERAL NTC OTHER 1,670,655.83   |  |   |                                   |   |
| 3506                               | COMMUNITY SERVICE 296,025.92   |  |   |                                   |   |
|                                    | MAXIMUM EFFORT LOAN AID  |  | TACONITE REFERENDUM DATA INFORMATION ONLY   | 4018                              | TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)  |
| 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)   |
|                                    |  | 57                                     | 2022-23 ADJ PU (EST) 4,590.00   |                                   |   |
| 3510                               | ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)                                     | 4003                                   | TACONITE REG REF PU =GTR (4001) OR (44)=  | 4020                              | TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =   |
| 3511                               | ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR)                                     |  |   | 4021                              | MINING 3.43 CENTS/TON   |
| 3512                               | PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =                    | 4004                                   | 2011 NET TAX CAPACITY   | 4022                              | TAC RAILR GRANDFATHER   |
|                                    |  | 4005                                   | TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =                           | 4023                              | DEER RVR GRANDFATHER  |
| 3513                               | PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =                    |  |   | 4024                              | FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=   |
| 3514                               | PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =                    |  | FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ)   |                                   |   |
| 3515                               | PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =                    | 4006                                   | REG FRONT END FORMULA = (4003) X \$175 =  | 4025                              | MAX TAC REDUCT = 95% OF [(4024) + (4019)]   |
|                                    |  | 4007                                   | TAC REG REF REV = GTR 0 OR [(4006)-(4005)] =  |                                   |   |

