

## Regular Meeting

Monday, September 26, 2022 7:00 PM

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

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

2. **ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE**

2.A. Student Board Representatives

2.A.1. Swear in Student Board Representatives

2.A.2. Student Representative Introductions

2.B. Recognitions:

2.B.1. Teachers Achieving Continuing Contract Status **Presenter:** Dr. Enid Schonewise, Director of Human Resources

2.B.2. Teachers Achieving a Master's Degree **Presenter:** Dr. Enid Schonewise, Director of Human Resources

2.B.3. 2022 Employee Essence Award Winners **Presenter:** Superintendent Gersich

2.B.4. 2022 Waconia Accomplished Educators **Presenter:** Superintendent Gersich

2.B.5. Max McEnelly, WHS Senior Class of 2023 **Presenter:** Paul Sparby, WHS Principal

2.C. Upcoming Meetings: **Presenter:** Chair Geller

3. **MINUTES OF PREVIOUS MEETING**

ISD 110  
Regular Meeting  
Monday, August 22, 2022 7:00 PM Central

Waconia City Hall  
201 S Vine Street  
Waconia, MN 55387

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

Call to order by Chair Geller at 7pm

Members present: Geller, Johnson, DeBoer, AMyers, RMeyers, Rothstein, Bullis

Members absent: none

Motion by DeBoer to adopt agenda

AMyers second

A second motion by Johnson to remove policy 203.1 from first read

DeBoer second

All in favor

Motion carried

All in favor to adopt agenda with removal of policy 203.1

Motion carried

## **2. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE**

2.A. Upcoming Meetings:

## **3. PRESENTATIONS**

3.A. Forensic Audit Results

## **4. MINUTES OF PREVIOUS MEETING**

Motion by DeBoer to approve minutes of the July 25 regular meeting

Johnson second

All in favor

Motion carried

## **5. CONSENT AGENDA**

Motion by Johnson to approve consent agenda

RMyers second

All in favor

Motion carried

## 5.A. Bills and Wire Transfers

## 5.B. Human Resource Items

### **Employment**

<b>Anderson, Emily</b> Replacement	Special Education Teacher 1.0 FTE; 184 Days <b>Attach K</b>	SV
<b>Benz, Kiley</b> Replacement	Administrative Assistant I 7.5 Hours/Day; 175 Days	WMS
<b>Bjerke, Chandra</b> Replacement	Nutritional Assistant 4.5 Hours/Day; 175 Days	LT
<b>Bjerke, Chandra</b> Replacement	Kids Company Lead Part Time; Hours Vary	Comm Ed
<b>Bovee, Erin</b> Replacement	Educational Assistant (Title I) 6.5 Hours/Day; 161 Days	BV
<b>Durkin, Hanna</b> Replacement	Special Education Teacher 1.0 FTE; 184 Days <b>Attach K</b>	LT
<b>Dvorak, John</b> Replacement	Language Arts Teacher Long-Term Substitute <b>Attach K</b>	WHS
<b>Felkey, Kelley</b> Replacement	Grade 1 Teacher Long Term Substitute <b>Attach K</b>	LT
<b>Gerritsen, Elizabeth</b> Replacement	Special Education Teacher Long-Term Substitute <b>Attach K</b>	WMS
<b>Gerten, Denise</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	BV
<b>Grant, Jocelyn</b> Replacement	Kindergarten Teacher 1.0 FTE; 184 Days <b>Attach K</b>	BV
<b>Gruber, Rachel</b> Replacement	FACS Teacher 1.0 FTE; 184 Days <b>Attach K</b>	WMS
<b>Johnson, Avery</b> Replacement	Kids Company Aide Part-Time; 261 Days	Comm Ed

<b>Johnson, Tatum</b> Replacement	Grade 5 Teacher 1.0 FTE; 184 Days <b>Attach K</b>	BV
<b>Kinney, Joanne</b> Replacement	Nutritional Assistant 4.5 Hours/Day; 175 Days	SV
<b>Helle, Linette</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 174 Days	SV
<b>McKellip, Bailey</b> Replacement	Grade 4 Teacher 1.0 FTE, 184 Days <b>Attach K</b>	BV
<b>Merrill, Allisen</b> Replacement	Language Arts Teacher 1.0 FTE; 184 Days <b>Attach K</b>	WHS
<b>Mickolichuk, Patti</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 174 Days	BV
<b>Miller, Kendall</b> Replacement	Kids Company Aide Part-Time; 261 Days	Comm Ed
<b>Nelson, Kathleen</b> Replacement	Grade 6 Mathematics Teacher 1.0 FTE; 184 Days <b>Attach K</b>	WMS
<b>Radzom, Aleasha</b> Replacement	Grade 8 Mathematics Teacher 1.0 FTE; 184 Days <b>Attach K</b>	WMS
<b>Schulte, Katie</b> Replacement	Administrative Assistant I 8 Hours/Day; 175 Days	WMS
<b>Sorensen, Jacqueline</b> Replacement	Health Associate 7 Hours/Day; 180 Days	WHS
<b>Winters, Lorelie</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 174 Days	BV

### **Employee Status Changes**

**Alger, Lynette**, Counselor, Overload added for Trimester 1 at WHS  
**Anderson, Marjorie**, Teacher, Overload added for 9/7/22-10/18/22 at WHS  
**Brown, Peter**, Teacher, Overload added for Trimesters 1, 2 & 3 at WHS  
**Mann, Katherine**, Teacher, Overload added for Trimester 1 at WHS  
**Melchert, Pam**, Teacher, Overload added for Trimester 1, 2, & 3 at WHS  
**Myhre, Derek**, Teacher, Overload added for Trimester 1 at WHS  
**Neubauer, Amanda**, from Administrative Assistant at WHS to HR Generalist at ESC

**Olson, Lisa**, from HR Generalist to HR Coordinator at ESC  
**Porthan, Sam**, Teacher, Overload added for Trimesters 1 & 3 at WHS  
**Raether, Kelly Jo**, Teacher, Overload added for Trimesters 1, 2, & 3 at WHS  
**Stevenson, Kari**, Teacher, Overload added for 9/7/22-10/18/22 at WHS  
**Thaemert, Katherine**, from Administrative Assistant I to Administrative Assistant II at LT

#### **Extended Contracts**

**Lindsay Seim**, Instructional Coach, up to 3 additional extra duty days

#### **Leaves of Absence**

**Rene Burroughs**, Educational Assistant at LT  
**Abagael Flygare**, Grade 3 Teacher at SV  
**Roxanne Kuerschner**, Life Sciences Teacher at WHS

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#### **Extended Leave of Absence per Minnesota Statute Section 122A.46**

**Heather Weniger**, Grade 5 Teacher at BV

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

**Arndt, Anna**, Grade 8 Mathematics Teacher at WMS  
**David, Paul**, Director of Communications at ESC  
**Grant, Jocelyn**, Educational Assistant (Title I) at BV  
**Hale, Madison**, Kids' Company Lead at Comm Ed  
**Hasse, Melanie**, Administrative Assistant at WMS  
**Jungwirth, Jodi**, Educational Assistant (SPED) at SV  
**Lanigan, Laura**, Educational Assistant (SPED) at SV  
**Mueller, Katie**, Life Sciences Teacher at WMS  
**Neenan, Heather**, Educational Assistant (SPED) at BV  
**Roth, Lily**, Kids' Company Aide at Comm Ed  
**Thomas, Annette**, Educational Assistant (SPED) at BV  
**Wragge, Blake**, Grade 4 Teacher at BV

5.C. Receipts of Donation

5.D. PSEO Administration Contract - Ridgewater College

### **6. REPORTS**

6.A. Finance Report

6.B. Superintendent's Report

### **7. ACTION ITEMS**

7.A. Resolution Relating to the Election of School Board Members and Calling the School District General Election (ROLL CALL VOTE)

Motion by DeBoer to approve Resolution Relating to the Election of School Board Members and Calling the School District General Election

AMyers second

Roll Call Vote Taken

All in favor

Motion carried

#### 7.B. Safe Learning Plan

Motion by DeBoer to approve Safe Learning Plan

AMyers second

All in favor

Motion carried

#### 7.C. School Board Member Employment with ISD 110 for SY 2022-2023

##### 7.C.1. Consideration of Member Mike Bullis' Request for Employment as an ISD 110 Substitute Teacher for SY 22-23 (ROLL CALL VOTE)

Motion by RMyers to Consider Member Mike Bullis' Request for Employment as an ISD 110 Substitute Teacher for SY 22-23

Roll Call Vote Taken

Ayes: Rothstein, RMyers, Bullis

Nays: AMyers, Johnson, Geller, DeBoer

Motion failed

##### 7.C.2. Consideration of Member Rachel Myers' Request for Employment as an ISD 110 Substitute Teacher and/or Paraprofessional for SY 22-23 (ROLL CALL VOTE)

Motion by AMyers to Consider Member Rachel Myers' Request for Employment as an ISD 110 Substitute Teacher and/or Paraprofessional for SY 22-23

Rothstein second

Roll Call Vote Taken

Ayes: Bullis, RMyers, Rothstein

Nays: DeBoer, Geller, Johnson, AMyers

Motion failed

##### 7.C.3. Consideration of Member Mike Bullis' Request to be Employed with ISD 110 Activities (ROLL CALL VOTE)

Motion by DeBoer to Consider Member Mike Bullis' Request to be Employed with ISD 110 Activities for SY 22-23

AMyers second

Roll Call Vote Taken

All in favor

Motion carried

#### 7.D. Second Read Policies

Motion by Johnson to approve second read policies

DeBoer second

All in favor

Motion carried

7.D.1. 302 Superintendent

7.D.2. 303 Superintendent Selection

7.D.3. 304 Superintendent's Contract, Duties, and Evaluation

7.D.4. 305 Policy Implementation

### 8. DISCUSSION ITEMS

#### 8.A. First Read Board Policies

8.A.1. 103 Complaints – Students, Employees, Parents, Other Persons (May 2016)

8.A.2. 104 School District Mission Statement (December 2019)

8.A.3. 201 Legal Status of the School Board (November 2017)

8.A.4. 202 School Board Officers (November 2017)

8.A.5. 203 Operation of School Board – Governing Rules (November 2017)

8.A.6. ~~203.1 School Board Procedures; Rules of Order~~ (tabled when agenda was adopted)

8.A.7. 203.5 School Board Meeting Agenda (November 2019)

8.A.8. 203.6 Consent Agendas (May 2016)

### 9. BOARD COMMITTEE REPORTS

9.A. Self-Governance & Superintendent Relations Committee

9.B. Finance & Facilities Committee

9.C. Policy & Advocacy Committee

Johnson reports draft committee descriptions will be brought to September work session. Communications policy has been revised and will be brought for a first read at September 26 regular meeting.

9.D. District 110 Advisory Council

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

9.F. Southwest Metro Intermediate District 288 Representative

RMyers reports board meetings have resumed. Discussion about an elementary school to serve students with high needs.

