

## **Finance & Facilities Committee**

Monday, October 4, 2021 6:00 PM

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

### **1. DISCUSSION ITEMS**

1.A. Monthly Financial Reports

1.A.1. Enrollment Update

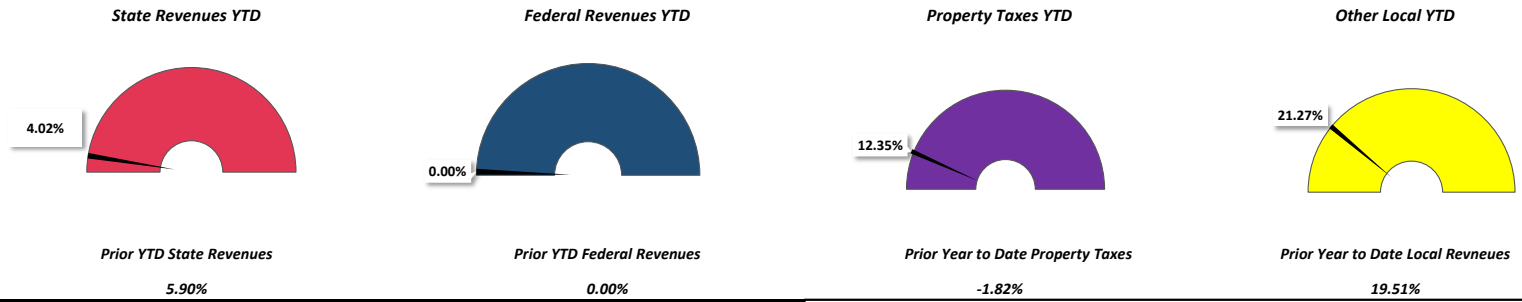
**Waconia Public Schools**  
**Budget / Projected ADM Served - 10-1-2021**

<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>
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1.A.2. Forecast Five Monthly Reports

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

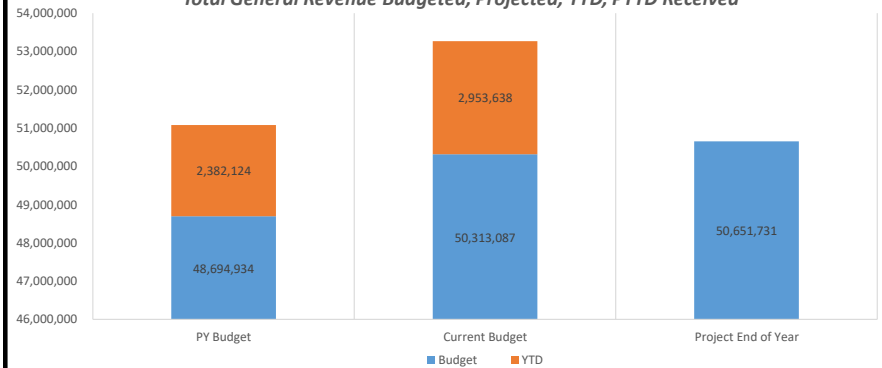


**Top 5 Revenues Received YTD by Source Code 3**

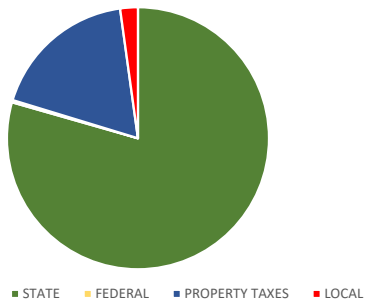
**Variance from PYTD Received**

	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

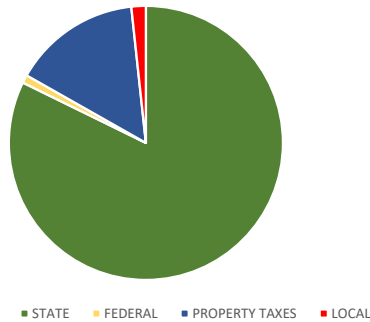
**Total General Revenue Budgeted, Projected, YTD, PYTD Received**



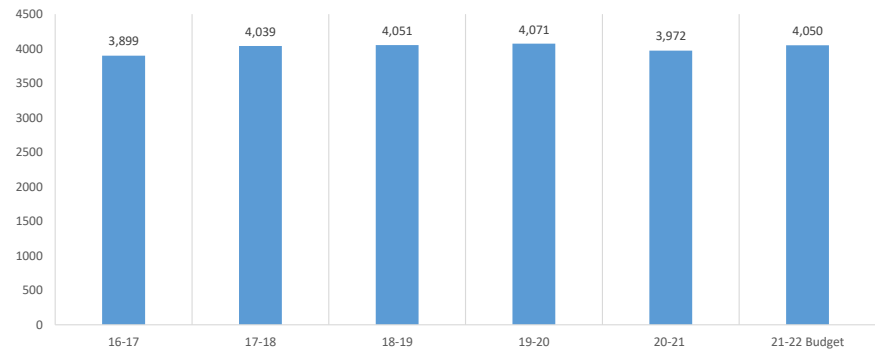
**Current Year Revenue Budget**



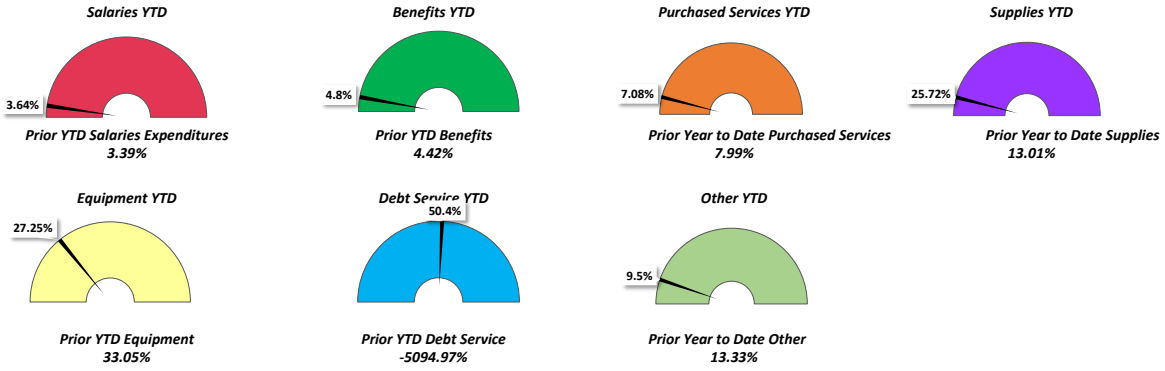
**Prior Year Revenue Budget**



**End of Year ADM History**



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



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

**Variance from PYTD Received**

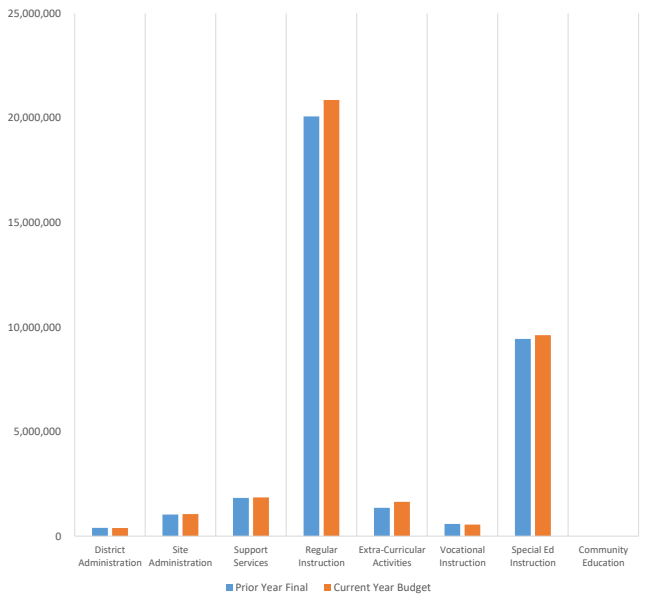
	Current YTD	Variance vs. PYTD
1 TOTAL SALARIES AND WAGES	\$1,020,090	\$83,466
2 TOTAL SUPPLIES	\$519,459	\$262,394
3 TOTAL EMPLOYEE BENEFITS	\$511,662	\$40,105
4 ADMINISTRATION/SUPERVISION	\$398,440	-\$828
5 INSTRUCTIONAL TECH DEVICES	\$279,487	\$279,487
6 INSURANCE	\$252,863	\$9,525
7 NON,INSTRUCTIONAL 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**