| *****TACONITE RECEIPTS (CONT)***** |   | *****LEVY TACONTE ADJUST (CONT)***** |   | FY 2023 LEVY, AID & REVENUE SUMMARY<br>BY FUND CONTINUES ON PAGE 29 |
|------------------------------------|---|--------------------------------------|---|---|
| 4026                               | TOTAL PAY 20 TAC LEVY<br>LIMIT ADJUST ON LEVY<br>LIMIT & CERTIFICATION                              | 4046                                 | COM SERV = -1 X (LSR<br>OF (4025) OR (4032))=   |   |
|                                    |   | 4047                                 | REMAINING REDUCTION<br>= (4025)+(4046) =  |   |
| 4027                               | FY 2021 ELIG DIST TAC<br>REPL AMT PLUS PAY 20<br>TAC LEVY ADJUSTMENT<br>=(4024)+(4026)-(4019)       | 4048                                 | GEN OTH NTC = -1 X (LSR<br>OF (4034) OR (4047))=  |   |
|                                    |   | 4049                                 | REMAINING REDUCTION<br>= (4047)+(4048) =  |   |
| 4028                               | TAC POT ALLOCATED FROM<br>OTHER TAC SCH DIST FOR<br>PAY 20 LEVY REPLACEMENT<br>[NOT INCL IN (4024)] | 4050                                 | OPEB TACONITE ADJUST<br>NON-VOTER = -1 X (LSR<br>OF (4040) OR (4049))=  |   |
|                                    |   | 4051                                 | REMAINING REDUCTION<br>= (4049)+(4050) =  |   |
| 4029                               | TAC PROP TAX RELIEF<br>ACCOUNT TRANSFER FOR<br>PAY 20 LEVY REPLACEMENT<br>[NOT INCL IN (4024)]      | 4052                                 | GDS TACONITE ADJUST<br>NON-VOTER = -1 X (LSR<br>OF (4043) OR (4051))=   |   |
|                                    |   | 4053                                 | REMAINING REDUCTION<br>= (4049)+(4052) =  |   |
| 4030                               | FY 2021 ADDITIONAL TAC<br>POT 11 CENTS/TON<br>[NOT INCL IN (4024)]                                  | 4054                                 | GEN OTH RMV = -1 X (LSR<br>OF (4035) OR (4053))=  |   |
| 4031                               | FY 2021 TAC BLDG MAINT<br>& REPAIR 4 CENTS/TON<br>[NOT INCL IN (4024)]                              | 4055                                 | REMAINING REDUCTION<br>= (4053)+(4054) =  |   |
|                                    | LEVY LIMIT SUBJECT TO<br>TACONITE ADJUSTMENT  | 4056                                 | OPER REF = -1 X (LSR<br>OF (4037) OR (4055))=   |   |
| 4032                               | COMMUNITY SERVICE   | 4057                                 | REMAINING REDUCTION<br>= (4055)+(4056) =  |   |
| 4033                               | OTHER GENERAL NTC   |                                      |   |   |
| 4034                               | REDUCED OTHER NTC FOR<br>LIMITED LTFM LEVY  | 4058                                 | CAP PROJ = -1 X (LSR<br>OF (4039) OR (4057))=   |   |
|                                    |   | 4059                                 | REMAINING REDUCTION<br>= (4057)+(4058) =  |   |
| 4035                               | OTHER GENERAL RMV   |                                      |   |   |
| 4036                               | OP REFERENDUM (VOTER)   | 4060                                 | OPEB DEBT TAC ADJUST<br>VOTER APPR= -1 X (LSR<br>OF (4042) OR (4059))=  |   |
| 4037                               | = 50% OF (4036) =   |                                      |   |   |
| 4038                               | CAP PROJ LIMIT(VOTER)   | 4061                                 | REMAINING REDUCTION<br>= (4059)+(4060) =  |   |
| 4039                               | = 50% OF (4038) =   |                                      |   |   |
| 4040                               | NET OPEB DEBT SERV LEVY<br>NON-VOTER APPR BONDS   | 4062                                 | GDS TACONITE ADJUST<br>VOTER APPR= -1 X (LSR<br>OF (4045) OR (4061))=   |   |
| 4041                               | NET OPEB DEBT SERV LEVY<br>FOR VOTER APPR BONDS   |                                      |   |   |
| 4042                               | = 50% OF (4041) =   | 4063                                 | TOTAL TACONITE LEVY<br>LIMITATION ADJUST =<br>(4046)+(4048)+(4050)+<br>(4052)+(4054)+(4056)+<br>(4058)+(4060)+(4062)= |   |
| 4043                               | NET GEN DEBT SERV LEVY<br>NON-VOTER APPR BONDS  |                                      |   |   |
| 4044                               | NET GEN DEBT SERV LEVY<br>FOR VOTER APPR BONDS  | 4064                                 | CITY/TOWNSHIP DISTRIBUTION<br>= (4025)+(4063) =   |   |
| 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<br>= -(3525) =  | 5023                                 | OPEB/PENSION DEBT<br>SERVICE VOTER APPROVED<br>JOBZ NONEXEMPT =(3010)+<br>(3041)+(3521)+(4060)= |
| 5001 GEN RMV VOTER APPROVED<br>JOBZ EXEMPT = (3001)<br>+(3026)+(4056) =                                | 4,464,878.99  | 5014                             | TACONITE RECEIPTS<br>= -(4046) =   | 5024                                 | OPEB/PENSION DEBT<br>SERVICE OTHER<br>JOBZ NONEXEMPT=(3011)+<br>(3042)+(3522)+(4050)=           |
| 5002 GENERAL RMV OTHER<br>JOBZ EXEMPT = (3002)<br>+(3027)+(4054) =                                     | 3,430,159.83  | 5015                             | TOTAL COMM SERV<br>FUND REVENUE = (5011)<br>+(5012)+(5013)+(5014) 543,143.74                         | 5025                                 | TOTAL OPEB/PENSION DEBT<br>SERVICE FUND LEVY<br>LIMITATION<br>= (5023)+(5024) =                 |
| 5003 GEN NTC VOTER APPROVED<br>JOBZ EXEMPT = (3003)+<br>(3028)+(3523)+(4058)=                          |               | 5016                             | GEN DEBT SERVICE<br>VOTER APPROVED JOBZ<br>NONEXEMPT = (3007)+<br>(3035)+(3519)+(4062)= 7,725,683.54 | 5026                                 | MAX EFFORT LOAN AID USED<br>= -(3521)-(3522) =  |
| 5004 GENERAL NTC OTHER<br>PHASED OUT IN FY18   |               | 5017                             | GEN DEBT SERV OTHER<br>JOBZ NONEXEMPT = (3008)<br>(3036)+(3520)+(4052)= 1,504,653.00                 | 5027                                 | TACONITE RECEIPTS =<br>-(4050)-(4060) =   |
| 5005 GENERAL NTC OTHER<br>JOBZ EXEMPT = (3004)+<br>(3029)+(3524)+(4048)=                               | 1,670,655.83  | 5018                             | TOTAL DEBT SERVICE<br>FUND LEVY LIMITATION<br>= (5016)+(5017) = 9,230,336.54                         | 5028                                 | TOTAL OPEB/PENSION DEBT<br>SERVICE FUND REVENUE<br>=(5025)+(5026)+(5027)                        |
| 5006 TOTAL GENERAL FUND<br>LEVY LIMITATION<br>= (5001)+(5002)+(5003)<br>+ (5004)+(5005) =              | 9,565,694.65  | 5019                             | TOTAL DEBT SERVICE<br>FUND AID = (488)+<br>(779)+(799)+(2023) = 483,236.80                           | 5029                                 | TOTAL LEVY LIMIT<br>= (5006)+(5011)<br>+ (5018)+(5025) = 19,092,057.11                          |
| 5007 TOTAL GENERAL FUND AID<br>= (323)+(329)+(334)+<br>(340)+(341)+(342)+(358)<br>+(383)+(493)+(2021)= | 41,024,200.00 | 5020                             | MAX EFFORT LOAN AID USED<br>=(3515)-(3519)-(3520)  | 5030                                 | TOTAL AID<br>= (5007)+(5012)<br>+ (5019) = 41,754,554.62  |
| 5008 MAX EFFORT LOAN AID USED<br>= -(3523)-(3524) =  |               | 5021                             | TACONITE RECEIPTS<br>= -(4052)-(4062) =  | 5031                                 | TOTAL MAX EFFORT AID USED<br>= (5008)+(5013)<br>+ (5020)+(5026) =                               |
| 5009 TACONITE RECEIPTS<br>= - (4048)-(4054)<br>- (4056)-(4058) =                                       |               | 5022                             | TOTAL DEBT SERVICE<br>FUND REVENUE = (5018)<br>+(5019)+(5020)+(5021) 9,713,573.34                    | 5032                                 | TOTAL TACONITE RECEIPTS<br>= (5009)+(5014)<br>+ (5021)+(5027) =                                 |
| 5010 TOTAL GENERAL FUND<br>REVENUE = (5006)+<br>(5007)+(5008)+(5009)=                                  | 50,589,894.65 |                                  |  | 5033                                 | TOTAL REVENUE<br>= (5010)+(5015)<br>+ (5022)+(5028) = 60,846,611.73                             |
| COMMUNITY SERVICE FUND   |               |                                  |  |                                      |   |
| 5011 TOTAL COMMUNITY<br>SERVICE FUND LEVY<br>LIMITATION = (3006)+<br>(3030)+(3525)+(4046)=             | 296,025.92    |                                  |  |                                      |   |
| 5012 TOTAL COMMUNITY<br>SERVICE FUND AID<br>= (611)+(621)+(626)<br>+ (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 | 1,873,418.64            | 210,842.04-            | 8,079.23              |                    |                        | 1,670,655.83            |
| TOTAL GENERAL       | 9,757,155.43            | 199,540.01-            | 8,079.23              |                    |                        | 9,565,694.65            |
| 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 | 1,541,662.20            | 37,009.20-             |                       |                    |                        | 1,504,653.00            |
| TOTAL DEBT SERV     | 9,395,801.20            | 180,559.85-            | 15,095.19             |                    |                        | 9,230,336.54            |
| OPEB-VOTER-NONEXEMP |                         |                        |                       |                    |                        |                         |
| OPEB-OTHER-NONEXEMP |                         | 35,946.08-             |                       | 35,946.08          |                        |                         |
| TOTAL OPEB/PENSION  |                         | 35,946.08-             |                       | 35,946.08          |                        |                         |
| TOTAL               | 19,447,999.35           | 415,319.03-            | 23,430.71             | 35,946.08          |                        | 19,092,057.11           |