9.G. MSHSL Representative

9.H. Special Education Advisory Council

9.I. Community Education Advisory Council Representative

9.J. Teaching & Learning Advisory Council Representative

9.K. Chemical Abuse Advisory Council/HERO's

9.L. City of Waconia Liaison

## 10. PUBLIC COMMENT

## 11. ADJOURNMENT

Motion by DeBoer to adjourn

AMyers second

All in favor

Motion carried

Meeting adjourned at 8:11 PM

4. **CONSENT AGENDA**

4.A. Bills and Wire Transfers

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
605775	AMAZON CAPITAL SERVICES	08/17/2022	R	10,791.67	August
605776	ARROW BUILDING CENTER	08/19/2022	R	1,848.32	August
605777	CARLSON, DAN	08/19/2022	R	5,575.00	August
605778	CARVER COUNTY SPORTSMEN CLUB	08/19/2022	R	3,345.00	August
605779	FIRST ST CONSTRUCTION & REMODE	08/19/2022	R	12,386.23	August
605780	IND SCHOOL DIST #318	08/19/2022	R	6,364.62	August
605781	KODIAK CUSTOM LETTERING INC.	08/19/2022	R	1,346.00	August
605782	ROBBINSDALE AREA SCHOOLS	08/19/2022	R	1,056.55	August
605783	RUPP, ANDERSON, SQUIRES & WALDSPUR	08/19/2022	R	5,185.08	August
605784	21ST CENTURY SPORTS LLC	08/19/2022	R	688.00	August
605785	ACCURATE LABEL DESIGN	08/19/2022	R	267.95	August
605786	AFFINETY SOLUTIONS, INC	08/19/2022	R	1,330.00	August
605787	ANOKA HENNEPIN ISD#11	08/19/2022	R	800.00	August
605788	BEACON ATHLETICS LLC	08/19/2022	R	842.00	August
605789	BEST BUY BUSINESS ADV ACCT	08/19/2022	R	13,649.99	August
605790	CANON USA	08/19/2022	R	890.18	August
605791	CENGAGE LEARNING INC	08/19/2022	R	5,417.69	August
605792	ELSMORE SWIM SHOP	08/19/2022	R	59.80	August
605793	Enabling Devices	08/19/2022	R	349.95	August
605794	FENNER, CHRISTINE	08/19/2022	R	400.00	August
605795	FLINN SCIENTIFIC	08/19/2022	R	382.50	August
605796	FOLLETT SCHOOL SOLUTIONS	08/19/2022	R	6,736.90	August
605797	FOLLETT CONTENT SOLUTIONS LLC	08/19/2022	R	971.64	August
605798	GRAINGER	08/19/2022	R	597.19	August
605799	GREENE, PATTI	08/19/2022	R	1,500.00	August
605800	HIGH POINT NETWORKS, LLC	08/19/2022	R	302.00	August
605801	HILLYARD/HUTCHINSON	08/19/2022	R	4,369.51	August
605802	HOLTON ELECTRIC CONTRACTORS	08/19/2022	R	1,811.52	August
605803	INDIANHEAD FS DISTRIBUTOR, INC	08/19/2022	R	1,240.55	August
605804	INGINA LLC	08/19/2022	R	1,560.00	August
605805	INNOVATIVE OFFICE SOLUTIONS LL	08/19/2022	R	81.88	August
605806	INNOVATIONAL WATER SOLUTIONS I	08/19/2022	R	1,157.00	August
605807	INSTRUCTIONAL EMPOWERMENT INC	08/19/2022	R	398.00	August
605808	JOSTENS	08/19/2022	R	14.71	August
605809	KULLY SUPPLY COMPANY	08/19/2022	R	132.82	August
605810	LEARNING A-Z	08/19/2022	R	125.00	August
605811	LITERACY RESOURCES LLC	08/19/2022	R	288.36	August
605812	MARSHALL, JIM	08/19/2022	R	40.00	August
605813	MASPA/STATE NEGOTIATORS	08/19/2022	R	800.00	August
605814	MESPA	08/19/2022	R	706.00	August
605815	METRO ECSU	08/19/2022	R	1,500.00	August
605816	MUSIC THEATRE INTERNATIONAL	08/19/2022	R	69.17	August
605817	MYSTERY SCIENCE	08/19/2022	R	1,325.00	August
605818	NEW DOMINION SCHOOL	08/19/2022	R	4,886.24	August
605819	OCCUPATIONAL HLTH CNTRS MN PC	08/19/2022	R	1,443.00	August
605820	ODP BUSINESS SOLUTIONS LLC	08/19/2022	R	221.94	August
605821	ORIENTAL TRADING/FUN EXPRESS	08/19/2022	R	184.37	August
605822	REALLY GOOD STUFF LLC	08/19/2022	R	86.41	August
605823	ROCHESTER 100, INC	08/19/2022	R	966.50	August
605824	SAVVAS LEARNING CO LLC	08/19/2022	R	1,100.00	August
605825	SCHOOL DATABOOKS, INC	08/19/2022	R	1,456.67	August
605826	SCHOOL SPECIALTY, LLC	08/19/2022	R	367.93	August
605827	SECURITY BANK & TRUST CO	08/19/2022	R	500.00	August
605828	STAPLES ADVANTAGE	08/19/2022	R	196.80	August
605829	SUMDOG INC	08/19/2022	R	799.00	August
605830	SUPREME SCHOOL SUPPLY	08/19/2022	R	107.67	August

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
605831	TIMESAVERSINC.COM	08/19/2022	R	1,773.60	August
605832	TUMBLEWEED PRESS INC.	08/19/2022	R	1,498.00	August
605833	VEX ROBOTICS INC	08/19/2022	R	5,593.29	August
605834	WEX BANK	08/19/2022	R	940.15	August
605835	YOUTH ENRICHMENT LEAGUE	08/19/2022	R	3,005.00	August
605836	INDUSTRIAL CNC	08/23/2022	R	13,000.00	August
605837	INTERMEDIATE DIST #287	08/25/2022	R	1,097.10	August
605838	SOUTHWEST METRO INTERMEDIATE D	08/25/2022	R	5,916.82	August
605839	21ST CENTURY SPORTS LLC	08/26/2022	R	4,548.75	August
605840	A H HERMEL COMPANY	08/26/2022	R	2,978.34	August
605841	AVIBEN	08/26/2022	R	493.37	August
605842	BAERT, WILLIAM	08/26/2022	R	75.45	August
605843	BNR IRRIGATION SERVICES INC	08/26/2022	R	450.00	August
605844	BRAINPOP LLC	08/26/2022	R	13,140.00	August
605845	BREEGGEMANN, CHANDA	08/26/2022	R	80.00	August
605846	BRUERS, NICHOLAS	08/26/2022	R	53.55	August
605847	BSN SPORTS LLC	08/26/2022	R	584.10	August
605848	CD PRODUCTS INC	08/26/2022	R	244.00	August
605849	COLD STONE CREAMERY	08/26/2022	R	1,932.00	August
605850	ECM PUBLISHERS, INC	08/26/2022	R	485.00	August
605851	EVERSONS HARDWARE HANK	08/26/2022	R	773.20	August
605852	FLAGHOUSE INC.	08/26/2022	R	647.66	August
605853	FUN AND FUNCTION	08/26/2022	R	787.00	August
605854	GRATER GOOD, LLC	08/26/2022	R	1,120.00	August
605855	HERRERA THAINE	08/26/2022	R	1,500.00	August
605856	HIGH POINT NETWORKS, LLC	08/26/2022	R	21,840.00	August
605857	HILLYARD/HUTCHINSON	08/26/2022	R	1,430.88	August
605858	HOLTON ELECTRIC CONTRACTORS	08/26/2022	R	2,262.19	August
605859	HUDL	08/26/2022	R	13,000.00	August
605860	INDIANHEAD FS DISTRIBUTOR, INC	08/26/2022	R	2,148.57	August
605861	JOHNSON, HEATHER	08/26/2022	R	58.90	August
605862	JT FLOOR COVERING INSTALL LLC	08/26/2022	R	26,250.38	August
605863	KIDCREATE STUDIO	08/26/2022	R	2,724.00	August
605864	LAKESHORE LEARNING MATERIALS	08/26/2022	R	128.91	August
605865	LANGER JR, JAMESON	08/26/2022	R	1,700.00	August
605866	LEEN, BRAXTYN	08/26/2022	R	550.00	August
605867	LVC COMPANIES INC	08/26/2022	R	8,490.00	August
605868	MACKENTHUN'S FINE FOODS	08/26/2022	R	567.65	August
605869	MAIN SCOOP	08/26/2022	R	188.00	August
605870	MEI TOTAL ELEVATOR SOLUTIONS	08/26/2022	R	588.25	August
605871	MERRITT, GEDRIC	08/26/2022	R	70.00	August
605872	MICHAEL GRINDER & ASSOCIATES	08/26/2022	R	6,313.09	August
605873	MINI BIFF LLC	08/26/2022	R	84.66	August
605874	MN DEPT LABOR & INDUSTRY	08/26/2022	R	200.00	August
605875	MN HISTORICAL SOCIETY	08/26/2022	R	4,555.00	August
605876	PARTS CITY WACONIA	08/26/2022	R	8.99	August
605877	PLANSOURCE BENEFITS ADMIN INC	08/26/2022	R	2,384.25	August
605878	PRESTWICK HOUSE, INC	08/26/2022	R	830.63	August
605879	REALLY GOOD STUFF LLC	08/26/2022	R	346.52	August
605880	S.M. HENTGES & SONS INC	08/26/2022	R	6,687.47	August
605881	SAVVAS LEARNING CO LLC	08/26/2022	R	3,600.00	August
605882	SCENARIO LEARNING LLC	08/26/2022	R	2,016.00	August
605883	SCHOOL SPECIALTY, LLC	08/26/2022	R	118.15	August
605884	SEESAW LEARNING INC	08/26/2022	R	4,860.00	August
605885	SEIK, GRACE	08/26/2022	R	280.00	August
605886	SELLNER, SHAWN	08/26/2022	R	1,500.00	August

CHECK NUMBER	CHECK VENDOR	CHE DATE	CHE TYP	POST AMOUNT	POST MONTH
605887	SHIFFLER EQUIP SALES, INC	08/26/2022	R	3,793.18	August
605888	SOUTHWEST METRO INTERMEDIATE D	08/26/2022	R	3,000.00	August
605889	STAPLES ADVANTAGE	08/26/2022	R	234.68	August
605890	TERRAFORM PHOENIX II ARCADIA	08/26/2022	R	403.53	August
605891	TIME USA LLC	08/26/2022	R	1,028.50	August
605892	TRAINING HAUS	08/26/2022	R	55,359.60	August
605893	UHL CO	08/26/2022	R	17,073.50	August
605894	UNITED FARMERS COOPERATIVE	08/26/2022	R	8,384.87	August
605895	UNIVERSAL ATHLETIC LLC	08/26/2022	R	629.25	August
605896	VALENZUELA, SEBASTIAN	08/26/2022	R	400.00	August
605897	WA-CO REPAIR	08/26/2022	R	656.96	August
605898	WACONIA PATRIOT	08/26/2022	R	71.55	August
605899	WOODWORKER'S SUPPLY, INC	08/26/2022	R	333.08	August
605900	WRITE STUFF	08/26/2022	R	342.51	August
605901	KOCH SCHOOL BUS SERVICE, INC	08/30/2022	R	101,663.78	August
605902	EYE MED-FIDELITY SECURITY LIFE	08/31/2022	R	2,256.77	August
605903	NCPERS GROUP LIFE INS	08/31/2022	R	112.00	August
605904	SCHOOL SERVICE EMPLOYEES	08/31/2022	R	1,445.76	August
605905	D'VINCI'S	08/31/2022	R	772.50	August
605906	ST OLAF COLLEGE ATHLETICS	08/31/2022	R	500.00	August
605907	MAIR, AUBREY	09/01/2022	R	300.00	September
605908	AGPARTS WORLDWIDE, INC.	09/01/2022	R	1,098.00	September
605909	AIRGAS USA LLC	09/01/2022	R	17.97	September
605910	AUGUST ASH INCORPORATED	09/01/2022	R	200.00	September
605911	AV ENVY	09/01/2022	R	1,777.32	September
605912	BIFFS, INC	09/01/2022	R	1,444.75	September
605913	BSN SPORTS LLC	09/01/2022	R	897.27	September
605914	BUFFALO HIGH SCHOOL	09/01/2022	R	200.00	September
605915	BULARZIK, KRISTIN	09/01/2022	R	100.00	September
605916	CARLSON'S PIANO WORLD	09/01/2022	R	4,174.99	September
605917	CD PRODUCTS INC	09/01/2022	R	132.00	September
605918	CHASKA HIGH SCHOOL	09/01/2022	R	400.00	September
605919	DANIELLE ALEXANDER DESIGN LLC	09/01/2022	R	2,062.50	September
605920	DRAMATIC PUBLISHING	09/01/2022	R	110.00	September
605921	EAST RIDGE HIGH SCHOOL	09/01/2022	R	680.00	September
605922	FOLLETT SCHOOL SOLUTIONS	09/01/2022	R	1,190.78	September
605923	FRANKLIN PRINTING INC	09/01/2022	R	58.21	September
605924	GRAINGER	09/01/2022	R	505.72	September
605925	GREATER MN COMMUNICATIONS	09/01/2022	R	850.00	September
605926	HATLETVEDT, JUSTIN	09/01/2022	R	900.00	September
605927	HIGH POINT NETWORKS, LLC	09/01/2022	R	3,075.63	September
605928	HOPKINS SPORTS CAMPS LLC	09/01/2022	R	2,724.40	September
605929	IEA, INC	09/01/2022	R	1,422.46	September
605930	INDIANHEAD FS DISTRIBUTOR, INC	09/01/2022	R	1,000.64	September
605931	INNOVATIVE OFFICE SOLUTIONS LL	09/01/2022	R	512.26	September
605932	INSTRUCTIONAL EMPOWERMENT INC	09/01/2022	R	12,600.00	September
605933	J & R SCHOOL SUPPLIES	09/01/2022	R	204.00	September
605934	JT FLOOR COVERING INSTALL LLC	09/01/2022	R	390.00	September
605935	KROELLS, LINDA	09/01/2022	R	611.52	September
605936	KROELLS, TESSA	09/01/2022	R	152.88	September
605937	LAKESHORE LEARNING MATERIALS	09/01/2022	R	766.53	September
605938	LAKEVILLE NORTH HIGH SCHOOL	09/01/2022	R	200.00	September
605939	LANDING	09/01/2022	R	366.00	September
605940	LITCHFIELD HIGH SCHOOL	09/01/2022	R	125.00	September
605941	LORENZ BUS SERVICE INC	09/01/2022	R	675.00	September
605942	MANKATO EAST HIGH SCHOOL	09/01/2022	R	150.00	September