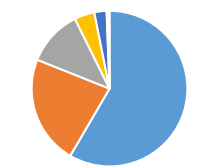


	Prior Year Final	Current Year Budget
SALARIES	27,589,235	28,047,677
BENEFITS	10,680,691	10,732,746
PURCHASED SERVICE!	5,493,140	6,014,548
GENERAL SUPPLIES	1,975,645	2,019,499
CAPITAL EXPENSES	1,200,150	1,213,398
DEBT SERVICE	138,331	161,287
DUES & OTHER	142,876	283,230

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

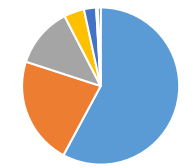


**Prior Year Final Exp Budget**



- 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, 2021	August 31, 2020	August 31, 2019	Current YTD vs. PYTD	August 31, 2020	August 31, 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, 2021	August 31, 2020	August 31, 2019	Current YTD vs. PYTD	August 31, 2020	August 31, 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, 2021	August 31, 2020	August 31, 2019	Current YTD vs. PYTD	August 31, 2020	August 31, 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	2021	2020	2019	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	August 31, 2020	August 31, 2019
<b>REVENUE</b>				Budget Remaining								
FOOD SERVICE	3,483,750	3,859,646	355,424	3,128,326	10.20%	0.00%	0.03%		355,424	0	651	
COMMUNITY EDUCATION	3,145,327	3,146,400	614,767	2,530,560	19.55%	14.71%	23.09%		211,864	402,904	631,363	
CONSTRUCTION	0	0	0	0	0.00%	0.00%	0.12%		(1)	1	233	
DEBT SERVICE	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	
TRUST	11,500	11,500	0	11,500	0.00%	0.00%	0.00%		0	0	0	
CUSTODIAL	0	0	0	0	0.00%	0.00%	0.00%		0	0	0	
INTERNAL SERVICE	427,500	431,936	57,233	370,267	13.39%	14.13%	12.63%		4,851	52,382	49,471	
OPEB REVOCABLE TRUST	0	0	0	0	0.00%	0.00%	0.00%		0	0	0	
OPEB IRREVOCABLE TRUST	40,000	76,076	18,492	21,508	46.23%	21.65%	-59.71%		10,062	8,430	(47,817)	
OPEB DEBT SERVICE	0	(621)	(621)	621	0.00%	47.32%	112.03%		(721)	100	960	
<b>TOTALS</b>	<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	2021	2020	2019	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	August 31, 2020
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
<b>TOTALS</b>	<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	2021	2020	2019	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	August 31, 2020	August 31, 2019
<b>SUMMARY</b>				Budget Remaining								
REVENUE	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	
EXPENDITURES	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	
SPENDING VARIANCE	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	

# 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 EVENUES 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 % of Budget Expended	2020 % of Actuals Expended	2019 % 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 COURSE 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			
000 DISTRICTWIDE	43,952,576	44,024,107	2,674,291	41,278,285	6.08%	-10.43%	-6.91%	7,187,892	(4,513,601)	(2,896,406)
011 PRIOR YEAR FEDERAL AWARDS	157,075	449,328	298,306	(141,231)	189.91%	0.00%	0.00%	298,306	0	0
017 OVERLOAD PAY	13,651	13,408	0	13,651	0.00%	0.00%	0.00%	0	0	0
018 18 PAY TIMESHEETS	73,606	72,441	0	73,606	0.00%	0.00%	0.00%	0	0	0
019 19 PAY TIMESHEETS	1,738,113	1,685,117	32	1,738,081	0.00%	0.00%	0.00%	32	0	0
020 20 MONTH PAY EMPLOYEES	597,509	591,995	211	597,298	0.04%	0.00%	0.00%	211	0	0
060 PROPERTY LOSS	5,000	4,175	0	5,000	0.00%	0.00%	0.00%	0	0	0
101 GRADE 1	5,320	5,441	999	4,321	18.77%	1.00%	54.87%	963	36	1,935
102 GRADE 2	5,276	5,427	1,021	4,255	19.36%	0.93%	39.91%	983	38	1,522
103 GRADE 3	5,222	4,906	546	4,676	10.45%	0.00%	15.15%	546	0	602
104 GRADE 4	5,300	4,928	503	4,797	9.49%	0.00%	26.34%	503	0	865
105 GRADE 5	4,860	4,413	355	4,505	7.31%	0.00%	19.08%	355	0	695
106 GRADE 6	7,410	(16,882)	(23,069)	30,479	-311.32%	-38.29%	-1091.33%	(21,555)	(1,514)	(28,861)
107 GRADE 7	10,470	(3,683)	(12,425)	22,895	-118.67%	-204.96%	-45.04%	(1,025)	(11,400)	(3,126)
108 GRADE 8	7,390	(67)	(6,238)	13,628	-84.41%	-6.91%	-94.88%	(5,882)	(356)	(3,574)
109 CHECK AND CONNECT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
111 SV PTO	0	(19,934)	(19,934)	19,934	0.00%	0.00%	#####	(19,274)	(660)	(18,883)
112 BV PTO	0	(344)	(344)	344	0.00%	0.00%	0.00%	0	(344)	(344)
115 HS SCHOOL STORE	12,000	9,088	(932)	12,932	-7.76%	46.25%	54.44%	878	(1,810)	(1,430)
117 CENTRAL SUPPLY	10,992	14,821	105	10,887	0.96%	16.42%	28.49%	(1,444)	1,549	3,765
118 XCEL ENERGY SOLAR REBATES	0	(39,260)	(39,260)	39,260	0.00%	145.13%	0.00%	(7,883)	(31,377)	0
119 COPIER	154,000	149,433	9,959	144,041	6.47%	10.29%	8.19%	835	9,124	9,430
121 MIDDLE SCHOOL EXPLORATORIES	350	469	0	350	0.00%	0.00%	0.00%	0	0	0
122 WHERE EVERYONE BELONGS	125	1,136	968	(843)	774.54%	0.00%	0.00%	968	0	0
126 INSTR MUSIC	229,286	226,552	560	228,726	0.24%	-0.16%	0.31%	930	(370)	866
127 VOCAL MUSIC	194,093	191,204	348	193,745	0.18%	0.04%	0.00%	278	70	0
135 ART	12,800	10,688	0	12,800	0.00%	3.70%	55.75%	(335)	335	4,925
139 MATHEMATICS	4,000	1,855	0	4,000	0.00%	0.00%	0.00%	0	0	0
140 NATURAL SCIENCE	2,364	2,142	168	2,196	7.13%	0.00%	6.87%	168	0	62
141 READING	4,574	4,882	1,063	3,511	23.24%	0.00%	53.79%	1,063	0	1,568
142 SOCIAL STUDIES	3,925	3,277	0	3,925	0.00%	49.07%	43.36%	(1,780)	1,780	1,517
151 WMS INTRAMURALS	0	0	0	0	0.00%	0.00%	-17.12%	0	0	(280)
154 CROSS COUNTRY	27,266	31,375	5,429	21,837	19.91%	0.00%	17.29%	5,429	0	7,692
155 SECTIONS TOURNAMENTS ALL SPORT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
156 BASEBALL	49,048	46,892	0	49,048	0.00%	0.00%	0.00%	0	0	0
157 BASKETBALL	98,374	92,260	0	98,374	0.00%	0.00%	0.00%	0	0	0
159 FOOTBALL	60,170	67,442	10,382	49,788	17.25%	0.00%	8.50%	10,382	0	7,211
160 GOLF	28,450	27,065	0	28,450	0.00%	0.00%	0.00%	0	0	0
161 DANCELINE	23,937	22,137	0	23,937	0.00%	0.00%	0.00%	0	0	0
162 SOFTBALL	36,469	34,971	0	36,469	0.00%	0.00%	0.00%	0	0	0
163 TENNIS	19,653	20,793	2,013	17,640	10.24%	0.00%	0.00%	2,013	0	0
164 TRACK	57,973	56,338	895	57,078	1.54%	0.00%	0.00%	895	0	0
165 VOLLEYBALL	37,494	40,812	5,389	32,105	14.37%	0.00%	13.07%	5,389	0	8,512
166 WRESTLING	41,404	39,536	0	41,404	0.00%	0.00%	0.00%	0	0	0
1167 GYMNASTICS	16,423	15,342	0	16,423	0.00%	0.00%	0.00%	0	0	0