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             | 9,565,694.65             | 416,360.77          | 4.55           |
| COMMUNITY SERVICE    | 277,869.45               | 296,025.92               | 18,156.47           | 6.53           |
| GENERAL DEBT SERVICE | 9,133,582.10             | 9,230,336.54             | 96,754.44           | 1.06           |
| OPEB DEBT SERVICE    |                          |                          |                     |                |
| TOTAL                | 18,560,785.43            | 19,092,057.11            | 531,271.68          | 2.86           |

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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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                    | 1,670,655.83                |                                |                                       |
| (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                    | 1,504,653.00                |                                | *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                    | 9,565,694.65                |                                |                                       |
| (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                    | 9,230,336.54                |                                |                                       |
| (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                   | 11,197,018.29               |                                |                                       |
| 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                    | 6,901,494.58                |                                |                                       |
| TOTAL LEVY                              |                                 |                             |                                 |                             |                                |                                       |
|   | TOTAL LEVY                      | 18,560,785.43               | 18,560,785.43                   | 19,092,057.11               |                                |                                       |

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](http://EDUCATION.STATE.MN.US).

| LINE #   | LIMITATION COMPONENTS                             | 2020 PAY 2021<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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<br>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<br>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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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<br>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<br>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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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-<br>EMPLOYMENT BENEFITS (OPEB)     | 41,043.00                   | 41,043.00                       | 25,231.00                   |                                |                                       |
| (494)                                       | LT FACILITIES EQUAL  | 144,702.65                  | 144,702.65                      | 216,839.42                  |                                | *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 -<br>GENERAL NTC OTHER JOBZ EXEMPT | 1,897,366.74                | 1,897,366.74                    | 1,873,418.64                |                                |                                       |