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
605943	MARKERBOARD PEOPLE	09/01/2022	R	414.00	September
605944	MASBO	09/01/2022	R	25.00	September
605945	MASSP	09/01/2022	R	865.00	September
605946	MSHSL	09/01/2022	R	7,638.00	September
605947	NEW PRAGUE HIGH SCHOOL	09/01/2022	R	100.00	September
605948	OCCUPATIONAL HLTH CNTRS MN PC	09/01/2022	R	1,048.00	September
605949	PIRTEK	09/01/2022	R	2,117.35	September
605950	PLANSOURCE BENEFITS ADMIN INC	09/01/2022	R	3,000.00	September
605951	REALLY GOOD STUFF LLC	09/01/2022	R	11.96	September
605952	RECTECH OUTDOOR SOLUTIONS LLC	09/01/2022	R	33.91	September
605953	ROSEMOUNT SAW & TOOL CO	09/01/2022	R	308.70	September
605954	SCHOLASTIC, INC	09/01/2022	R	1,715.78	September
605955	SHERWIN-WILLIAMS CO	09/01/2022	R	763.92	September
605956	ST MICHAEL-ALBERTVILLE HS	09/01/2022	R	425.00	September
605957	STAR TRIBUNE	09/01/2022	R	197.50	September
605958	STUMPBUSTERS	09/01/2022	R	400.00	September
605959	SWANSON, LYDIA	09/01/2022	R	140.00	September
605960	TESTOUT	09/01/2022	R	750.00	September
605961	TRAINING ROOM, INC	09/01/2022	R	1,340.84	September
605962	TRI CITY UNITED HIGH SCHOOL	09/01/2022	R	200.00	September
605963	UHL CO	09/01/2022	R	15,304.97	September
605964	WILLIAM V MACGILL & CO	09/01/2022	R	2,081.82	September
605965	ZIEGLER INC	09/01/2022	R	717.92	September
605966	AMAZON CAPITAL SERVICES	09/08/2022	R	19,866.36	September
605967	INTERMEDIATE DIST #287	09/08/2022	R	12,141.00	September
605968	JENSEN, GRIFFEN	09/08/2022	R	1,800.00	September
605969	RUPP, ANDERSON, SQUIRES & WALDSPUR	09/08/2022	R	660.00	September
605970	AFFINETY SOLUTIONS, INC	09/09/2022	R	665.00	September
605971	ALL IN ONE - TRANSLATION AGENC	09/09/2022	R	135.00	September
605972	ALL SEASONS SPORTS LLC	09/09/2022	R	9,180.00	September
605973	AMERICAN TIME	09/09/2022	R	873.94	September
605974	ANDERSON'S	09/09/2022	R	502.45	September
605975	APPLE INC	09/09/2022	R	4,395.00	September
605976	AVIBEM	09/09/2022	R	230.04	September
605977	BECKER'S	09/09/2022	R	643.49	September
605978	BSN SPORTS LLC	09/09/2022	R	2,635.81	September
605979	CB LEADERSHIP GROUP	09/09/2022	R	1,850.00	September
605980	CDW GOVERNMENT	09/09/2022	R	1,814.54	September
605981	CENGAGE LEARNING INC	09/09/2022	R	2,274.30	September
605982	CHICAGO DISTRIBUTION CENTER	09/09/2022	R	195.42	September
605983	COLONY PLAZA, INC	09/09/2022	R	170.26	September
605984	CREATURE WORKS, INC	09/09/2022	R	196.00	September
605985	EBSCO INFORMATION SERVICES	09/09/2022	R	497.67	September
605986	ECM PUBLISHERS, INC	09/09/2022	R	448.36	September
605987	EDMENTUM INC	09/09/2022	R	18,388.50	September
605988	ELSMORE SWIM SHOP	09/09/2022	R	237.20	September
605989	GOLD MEDAL MPLS ML55	09/09/2022	R	704.50	September
605990	GRAINGER	09/09/2022	R	790.01	September
605991	GREATER MN COMMUNICATIONS	09/09/2022	R	798.80	September
605992	HELEN SOLAR LLC	09/09/2022	R	7,952.37	September
605993	HENDRYCKS, PHIL	09/09/2022	R	612.00	September
605994	HIGH POINT NETWORKS, LLC	09/09/2022	R	43,888.24	September
605995	HILLYARD/HUTCHINSON	09/09/2022	R	409.17	September
605996	IASCO	09/09/2022	R	121.42	September
605997	INDIANHEAD FN DISTRIBUTOR, INC	09/09/2022	R	13,951.88	September
605998	INNOVATIONAL WATER SOLUTIONS I	09/09/2022	R	1,157.00	September

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
605999	LAKESHORE LEARNING MATERIALS	09/09/2022	R	370.44	September
606000	LETTERMEN SPORTS	09/09/2022	R	10,375.50	September
606001	LITERACY RESOURCES LLC	09/09/2022	R	384.48	September
606002	LOFFLER COMPANIES	09/09/2022	R	619.70	September
606003	MACKIN LIBRARY SERVICE	09/09/2022	R	1,195.52	September
606004	MEI TOTAL ELEVATOR SOLUTIONS	09/09/2022	R	464.26	September
606005	METRONET	09/09/2022	R	3,710.35	September
606006	NEW DOMINION SCHOOL	09/09/2022	R	1,832.34	September
606007	NORTHFIELD LINES, INC	09/09/2022	R	978.01	September
606008	OFFICE OF MNIT SERVICES	09/09/2022	R	43.05	September
606009	PERFORMANCE FOODSERVICE	09/09/2022	R	1,349.95	September
606010	PICK A TIME	09/09/2022	R	62.30	September
606011	PROJECT LEAD THE WAY, INC	09/09/2022	R	3,058.25	September
606012	REALLY GOOD STUFF LLC	09/09/2022	R	103.61	September
606013	SCHOLASTIC, INC	09/09/2022	R	543.95	September
606014	SCHOOL SPECIALTY, LLC	09/09/2022	R	50.70	September
606015	SITSPOTS	09/09/2022	R	24.21	September
606016	STAPLES ADVANTAGE	09/09/2022	R	2,429.52	September
606017	STORMS WELDING & MFG INC	09/09/2022	R	1,320.00	September
606018	TAYLOR HUBBARD PHOTOGRAPHY LLC	09/09/2022	R	100.00	September
606019	TEACHER CREATED RESOURCES	09/09/2022	R	65.92	September
606020	TRIO SUPPLY COMPANY	09/09/2022	R	1,246.47	September
606021	UNIVERSAL ATHLETIC LLC	09/09/2022	R	1,259.98	September
606022	US BANK	09/09/2022	R	1,980.00	September
606023	USA Security	09/09/2022	R	1,280.00	September
606024	WACONIA PATRIOT	09/09/2022	R	143.10	September
606025	WACONIA CHAMBER OF COMMERCE	09/09/2022	R	50.00	September
606026	WINSTED SOLAR LLC	09/09/2022	R	8,002.48	September
606027	ZARNOTH BRUSH WORKS INC	09/09/2022	R	387.00	September
606028	ABLE NET, INC	09/16/2022	R	220.00	September
606029	ADAMS PEST CONTROL CO INC	09/16/2022	R	109.20	September
606030	AMPION PBC	09/16/2022	R	19,094.67	September
606031	BEARCOM WIRELESS WORLDWIDE	09/16/2022	R	814.78	September
606032	BEST BUY BUSINESS ADV ACCT	09/16/2022	R	10,600.00	September
606033	BSN SPORTS LLC	09/16/2022	R	3,495.57	September
606034	BUSINESS IMPACT GROUP	09/16/2022	R	5,162.90	September
606035	CDW GOVERNMENT	09/16/2022	R	224.00	September
606036	CITY OF WACONIA	09/16/2022	R	5,915.56	September
606037	COUNTRYSIDE CUSTOM APPAREL	09/16/2022	R	1,839.69	September
606038	CULLIGAN BOTTLED WATER	09/16/2022	R	609.00	September
606039	CUSTOM INK	09/16/2022	R	863.52	September
606040	ECM PUBLISHERS, INC	09/16/2022	R	294.64	September
606041	FITZHARRIS SPORTS	09/16/2022	R	579.00	September
606042	FOOD NETWORK MAGAZINE	09/16/2022	R	16.00	September
606043	GOPHER SPORT	09/16/2022	R	939.96	September
606044	GRAINGER	09/16/2022	R	94.12	September
606045	GREATER MN COMMUNICATIONS	09/16/2022	R	812.00	September
606046	HILLYARD/HUTCHINSON	09/16/2022	R	4,831.58	September
606047	HORIZON EQUIPMENT	09/16/2022	R	834.50	September
606048	IASCO	09/16/2022	R	39.38	September
606049	INDIANHEAD FS DISTRIBUTOR, INC	09/16/2022	R	31,500.15	September
606050	INNOVATIVE OFFICE SOLUTIONS LL	09/16/2022	R	774.94	September
606051	INSTRUCTIONAL EMPOWERMENT INC	09/16/2022	R	7,730.00	September
606052	JONTI-CRAFT	09/16/2022	R	2,671.68	September
606053	KAPLAN EARLY LEARNING COMPANY	09/16/2022	R	367.49	September
606054	LAKESHORE LEARNING MATERIALS	09/16/2022	R	945.25	September

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
606055	LEARNING A-Z	09/16/2022	R	125.00	September
606056	LOFFLER COMPANIES	09/16/2022	R	728.54	September
606057	MACKIN LIBRARY SERVICE	09/16/2022	R	1,823.00	September
606058	METRO VOLLEYBALL OFFICIALS ASS	09/16/2022	R	562.00	September
606059	MN SAFETY COUNCIL	09/16/2022	R	575.00	September
606060	NELSON PIANO SERVICE	09/16/2022	R	135.00	September
606061	OCCUPATIONAL HLTH CNTRS MN PC	09/16/2022	R	262.00	September
606062	ODP BUSINESS SOLUTIONS LLC	09/16/2022	R	325.05	September
606063	PAN-O-GOLD BAKING CO	09/16/2022	R	846.88	September
606064	PERFORMANCE FOODSERVICE	09/16/2022	R	1,002.59	September
606065	PETTY CASH	09/16/2022	R	238.70	September
606066	RK PHOTOGRAPHY	09/16/2022	R	138.00	September
606067	RM COTTON CO	09/16/2022	R	331.00	September
606068	SAVVAS LEARNING CO LLC	09/16/2022	R	1,875.00	September
606070	SNDM	09/16/2022	R	100.00	September
606071	STAPLES ADVANTAGE	09/16/2022	R	3.73	September
606072	TAMIS CORPORATION	09/16/2022	R	998.00	September
606073	TEACHER DIRECT	09/16/2022	R	153.28	September
606074	TEACHING STRATEGIES, LLC	09/16/2022	R	1,971.00	September
606075	TRIO SUPPLY COMPANY	09/16/2022	R	2,267.10	September
606076	TURNITIN LLC	09/16/2022	R	2,000.00	September
606077	UNIVERSAL ATHLETIC LLC	09/16/2022	R	1,110.50	September
606078	UNIVERSITY OF OREGON	09/16/2022	R	350.00	September
606079	UNIVERSITY OF IOWA	09/16/2022	R	149.00	September
606080	VISTAR	09/16/2022	R	1,375.89	September
606081	WEST MUSIC	09/16/2022	R	135.92	September
606082	WILLIAM V MACGILL & CO	09/16/2022	R	575.00	September
202200112	BLUE CROSS AND BLUE SHIELD OF	08/15/2022	W	217,204.87	August
202200114	INTERNAL REVENUE SERVICE	08/15/2022	W	177,505.94	August
202200116	MN CHILD SUPPORT PYMT CENTER	08/15/2022	W	112.50	August
202200117	MN DEPT OF REVENUE	08/15/2022	W	28,955.35	August
202200118	MN TEACHERS RETIREMENT ASSN	08/15/2022	W	119,942.81	August
202200119	PERA	08/15/2022	W	9,707.71	August
202200120	AVIBEN	08/15/2022	W	46,885.89	August
202200121	ONEBRIDGE BENEFITS, INC.	08/15/2022	W	583.38	August
202200122	BLUE CROSS AND BLUE SHIELD OF	08/15/2022	W	64,637.48	August
202200124	INTERNAL REVENUE SERVICE	08/15/2022	W	81,204.66	August
202200126	MN DEPT OF REVENUE	08/15/2022	W	13,411.91	August
202200127	MN TEACHERS RETIREMENT ASSN	08/15/2022	W	20,164.58	August
202200128	PERA	08/15/2022	W	28,370.07	August
202200129	AVIBEN	08/15/2022	W	12,575.63	August
202200130	ONEBRIDGE BENEFITS, INC.	08/15/2022	W	6,010.83	August
202200134	MN DEPT OF REVENUE	08/15/2022	W	0.00	August
202200136	BLUE CROSS AND BLUE SHIELD OF	08/15/2022	W	1,367.50	August
202200137	INTERNAL REVENUE SERVICE	08/15/2022	W	29.86	August
202200139	MN DEPT OF REVENUE	08/15/2022	W	0.00	August
202200140	PERA	08/15/2022	W	60.94	August
202200142	INTERNAL REVENUE SERVICE	08/15/2022	W	58.58	August
202200143	MN DEPT OF REVENUE	08/15/2022	W	0.00	August
202200144	PERA	08/15/2022	W	0.00	August
202200145	BLUE CROSS AND BLUE SHIELD OF	08/31/2022	W	63,269.98	August
202200147	INTERNAL REVENUE SERVICE	08/31/2022	W	91,031.38	August
202200149	MN DEPT OF REVENUE	08/31/2022	W	15,250.63	August
202200150	MN TEACHERS RETIREMENT ASSN	08/31/2022	W	25,548.90	August
202200151	PERA	08/31/2022	W	27,773.22	August
202200152	AVIBEN	08/31/2022	W	12,048.02	August