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			
168 SOCCER	58,827	63,959	7,640	51,187	12.99%	0.00%	14.47%	7,640	0	9,049
172 SWIMMING	39,112	40,078	3,104	36,008	7.94%	0.00%	6.94%	3,104	0	3,027
173 HOCKEY	127,738	119,985	0	127,738	0.00%	0.00%	0.00%	0	0	0
174 FIRST ROBOTICS	14,826	14,323	0	14,826	0.00%	0.00%	1.42%	0	0	400
175 LACROSSE	10,075	9,577	0	10,075	0.00%	0.00%	0.00%	0	0	0
176 ANNUAL - MIDDLE SCHOOL	3,243	3,072	0	3,243	0.00%	0.00%	0.00%	0	0	0
177 ANUUAL - SR HIGH	4,547	4,328	0	4,547	0.00%	0.00%	0.00%	0	0	0
179 FUTURE LEADERS	1,580	1,472	0	1,580	0.00%	0.00%	0.00%	0	0	0
181 JUNIOR CLASS	3,334	3,172	0	3,334	0.00%	0.00%	0.00%	0	0	0
182 MARCHING BAND	41,703	40,436	0	41,703	0.00%	0.04%	0.00%	(30)	30	0
183 NATIONAL HONOR SOCIETY	3,648	4,322	385	3,263	10.55%	16.97%	0.00%	0	385	0
184 PHOTO CLUB	3,290	3,127	0	3,290	0.00%	0.00%	0.00%	0	0	0
185 VIDEO PRODUCTIONS	1,000	835	0	1,000	0.00%	0.00%	0.00%	0	0	0
186 MIDDLE SCHOOL STUDENT COUNCIL	1,556	1,480	0	1,556	0.00%	0.00%	0.00%	0	0	0
187 STUDENT COUNCIL-HIGH SCHOOL	5,017	4,703	0	5,017	0.00%	0.00%	0.00%	0	0	0
191 EDIBLE SCHOOL YARD	10,621	8,525	0	10,621	0.00%	30.94%	12.02%	(3,188)	3,188	1,151
198 STUDENT COUNCIL-ELEMENTARY	2,930	2,788	0	2,930	0.00%	0.00%	0.00%	0	0	0
199 SCHOOL PATROL	2,798	2,662	0	2,798	0.00%	0.00%	0.00%	0	0	0
205 FALL MUSICAL	13,175	16,930	4,517	8,658	34.28%	0.00%	5.69%	4,517	0	1,084
206 MIDDLE SCHOOL PLAY	8,500	8,047	0	8,500	0.00%	0.00%	0.00%	0	0	0
208 THREE-ACT PLAY	6,790	6,457	0	6,790	0.00%	0.00%	0.00%	0	0	0
210 INSTR ENSEMBLE	9,571	9,196	0	9,571	0.00%	0.27%	0.00%	(23)	23	0
211 JAZZ ENSEMBLE	2,870	2,731	0	2,870	0.00%	0.00%	0.00%	0	0	0
212 PEP BAND	5,393	5,313	0	5,393	0.00%	0.00%	0.00%	0	0	0
213 SHOW CHOIR	226,550	198,128	0	226,550	0.00%	0.07%	17.14%	(19)	19	28,960
214 SHOW CHOIR CAMP COURAGE	31,348	27,870	0	31,348	0.00%	0.00%	0.00%	0	0	0
215 VOCAL ENSEMBLE	3,103	2,950	0	3,103	0.00%	0.00%	0.00%	0	0	0
217 MATH LEAGUE	950	1,004	0	950	0.00%	0.00%	0.00%	0	0	0
218 MATH COUNTS	1,295	1,019	0	1,295	0.00%	0.00%	0.00%	0	0	0
219 SCIENCE CLUB	4,590	3,999	0	4,590	0.00%	0.00%	0.00%	0	0	0
220 CONSERVATION CLUB	10,880	10,351	0	10,880	0.00%	0.00%	0.00%	0	0	0
221 ACADEMIC LETTERING	1,600	1,411	0	1,600	0.00%	0.00%	21.50%	0	0	316
223 INTERNATIONAL CLUB	3,799	3,109	0	3,799	0.00%	0.00%	0.00%	0	0	0
224 KNOWLEDGE BOWL	16,692	15,919	0	16,692	0.00%	0.00%	0.00%	0	0	0
225 ART CLUB	3,476	2,932	0	3,476	0.00%	0.00%	0.00%	0	0	0
302 COURSE	0	17,779	17,779	(17,779)	0.00%	0.00%	0.00%	17,779	0	0
342 COURSE	0	16,186	16,186	(16,186)	0.00%	0.00%	0.00%	16,186	0	0
350 PERFORMING ARTS CENTER MGR	2,500	2,257	0	2,500	0.00%	0.00%	0.00%	0	0	0
400 SPEC ED INSTR	1,300	1,149	0	1,300	0.00%	0.00%	16.31%	0	0	211
403 ECSE BIRTH TO AGE 3	60	53	0	60	0.00%	0.00%	0.00%	0	0	0
423 SPEC ED-ASSESSMENT TOOLS	7,700	9,752	2,948	4,752	38.29%	8.87%	0.00%	2,271	677	0
430 HOMEBOUND	0	0	0	0	0.00%	0.00%	100.00%	0	0	156
435 ECSE AGES 3-5	200	177	0	200	0.00%	0.00%	0.00%	0	0	0
502 SERVICE LEARNING PROJECTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
503 GSL-TARGETED SERVICES	40,587	63,262	29,787	10,800	73.39%	56.24%	100.00%	13,323	16,464	36,725
505 IPAD - STUDENTS	0	(2,484)	(2,484)	2,484	0.00%	9.95%	55.34%	(2,084)	(400)	514
506 BOOK FAIR \$\$	0	(1,590)	(1,590)	1,590	0.00%	0.00%	#####	556	(2,145)	(2,601)
610 CURRICULUM	250,000	222,262	112,689	137,311	45.08%	66.52%	77.47%	11,870	100,819	163,840
701 BV ACTIVITY ACCOUNT	0	(47,771)	(47,771)	47,771	0.00%	#####	0.00%	(1,433)	(46,338)	(45,034)
702 SV ACTIVITY ACCOUNT	0	(751)	(751)	751	0.00%	0.00%	0.00%	(580)	(171)	(1,879)
703 TRANSITIONS ACTIVITY	0	(425)	(425)	425	0.00%	0.00%	0.00%	0	(425)	(537)
12704 LAKETOWN ACTIVITY ACCOUNT	0	(2,061)	(2,061)	2,061	0.00%	0.00%	0.00%	2,360	(4,421)	(214)