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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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-                  | 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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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<br>GENERAL NTC OTHER JOBZ EXEMPT  | 130,737.21-                 | 130,737.21-                     | 149,363.40-                 |                                |                                       |
| (5005A)   | SUBTOTAL - INITIAL LEVIES- PAGE 35<br>GENERAL NTC OTHER JOBZ EXEMPT | 1,897,366.74                | 1,897,366.74                    | 1,873,418.64                |                                |                                       |
| (5005B)   | SUBTOTAL - ADJUSTMENTS- PAGE 36<br>GENERAL NTC OTHER JOBZ EXEMPT    | 140,721.61-                 | 140,721.61-                     | 53,399.41-                  |                                |                                       |
| (5005)  | TOTAL GENERAL - NTC<br>OTHER JOBZ EXEMPT                            | 1,625,907.92                | 1,625,907.92                    | 1,670,655.83                |                                |                                       |

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE 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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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<br>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 THE 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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>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<br>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                    | 957,993.20                  |                                | *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<br>JOBZ NONEXEMPT          | 1,624,495.87                | 1,624,495.87                    | 1,504,653.00                |                                | *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).
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- \*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<br>LIMITATION | 2020 PAY 2021<br>CERTIFIED LEVY | 2021 PAY 2022<br>LIMITATION | 2021 PAY 2022<br>PROPOSED LEVY | 2021 PAY 2022<br>CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: |   |                             |                                 |                             |                                |                                       |
| (903)  | REQ DEBT SERVICE LEVY<br>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<br>ADJUST                                |                             |                                 |                             |                                |                                       |
| (5023)   | TOTAL OPEB/PENSION DEBT<br>SERVICE VOTER APPROVED<br>JOBZ NONEXEMPT |                             |                                 |                             |                                |                                       |
| OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:          |   |                             |                                 |                             |                                |                                       |
| (908)  | REQ DEBT SERVICE LEVY<br>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<br>ADJUST                                |                             |                                 |                             |                                |                                       |
| (5024)   | TOTAL OPEB/PENSION DEBT<br>SERVICE OTHER<br>JOBZ NONEXEMPT          |                             |                                 |                             |                                |                                       |

FOOTNOTES:

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- \*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

October 2021

## **Elementary:**

**Fall Fundraiser:** Bayview Elementary, Laketown Elementary and Southview Elementary share sincere gratitude with our elementary families for your support of our Fall Fundraisers. Due to strong family participation, we are able to Engage, Enhance, and Expand school programming at all our sites.

**Faculty Focus:** On Friday, October 1 elementary teachers (K-5) were provided Guided Support for PGRE. Teachers identified strategies they will use for Identifying Critical Content. Teachers also engaged in extended PLC. They focused on cementing their understanding and procedures for Standards Based Grading and Reporting in Mathematics. Elementary Mathematics report cards will be available in a standards based format.

**Parent/Teacher Conferences:** We continue to have strong parent support and attendance at conference time. Fall conferences are used to explain the results of our fall assessments to parents and set up goals and expectations for the upcoming school year. Parent/Teacher conferences will be held virtually via Zoom.

**Book Fair:** All elementary sites are hosting an In-Person Book Fair! We look forward to the excitement of reading in all our elementary schools.

**Homecoming Week:** We love our WILDCAT school spirit! All elementary schools are celebrating Homecoming week with dress up days and Pep Fest!

## **Waconia Middle School:**

8th-grade students had a great day at the annual Canoe Trip down the St. Croix River on Wednesday. Thank you to the 8th grade staff and the 20 plus chaperones for making the trip safe and fun.

Friday we were able to have our first event on the new gym floor with an all school Homecoming Pep-Fest. It was an excellent way to start building new memories in a space that feels brand new. Thank you to the high school students and staff for leading a fun event. PE teachers are excited to get back in the gyms beginning next week.

Friday after school we held our Homecoming Spirit Fest. The turn was awesome and students enjoyed a wide variety of events. Thank you to the WMS Student Council and the WMS PTO for organizing and operating the event.

**Waconia High School & Activities:** [www.waconiaathletics.com](http://www.waconiaathletics.com)

Waconia High School had four seniors that were recognized as “Commended Students in the 2022 National Merit Scholarship Program.” Commended students placed in the top 50,000 students who entered the 2022 competition by taking the SAT/National Merit Scholarship Qualifying test. WHS students are Grace Bedford, Noah Hebeisen, Nathan Langer, and Kaethe Ludford. Congrats to all of these students. WHS senior Delaney Sebora has advanced and is a National Merit Semi-finalist!

Homecoming week was a success! The student council and their advisor, Ms. Barrie, did a fantastic job of coordinating the events for the week that started with a pepfest at the high school on Monday morning. During the week, they had a bunch of activities going on such as dress up days, a movie night on Wednesday night, a traveling pepfest on Friday morning to ECFE, the elementary buildings, and middle school, and a tailgating party on Friday night before the football game. The week was capped off by the crowning of our king and queen on Friday night followed by our football game vs. Chanhassen. A huge thank you to our student council members and Ms. Barrie.