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
202200153	ONEBRIDGE BENEFITS, INC.	08/31/2022	W	4,420.01	August
202200154	BLUE CROSS AND BLUE SHIELD OF	08/31/2022	W	325,659.96	August
202200156	INTERNAL REVENUE SERVICE	08/31/2022	W	177,588.16	August
202200158	MN CHILD SUPPORT PYMT CENTER	08/31/2022	W	112.50	August
202200159	MN DEPT OF REVENUE	08/31/2022	W	28,378.42	August
202200160	MN TEACHERS RETIREMENT ASSN	08/31/2022	W	119,942.78	August
202200161	PERA	08/31/2022	W	9,707.71	August
202200162	AVIBEN	08/31/2022	W	46,885.89	August
202200163	ONEBRIDGE BENEFITS, INC.	08/31/2022	W	583.38	August
202200164	XCEL ENERGY	08/30/2022	W	106.81	August
202200165	TARGET BANK	09/10/2022	W	480.49	September
202200166	UPS	09/10/2022	W	153.31	September
202200167	D'VINCI'S	09/10/2022	W	785.58	September
202200168	CARVER COUNTY PARKS & RECREATI	09/10/2022	W	28.00	September
202200169	MAILCHIMP	09/10/2022	W	205.00	September
202200171	FLEET FARM	09/10/2022	W	361.46	September
202200174	DAN AND BECKY'S MARKET	09/10/2022	W	957.72	September
202200175	ALDI	09/10/2022	W	225.36	September
202200178	EMPOWER CONSULTING	09/10/2022	W	1,890.00	September
202200179	WILSON LANGUAGE TRAINING CORP	09/10/2022	W	1,196.00	September
202200182	PANTHEON	09/10/2022	W	6,600.00	September
202200185	CARIBOU COFFEE STORE #1300	09/10/2022	W	85.85	September
202200186	WACONIA SUBWAY	09/10/2022	W	219.30	September
202200187	REPUBLIC SERVICES	09/10/2022	W	3,990.29	September
202200188	MN VALLEY ELECTRIC CORP	09/10/2022	W	37,865.64	September
202200189	DRAMATIC PUBLISHING	09/10/2022	W	708.78	September
202200191	SCREENCAST-O-MATIC.COM	09/10/2022	W	48.00	September
202200192	SHAKOPEE BOWL	09/10/2022	W	4,220.00	September
202200193	SAFARI ISLAND COMMUNITY CENTER	09/10/2022	W	125.00	September
202200195	BARNES & NOBLE	09/10/2022	W	0.00	September
202200198	LTR TUTORING ASSOC. LLC	09/10/2022	W	855.00	September
202200200	SPORTSENGINE INC	09/10/2022	W	749.00	September
202200201	4IMPRINT, INC	09/10/2022	W	731.97	September
202200203	LEARNING TECHNIQUES, LTD.	09/10/2022	W	300.00	September
202200204	DELTA AIRLINES	09/10/2022	W	26,726.40	September
202200207	HODGES BADGE CO, INC	09/10/2022	W	99.50	September
202200209	MBITE	09/10/2022	W	50.00	September
202200211	VISTAPRINT USA	09/10/2022	W	71.99	September
202200212	SKY LAKES CATERING CO.	09/10/2022	W	950.64	September
202200215	DOLLAR TREE	09/10/2022	W	101.25	September
202200217	LITERACY RESOURCES LLC	09/10/2022	W	481.48	September
202200218	CARVER COUNTY FAIR	09/10/2022	W	462.24	September
202200219	MUSIC THEATRE INTERNATIONAL	09/10/2022	W	400.00	September
202200220	DIGITAL INSPIRATION	09/10/2022	W	39.00	September
202200221	MOCHA MONKEY	09/10/2022	W	58.16	September
202200222	GODADDY.COM	09/10/2022	W	92.85	September
202200223	AMERIVU INN & SUITES - WACONIA	09/10/2022	W	1,711.72	September
202200224	Aquacide Company	09/10/2022	W	1,480.00	September
202200225	BUZZSPROUT.COM	09/10/2022	W	12.00	September
202200228	CULVER'S	09/10/2022	W	107.42	September
202200229	SECURITY BANK & TRUST CO	08/31/2022	W	195.65	August
202200230	KANSAS STATE BANK	08/01/2022	W	81,286.83	August
202200231	AUTHORIZE.NET	08/02/2022	W	286.25	August
202200232	AFFINETY SOLUTIONS, INC	08/10/2022	W	19,316.61	August
202200233	MN UNEMPLOY INS	08/15/2022	W	64.89	August
202200234	BKI Parent, Inc	08/31/2022	W	405.00	August

CHECK		CHECK	CHE	POST	
NUMBER	VENDOR	DATE	TYP	AMOUNT	MONTH
202200235	ONEBRIDGE BENEFITS, INC.	08/16/2022	W	895.00	August
202200236	PMA	08/31/2022	W	20.83	August
202200240	INTERNAL REVENUE SERVICE	09/15/2022	W	298,561.36	September
202200242	MN CHILD SUPPORT PYMT CENTER	09/15/2022	W	112.50	September
202200243	MN DEPT OF REVENUE	09/15/2022	W	48,790.11	September
202200244	MN TEACHERS RETIREMENT ASSN	09/15/2022	W	158,402.23	September
202200245	PERA	09/15/2022	W	47,877.08	September
202200246	AVIBEN	09/15/2022	W	62,838.83	September
202200248	AT&T MOBILITY	08/31/2022	W	900.97	August
202200249	CENTERPOINT ENERGY	08/24/2022	W	18,078.59	August
202200250	QUADIENT FINANCE USA, INC	08/25/2022	W	500.00	August
202200251	SPRINT WIRELESS	08/24/2022	W	608.77	August
202200252	T-MOBILE	08/05/2022	W	2,620.00	August
202200253	XCEL ENERGY	08/29/2022	W	4,313.55	August
222300001	KUNKEL, JESSICA	08/12/2022	A	64.25	August
222300002	JOHNSON, JAN	09/02/2022	A	45.47	September
222300003	MATHWIG, DANIEL	09/02/2022	A	107.64	September
222300004	SPARBY, PAUL	09/02/2022	A	59.94	September

Totals for checks 3,503,909.67

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	General	2,231,159.26	0.00	864,515.01	3,095,674.27
02	Food Service	58,413.81	0.00	75,190.27	133,604.08
04	Community Service	112,022.90	0.00	160,787.59	272,810.49
45	OPEB Irrevocable Trust Fund	0.00	0.00	20.83	20.83
82	Meyer Hall Trust	0.00	0.00	1,800.00	1,800.00
***	Fund Summary Totals ***	2,401,595.97	0.00	1,102,313.70	3,503,909.67

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

4.B. Human Resource Items:

**Presenter:** Dr. Enid  
Schonewise, Director  
of Human Resources

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

**BOARD OF EDUCATION**

Regular Meeting – September 26, 2022

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

**AGENDA ITEM: Human Resources Recommendations**

**ITEM ADDED BY: Dr. Enid Schonewise, Director of Human Resources**

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**Employment**

<b>Clark, Miranda</b> Replacement	Educational Assistant (SPED) Long-Term Substitute	LT
<b>Finnerty, Kelly</b> Replacement	Nutritional Assistant 4.5 Hours/Day; 175 Days	SV
<b>Holm, Kelli</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	SV
<b>Huepenbecker, Annee</b> Replacement	Nutritional Assistant 4.5 Hours/Day; 175 Days	LT
<b>Johnson, Kendra</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	BV
<b>Kendrick, Julie</b> Replacement	Special Education Teacher 1.0 FTE; 184 days <b>Attach K</b>	BV
<b>Leegard, Emily</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	BV
<b>Leistiko, Alyssa</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	WHS

<b>McCallum, Bryan</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	WMS
<b>Molencamp, Kirsten</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	BV
<b>Norman, Diana</b> Replacement	Educational Assistant (SPED) 6.5 Hours/Day; 175 Days	BV
<b>Pedretti, Emily</b> Replacement	7th Grade Science Teacher 1.0 FTE; 184 Days <b>Attach K</b>	WMS
<b>Schaaf, Peyton</b> Replacement	Kids' Company Aide Part-Time; Hours Vary	Comm Ed
<b>Thomas, Matt</b> Replacement	Director of Communications 8 Hours/Day; 261 Days	ESC

### Employee Status Changes

**Braunwarth, Christine**, Assistant Head Cook from 32.5 hours/week to 40 hours/week at WHS  
**Davison, Amy**, Teacher, Overload added for 3 weeks during Trimester 1 at WHS  
**Edsill, Nora**, from Part Time Kids' Company Aide to Full Time Kids' Company Lead at Comm Ed  
**Fischer, Amy**, Teacher, Overload added for 3 weeks during Trimester 1 at WHS  
**Gillmore, Mary Ellen**, from Educational Assistant at SV to Administrative Assistant I at WHS  
**Haselhorst, Polly**, Educational Assistant from 32.5 hours/week to 37.5 hours/week at BV  
**Jones, Lynda**, Educational Assistant from 32.5 hours/week to 35 hours/week at LT  
**Keogh, Katie**, Teacher, Overload added for 3 weeks during Trimester 1 at WHS  
**Kern, Elmira**, Educational Assistant from 32.5 hours/week to 36.25 hours/week at LT  
**Klein, Kari**, Teacher, Overload added for 3 weeks during Trimester 1 at WHS  
**Larson, Nikki**, Educational Assistant from 32.5 hours/week to 35 hours/week at LT  
**Merrill, Allisen**, Teacher, Overload added for Trimester 1 at WHS  
**Poehler, Sommer**, from Kids' Company Lead to Kids' Company Site Lead at Comm Ed  
**Schulte, Sarah**, SLP Assistant from 4 days/week to 5 days/week at BV & LT  
**Stier, Griffie**, WLC Teacher, Overload added for Trimester 1 at WHS

### Extended Contracts

**Threlkeld, Joshua**, WLC Teacher, up to 5 additional extra duty days

### Leaves of Absence

**Barrie, Libby**, Science Teacher at WHS  
**Janssen, Leah**, Grade 4 Teacher at BV  
**Klitzke, Sarah**, Interim Director of Teaching & Learning at ESC  
**Kurtz, Roxanne**, Nutritional Services at WHS

**Retirements/Resignations/Terminations**

**Huneke, Laura**, SPED Teacher at SV

**Kinkel, Cristina**, Due Process Clerk at ESC

**Paulson, Jason**, Performing Arts Coordinator at Comm Ed

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

4.C. Receipts of Donation

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations

4.D. Concurrent Enrollment Program Agreement  
w/Southwest Minnesota State University

**Presenter:** Ra Chhoth,  
Director of Finance &  
Operations

**Concurrent Enrollment Program Agreement  
Between Southwest Minnesota State University  
and Participating High School Districts**

The Southwest Minnesota State University (SMSU) Concurrent Enrollment Program called the College Now Program and Waconia high school, agree in partnership to the following policies, procedures, requirements and conditions of the program.

**Agreement of Academic Standards, Rigor and Course Procedures:**

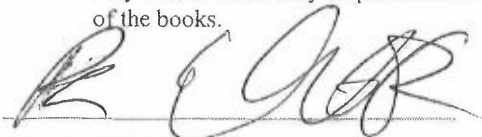
- High school teachers must submit their credentials for pre-approval by SMSU faculty before they may be authorized to teach a course under the guidance and mentorship of a university professor.
- Participating high school teachers must follow the provided syllabus and SMSU textbook/materials for each course.
- SMSU faculty must maintain contact with assigned district teachers, provide all curricular materials for the course, maintain contact with the teacher and classroom, and take all necessary steps to ensure the course meets SMSU academic standards equivalent to its on-campus counterparts.
- SMSU faculty will provide university tests and examinations for courses, standard grading rubrics for papers and subjective grading projects, co-grade with teachers as much as possible, review all grading procedures and calculate final course grades for university transcripts.
- High school teachers are free to grade on high school standard rubrics for the grade posted on high school transcripts.
- SMSU will provide annual professional development opportunities in a variety of academic areas for all participating high school teachers and their school districts as an investment in improving program teaching. This on-going, professional development will focus on innovations in teaching, academic content areas, new research, new technologies, graduate programs, etc.