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			
710 WMS ACTIVITY ACCOUNT	0	(3,163)	(3,163)	3,163	0.00%	0.00%	0.00%	(670)	(2,493)	(3,905)
711 WMS STUD COUNCIL ACTIVITY ACCT	0	(6,874)	(6,874)	6,874	0.00%	0.00%	0.00%	0	(6,874)	(8,567)
713 WMS YEARBOOK ACTIVITY ACCT	0	(2,142)	(2,142)	2,142	0.00%	0.00%	0.00%	1,426	(3,568)	(5,764)
716 6TH GRADE ACTIVITY ACCT	0	(4,929)	(4,929)	4,929	0.00%	0.00%	0.00%	841	(5,770)	(6,231)
717 7TH GRADE ACTIVITY ACCT	0	(7,318)	(7,318)	7,318	0.00%	0.00%	0.00%	483	(7,801)	(7,815)
719 WMS SHOW CHOIR ACTIVITY	0	(25)	(25)	25	0.00%	0.00%	0.00%	0	(25)	(25)
721 WMS MFG	0	(14,432)	(14,432)	14,432	0.00%	0.00%	0.00%	(2,015)	(12,417)	(9,677)
730 HS ACTIVITY ACCT	0	(1,818)	(1,818)	1,818	0.00%	0.00%	0.00%	(1,289)	(529)	(786)
731 HS STU COUNCIL ACTIVITY ACCT	0	(7,999)	(7,999)	7,999	0.00%	0.00%	0.00%	9	(8,008)	(2,766)
732 HS FCCLA ACTIVITY ACCT	0	(5,423)	(5,423)	5,423	0.00%	0.00%	0.00%	146	(5,569)	(3,898)
733 HS FRENCH ACTIVITY ACCT	560	74	(394)	954	-70.30%	-122.52%	-80.09%	115	(509)	(428)
734 HS SPANISH ACTIVITY ACCT	560	(2,348)	(2,816)	3,376	-502.82%	-617.88%	-487.46%	42	(2,858)	(2,715)
737 HS YEARBOOK	0	(7,934)	(7,934)	7,934	0.00%	0.00%	0.00%	(825)	(7,110)	(5,807)
738 HS-ENTREPRENEURSHIP ACT	2,000	48	(2,125)	4,125	-106.27%	0.00%	0.00%	(2,125)	0	(1,057)
739 HS-DECA	0	(72)	(72)	72	0.00%	0.00%	0.00%	28	(100)	(661)
740 WILDCAT ACTIVITY ACCT	0	(7,418)	(7,418)	7,418	0.00%	0.00%	0.00%	(5,729)	(1,689)	(9,517)
741 WILDCAT-FB ACTIVITY ACCT	0	1,606	1,606	(1,606)	0.00%	0.00%	0.00%	22,786	(21,180)	(32,054)
742 WILDCAT-BOYS BB ACTIVITY ACCT	0	157	157	(157)	0.00%	0.00%	0.00%	2,783	(2,626)	(110)
743 WILDCAT-WW ACTIVITY ACCT	0	(865)	(865)	865	0.00%	0.00%	0.00%	63	(929)	498
744 WILDCAT-BOYS SOCCER ACTIVITY A	0	(75)	(75)	75	0.00%	0.00%	0.00%	619	(695)	(133)
745 WILDCAT-BASEBALL ACTIVITY ACCT	0	(16,812)	(16,812)	16,812	0.00%	0.00%	0.00%	(7,340)	(9,472)	(11,206)
746 WILDCAT-BOYS GOLF ACTIVITY ACC	0	(2,597)	(2,597)	2,597	0.00%	0.00%	0.00%	0	(2,597)	(2,597)
747 WILDCAT-BOYS SWIMMING ACTIVITY	0	(807)	(807)	807	0.00%	0.00%	0.00%	(323)	(483)	0
748 WILDCAT-HOCKEY ACTIVITY ACCT	0	(6,777)	(6,777)	6,777	0.00%	0.00%	0.00%	(588)	(6,188)	(2,295)
749 CROSS COUNTRY ACTIVITY ACCT	0	(8,451)	(8,451)	8,451	0.00%	0.00%	0.00%	1,300	(9,750)	(9,049)
750 WILDCAT-DANCELINE ACTIVITY ACC	0	(4,194)	(4,194)	4,194	0.00%	0.00%	0.00%	2,929	(7,122)	2,437
752 WILDCAT-GIRLS BB ACTIVITY ACCT	0	(9,191)	(9,191)	9,191	0.00%	0.00%	0.00%	(7,743)	(1,448)	(4,709)
753 WILDCAT-GYMNASTICS ACTIVITY AC	0	(3,468)	(3,468)	3,468	0.00%	0.00%	0.00%	0	(3,468)	(5,129)
754 WILDCAT-GIRLS SOCCER ACTIVITY	0	41	41	(41)	0.00%	0.00%	0.00%	769	(728)	4,340
755 WILDCAT-SB ACTIVITY ACCT	0	(10,673)	(10,673)	10,673	0.00%	0.00%	0.00%	(6,242)	(4,431)	(12,523)
756 WILDCAT-GIRLS GOLF ACTIVITY AC	0	(190)	(190)	190	0.00%	0.00%	0.00%	0	(190)	(190)
757 WILDCAT-GIRLS SWIMMING ACTIVIT	0	(2,189)	(2,189)	2,189	0.00%	0.00%	0.00%	262	(2,450)	(3,878)
758 VOLLEYBALL	0	(6,388)	(6,388)	6,388	0.00%	0.00%	0.00%	3,115	(9,503)	(8,065)
759 TRACK	0	(707)	(707)	707	0.00%	0.00%	0.00%	1,460	(2,167)	(3,052)
760 DRAMA CLUB	0	(2,871)	(2,871)	2,871	0.00%	0.00%	0.00%	(838)	(2,033)	(1,584)
761 GIRLS HOCKEY	0	(485)	(485)	485	0.00%	0.00%	0.00%	406	(891)	(2,379)
762 HIGH SCHOOL FASHION CLUB	0	(924)	(924)	924	0.00%	0.00%	0.00%	0	(924)	(729)
763 BOYS LACROSSE	0	(365)	(365)	365	0.00%	0.00%	0.00%	1,755	(2,120)	(500)
764 GIRLS LACROSSE	0	(175)	(175)	175	0.00%	0.00%	0.00%	2,345	(2,520)	(2,739)
768 ROBOTICS	0	(140)	(140)	140	0.00%	0.00%	0.00%	0	(140)	0
769 DISTRICT DEFINED COURSE	0	(8,485)	(8,485)	8,485	0.00%	0.00%	0.00%	(8,485)	0	0
809 FEDERAL DRUG GRANT	1,000	557	0	1,000	0.00%	0.00%	52.79%	0	0	14,089
810 FEDERAL DRUG GRANT MATCH	6,000	4,942	0	6,000	0.00%	0.00%	0.00%	0	0	0
811 LSTA GRANT (LIBRARY/TECH)	3,372	4,255	1,605	1,767	47.59%	0.00%	9.93%	1,605	0	260
812 PBIS GRANT-LAKETOWN ELEM	5,905	6,045	1,114	4,791	18.87%	31.56%	0.00%	824	291	0
813 ECSE JPA PART B	7,686	6,441	0	7,686	0.00%	0.00%	2.73%	0	0	367
814 CARVER CNTY SHIP GRANT	6,850	8,872	0	6,850	0.00%	100.00%	10.03%	0	(0)	920
865 LTFM LEVY FLOW THRU	68,000	85,554	21,638	46,362	31.82%	100.00%	100.00%	(46,282)	67,921	16,878
935 OPEB CONTRIBUTION	(270,270)	(261,621)	0	(270,270)	0.00%	0.00%	0.00%	0	0	0
TOT TOTAL	48,534,385	48,518,275	2,915,744	45,618,641	6.01%	-9.67%	-6.15%	7,487,701	(4,571,957)	(2,839,322)

# 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 ROOF)	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 RE	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/DISAD	66,100	0	66,100	0.00%	4.13%	0.00%	(3,000)	3,000	0
414 TITLE II, PART A TEACH/PRINCIPAL TN	37,300	1,570	35,730	4.21%	0.00%	0.00%	1,570	0	0
419 IDEA, PART B (611) INDIV W/DISAB AGI	0	0	0	0.00%	21.28%	8.87%	(61,726)	61,726	54,098
420 IDEA, PART B (619) PRESCH AGE 3-5 V	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 S</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 P	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 REIM	1,046	409	0	1,046	0.00%	0.00%	0.00%	0	0	0
369 ENTRY FEES/STUDENT TRAVEL ALLOW	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/COMMODITIES	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	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 NON INSTRUCTIONAL 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 NON INSTRUCTIONAL 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 NON INSTRUCTIONAL 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, 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			
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>

1.A.3. OPEB Statements



**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

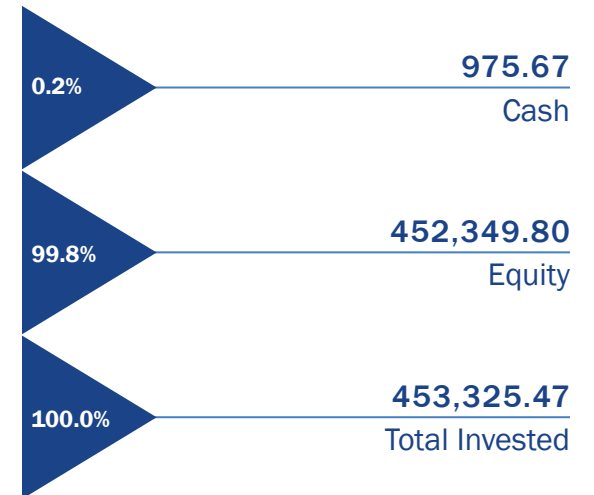
07/02/2021

## 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>

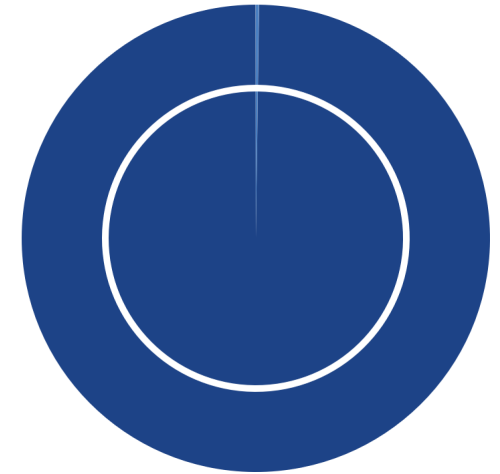
Compliance	Status
As of 08/31/2021	Compliant