The fall musical ‘Into the Woods’ will run this week with performances on October 14th-16th. Congratulations to the entire cast, crew, and directors Amanda Byrne and Daniel Greco on another outstanding production.

Thanks to the Duck Cup Foundation, our WHS students will be able to participate in a virtual presentation on Oct 14th with a speaker on mental health and coping skills. Duck Cup is an organization based out of New Prague, MN. They are a non profit organization that is dedicated to providing resources for mental health awareness and suicide prevention. Their sponsored events reach over 10,000 students, parents, teachers and community members on an annual basis.

Parent-teacher conferences will be taking place at the high school on Monday, October 11th and Monday, October 18th. Conferences will be held virtually via Zoom.

**Community Ed:**

Community Education is gearing up for winter programming! Our winter/spring online brochure will be going live the week of November 22. Early Childhood is working on their winter/spring class schedules.

The basketball deadline is Wednesday, October 13. There is still time to register for basketball this year. This is for grades 1 - 6 boys and girls.

Kids' Company is in need of Lead teachers. If you know anyone that is looking for a job and wants to work with kids. Please send them to Community Education!

**Human Resources:** All Minnesota School Districts must complete and submit an annual Assurance of Compliance to the Minnesota Department of Education (MDE) by November 15. School Districts are required to complete this process to assure compliance with state and federal laws prohibiting discrimination. By completing the Assurance of Compliance, the School District is providing written assurance that it does not discriminate in its use of funds provided through both the federal and state government and that all mandated reporters have been informed of their mandated reporting duties under the state law. Our School District is in compliance with the requirements and will verify that compliance to the MDE through the electronic submission process. A copy of the proposed submission is attached to the School Board's Consent Agenda and will be submitted to the MDE following the School Board's approval. School Board approval is required per Minnesota Rule 3535.9910.

**Support Services:**

The Special Education Staff made over 350 parent contacts during the last 2 weeks of September to ask parents if they wanted to meet regarding Covid recovery services which I previously mentioned in the September Board highlights. Now the staff will go about scheduling the meetings for parents that wished to meet and completing the required paperwork. About 20% of the parents wanted to meet, adding another 70+ meetings to an already busy time for teachers.

On the early release on October 1st, Special Education ESPs were trained on their new performance review process and rubric.

**Superintendent:**

**Great School - Great Start!**

ISD ONE10 is well into the 2021-22 school year and there continues to be a lot of joy in the buildings. Waconia Public Schools is known for the excellent education we deliver due to an exceptional partnership with families and superb work by ONE10 staff. We are now six weeks into the school year and parent/teacher conferences at all levels will be completed by 10/13/21. As we work to create a somewhat normal school year this year, it requires students to renew some of their previous school routines. It's apparent that the endurance for a normal school schedule is something that students needed to relearn. Going to class, attending activities and maintaining a work or homelife schedule can be exhausting. Students have taken on this challenge and are getting back into regular school routines. We are proud of how our students and families have made this adjustment. Thank you for making ONE10 a great place to learn and work!!

**Homecoming is a Wonderful Week to Show ONE10 Pride**

There are a lot of events and activities to engage in this week at our school buildings. It is a great week to show ONE10 Pride during [Homecoming Week 2021](#). The enthusiasm and happiness at all levels is so fun to see. A Big Thank You to all those who organized great experiences for our students and to ALL who found ways to celebrate and be engaged in showing our ONE10 Pride.....WE Are ONE10!!

### **Continue Monitoring the Covid-19 Data at ONE10**

As we moved through summer programming, our students had virtually no issues with Covid-19 and we were very hopeful for a somewhat normal school year. Now that the school year is off and running, we are seeing some Covid-19 challenges continue. We truly want to keep all at ONE10 safe and it will take everyone's help to make that happen. Our [Covid-19 data](#) is not where we want it to be, yet we are finding ways to mitigate the impact the best we can with our current [Safe Learning Plan](#). There are a lot of opinions as to what is best and we continue to share what is recommended for safety. Families and staff are encouraged to follow the [MDH recommendations](#). Knowing that we are following a choice model for personnel mitigation strategies, please make the choice that is best for you and do your best to protect others. We are very pleased that our school district is in a county that has a high vaccination rate as this continues to be one of the best strategies for keeping the virus from spreading. We encourage all eligible for the Covid-19 vaccine to consider receiving it to help our schools and community be safe.

### **Covid-19 Testing Options at ISD ONE10**

ISD ONE10 has applied for the MN State Covid-19 Testing grant and will be able to access funding for Covid-19 testing soon. Currently, we are seeking guidance from the state on how to convert our remaining Vault tests from last year to start using immediately and also checking to see if the grant will cover staffing requirements for this. We are working with the state to order take-home Covid-19 tests. We are establishing the protocols we need to follow, determining drop off site(s), getting additional supplies and identifying our staffing needs. We are planning to offer Vault tests for symptomatic students and staff. Those choosing to use these take-home PCR tests will complete the process over a Zoom video conference. Individuals or parents will bring the Covid-19 Test to the identified ONE10 drop off site upon completion. Those taking the test are notified of results within two days.