**Agreement of Student Eligibility and Course Registration:**

- The school district is responsible for the authorization of student eligibility. Eligibility consists of 3.0 GPA AND top 1/2 of class rank for seniors; 3.0 GPA AND top 1/3 class rank for juniors. Scores of over 50<sup>th</sup>% for seniors and 70<sup>th</sup>% for juniors on a nationally standardized test can take the place of class rank. Eligibility for sophomores requires being in the top 10% of class AND having scored in the 90<sup>th</sup>% on a nationally standardized test (documentation of eligibility required for sophomores). Registering students not meeting minimum qualifications is strictly prohibited.
- The school district agrees to register eligible students for appropriate courses within the established registration deadlines each fall and/or spring semester (first 10 days of course). Late registrations may be subject to a late-registration fee. Roster verification is the responsibility of the high school. SMSU will not make roster changes after billing has occurred.
- Participating high schools will make every effort to schedule discrete enrollment university courses. In instances where mixed enrollment is unavoidable, high schools must submit requests for approval of mixed enrollment courses.
- All mixed enrollment classrooms must have more than 50% of students registered with SMSU to be eligible for an approval.
- Courses needing a substitute teacher for longer than 2 weeks may no longer be eligible for course credit. Substitute teachers are required to submit an application for review.

**Agreement of Financial Policy and Procedure:**

- Minnesota school districts will be billed for the established cost of tuition for the College Now program. An itemized listing of registered students and charges will be sent with the invoice. Payment on billing is due forty-five (45) days after the bill is issued.
- High schools are not responsible for tuition for students who drop within the ten day registration window. High Schools are responsible for tuition for students who withdraw from courses. (Withdrawal begins following the end of the registration period for 80% of the duration of the course).
- Any books which may be purchased become the property of either the school district or whoever has incurred the cost of the books.



School District Administrator

8/23/22

Date



Director of Concurrent Enrollment

8/22/2022

Date

5. **REPORTS**

5.A. Waconia High School Report

**Presenter:** Paul  
Sparby, WHS Principal

# **Waconia High School Student Council**

**ISD 110 School Board Meeting**

**September 26, 2022**

# Overview

- Homecoming Week 2022
  - WHS Spirit Week events
  - Waconia Homecoming parade
  - WHS Homecoming dance
  - Community outreach and behind the scenes
- Upcoming council calendar events



# WHS Spirit Week Overview

Info	Mon, Sept. 12	Tues, Sept. 13	Weds, Sept. 14	Thurs, Sept. 15	Fri, Sept. 16	Sat, Sept. 17	Mon. Sept. 19
<b>Dress Up days</b>	<i>Comfy/ Groufit Day</i>	<i>Anything but a Backpack Day</i>	<i>Jersey Day</i>	<i>Adam Sandler Day</i>	<i>Wildcat Spirit Day</i>		
<b>Spirit Week Activities</b>	<b>Homecoming Pepfest</b> during school in WHS main gym		<b>Homecoming Movie Night</b> <i>Footloose!</i> 7:45pm <i>grassy area outside guidance office</i>	<b>Girls Tennis</b> vs. SLP @ 4:15pm  <b>Cross Country Invite</b> Boys - 5:30PM  Girls - 6PM Crown College	<b>Traveling Pepfest</b>  <b>Homecoming Parade</b> 5:00pm between WMS & WHS  <b>Royalty Coronation</b> @ 6:40PM  <b>Football Game</b> vs. Orono @ 7PM	<b>Girls Soccer</b> vs. Shakopee @ 5pm  <b>Boys Soccer</b> vs. Shakopee @ 7pm  <b>Homecoming Dance</b> 8 - 11pm WHS main gym	<b>Volleyball</b> vs. Delano @ 5pm

# WHS Spirit Week

- Spirit dress up days
  - Surveyed students for their choices
  - Highest participation in years
- Movie night - *Footloose!*
  - Over 200 students participated
  - Free hot chocolate and popcorn provided
- Traveling Pep Fest for Middle and Elementary Schools
  - Included music and rouser by pep band, Lakettes dance performance, and homecoming court introductions and questions.
  - Included young Wildcats in each event with cheers or questions



# Waconia Homecoming Parade

- 33 total floats
- HUGE amount of attendees
- Run time: roughly 45 minutes
- Lots of positive feedback from adults and kids
- Overall, a huge success and definitely something to continue in the future!

## WHS Homecoming Parade!!



Friday, September  
16th @ 5:00 pm

Community Drive, Waconia

Celebrate homecoming with a school parade!!  
Bring your friends and family to watch our  
royalty, schools athletic teams and clubs  
showcasing their school spirit with a float!

Wear your school spirit  
and head straight to the  
game @ 7:00!!





# WHS Homecoming Dance

- Photo Booth
- DJ
- Raffles
- Over 800 attendees
- Positive Feedback



# Planning & Community Outreach

- Presented at City Council meeting
- Worked with vendors, teachers, parents, & community members
- Wrote articles for *Waconia Living* and *Sun Patriot* newspaper to promote new events



FEATURED

## Students aim to bring back Homecoming in big way

By Al Lohman [al.lohman@apeccm.com](mailto:al.lohman@apeccm.com) Sep 8, 2022 Updated Sep 8, 2022

# Upcoming Student Council Events

- Turkey and Holiday BINGO! (November & December)
- Toy Drive (November)
- Winter Formal (December)
- Red Cross Blood Drives (February & May)
- Spring Fling (May)



**Questions?**

5.B. Finance Report

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations



**MNTrust Monthly Statement**  
Waconia ISD 110

**Please Note:**  
THE FUND WILL BE CLOSED SEPTEMBER 5TH IN OBSERVANCE OF THE  
LABOR DAY HOLIDAY

**Activity Summary (30553-301) 2008 Opeb Bonds (Municipal Advisory Account)**

8/1/2022 - 8/31/2022

Investment Pool Summary	IS
Beginning Balance	\$76,019.08
Dividends	\$138.06
Purchases	\$4,653.00
Redemptions	(\$20.83)
Ending Balance	\$80,789.31
Average Monthly Rate	2.015%
Share Price	\$1.000
<b>Total</b>	<b>\$80,789.31</b>
<b>Total Fixed Income</b>	<b>\$1,013,301.01</b>
<b>Account Total</b>	<b>\$1,094,090.32</b>

**Your PMA Representative**  
Angie Stillwell  
(612) 509-2562  
astillwell@pmanetwork.com

**Waconia ISD 110**  
Mary Overby  
512 Industrial Blvd  
Waconia, MN 55387



**PMA Financial Network**  
2135 CityGate Lane, 7th Floor  
Naperville, IL 60563





Transaction Activity (30553-301) 2008 Opeb Bonds

IS 8/1/2022 - 8/31/2022

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
774592	08/01/2022	08/01/2022	Fund Purchase from FRI Interest, SEC - 48591 - NEW YORK	\$0.00	\$4,653.00	\$1.000	4,653.000
10292249	08/15/2022	08/15/2022	Banking Fee Redemption, OPEB Fees - June 2022	(\$20.83)	\$0.00	\$1.000	(20.830)
10324589	08/31/2022	08/31/2022	Dividend Reinvest	\$0.00	\$138.06	\$1.000	138.060
				(\$20.83)	\$4,791.06		4,770.230

Beginning Balance: \$76,019.08 | Ending Balance: \$80,789.31





Fixed Income Investments

Interest 8/1/2022 - 8/31/2022

Type	Holding Id	Trade Date	Description	Interest
SEC	48591-1	08/01/2022	SEC - 48591 - NEW YORK ,64966MEE5	\$4,653.00
				\$4,653.00





# MNTrust Monthly Statement

Waconia ISD 110

## Current Portfolio

8/31/2022

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				08/31/2022		IS Account Balance	\$80,789.31	2.015%	\$1.000	\$80,789.31	\$80,789.31
SEC	6	49576-1	11/09/2021	11/10/2021	06/30/2023	US TREASURY N/B,91282CCK5	\$279,770.31	0.175%		\$280,000.00	\$272,507.76
SEC	15	48591-1	07/08/2021	07/12/2021	08/01/2023	NEW YORK,64966MEE5	\$486,830.70	0.230%		\$470,000.00	\$462,752.60
CD	N	291225-1	08/25/2021	08/25/2021	08/23/2024	BANK OF THE VALLEY,NE	\$246,700.00	0.311%		\$248,998.24	\$246,700.00
							<b>\$1,094,090.32</b>			<b>\$1,079,787.55</b>	<b>\$1,062,749.67</b>

Time and Dollar Weighted Average Portfolio Yield: 0.254%

Weighted Average Portfolio Maturity: 423.60 Days

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

## Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	7.602%	\$80,789.31	IS Account
SEC	69.185%	\$735,260.36	Securities
CD	23.213%	\$246,700.00	Certificate of Deposit

## Index

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

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

Face/Par is the amount received at maturity for fixed rate investments.

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

### Deposit Codes

### Security Codes

N Single FEIN

6 Treasury Note

15 Municipal Bond



## MNTrust MONTHLY STATEMENT DISCLAIMER

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 the issuance of municipal securities. PMA Securities, LLC and PMA Financial Network, LLC are operated under common ownership and are affiliated with PMA Asset Management, 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 and DTC CD 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. Other CDs 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.

### MNTrust Activity

This section shows all of the client's transactions in MNTrust. 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 MNTrust investment objectives, risks, charges and expenses can be found in the MNTrust Information Statement, which can be obtained at <http://investmtrust.org/> or by calling PMA at the phone number listed. An investment in any series of MNTrust is not a deposit of any bank, and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the U.S. Government, any state governmental agency or MNTrust. Investors could lose money investing in any series of MNTrust, and there can be no assurance that any series of MNTrust that seeks to maintain a stable net asset value of \$1.00 per share will be able to do so.

### Money Market

The Rate shown for the liquid money market portfolio, called Investment Shares represents the average net interest rate over the previous month which is then annualized. Information regarding the investment objectives, risks, charges and expenses 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.

### 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 non-DTC CD listed is 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, 7th Floor, Naperville, Illinois 60563.

#### How to Contact Pershing, LLC

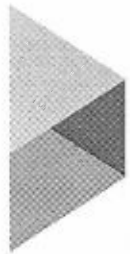
Please call (201) 413-3330 or write to Pershing, LLC, One Pershing Plaza, Jersey City, New Jersey, 07399

PMA Securities, LLC provides the following items of information pursuant to the Financial Industry Regulatory Authority ("FINRA") Rule 2267. (1) The FINRA BrokerCheck Hotline Number is 1-800-289-9999; (2) The FINRA Web site address is: [www.finra.org](http://www.finra.org); and (3) FINRA publishes an investor brochure that includes information describing the FINRA BrokerCheck Program. This brochure is available by contacting FINRA at the above telephone number or on the FINRA website. PMA Securities, LLC is also registered as a municipal securities dealer and municipal advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (MSRB). The MSRB website address is [www.msrb.org](http://www.msrb.org). Investor brochures relating to municipal securities firms and municipal advisory firms are available and posted on the website of the MSRB that describe the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.