## 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



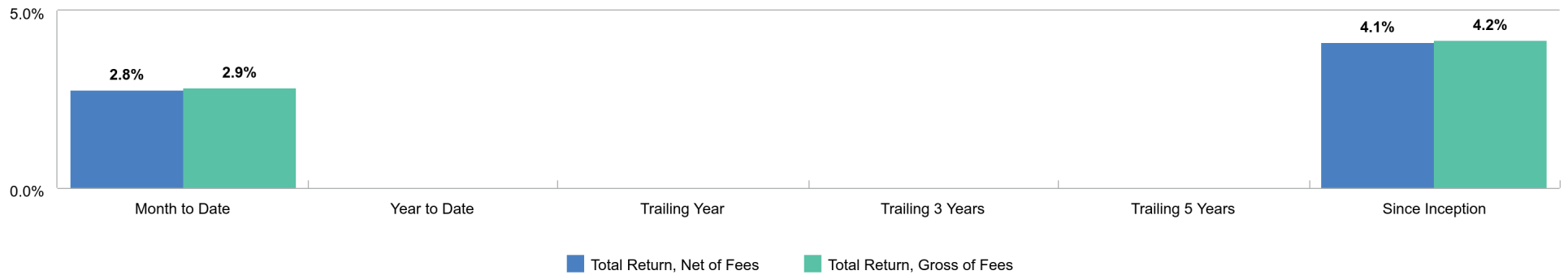
### Asset Class

- 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>

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

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

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

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

#### **Custodian Bank**

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

#### **Legal or Tax Information**

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

#### **Account Assets, Cost, Valuation and Performance**

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

#### **Ratings**

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

#### **Risk**

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

#### **Account Control**

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

#### **Notification of Changes**

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

#### **ADV Firm Brochure**

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

#### **Affiliated Entities**

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

#### **Review of Report**

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



**PMA Asset Management, LLC**  
2135 CityGate Lane, 7th Floor  
Naperville, IL 60563  
630-657-6400

For more information visit [www.pmanetwork.com](http://www.pmanetwork.com)

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# 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*

**TOTAL IS** **\$80,295.92**

**TOTAL FIXED INCOME** **\$1,233,530.70**

**ACCOUNT TOTAL** **\$1,313,826.62**

**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 SEC - 48591 - NEW YORK		\$4,653.00	\$1.00	4,653.000
741200	08/12/21	08/12/21	Fund Purchase from FRI Maturity 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 CD-284817-1 PREFERRED BANK, NY		\$258.25	\$1.00	258.250
742123	08/20/21	08/20/21	Associated Banking Fee Redemption 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>



**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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1.B. Audit

1.C. 2021 Pay 2022 Preliminary Levy

**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 Payable in 2021</b>	<b>Payable in 2022</b>	<b>FY 2022-2023 \$ Change</b>	<b>FY 2022-2023 % 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				
NOTE: ABOVE NUMBERS ARE NOT ALWAYS			26	2016 ANTC	27,640,491	
COMPARABLE FROM YEAR TO YEAR.			27	2017 ANTC	29,707,754	
			28	2018 ANTC	31,904,280	
WEIGHTS FOR	FY 2008-	FY 2015	29	2019 ANTC	35,500,121	
PUPIL UNITS	FY 2014	& LATER	30	2020 ANTC	35,803,237	
				AG MODIFIED ANTC FOR LTFM		
PRE-KGN HCP:	1.250	1.000				
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				
76	2021-22 ADJ SRP PU	107	INITIAL PENSION ADJ REV = (57) X (106) = 97,170.30	122	EL CONCENTRATION RATIO = (118)/(121) = .01471720
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	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .12797565
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		109	PENSION ADJUST RATE .0105	124	EL PUPIL UNITS = (118) X (123) = 7.81
78	2018-19 EXT ADM (ACT) 21.14	110	RETIRE PENSION ADJUST = (108) X (109) = 231,983.11	125	EL CONCENTRATION REV = (124) X \$250 = 1,952.50
79	2019-20 EXT ADM (ACT) 18.44				
80	2020-21 EXT ADM (PREL) 13.23	111	TOTAL PENSION ADJ REV = (107) + (110) = 329,153.41	126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 44,896.50
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		127	BASIC SKILLS REVENUE = (117)+(126) = 107,125.24
84	2018-19 EXT TIME PU 22.93	112	GIFTED & TALENTED REV = (57) X \$13.00 = 59,670.00		
85	2019-20 EXT TIME PU 19.76				
86	2020-21 EXT TIME PU 14.74				
87	2021-22 EXT TIME PU 28.40				
88	2022-23 EXT TIME PU 29.80				
		EXTENDED TIME REVENUE			SPARSITY REVENUE
		88	2022-23 EXT PU (EST) 29.80	128	ATTENDANCE AREA FOR SPARSITY 99.43
		113	EXTENDED TIME REVENUE = (88) X \$5,117 = 152,486.60	129	DIST TO NEAREST HS 10.0

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

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

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)**		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	245,335.50	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	935,107.92
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	=(207)-(206) =	1,911.21		= 0.25 X (225)	61,333.87		= (177) X (235) =	1,946,160.00
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	4,590.00	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	229,500.00		= (176) - (236) =	441,892.08
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	=(210)-(209) =	1,866.99		= (225)+(226)+(227) =	536,169.37		= (177) - (237) =	
212	DISTRICT'S REGION:							
	METRO=MET; RURAL=RUR	MET						
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 BY TIER, ALL AUTHORITIES		101	FY 2023 FORMULA ALLOW	6,863	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
		57	ADJ PU (EST)	4,590.00	
247	TIER 1 = LSR OF (202) OR (244) =	261	REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) -\$300]X(57)	6,498,292.50	273 TIER 2 REF AID
248	TIER 2 = [LSR OF (202) OR (246)]-(247) =				274 TIER 1 REF AID
249	UNEQUALIZED = (202)-(247) - (248) =	262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =		275 TIER 1 LOR AID 17,301.94
			REFERENDUM LEVY WITH AID LIMIT		276 TIER 1 LOR LEVY
BREAKDOWN OF REFERENDUM REVENUES					277 TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES	263	TIER 1 LEVY = (255) + (262) =	2,111,400.00	278 TIER 2 REF LEVY
	4,466,299.50	256	TIER 2 LEVY = (256) =	2,354,899.50	279 UNEQL REF LEVY
250	TOTAL, TIER 1 = (57) X (247) =	252	UNEQUALIZED LEVY		APPLYING THESE REDUCTIONS:
251	TOTAL, TIER 2 = (57) X (248) =	264	TOTAL = (263) + (256)+(252) =	4,466,299.50	272 TAX BASE REPLACE AID 17,301.94
252	TOTAL, UNEQUALIZED = (203)-(250) - (251) =		REFERENDUM AID WITH AID LIMIT		280 TIER 1 REF AID = (265)-(274) =
REFERENDUM LEVY PORTIONS					281 TIER 2 REF AID = (259)-(273) =
233	FY 2023 RMV/RES PU	265	TIER 1 AID = (258)-(262) =		282 TIER 1 LOR AID = (238) - (275) 424,590.14
	597,599.83	259	TIER 2 AID = (259) =		283 TIER 1 LOR LEVY = (236) - (276) 935,107.92
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 =	266	TOTAL AID = (265)+(259) =		284 TIER 1 REF LEVY = (263)-(277) = 2,111,400.00
	1.00000000		TAX BASE REPLACEMENT AID (TBRA)		285 TIER 2 REF LEVY = (256)-(278) = 2,354,899.50
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 =		ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	17,301.94	286 UNEQL REF LEVY = (252)-(279) =
	1.00000000				287 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 441,892.08
INITIAL REFERENDUM LEVY		267	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	144.43	288 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 5,401,407.42
255	TIER 1 LEVY = (250) X (253) =	268	UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) =	1,273.05	REFERENDUM AID GUARANTEE
	2,111,400.00	269	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	17,301.94	289 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
256	TIER 2 LEVY = (251) X (254) =	270	REF AND LOR REV = (176) + (203) =	5,843,299.50	290 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,170,190.41
	2,354,899.50	271	CAPPED TBRA = LSR OF (270) OR (271) =	17,301.94	291 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 1,741,342.56
252	UNEQUALIZED LEVY				
257	TOTAL = (255) + (256)+(252) =				
	4,466,299.50				
INITIAL REFERENDUM AID					
258	TIER 1 AID = (250)-(255) =				
259	TIER 2 AID = (251)-(256) =				
260	TOTAL AID = (258)+(259) =				