The rollout from the state is taking longer than anticipated but we are hoping to have things in place for ISD ONE10 to supply take-home Covid-19 tests after the Ed-MN Break. In the meantime, the state is recommending the following information about Covid-19 Testing.

## **Promoting COVID-19 Community Testing Sites**

In addition to school COVID-19 testing programs, Minnesotans can get tested at local providers, pharmacies and clinics. The state is also continuing to make free testing accessible to all communities through its test-at-home program and 11 community testing sites. To meet increased testing demand, the state recently expanded its capacity by opening new community sites.

As you communicate with your families, consider sharing the following information.

***How Minnesotans can get a COVID-19 test:***

- Walk in or schedule an appointment for a free test at one of the state's 11 community testing sites across Minnesota: [COVID-19 Community Testing Sites](#).
- Order a free test through the state's at-home testing program: [COVID-19 Test at Home](#).
- Find other testing options near them through the state's Find Testing Locations map, including through local providers, pharmacies and clinics: [Find Testing Locations](#).

**Substitute Shortage is Concerning at ONE10**

As we do our best to navigate through this pandemic, staffing concerns that are affecting many industries across the nation are also causing concerns at ONE10. The employee shortage is really impacting our ability to fulfill the substitute demands that we have at our school district. We are experiencing days where we can only fill about 60% of the substitutes that are needed to cover for the employees who are absent. Staff members are being very creative and remarkably understanding in covering this shortfall. We are so thankful for staff who are stepping up and subbing during their prep time and time off. All at ONE10 are doing the best they can to help this situation. We could use any support and help possible from those in the ONE10 community who may be willing to sign up to be on our substitute list. Please contact our [HR Department](#) if you would be willing to sub.

Workforce Data Facts: According to MN Dept of Employment and Economic Development (DEED), we're now experiencing the highest number of available job openings in the educational sector in the 20 years that DEED has tracked this information. This situation has created a record number of competitors for school employees. MN remains down over 170K jobs since the start of the pandemic, most of which are in the service industry.

**Thanks for All You Do to Make ONE10 a  
Great Place for Students and Staff!!  
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<br>Spec Ed IEP  | 2<br>MS Gym Floor | 3<br>Misc. Wages | 4<br>Girls Tennis | 5<br>Spec Ed IEP | 6<br>EL Services |  |  |  |
| Discussion/Approval Date                                      | 6-28-2021          | 8/9/2021       | 7/19/2021   | 7/26/2021         | 8/9/2021         | 8/23/2021         | 8/27/2021        | 8/27/2021        |  |  |  |
| <b>Total Revenues and Other Sources</b>                       | \$ 48,404,073      | 48,809,673     | 50,000  | 350,000           | -                | 5,600             | -                | -                |  |  |  |
| <b>Total Expenditures</b>                                     | \$ 46,661,587      | 47,208,724     | 152,000   | 350,000           | 28,503           | 5,600             | 6,070            | 4,964            |  |  |  |
| <b>Change to Surplus/Deficit</b>                              |                    | (141,537)      | (102,000)   | -                 | (28,503)         | -                 | (6,070)          | (4,964)          |  |  |  |
| <b>Surplus or (Deficit)</b>                                   | \$ 1,742,486       | 1,609,949      |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Projected Fund Balance at the Beginning of the Year</b>    | \$ (5,358,352)     | (5,358,352)    |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Analysis of Projected Equity Balances as of 06-30-2022</b> |                    |                |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Nonspendable</b>   | 50,000             | 50,000         |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Restricted/Reserved</b>                                    | 22,113             | 22,113         |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Unassigned</b>   | (3,687,979)        | (3,829,516)    |   |                   |                  |                   |                  |                  |  |  |  |
| <b>Projected Fund Balance at the End of the Year</b>          | \$ (3,615,866)     | (3,757,403)    |   |                   |                  |                   |                  |                  |  |  |  |

| 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.           |
| 5.  | Special Ed IEP Services Increase   |
| 6.  | English Language (EL) Students Program Increase                            |
|   |  |
|   |  |
|   |  |

- 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.

2021-22 Preliminary Budget Update  
10/11/21

The attached spreadsheet reflects the additional staffing for our EL and SPED programs that was approved at the September school board work session.

We are happy to report that we received good news from the state that we will discuss at the October work session. We have been notified that we are being awarded revenue from a technology grant we applied for. Thanks to Todd Swanson and Jeff Jeska for their work applying for this opportunity. We have also received information from the state to expect additional funding from adjustments they are making to Covid relief funds and other funding sources. We will have the details from the state by the next work session with the amounts and the guidelines for spending this new revenue. All in all, this is good news for ONE10. More info to come.