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

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

August 1 - August 31, 2022



# Portfolio Summary

August 1 - August 31, 2022

**CLIENT**  
 ISD No 110 OPEB Waconia  
 MN Equ

**INCEPTION DATE**  
 07/02/2021

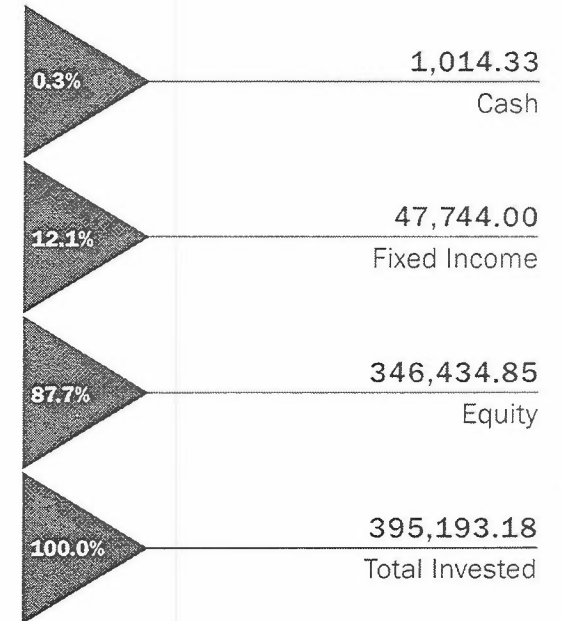
**RELATIONSHIP TEAM**  
 Kendra Shelland  
 Institutional Portfolio  
 Manager  
 (612) 509-2579  
 kshelland@pmanetwork.com

Steve Pumper  
 VP, Investment Services  
 (612) 509-2565  
 spumper@pmanetwork.com

## PORTFOLIO OVERVIEW

	Value
Beginning Market Value	408,409.25
Contributions	0.00
Withdrawals	0.00
Net Investment Income	28.59
Unrealized Gain/Loss	(12,033.09)
Realized Gain/Loss	(1,211.57)
Ending Market Value	395,193.18

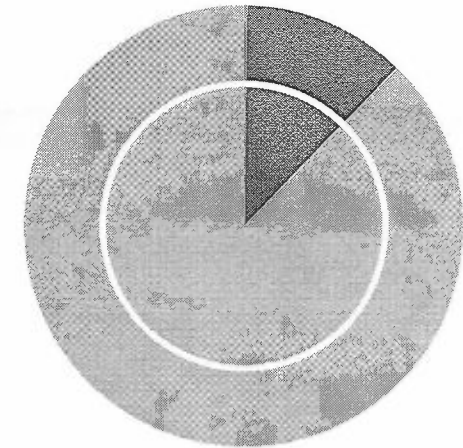
Compliance	Status
As of 08/31/2022	Compliant



## INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
<b>Cash</b>				
TOTAL Cash	1,014.33	0.26%	(5,834.27)	(85.19%)
<b>Fixed Income</b>				
TOTAL Credit	47,744.00	12.08%	36,989.20	343.93%
Funds - Corporate	47,744.00	12.08%	36,989.20	343.93%
TOTAL Fixed Income	47,744.00	12.08%	36,989.20	343.93%
<b>Equity</b>				
TOTAL Domestic Equity	346,434.85	87.66%	(44,371.00)	(11.35%)
Funds - Large Cap	346,434.85	87.66%	(44,371.00)	(11.35%)
TOTAL Equity	346,434.85	87.66%	(44,371.00)	(11.35%)
TOTAL Invested	395,193.18	100.00%	(13,216.07)	(3.24%)

## CURRENT PERIOD ALLOCATION



### Asset Class

- Cash - 0.3%
- Fixed Income - 12.1%
- Equity - 87.7%

### Sector

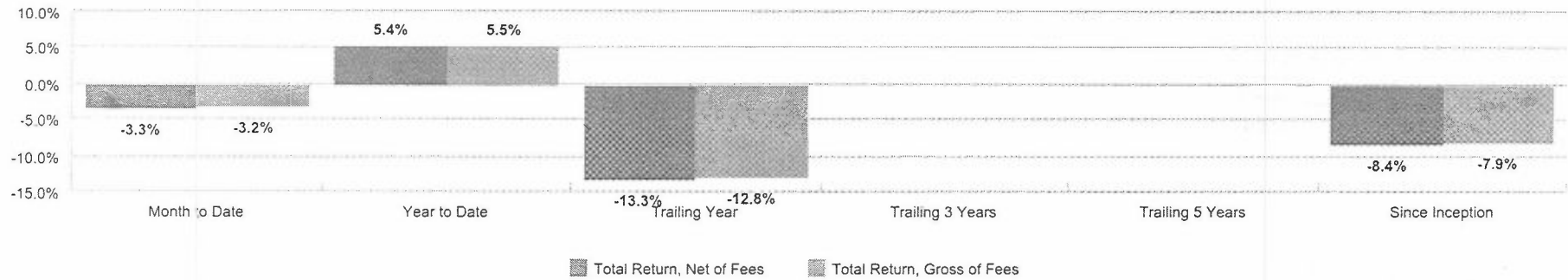
- Cash - 0.3%
- Credit - 12.1%
- Domestic Equity - 87.7%



# Performance Overview

August 1 - August 31, 2022

## 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	(3.28%)	5.42%	(13.26%)	—	—	(8.35%)
Total Return, Gross of Fees	(3.24%)	5.50%	(12.82%)	—	—	(7.89%)

Since Inception Date: July 02, 2021

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



# Performance Overview

August 1 - August 31, 2022

## PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	1,014.33	1.14%	0.21%	0.00%
Fixed Income	47,744.00	7.53%	(3.02%)	(0.29%)
Equity	346,434.85	91.33%	(3.71%)	(2.94%)
Portfolio Total	395,193.18	100.00%	(3.24%)	(3.24%)



# Transaction and Interest Summary

August 1 - August 31, 2022

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
<b>Cash</b>								
<i>Money Market Fund Interest</i>								
08/31/2022	08/31/2022	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	7.13	—
—	—	0.00	<b>Total Money Market Fund Interest</b>	—	—	—	7.13	—
<b>Funds - Corporate</b>								
<i>Buy</i>								
08/15/2022	08/17/2022	500.00	VANGUARD TOT BD ETF	BND	921937835	76.4150	(38,210.00)	—
—	—	500.00	<b>Total Purchases</b>	—	—	—	(38,210.00)	—
<i>Equity Dividend</i>								
08/01/2022	08/04/2022	0.00	VANGUARD TOT BD ETF	BND	921937835	—	21.46	—
—	—	0.00	<b>Total Equity Dividend</b>	—	—	—	21.46	—
<b>Funds - Large Cap</b>								
<i>Sell</i>								
08/15/2022	08/17/2022	(150.00)	VANGUARD TSM IDX ETF	VTI	922908769	215.6576	32,347.14	(1,211.57)
—	—	(150.00)	<b>Total Sales</b>	—	—	—	32,347.14	(1,211.57)



# Portfolio Appraisal

August 1 - August 31, 2022

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>														
<i>Cash</i>														
FGTXX	38141W273	1,007.20	GOLDMAN:FS GOVT INST	AAA	2.20%	08/31/2022	08/31/2022	1,007.20	1.0000	1,007.20	16.03	—	2.15%	2.15%
USD	CCYUSD	7.13	Receivable	AAA	0.00%	08/31/2022	08/31/2022	7.13	1.0000	7.13	0.00	—	0.00%	0.00%
—	—	1,014.33	—	AAA	2.18%	—	—	1,014.33	—	1,014.33	16.03	—	2.13%	2.13%
<b>Fixed Income</b>														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	640.00	VANGUARD TOT BD ETF	—	—	—	—	50,205.20	74.6000	47,744.00	42.28	2.49%	—	—
—	—	640.00	—	NA	—	—	—	50,205.20	—	47,744.00	42.28	2.49%	—	—
<b>Equity</b>														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	1,745.00	VANGUARD TSM IDX ETF	—	—	—	—	390,815.42	198.5300	346,434.85	0.00	1.53%	—	—
—	—	1,745.00	—	—	—	—	—	390,815.42	—	346,434.85	0.00	1.53%	—	—
<b>Total Invested</b>		<b>3,399.33</b>	<b>—</b>	<b>AAA</b>	<b>2.18%</b>	<b>—</b>	<b>—</b>	<b>442,034.95</b>	<b>—</b>	<b>395,193.18</b>	<b>58.31</b>	<b>1.65%</b>	<b>2.13%</b>	<b>2.13%</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.

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#### 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.

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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  
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6. **ACTION ITEMS**

6.A. Certify Proposed Property Tax Levy

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations



Q jason



- Compose
- Mail
- Inbox
- Chat
- Starred
- Spaces
- Snoozed
- Sent
- Drafts
- Meet
- More

Labels

[External] RE: [External] Updated Levy Report Posted to MFR External Inbox x



**Reil, Jason (MDE)**

to me

Good morning,

I've identified that your tier 2 is not showing the amount of \$2,055,464 from the gened report. I've forwarded the issue to our gened group and should have it fixed shortly.

Jason

**Jason Reil**

**Levy Coordinator**

651-582-8866 | [jason.reil@state.mn.us](mailto:jason.reil@state.mn.us)

**Minnesota Department of Education**

400 NE Stinson Blvd., Minneapolis, MN 55413

[education.mn.gov](http://education.mn.gov)




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**From:** Ra Chhoth (Staff) <[rchhoth@isd110.org](mailto:rchhoth@isd110.org)>  
**Sent:** Wednesday, September 14, 2022 6:49 PM  
**To:** Reil, Jason (MDE) <[Jason.Reil@state.mn.us](mailto:Jason.Reil@state.mn.us)>  
**Subject:** Re: [External] Updated Levy Report Posted to MFR

**This message may be from an external email source.**

Do not select links or open attachments unless verified. Report all suspicious emails to Minnesota IT Services Security Operations Center.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	4,464,878.99	4,464,878.99	4,945,500.64		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,430,159.83	3,430,159.83	3,340,446.74		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,670,655.83	1,670,655.83	1,683,415.48		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	296,025.92	296,025.92	268,547.02		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	7,725,683.54	7,725,683.54	7,421,265.49		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	1,504,653.00	1,504,653.00	1,447,362.91		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	9,565,694.65	9,565,694.65	9,969,362.86		
(5010)	COMMUNITY SERVICES FUND	296,025.92	296,025.92	268,547.02		
(5017)	GENERAL DEBT SERVICE FUND	9,230,336.54	9,230,336.54	8,868,628.40		
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	7,895,038.82	7,895,038.82	8,285,947.38		
	NET TAX CAPACITY	11,197,018.29	11,197,018.29	10,820,590.90		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	12,190,562.53	12,190,562.53	12,366,766.13		
	OTHER	6,901,494.58	6,901,494.58	6,739,772.15		
TOTAL LEVY						
	TOTAL LEVY	19,092,057.11	19,092,057.11	19,106,538.28		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

\*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

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

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE			***PROPERTY VALUATION DATA***		***PUPIL DATA***		
	PAGE		MARKET VALUE			RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA							
A. PROPERTY VALUATION	1	1	2017 MARKET VALUE	2,577,070,811			
B. PUPIL DATA	1	2	2018 MARKET VALUE	2,719,688,738			
		3	2019 MARKET VALUE	2,961,774,057			
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	3,075,715,174			
A. GENERAL	2	5	2021 MARKET VALUE	3,212,725,142		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
B. COMMUNITY SERVICE	12						
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36	2019-20 RES ADM (ACT) 4,209.73	
D. OPEB/PENSION DEBT	15				37	2020-21 RES ADM (ACT) 4,082.32	
		6	2017 RMV	2,382,642,150	38	2021-22 RES ADM (PRE) 4,093.84	
III. ADJUSTMENTS BY FUND		7	2018 RMV	2,523,728,900	39	2022-23 RES ADM (EST) 4,164.00	
A. GENERAL	16	8	2019 RMV	2,751,255,700	40	2023-24 RES ADM (EST) 4,224.00	
B. COMMUNITY SERVICE	23	9	2020 RMV	2,863,100,800	41	2024-25 RES ADM (EST) 4,265.00	
C. GENERAL DEBT	23	10	2021 RMV	2,995,167,800			
D. OPEB/PENSION DEBT	24					RESIDENT PUPIL UNITS	
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42	2019-20 RES PU (ACT) 4,606.01	
		11	2017 NTC	27,971,153	43	2020-21 RES PU (ACT) 4,473.67	
V. OFFSET ADJUSTMENTS	26	12	2018 NTC	29,775,593	44	2021-22 RES PU (PRE) 4,481.93	
		13	2019 NTC	32,613,939	45	2022-23 RES PU (EST) 4,569.40	
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	34,110,226	46	2023-24 RES PU (EST) 4,636.60	
		15	2021 NTC	35,701,295			
VII. LEVY AND AID SUMMARY	29					ADJUSTED ADM	
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47	2019-20 ADJ ADM (ACT) 4,071.40	
		16	2017 SALES RATIO	94.2%	48	2020-21 ADJ ADM (ACT) 3,972.10	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	93.3%	49	2021-22 ADJ ADM (PRE) 3,993.99
2012-13	5,224	0.0000	18	2019 SALES RATIO	91.9%	50	2022-23 ADJ ADM (EST) 4,069.00
2013-14	5,302	0.0000	19	2020 SALES RATIO	95.2%	51	2023-24 ADJ ADM (EST) 4,112.00
2014-15	5,831	0.0035	20	2021 SALES RATIO	92.7%	52	2024-25 ADJ ADM (EST) 4,145.00
2015-16	5,948	0.0033					UNLIMITED ADJUSTED NTC (UANTC)
2016-17	6,067	0.0030	21	2017 UANTC=(11)/(16)=	29,707,754	53	2019-20 ADJ PU (ACT) 4,463.41
2017-18	6,188	0.0014	22	2018 UANTC=(12)/(17)=	31,904,280	54	2020-21 ADJ PU (ACT) 4,361.58
2018-19	6,312	0.0000	23	2019 UANTC=(13)/(18)=	35,500,121	55	2021-22 ADJ PU (PRE) 4,381.43
2019-20	6,438	0.0000	24	2020 UANTC=(14)/(19)=	35,803,237	56	2022-23 ADJ PU (EST) 4,468.40
2020-21	6,567	0.0000	25	2021 UANTC=(15)/(20)=	38,505,742	57	2023-24 ADJ PU (EST) 4,515.80
2021-22	6,728	0.0000					ADJUSTED NTC (ANTC)
2022-23	6,863	0.0000	26	2017 ANTC	29,707,754	58	2019-20 ADJ VPK ADM
2023-24	6,863	0.0000	27	2018 ANTC	31,904,280	59	2020-21 ADJ VPK ADM
			28	2019 ANTC	35,500,121	60	2021-22 ADJ VPK ADM
			29	2020 ANTC	35,803,237	61	2022-23 ADJ VPK ADM
			30	2021 ANTC	38,505,742	62	2023-24 ADJ VPK ADM
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.							VOLUNTARY PRE-K ADJUSTED ADM
WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER					
PRE-KGN HCP:	1.250	1.000					
HCP-KGN:	1.000	1.000					
REG-KGN PART:	0.612	0.550					
REG-KGN ALL:	0.612	1.000					
GRADES 1-3:	1.115	1.000					
GRADES 4-6:	1.060	1.000					
GRADES 7-12:	1.300	1.200					
							AG MODIFIED ANTC FOR LTFM
			31	2017 AG MODIFIED ANTC	28,794,600	63	2019-20 ADJ VPK PU
			32	2018 AG MODIFIED ANTC	30,934,072	64	2020-21 ADJ VPK PU
			33	2019 AG MODIFIED ANTC	34,483,292	65	2021-22 ADJ VPK PU
			34	2020 AG MODIFIED ANTC	34,683,608	66	2022-23 ADJ VPK PU
			35	2021 AG MODIFIED ANTC	37,342,001	67	2023-24 ADJ VPK PU