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

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

*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	4,590.00	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =	161,000.00
	170,023.89	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	24.76			
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.70742857	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023	
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	1,233,896.91	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	
29	2019 ANTC						
56	2021-22 ADJ PU (EST)	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
380	FY 2022 ANTC/ADJ PU = (29)/(56) =						
	7,862.71	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	774,962.26	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	774,962.26
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		463	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	
	1.00000000	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =	774,962.26	768	NET LTFM REQ DEBT SERVICE FOR VPK	
382	CAREER TECH LEVY LIMIT = (379) X (381) =				457	NEW PAYGO LTFM LEVY FOR VPK	
383	EST CAREER TECH AID = (379) - (382) =				464	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =	774,962.26
	190,532.37						
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN				
	25,231.00	768	NET LTFM REQ DEBT SERVICE FOR VPK				
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP						
	1.00000000	457	NEW PAYGO LTFM LEVY FOR VPK				
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	2,008,859.17		OLD LAW DEFERRED MAINTENANCE	
	25,231.00				465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES
	CAPITAL RELATED LEVY LIMITATIONS				466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 =	207,814.22
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)						
450	LTFM PLAN APPROVAL STATUS				467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (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	489 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 931,651.73	503 CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 595,708.85	490 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	504 TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 1,148,491.15		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 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 FY 2022 JOINT	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT 4,343.91			551	OTHER CAPITAL (MEMO)
		530	REG OPERATING LEASES	552	CAP PROJECTS REFER
510	TOT INTERMED OPERATING = (506) TO (509) = 4,343.91		= (522) TO (529) = 110,800.00	553	CAPITAL RELATED LIMITS = (231)+(496)+(505) + (549)+(550)+(551) + (552) = 1,457,314.17
			APPROVED REGULAR CAPITALIZED LEASES		
	APPROV INTERMED CAPITALIZED		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT	554	CONSOLIDATION/ TRANSITION
512	FY 2023 JOINT	532	FY 2023 NONJOINT	555	REORGANIZATION
		533	FY 2022 JOINT		OPERATING DEBT
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT	534	FY 2023 JOINT	556	HEALTH BENEFITS
514	FY 2023 JOINT 27,160.52		INSTRUCTIONAL/STORAGE	557	ADDL RETIREMENT (MPLS AND STP)
		535	FY 2022 NONJOINT 495,016.00	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
		538	FY 2023 JOINT	561	TREE GROWTH
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) = 27,160.52		EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
518	TOT INTERMED LEASE COSTS = (510) + (517) = 31,504.43	539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
		540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
57	2022-23 ADJ PU (EST) 4,590.00	541	FY 2022 JOINT		
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) = 298,350.00	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) =
			= (531) TO (538) - (539) TO (542) = 495,016.00		INITIAL GENERAL FUND LEVY
520	INTERMED LEASE LIMIT =LSR (518) OR (519) = 31,504.43	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 605,816.00	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 4,466,299.50
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 4,590.00	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 3,417,437.29
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 973,080.00	568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)
	APPROVED REGULAR OPERATING LEASES	546	COMM APPROVED LIMIT	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
	ADMINISTRATIVE SPACE	547	REGULAR MAX LIMIT =GTR (545) OR (546)= 973,080.00		
522	FY 2022 NONJOINT	548	REGULAR LEASE LIMIT =LSR (544) OR (547)= 605,816.00		
523	FY 2023 NONJOINT				
524	FY 2022 JOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) = 637,320.43		
525	FY 2023 JOINT				



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

*****FUND 7 DEBT BALANCE (CONT)*****		***NET DEBT EXCESS SUMMARY (CONT)***		****NAT DISASTER DEBT EQ (CONT)*****	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 180,559.85	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 180,559.85	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 10,188.26
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 30,564.77
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 9,879,038.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26250615
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .01827707	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .73749385
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 143,550.65	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 774,962.26	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) = 639,926.27		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = 14,427.74	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 1,414,888.53	734	DEBT EQUAL BASE 7,854,139.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486	LTFM DEBT EQUAL REV 1,414,888.53	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 143,550.65
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = 11,913.73	488	LTFM DEBT EQUAL AID 483,236.80	781	FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 147,709.00-	489	LTFM DEBT EQUAL LEVY 931,651.73	782	FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 7,710,588.35
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	490	LTFM DEBT UNEQUAL LVY	30	2020 ANTC 35,803,237
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 957,993.20	783	= .1050 X (30) = 3,759,339.89
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 143,550.65		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 5,635,429.50
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 37,009.20	30	2020 ANTC 35,803,237	785	FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 2,075,158.85
		772	TEN PERCENT ANTC = 0.10 * (30) = 3,580,323	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 2,075,158.85
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2023 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2019-20 ADJ PU (ACT) 4,462.33	788	MAX EFFORT TIER 1 REV
		774	FY 2020 ANTC PER APU = (30) / (54) = 8,023.44		

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

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

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

***FY 2020 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-					
1070	19 PAY 20 ADJ LIMIT	13,918.98-	1088	18 PAY 19 LIMIT	1102	PAY 19 LIMIT BEFORE	
1071	19 PAY 20 ADJ LEVY	13,918.98-	1089	18 PAY 19 LEVY		TBRA AND HOLD HARM ADJ	
1072	FY 2020 OPER CAPITAL		1090	TOTAL ADJUST TO PAY 19		(FROM PAY 20 LEVY	
	LEVY ADJUSTMENT			TRANSITION LEVY AUTH		REPORT, LINE 1030)	771,812.62
	= ((1069)-(1070)) =	1,301.22					
	FY 2020 LOR OPTIONAL LEVY ADJUST		1091	19 PAY 20 ADJ LIMIT	1103	PAY 19 LEVY BEFORE	
			1092	19 PAY 20 ADJ LEVY		TBRA AND HOLD HARM ADJ	
1073	FY 2020 LOC OPT LEVY AUTH		1093	FY 2020 TRANSITION		(FROM PAY 20 LEVY	
	(FROM FY 2020 GENERAL			LEVY ADJUSTMENT		REPORT, LINE 1031)	771,812.62
	EDUC REVENUE REPORT,						
	LINE 207)	1,892,485.84		FY 2020 1ST TIER VOTER-APPROVED	1104	TOTAL ADJUST TO PAY 19	
				REFER LEVY ADJUST		BRD-APPR REF LEVY AUTH	
						= ((1101)-(1102)) =	15,304.40
1074	18 PAY 19 LIMIT	1,882,213.87			1105	19 PAY 20 ADJ LIMIT	
1075	18 PAY 19 LEVY	1,882,213.87	1094	FY 2020 1ST TIER REF LEVY AUTH	1106	19 PAY 20 ADJ LEVY	
1076	TOTAL ADJUST TO PAY 19			(FROM FY 2020 GENERAL	1107	FY 2020 BRD-APPR REF	
	LOR OPTIONAL LEVY AUTH			EDUC REVENUE REPORT,		LEVY ADJUSTMENT	
	= ((1073)-(1074)) =	10,271.97		LINE 243)		= ((1104)-(1105)) =	15,304.40
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,	
	FY 2020 EQUITY LEVY ADJUSTMENT		1096	PAY 19 LEVY BEFORE		LINE 239)	2,053,168.60
				TBRA AND HOLD HARM ADJ	1109	PAY 19 LIMIT BEFORE	
1080	FY 2020 EQUITY LEVY AUTH			(FROM PAY 20 LEVY		TBRA AND HOLD HARM ADJ	
	(FROM FY 2020 GENERAL			REPORT, LINE 1023)		(FROM PAY 20 LEVY	
	EDUC REVENUE REPORT,					REPORT, LINE 1038)	2,042,024.48
	LINE 210)	617,010.64		FY 2020 1ST TIER VOTER-APPROVED	1110	PAY 19 LEVY BEFORE	
				REFER LEVY ADJUST		TBRA AND HOLD HARM ADJ	
1081	18 PAY 19 LIMIT	614,216.55	1097	TOTAL ADJUST TO PAY 19		(FROM PAY 20 LEVY	
1082	18 PAY 19 LEVY	614,216.55		1ST TIER REF LEVY AUTH		REPORT, LINE 1039)	2,042,024.48
1083	TOTAL ADJUST TO PAY 19				1111	TOTAL ADJUST TO PAY 19	
	EQUITY LEVY AUTH					2ND TIER REF LEVY AUTH	
	= ((1080)-(1081)) =	2,794.09	1098	19 PAY 20 ADJ LIMIT		= ((1108)-(1109)) =	11,144.12
1084	19 PAY 20 ADJ LIMIT	2,108.61-	1099	19 PAY 20 ADJ LEVY			
1085	19 PAY 20 ADJ LEVY	2,108.61-	1100	FY 2020 1ST TIER REF			
1086	FY 2020 EQUITY			LEVY ADJUSTMENT	1112	19 PAY 20 ADJ LIMIT	
	LEVY ADJUSTMENT				1113	19 PAY 20 ADJ LEVY	
	= ((1083)-(1084)) =	4,902.70			1114	FY 2020 2ND TIER REF	
						LEVY ADJUSTMENT	
						= ((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 (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 240)	290,121.65		1129	FY 2020 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1141	FY 2020 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)
1116	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1046)	295,165.00		1130	PAY 19 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 297 TO 300)	1142	PAY 19 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 327 TO 330)
1117	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1047)	295,165.00		1131	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =	1143	FY 2020 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =
1118	TOTAL ADJUST TO PAY 19 3RD TIER REF LEVY AUTH = ((1115)-(1117)) =	5,043.35-		1132	19 PAY 20 ADJ LIMIT	1144	19 PAY 20 ADJ LIMIT
1119	19 PAY 20 ADJ LIMIT			1133	19 PAY 20 ADJ LEVY	1145	19 PAY 20 ADJ LEVY
1120	19 PAY 20 ADJ LEVY			1134	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1146	FY 2020 HOLD HARM ALLOC VTR-APPR ADJUSTMENT
1121	FY 2020 3RD TIER REF LEVY ADJUSTMENT = ((1118)-(1120)) =	5,043.35-			FY 2020 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES		FY 2020 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
	FY 2020 UNEQUALIZED REF LEVY ADJUST			1135	FY 2020 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2020 GENERAL REVENUE REPORT, LINE 271)	1147	FY 2020 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 299)
1122	FY 2020 UNEQUAL REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 241)			1136	PAY 19 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINE 296)	1148	PAY 19 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 19 LEVY RPT, REPORT, LINE 326)
1123	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1054)			1137	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149	FY 2020 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =
1124	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1055)			1138	19 PAY 20 ADJ LIMIT	1150	19 PAY 20 ADJ LIMIT
1125	TOTAL ADJUST TO PAY 19 UNEQUAL REF LEVY AUTH			1139	19 PAY 20 ADJ LEVY	1151	19 PAY 20 ADJ LEVY
1126	19 PAY 20 ADJ LIMIT			1140	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1152	FY 2020 HOLD HARM ALLOC
1127	19 PAY 20 ADJ LEVY						
1128	FY 2020 UNEQUAL REF LEVY ADJUSTMENT						