7. **ACTION ITEMS**

7.A. Approve Assurance of Compliance Certificate

Virginia Davis

 E-mail:  
 mde.compliance-assistance@state.mn.us

Phone: 651-582-8338

 Address:  
 1500 Highway 36 West, Roseville, MN  
 55113

## Assurance of Compliance

 0110-01 Waconia Public School District  
 -INFORMATION NEEDED TO EVIDENCE COMPLIANCE-  
 School Year: 21-22

\* - indicates required fields.

### Coordinator Identification Information

|                          | Human Rights Coordinator | Title IX Coordinator | 504 Coordinator     |
|--------------------------|--------------------------|----------------------|---------------------|
| <b>Name*</b>             | Sonya Sailer             | Sonya Sailer         | Paul Tordoff        |
| <b>Telephone Number*</b> | (952) 442-0645           | (952) 442-0645       | (952) 442-0600      |
| <b>Fax Number*</b>       | 952-442-0639             | 952-442-0639         | 952-442-0639        |
| <b>E-Mail Address*</b>   | ssailer@isd110.org       | ssailer@isd110.org   | ptordoff@isd110.org |

### Mandated Reporter Training

Minnesota Chapter 260E.30, Subd. 2(b). Districts must inform all mandated reporters of the duties.

 \* I verify that all mandated reporters employed by or otherwise associated with any school in this district have been informed of mandated reporting requirements and of the prohibition of retaliation against anyone reporting maltreatment.

Date of Verification \*

08/23/2021

As part of the Minnesota Department of Education's data collection for the Minnesota Olmstead Plan related to the topic area Prevent Abuse and Neglect, please provide the following information;

Total number of school district employees who have received mandated reporter training as of verification date? 159

Number of licensed staff? 83

Number of unlicensed staff? 76

\*This information is requested to assist in the prevention of abuse and neglect of students with disabilities through increased awareness and education of all school personnel and their duties associated with mandated reporting requirements.

### Document Submittal Verification

 Does MDE have current and accurate copies of the following documents?  
 Please submit updated policy if revised since Last Submitted Date.

| Document                       | Last Submitted Date | Upload Document*  |
|--------------------------------|---------------------|---|
| Harassment and Violence policy | 10/13/2020          | Select Upload Document: Choose File 413-harassm...il-2021.pdf |

### District Compliance Requirements Checklist

This assurance is given in consideration of and for the purpose of obtaining any and all federal grants, loans, contracts, property, discounts, or other federal and state financial assistance extended after the date hereof to the district by the U.S. Department of Education and the Minnesota Department of Education (MDE), including installment payments after such date of application for federal financial assistance and state aid allotments which were approved before such date.

The district recognizes and agrees that such federal and state financial assistance will be extended in reliance on the representations, supporting information required by Minnesota Statute, section 127A.42, subd. 3 and agreements made in this assurance. This assurance is binding on the district and the persons who are authorized to submit information on behalf of the district.

Check all statements in which the district has complied with the state and federal requirements prohibiting discrimination.

#### Federal Laws:

 \* Title VI of the Civil Rights Act of 1964 (42 USC 2000d, et. seq.; 34 C.F.R. Part 100), which provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the district receives federal financial assistance.

 \* Title VII of the Civil Rights Act of 1964 (42 USC 2000e, et. seq.; P.L. 88-352), as amended by the Equal Employment Opportunity Act of 1972 (P.L. 92-261), which prohibits discrimination in employment because of an individual's race, color, religion, sex, or national origin.

- \* Title VII of the Civil Rights Act of 1964 Pregnancy Discrimination Act (within Title VII) (42 USC § 2000e(k)).
  
- \* Title IX of the Education Amendments of 1972 (20 USC § 1681; 34 C.F.R. Part 106), which prohibits discrimination on the basis of sex in education programs and activities receiving or benefiting from federal financial assistance.
  
- \* The Age Discrimination in Employment Act of 1967 (29 USC § 621; 42 USC § 6101; 29 C.F.R. Part 621), which prohibits discrimination on the basis of age (over 40 years).
  
- \* Section 504 of the Rehabilitation Act of 1973 (34 C.F.R. part 104) prohibiting discrimination on the basis of disability.
  
- \* The American with Disabilities Act (42 USC § 12101, et seq.), also prohibiting discrimination on the basis of disability.
  
- \* Denial of Equal Educational Opportunity Prohibited (20 USC § 1703).
  
- \* The Fair Housing Act (42 USC § 3601 et seq.; 24 C.F.R. part 100).
  
- \* The Age Discrimination Act of 1975 (42 USC § 6101 and 6102; 34 C.F.R. part 110).
  