***PUPIL DATA (CONT)***			***GENERAL ED REVENUE (CONT)***			***COMPENSATORY REVENUE (CONT)***		
SCHOOL READINESS PLUS ADJUSTED ADM			103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	116	COMPENSATORY PILOT		
68	2019-20 ADJ SRP ADM				117	TOTAL COMPENSATORY REV = (115)+(116) =	47,255.94	
69	2020-21 ADJ SRP ADM							
70	2021-22 ADJ SRP ADM		104	DECLINING ENROLL ALLOW = 0.28 X (101) =				
71	2022-23 ADJ SRP ADM			1,921.64				
72	2023-24 ADJ SRP ADM							
SCHOOL READINESS PLUS PUPIL UNITS			105	DECLINING ENROLL REV = (103) X (104) =	118	ENGLISH LEARNER (EL) 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	61.00	
73	2019-20 ADJ SRP PU				119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) =	61.00	
74	2020-21 ADJ SRP PU							
75	2021-22 ADJ SRP PU		106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)	120	EL REVENUE = (119) X \$704 =	42,944.00	
76	2022-23 ADJ SRP PU			21.17	121	2023-24 ADM SRV (EST)	4,066.47	
77	2023-24 ADJ SRP PU				122	EL CONCENTRATION RATIO = (118)/(121) =	.01500073	
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))			107	INITIAL PENSION ADJ REV = (57) X (106) =	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =	.13044113	
				95,599.49	124	EL PUPIL UNITS = (118) X (123) =	7.96	
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			108	FY 2023 RETIRE SALARY 23,094,774.85	125	EL CONCENTRATION REV = (124) X \$250 =	1,990.00	
78	2019-20 EXT ADM (ACT)	18.44	109	PENSION ADJUST RATE .0125	126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) =	44,934.00	
79	2020-21 EXT ADM (ACT)	13.33	110	RETIRE PENSION ADJUST = (108) X (109) =	127	BASIC SKILLS REVENUE = (117)+(126) =	92,189.94	
80	2021-22 EXT ADM (PREL)	19.30		288,684.68				
81	2022-23 EXT ADM (EST)	24.00	111	TOTAL PENSION ADJ REV = (107)+(110) =	128	ATTENDANCE AREA FOR SPARSITY	99.43	
82	2023-24 EXT ADM (EST)	24.00		384,284.17	129	DIST TO NEAREST HS	10.0	
83	2024-25 EXT ADM (EST)	23.00			130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	17.4	
EXTENDED TIME PU					131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5		
84	2019-20 EXT TIME PU	19.76			132	2023-24 ADM SRV, 7-12	1,941.21	
85	2020-21 EXT TIME PU	14.86	112	GIFTED & TALENTED REVENUE				
86	2021-22 EXT TIME PU	20.75						
87	2022-23 EXT TIME PU	26.60						
88	2023-24 EXT TIME PU	26.80						
GENERAL EDUCATION REVENUE			88	2023-24 EXT PU (EST)				
			113	EXTENDED TIME REVENUE = (88) X \$5,117 =				
				26.80				
BASIC REVENUE								
101	FY 2024 FORMULA ALLOW	6,863						
57	2023-24 ADJ PU (EST)	4,515.80						
102	BASIC REVENUE = (57) X (101) =	30,991,935.40	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61)				
				46,384.80				
DECLINING ENROLLMENT REV			115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] =				
56	2022-23 ADJ PU (EST)	4,468.40		47,255.94				
57	2023-24 ADJ PU (EST)	4,515.80						

***SPARSITY REVENUE (CONT)***		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 386.33	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 66.51	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 300,345.86	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 300,345.86
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,310,802.80	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 30,991,935.40
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 384,284.17
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 58,705.40
57	2023-24 ADJ PU (EST) 4,515.80	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 30,666,629.20	113	EXTENDED TIME 137,135.60
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 1,429,064.92	127	BASIC SKILLS 92,189.94
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 301,348.90	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 300,345.86
143	ATTENDANCE AREA 99.43	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,730,413.82	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 31,964,596.37
144	SQUARE MILES PER RES PU = (143)/(46) = .0214			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.84
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0214			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2284
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 212.90
				167	YEAR ROUND PU SERVED 26.66
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 962,240.28
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

***LOCAL OPTIONAL REV (CONT)***		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***			
57	2023-24 ADJ PU (EST)	4,515.80	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	3,269,439.20	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	770.58
173	TIER 2 LOR CAP/APU	724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP = [(199)*(197)]-300 =	593.41
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE	
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97
176	TOTAL, TIER 1 = (57) X (174) =	1,354,740.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	1,056.84
177	TOTAL, TIER 2 = (57) X (175) =	1,914,699.20	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	57	2023-24 ADJ PU (EST)	4,515.80
	REFERENDUM ALLOWANCES		193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	203	FY 2024 REFER REVENUE = (57) X (202) =	4,772,478.07
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)		196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	205	TRANSITION REVENUE = (57) X (204) =	
179	PHASEOUT OF LINE (178)					EQUITY REVENUE	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		197	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	206	METRO 5TH PERCENTILE	7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		198	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	207	METRO 95TH PERCENTILE	9,307.69
	REF AUTH WITH INFLATION		199	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	208	METRO GAP = (207)-(206) =	2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)	1,032.27	200	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	209	RURAL 5TH PERCENTILE	7,163.00
183	PHASEOUT OF LINE (182)		201	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	210	RURAL 95TH PERCENTILE	9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	1,032.27	202	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	211	RURAL GAP = (210)-(209) =	1,990.22
			203	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET

***EQUITY REVENUE (CONT)***		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,133.73	168	OPERATING CAP REVENUE 962,240.28	228	EQUITY REVENUE 535,065.85
214	DIST'S REGION'S 95TH PCT = (207) OR (210) = 9,307.69	30	2021 ANTC 38,505,742	240	EQUITY LIMIT = (228) X (235) = 535,065.85
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) = 8,219.84	229	FY 2024 ANTC/ADJ PU = (30)/(57) = 8,526.89	241	EQUITY AID = (228)-(240) =
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,087.85	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 = .37215826	TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) = .50983489	231	OPERATING CAP LIMIT = (168) X (230) = 358,105.67	205	TRANSITION REVENUE
218	= \$80 X (217) = 40.79	232	OPERATING CAP AID = (168)-(231) = 604,134.61	242	TRANSITION LIMIT = (205) X (235) =
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 54.79	LOCAL OPTIONAL AIDS & LEVIES		243	TRANSITION AID = (205)-(242) =
57	2023-24 ADJ PU (EST) 4,515.80	176	TOTAL, TIER 1 = (57) X (174) = 1,354,740.00	202	REFER \$/APU ALL AUTHORITIES 1,056.84
220	= (57) X (219) = 247,420.68	177	TOTAL, TIER 2 = (57) X (175) = 1,914,699.20	244	TIER 1 CAP/APU 460
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR 1,173.95	10	2021 RMV 2,995,167,800	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 = 1,415.75
222	= .10 X [(221)] = 117.40	46	2023-24 RES PU (EST) 4,636.60	139	SPARSITY REVENUE
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU 1,056.84	233	FY 2024 RMV/RES PU = (10)/(46) = 645,983.65	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) 1,415.75
172	TIER 1 LOR CAP/APU 300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 = .73407233	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 = 1.00000000	247	TIER 1 = LSR OF (202) OR (244) = 460.00
57	2023-24 ADJ PU (EST) 4,515.80	236	TIER 1 LOR LEVY = (176) X (234) = 994,477.15	248	TIER 2 = [LSR OF (202) OR (246)]-(247) = 596.84
224	= LSR OF \$100,000 OR [(57) X (223)] =	237	TIER 2 LOR LEVY = (177) X (235) = 1,914,699.20	249	UNEQUALIZED = (202)-(247) - (248) =
225	= (220)+(224) = 247,420.68	238	TIER 1 LOR AID = (176) - (236) = 360,262.85	BREAKDOWN OF REFERENDUM REVENUES	
226	BOTH RUR AND MET = 0.25 X (225) 61,855.17	239	TIER 2 LOR AID = (177) - (237) =	203	REFERENDUM REVENUE ALL AUTHORITIES 4,772,478.07
57	2023-24 ADJ PU (EST) 4,515.80	228	EQUITY REVENUE = (225)+(226)+(227) = 535,065.85	250	TOTAL, TIER 1 = (57) X (247) = 2,077,268.00
227	= \$50.00 X (57) = 225,790.00				

**BREAKDOWN OF REF REVENUES (CONT)**		***REFERENDUM LEVY WITH AID LIMIT***		***APPLYING THESE REDUCTIONS: ***	
251	TOTAL, TIER 2 = (57) X (248) = 2,695,210.07	263	TIER 1 LEVY = (255)+(262) = 2,077,268.00	272	TAX BASE REPLACE AID 17,301.94
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256	TIER 2 LEVY = (256) = 2,695,210.07	280	TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 645,983.65	264	TOTAL = (263) + (256)+(252) = 4,772,478.07	282	TIER 1 LOR AID = (238) - (275) 342,960.91
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = 1.00000000		REFERENDUM AID WITH AID LIMIT	283	TIER 1 LOR LEVY = (236) - (276) 994,477.15
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265	TIER 1 AID = (258)-(262) =	284	TIER 1 REF LEVY = (263)-(277) = 2,077,268.00
	INITIAL REFERENDUM LEVY	259	TIER 2 AID = (259) =	285	TIER 2 REF LEVY = (256)-(278) = 2,695,210.07
255	TIER 1 LEVY = (250) X (253) = 2,077,268.00	266	TOTAL AID = (265)+(259) =	286	UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) = 2,695,210.07		TAX BASE REPLACEMENT AID (TBRA)	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 360,262.85
252	UNEQUALIZED LEVY	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 17,301.94	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 5,766,955.22
257	TOTAL = (255) + (256)+(252) = 4,772,478.07	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 144.43		REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 1,356.84	289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) =	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] = 17,301.94	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,170,190.41
259	TIER 2 AID = (251)-(256) =	271	REF AND LOR REV = (176) + (203) = 6,127,218.07	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 1,741,342.56
260	TOTAL AID = (258)+(259) =	272	CAPPED TBRA = LSR OF (270) OR (271) = 17,301.94	292	FY 2015 COMBINED REVENUE = (290)+(291) = 2,911,532.97
	EQUALIZATION AID LIMIT		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 621,918.44
101	FY 2024 FORMULA ALLOW 6,863	273	TIER 2 REF AID	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 377,983.70
57	ADJ PU (EST) 4,515.80	274	TIER 1 REF AID		
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 6,393,243.85	275	TIER 1 LOR AID 17,301.94		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