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

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

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



****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE****		**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 2017 COMMUNITY SERVICE 2018 GENERAL DEBT SERVICE 2019 TOTAL	5,226.63 136.79  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-	2021 GENERAL (2020)X(2016) 2022 COM SER (2020)X(2017) 2023 GEN DBT (2020)X(2018) 2024 TOTAL	5,226.63 136.79  5,363.42
1715	20 PAY 21 ADJ LIMIT		1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		
1716	20 PAY 21 ADJ LEVY		1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =		
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=		35,946.08-		
FY 2020 LTFM DEBT LEVY ADJUST		ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	849,030.92	2001 SCHOOL TAXES ABATED IN 2020	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=	5,479.02
1719	18 PAY 19 LIMIT	849,030.92	2002 SCHOOL TAXES ADDED IN 2020	2026 COM SER [(2004)X (2012)]-(2022) =	235.97
1720	18 PAY 19 LEVY	849,030.92	2003 NET CHANGE IN SCHOOL TAXES	2027 GDS DBT [(2004)X (2013)]-(2023) =	13,481.09
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=		24,559.50-	2028 OPEB DBT [(2004)X (2014)] =	
1722	19 PAY 20 ADJ LIMIT		2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	2005 TOTAL = (2004)-(2024)	19,196.08
1723	19 PAY 20 ADJ LEVY		24,559.50	ABATEMENT INTEREST ADJUSTMENT	
1724	20 PAY 21 ADJ LIMIT		2024 FY 2022 ABATEMENT AID	2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020	
1725	20 PAY 21 ADJ LEVY		5,363.42	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =		2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =		
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =		19,196.08		
1728	FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=			2030 GENERAL = (2029) -(2031) -(2032)-(2033) =	
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS			2006 GENERAL 6,780,210.44 2007 COMMUNITY SERVICE 236,080.13 2008 GENERAL DEBT SERVICE 8,537,979.24 2009 OPEB DEBT SERVICE 2010 TOTAL 15,554,269.81	2031 COM SER (2029)X(2012) 2032 GEN DBT (2029)X(2013) 2033 OPEB DBT (2029)X(2014) 2029 TOTAL	
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =		CERTIFIED LEVY RATIO BY FUND	FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)	
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		2011 GENERAL (2006)/(2010) .43590671 2012 COM SER (2007)/(2010) .01517783 2013 GEN DBT (2008)/(2010) .54891546 2014 OPEB DBT (2009)/(2010) 2015 TOTAL 1.00000000	2034 GENERAL 2035 COMMUNITY SERVICE 2036 GEN DEBT 2037 OPEB DEBT 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)	3001	GENERAL RMV		+ (2055)+(2073) =
	OR MEMO		VOTER APPROVED	3011	OPEB/PENSION DEBT
2054	GEN DBT=(2046)-(2050)		JOBZ EXEMPT		SERVICE OTHER
	OR MEMO		= (566)+(1330) =		JOBZ NONEXEMPT
2055	OPEB DBT=(2047)-(2051)	3002	GENERAL RMV OTHER		= (908)+(1904)+(2042)
	OR MEMO		JOBZ EXEMPT		+ (2055)+(2073) =
2056	TOTAL		= (567)+(1331) =	3012	TOTAL OPEB/PENSION DEBT
		3003	GENERAL NTC		SERVICE FUND INITIAL
			VOTER APPROVED		LEVY LIMITATION
	ADVANCE ABATEMENT LEVY ADJUSTMENT		JOBZ EXEMPT		= (3010)+(3011) =
2057	SCHOOL TAXES ABATED		= (568)+(1332) =		35,946.08-
	IN 1ST 6 MO OF 2021	3004	GENERAL NTC OTHER		
2058	SCHOOL TAXES ADDED		JOBZ EXEMPT		OFFSETTING ADJUSTMENTS
	IN 1ST 6 MO OF 2021		+(570)+(1333)+(2039)		(COUNTY AUDITORS CANNOT SPREAD
2059	NET CHANGE IN SCHOOL		+(2052)+(2070) =		LEVIES BASED ON A NEGATIVE TAX RATE.
	TAXES (2057)+(2058)		1,670,655.83		TOTAL LEVY LIMITATIONS BY TRUTH IN
2060	TOTAL ADVANCE ABATE	3005	TOTAL GENERAL FUND		TAXATION LEVY/FUND CATEGORY SHOWN ON
	LEVY AUTHORITY [GTR OF		INITIAL LEVY LIMITATION		PAGE 30 MUST BE ZERO OR GREATER).
	ZERO OR -1 X (2059)]		= (569)+(3001)+(3002)		
	20,836.16		+ (3003)+(3004) =		
			9,565,694.65		