- \* Prohibition of Discrimination Based on Blindness (20 USC § 1684).

**State Laws:**

- \* The Minnesota Human Rights Act (Minn. Stat. § 363A), which prohibits discrimination in education programs and activities on grounds of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, sexual orientation, disability or age.
  
- \* Minnesota Statutes, section 121A.031, which requires school districts to have a written policy to prevent and to prohibit student bullying.
  
- \* Minnesota Statutes, section 121A.03, which requires school districts to have a policy prohibiting sexual/racial/religion harassment and violence which applies to students, teachers, administrators and other school personnel.
  
- \* Minnesota Statutes, section 121A.04, which prohibits sex discrimination in athletic programs.
  
- \* Minnesota Rules, part 3500.0550, relating to the Inclusive Educational Program Plan.
  
- \* Minnesota Rules, Chapter 3535.0100-.0180; 3535.2300-.2800; 3535.3000-.3700, relating to equality of educational opportunity and school desegregation, and prohibition of discriminatory practices.

**By clicking "Submit" you are affirming that these laws are available in each building in the district, that the information that you have provided is accurate, and that you have the authority to submit this assurance on behalf of the district. Clicking "Cancel" will clear data entered.**

**NOTE: When data entry is complete, click "Submit" to send data to The State Department of Education.**

Submit

Cancel



7.B. MSHSL Membership Renewal



## 2021-2022 RESOLUTION FOR MEMBERSHIP IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE

**RESOLVED**, that the Governing Board of School District Number 110, County of Carver, State of Minnesota delegates the control, supervision and regulation of interscholastic athletic and fine arts events (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

**FURTHER RESOLVED**, that the high school(s) listed below (name all high schools in the district):

Waconia High School \_\_\_\_\_

\_\_\_\_\_

(If more than four high schools, attach an additional list)

is/are authorized by this, the Governing Board of said school district or school to:

1. \_\_\_\_\_ Make new application for membership in the Minnesota State High School League;  
School Enrollment (9-12): \_\_\_\_\_

OR;

Renew its membership in the Minnesota State High School League; and,

2. Participate in the approved interschool activities sponsored by said League and its various subdivisions.

**FURTHER RESOLVED**, that this Governing Board hereby adopts the Constitution, Bylaws, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities, and that the administration and responsibility for determining student eligibility and for the supervision of such activities are assigned to the official representatives identified by this Governing Board.

***Signing the Resolution for Membership affirms that this Governing Board has viewed the WHY WE PLAY training video which defines the purpose and value of education-based athletic and activity programs and assists school communities in communicating a shared common language.***

*Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Code of Student Conduct violations for students participating in activity programs by member schools.*

The above Resolution was adopted by the Governing Board of this school district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

Signed: \_\_\_\_\_  
(Clerk/Secretary - Local Governing Board)

Signed: \_\_\_\_\_  
(Superintendent or Head of School)

Date: \_\_\_\_\_

Date: \_\_\_\_\_

District Office Address, City, Zip: District Office 512 Industrial Blvd, Waconia, MN 55387

School Superintendent's Phone: 952-442-0600 School Superintendent's Email: pdevine@isd110.org

**This form must be completed and submitted to MSHSL NOT LATER THAN AUGUST 31, 2021  
Retain one copy for the school files.**

# 2020-2021 RESOLUTION FOR MEMBERSHIP

This page must be completed once for each school in the district.

The following is taken from the MSHSL Constitution:

## 208.00 LOCAL CONTROL

### 208.01 Designated School Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote, such as district meetings, region meetings, and mail ballots.

**One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.**

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

### 208.02 Designated Activity Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

### 208.03 Local Advisory Committee

Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

**Please complete and return this form with your school's 2021-2022 Resolution for Membership. If the school board is responsible for more than one (1) high school, please complete a form for EACH high school.**

Waconia High School

\_\_\_\_\_  
Name of School (Please Print)

## 208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

Jackie Johnson

(Designated School Board Member – please print)

jkjohnson@isd110.org

Email Address

Jill Johnson, Activities Director

(Designated School Representative – please print)

jrjohnson@isd110.org

\_\_\_\_\_  
Email Address

## 208.02 ACTIVITY REPRESENTATIVES

Jill Johnson

(Boys' Sports – please print)

N/A

(Speech – please print)

Jill Johnson

(Girls' Sports – please print)

Aaron Olson

(Music – please print)

## 208.03 LOCAL ADVISORY COMMITTEE MEMBERS

\_\_\_\_\_  
(Board Member—please print)

\_\_\_\_\_  
(Student—please print)

\_\_\_\_\_  
(Parent—please print)

\_\_\_\_\_  
(Faculty Member—please print)

\_\_\_\_\_  
Jill Johnson

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

**8. DISCUSSION ITEMS**

**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**