*****OFFSET CARRIED FORWARD*****		*****NET OFFSETTING ADJUSTMENTS***** IN GEN AND COM SERV		*****NET OFFSETTING ADJUSTMENTS***** IN GENERAL DEBT SERV FUND	
3013	GENERAL			3035	GDS VOTER
3014	GENERAL DEBT SERVICE	3026	GEN RMV VOTER		JOBZ NONEXEMPT
3015	OPEB/PENSION DEBT SERVICE		JOBZ EXEMPT		NET OFFSET ADJ
	19,945.84-		NET OFFSET ADJ		= (3031)+(3033) =
	POSITIVE OFFSETTING ADJUSTMENTS		= (3016)+(3021) =		
	IN GENERAL AND COM SERV FUNDS	3027	GEN RMV OTHER		POSITIVE OFFSETTING ADJUSTMENTS
3016	GEN RMV VOTER		JOBZ EXEMPT		IN OPEB/PENSION DEBT SERV FND (CONT)
	JOBZ EXEMPT		NET OFFSET ADJ		
	POSITIVE OFFSET		= (3017)+(3022) =	3036	GDS OTH
	GTR 0 OR [0-(3001)]	3028	GEN NTC VOTER		JOBZ NONEXEMPT
3017	GEN RMV OTHER		JOBZ EXEMPT		NET OFFSET ADJ
	JOBZ EXEMPT		NET OFFSET ADJ		= (3032)+(3034) =
	POSITIVE OFFSET		= (3018)+(3023) =	3037	OPEB/PENSION DEBT SERVICE
	GTR 0 OR [0-(3002)]	3029	GEN NTC OTHER		VOTER JOBZ NONEXEMPT
3018	GEN NTC VOTER		JOBZ EXEMPT		POSITIVE OFFSET
	JOBZ EXEMPT		NET OFFSET ADJ		GTR OF 0 OR [-(3010)]
	POSITIVE OFFSET		= (3019)+(3024) =		
	GTR 0 OR [0-(3003)]	3030	COM SERV		POSITIVE OFFSETTING ADJUSTMENTS
3019	GEN NTC OTHER		NET OFFSET ADJ		IN OPEB/PENSION DEBT SERV FUND
	JOBZ EXEMPT		= (3020)+(3025) =	3038	OPEB/PENSION DEBT SERVICE
	POSITIVE OFFSET				OTHER JOBZ NONEXEMPT
	GTR 0 OR [0-(3004)]				POSITIVE OFFSET
3020	COM SERV		POSITIVE OFFSETTING ADJUSTMENTS		GTR OF 0 OR [-(3011)] 35,946.08
	POSITIVE OFFSET		IN GENERAL DEBT SERV FUND		
	GTR 0 OR [0-(3006)]	3031	GDS VOTER		COLLECT NEGATIVE ADJUSTMENTS
	COLLECT NEGATIVE ADJUSTMENTS IN		JOBZ NONEXEMPT		IN OPEB/PENSION DEBT SERV FUND
	GENERAL AND COMM ED FUNDS		POSITIVE OFFSET		
3021	GEN RMV VOTER		GTR OF 0 OR [-(3007)]	3039	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT	3032	GDS OTHER		VOTER JOBZ NONEXEMPT
	NEGATIVE OFFSET		JOBZ NONEXEMPT		NEGATIVE OFFSET
3022	GEN RMV OTHER		POSITIVE OFFSET	3040	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT		GTR OF 0 OR [-(3008)]		OTHER JOBZ NONEXEMPT
	NEGATIVE OFFSET		COLLECT NEGATIVE ADJUSTMENTS		NEGATIVE OFFSET
3023	GEN NTC VOTER		IN GENERAL DEBT SERV FUND		
	JOBZ EXEMPT	3033	GDS VOTER		NET OFFSETTING ADJUSTMENTS
	NEGATIVE OFFSET		JOBZ NONEXEMPT		IN OPEB/PENSION DEBT SERV FUND
3024	GEN NTC OTHER		NEGATIVE OFFSET	3041	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT				VOTER JOBZ NONEXEMPT
	NEGATIVE OFFSET	3034	GDS OTH		NET OFFSET ADJ
3025	COM SERV		JOBZ NONEXEMPT		= (3037)+(3039) =
	NEGATIVE OFFSET		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
		3517	BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	4009	TAC REF ADD ALLOWANCE = (4008) + \$415 =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036)=	3518	PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI	4010	ADD FRONT END FORMULA = (4002) X (4009) =
				4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042)= 35,946.08-		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
					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	3527	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3517) - (3526) =	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3502	OPEB DEBT VOTER APPR			4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3503	OPEB DEBT OTHER				
3504	GENERAL NTC VOTER			4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3505	GENERAL NTC OTHER 1,670,655.83				
3506	COMMUNITY SERVICE 296,025.92				
	MAXIMUM EFFORT LOAN AID		TACONITE REFERENDUM DATA INFORMATION ONLY		
3507	ACT MAX EFF LOAN AID FOR FY 18 (FUND 7)	4001	1983-84 RESIDENT PU		
3508	ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4002	2011-12 RESIDENT PU		
3509	ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	44	2020-21 RES PU (PRE) 4,475.60	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
		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)=
			FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ)		
3514	PAY 20 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)]
3515	PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)] =		

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

**FY 2023 LEVY, AID & REVENUE SUMMARY**		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	4,464,878.99	5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	3,430,159.83	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 543,143.74	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=		5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)= 7,725,683.54	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)= 1,504,653.00	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)=	1,670,655.83	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 9,230,336.54	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	9,565,694.65	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) = 483,236.80	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 19,092,057.11
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	41,024,200.00	5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5030	TOTAL AID = (5007)+(5012) + (5019) = 41,754,554.62
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5021	TACONITE RECEIPTS = -(4052)-(4062) =	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 9,713,573.34	5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	50,589,894.65			5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 60,846,611.73
COMMUNITY SERVICE FUND					
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=	296,025.92				
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	247,117.82				

I. COMPUTATION OF 2021 PAYABLE 2022 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	4,466,299.50	1,420.51-	N/A			4,464,878.99
GEN-RMV OTHER-EXEMP	3,417,437.29	12,722.54	N/A			3,430,159.83
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,873,418.64	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 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	4,248,698.80	4,248,698.80	4,464,878.99		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,274,727.16	3,274,727.16	3,430,159.83		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,625,907.92	1,625,907.92	1,670,655.83		
(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.

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

FOOTNOTES:

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	313,951.25	313,951.25	333,269.24		*4
(333)	ALT TEACHER COMP (Q COMP)					*5
(356)	ACHIEVEMENT & INTEGRATION					*6
(360)	FY 2022 REEMPLOYMENT INS	50,000.00	50,000.00	20,000.00		
(362)	SAFE SCHOOLS	163,368.00	163,368.00	165,240.00		
(365)	SAFE SCHOOLS INTERMEDIATE	16,200.66	16,200.66	15,101.10		
(368)	JUDGMENT					*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	185,056.54	185,056.54	190,532.37		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	41,043.00	41,043.00	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 - 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 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST	1,381.28	1,381.28	14,813.46		*4
(1072)	FY 2020 OPER CAPITAL ADJUST	2,220.36-	2,220.36-	1,301.22		
(1156)	FY 2022 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST					
(1167)	FY 2022 ACHIEVE & INTEG ADJUST					*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST					*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	11,930.06-	11,930.06-	3,361.65-		
(1185)	FY 2020 SAFE SCHOOLS ADJUST	2,007.72-	2,007.72-	2,832.12-		
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ					
(1194)	FY 2020 CAREER TECHNICAL ADJUST	34,641.46-	34,641.46-	39,147.11-		
(1198)	FY 2020 HEALTH BENEFITS ADJUST					
(1204)	FY 2020 ANNUAL OPEB ADJUST	65,000.00-	65,000.00-			
(1208)	FY 2022 LTFM EQUAL ADJUST	37,921.04-	37,921.04-	6,062.89-		
(1212)	FY 2022 LTFM UNEQUAL ADJUST	19,960.29	19,960.29	2,806.78		
(1219)	FY 2021 LTFM EQUAL ADJUST			5,756.32-		
(1226)	FY 2021 LTFM UNEQUAL ADJUST			3,029.92		
(1237)	FY 2020 LTFM EQUAL ADJUST	8,342.54-	8,342.54-	18,190.70-	18,190.70-	
(1248)	FY 2020 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	140,721.61-	140,721.61-	53,399.41-		

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*8 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST	10,625.98	10,625.98	9,733.63-		
(1311)	LEASE LEVY ADJ (MEMO)					
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST	150,544.00-	150,544.00-	147,709.00-		
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	12,188.42	12,188.42	5,479.02		*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	3,007.61-	3,007.61-	2,600.21		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	130,737.21-	130,737.21-	149,363.40-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	1,897,366.74	1,897,366.74	1,873,418.64		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	140,721.61-	140,721.61-	53,399.41-		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	1,625,907.92	1,625,907.92	1,670,655.83		

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

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	7,680,627.00	7,680,627.00	7,854,139.00		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS	193,399.42-	193,399.42-	143,550.65-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	27,700.18	27,700.18	13,481.09		*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	5,841.53-	5,841.53-	1,614.10		*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	7,509,086.23	7,509,086.23	7,725,683.54		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG	587,764.00	587,764.00	583,669.00		*16
(771)	LT FACILITIES DEBT SERVICE	1,090,686.94	1,090,686.94	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 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).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

2. **UPCOMING ACTION ITEMS**

3. **OTHER ITEMS**

4. **FUTURE ITEMS**

4.A. November Board Meeting:

- Annual Audit Update

4.B. December Board Meeting:

- Annual Audit Report Approval
- Truth in Taxation and Final Levy Certification