***REF AID GUARANTEE (CONT)***			***REF AID & LEVY SUMMARY***			***GEN ED REV SUMMARY (CONT)***		
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	999,902.14	310	TIER 1 REF LEVY = (284) - (304) =	2,077,268.00	203	REFERENDUM	4,772,478.07
296	FY 2024 COMBINED REVENUE = (171)+(203) =	8,041,917.27	311	TIER 2 REF LEVY = (285) - (305) =	2,695,210.07	205	TRANSITION	
297	FY 2024 COMBINED INITIAL AID = (287)+(239) =	360,262.85	312	UNEQL LEVY = (286) - (306) =		228	EQUITY REVENUE	535,065.85
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	1.00000000	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)=	4,772,478.07	320	ALT ATTENDANCE ADJ	
299	2012 RMV	1,707,374,400	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =		321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) =	41,503,819.77
300	2021 RMV	2,995,167,800		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)			GENERAL AIDS & LEVIES	
301	RMV RATIO = LESSER OF 1 OR [(299) / (10)] =	.57004299		147 TRANSPORT ALLOWANCE	386.33	231	OPERATING CAP LEVY	358,105.67
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) =	569,987.21		315 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		240	EQUITY LEVY	535,065.85
	FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =			316 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		242	TRANSITION LEVY	
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:			317 CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =		308	LOCAL OPTIONAL	2,909,176.35
303	TIER 1 LOR LEVY			318 2023-24 RES PU ATTENDING MN STATE ACADEMIES		313	TOTAL REFERENDUM LEVY	4,772,478.07
304	TIER 1 REF LEVY			319 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =		322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) + (308)+(313) =	8,574,825.94
305	TIER 2 REF LEVY			320 ALT ATTEND ADJUST TO AID = (317)+(319) =		323	TOTAL GENERAL ED AID = (321)-(322)=	32,928,993.83
306	UNEQL REF LEVY						ALTERNATIVE TEACHER COMP REV	
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE					324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)	
						325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =	
						326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =	
							ALT TEACHER COMP AIDS & LEVIES	
307	TIER 1 LOR LEVY = (283) - (303) =	994,477.15	102	BASIC	30,991,935.40			
237	TIER 2 LOR LEVY = (237)	1,914,699.20	105	DECLINING ENROLL		326	ALT COMP REVENUE	
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) =	2,909,176.35	111	PENSION ADJUSTMENT	384,284.17			
309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)=	360,262.85	112	GIFTED & TALENTED	58,705.40	327	ALT COMP BASIC AID = 0.65 X (326) =	
			113	EXTENDED TIME	137,135.60			
			127	BASIC SKILLS	92,189.94	328	BASIC AID PRORATION	.98779065
			139	SPARSITY				
			142	SMALL SCHOOLS		329	PRORATED BASIC AID = (327)X(328) =	
			162	TRANSPORT SPARSITY	300,345.86			
			168	OPERATING CAPITAL	962,240.28			
			171	LOCAL OPTIONAL	3,269,439.20			

**ALT TEACH COMP AIDS/LEVY (CONT)**		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**	
330	PRO BASIC AID TO LEVY = (327) - (329) =	344	FY 2024 EST INCENTIVE BUDGET	359	EST FY 2023 EXPEND 20,000.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	345	FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 =	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 20,000.00
229	FY 2024 ANTC/ADJ PU 8,526.89	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) =	361	SAFE SCH LVY REQUEST? YES
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2021 TOTAL ENROLLMENT	57	2023-24 ADJ PU (EST) 4,515.80
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) =	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 162,568.80
	MISCELLANEOUS AIDS	350	PROTECTED ENROLLMENT RATIO =(347)/(349)=		SAFE SCHOOLS INTERMEDIATE LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 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 (57) X (350) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? YES
335	SPEC ED REGULAR	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	364	INTERMEDIATE LEVY ALLOWANCE <= \$15 3.29
336	BEFORE TUITION ADJ 6,614,841.98			365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) = 14,856.98
337	NET TUITION ADJUST 503,957.65-				JUDGMENT LEVY
338	EXCESS COST AID 2,138,484.19	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	366	DISTRICT JUDGMENTS
339	HOLD HARM/GROWTH LMT	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	367	INTERMED JUDGMENTS
340	CROSS SUB REDUC AID 300,300.09	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	368	JUDGMENT LIMIT =(366)+(367) =
341	TOTAL SPECIAL EDUC AID = (335) TO (339) = 8,549,668.61	356	ACHIEVE & INTEG LEVY = (355) X .30		ICE ARENA LEVY
342	FY 2024 NON-PUBLIC TRANSPORTATION AID 132,498.51	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	369	FY 2022 NET OPR COSTS
343	FY EL CROSS SUBSIDY REDUCTION AID 1,495.66	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	370	ICE ARENA LEVY LIMIT = 100% OF (369) =
	ACHIEVEMENT AND INTEGRATION REVENUE				FY 2023 CAREER & TECHNICAL
57	2023-24 ADJ PU (EST) 4,515.80			371	SHARE OF FY 2023 EST COOPERATIVE BUDGET 62,974.79
343	FY 2024 EST INITIAL BUDGET			372	FY 2023 ESTIMATED DISTRICT BUDGET 262,600.00
				373	FY 2023 EST BUDGET = (371) + (372) = 325,574.79
				374	PRELIMINARY REVENUE = .35 X (373) = 113,951.18

***CAREER & TECHNICAL (CONT)***		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	57	2023-24 ADJ PU (EST)	4,515.80	409	OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =	207,000.00
	190,532.37	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	25.76			
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.73600000	410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024	
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	403	INITIAL LTFM REVENUE = \$380 X (57) X (402) =	1,262,978.94	411	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		412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	
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	2020 ANTC						
56	2022-23 ADJ PU (EST)	404	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 2023 ANTC/ADJ PU = (29)/(56) =						
	8,012.54	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	725,155.64	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	725,155.64
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0	
	1.00000000	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =	725,155.64	768	NET LTFM REQ DEBT SERVICE FOR VPK	
382	CAREER TECH LEVY LIMIT = (379) X (381) =				407	NEW PAYGO LTFM LEVY FOR VPK	
383	EST CAREER TECH AID = (379) - (382) =				414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =	725,155.64
	190,532.37						
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN				
	20,622.00	768	NET LTFM REQ DEBT SERVICE FOR VPK				
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	407	NEW PAYGO LTFM LEVY FOR VPK				
	1.00000000	408	TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	1,988,134.58	415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =				416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 =	212,712.24
	20,622.00						
	CAPITAL RELATED LEVY LIMITATIONS				417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) =	1,144,867.88
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)						
400	LTFM PLAN APPROVAL STATUS						
	APPROVED						

***LTFM REVENUE***		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 1,988,134.58	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 1,147,003.62	422	TOTAL LTFM REVENUE 1,994,182.61
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 278,178.61	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 652,580.38
420	DISTRICT LTFM REVENUE = (418) - (419) = 1,988,134.58	435	TOTAL LTFM LEVY = (433) + (434) = 1,425,182.23	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 374,401.77
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 6,048.03		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) = 124,145.84
422	TOTAL LTFM REVENUE = (420) + (421) = 1,994,182.61	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 250,255.93
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 278,178.61
57	2023-24 ADJ PU (EST) 4,515.80	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 725,155.64	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 528,434.54
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 1,716,004.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 37,342,001	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 616,446.59	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 300,000.00
54	2020-21 ADJ PU (ACT) 4,361.58	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 1,341,602.23	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 8,561.58	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 1,341,602.23	449	LSR OF (447) OR (448) 300,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .33158453	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 444,854.54	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .66841547	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 444,854.54	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 300,000.00
428	LTFM AID RATIO = 1 - (427) = .33158453			453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 569,000.38	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 896,747.69	454	TOTAL CERTIFIED LEVY = (452)+(453) = 300,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 1,147,003.62			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =		LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 569,000.38				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***	
ADMINISTRATIVE SPACE		INSTRUCTIONAL/STORAGE		231 OPERATING CAPITAL	358,105.67
456 FY 2023 JOINT				446 LT FAC MAINTENANCE	528,434.54
457 FY 2024 JOINT		476 FY 2023 NONJOINT	125,000.00	455 DISABLED ACCESS	
		477 FY 2024 NONJOINT		499 LEASE LEVY	649,267.73
INSTRUCTIONAL/STORAGE		478 FY 2023 JOINT		500 COOP BLDG REPAIR	
458 FY 2023 JOINT		479 FY 2024 JOINT		501 OTHER CAPITAL (MEMO)	
459 FY 2024 JOINT	3,842.80			502 CAP PROJECTS REFER	
460 TOT INTERMED OPERATING		480 REG OPERATING LEASES		503 CAPITAL RELATED LIMITS	
= (456) TO (459) =	3,842.80	= (472) TO (479) =	125,000.00	= (231)+(446)+(455)	
				+ (499)+(500)+(501)	
		APPROVED REGULAR CAPITALIZED LEASES		+ (502) =	1,535,807.94
APPROV INTERMED CAPITALIZED		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES	
ADMINISTRATIVE SPACE					
461 FY 2023 JOINT		481 FY 2023 NONJOINT		504 CONSOLIDATION/	
462 FY 2024 JOINT		482 FY 2024 NONJOINT		TRANSITION	
		483 FY 2023 JOINT		505 REORGANIZATION	
INSTRUCTIONAL/STORAGE		484 FY 2024 JOINT		OPERATING DEBT	
463 FY 2023 JOINT				506 HEALTH BENEFITS	
464 FY 2024 JOINT	23,973.53	INSTRUCTIONAL/STORAGE		507 ADDL RETIREMENT	
				(MPLS AND STP)	
EXCESS FUNDS CAP LEASE		485 FY 2023 NONJOINT	496,451.40	508 SEVERANCE	
465 FY 2023 JOINT		486 FY 2024 NONJOINT		509 ADMIN DISTRICT	
466 FY 2024 JOINT		487 FY 2023 JOINT		510 SWIMMING POOL	
467 TOT INTERMED CAPITALIZED		488 FY 2024 JOINT		511 TREE GROWTH	
= SUM[(461) TO (464)]		EXCESS FUNDS CAP LEASE		512 CONSOLIDATION/	
- (465) - (466) =	23,973.53			RETIREMENT	
468 TOT INTERMED LEASE COSTS		489 FY 2023 NONJOINT		513 ECON DEVELOP ABATE	
= (460) + (467) =	27,816.33	490 FY 2024 NONJOINT		514 OTHER GENERAL (MEMO)	
		491 FY 2023 JOINT			
57 2023-24 ADJ PU (EST)	4,515.80	492 FY 2024 JOINT		515 SUBTOTAL, OTHER INITIAL	
469 INTERMED PUPIL UNIT MAX		493 REG CAPITALIZED LEASES		GENERAL LEVIES	
LIMIT = \$65 X (57) =	293,527.00	= (481) TO (488) -		= (504) TO (514) =	
		(489) TO (492) =	496,451.40	INITIAL GENERAL FUND LEVY	
470 INTERMED LEASE LIMIT		494 TOTAL APPROVED REGULAR			
=LSR (468) OR (469) =	27,816.33	LEASE COST & CARRYOVER		516 GENERAL RMV VOTER	
		=(471)+(480)+(493)=	621,451.40	APPROVED JOBZ EXEMPT	
471 INTERMED CARRYOVER (INCL				=(313) =	4,772,478.07
IN REGULAR LEASE LIMIT)		57 2023-24 ADJ PU (EST)	4,515.80	517 GENERAL RMV OTHER	
= (468) - (470) =		495 REG PUPIL UNIT MAXIMUM		JOBZ EXEMPT	
		LIMIT = \$212 X (57) =	957,349.60	= (308)+(240)	
APPROVED REGULAR OPERATING LEASES		496 COMM APPROVED LIMIT		+ (242) =	3,444,242.20
ADMINISTRATIVE SPACE				518 GENERAL NTC	
472 FY 2023 NONJOINT		497 REGULAR MAX LIMIT		VOTER APPROVED	
473 FY 2024 NONJOINT		=GTR (495) OR (496)=	957,349.60	JOBZ EXEMPT	
474 FY 2023 JOINT		498 REGULAR LEASE LIMIT		= (502)	
475 FY 2024 JOINT		=LSR (494) OR (497)=	621,451.40		
		499 TOTAL LEASE LEVY LIMIT			
		= (470) + (498) =	649,267.73		

***INITIAL GEN FUND LEVY (CONT)***		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***	
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	1,944,388.09	FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	10,161,108.36	612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)
	COMMUNITY SERVICE		613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 38,505,742
	BASIC COMMUNITY EDUCATION		614 POPULATION UNDER FIVE YEARS OF AGE 2,130	46	2023-24 RES PU (EST) 4,636.60
601	POPULATION (YR 2020) 22,370		615 GTR OF 150 OR (614) = 2,130	629	ANTR/RES PU = (30)/(46) = 8,304.74
602	GTR OF (601) OR 1,335 22,370		616 ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG? YES		617 FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 336,220.50	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT? YES		30 2021 ANTC 38,505,742	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) = 121,245.40		618 ECFE TAX RATE .00246993		COMMUNITY SERVICE SUMMARY
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 22,370.00		619 = (618) X (30) = 95,106.49	633	OTHER COMM ED (MEMO)
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 23,819.10		620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 95,106.49	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 265,699.65
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 167,434.50		621 EST FY 2024 EARLY CHILD AID = (617)-(620) = 241,114.01		GENERAL DEBT SERVICE (FUND 7) REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS) REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
30	2021 ANTC 38,505,742		622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES	701	ALT FAC REGULAR REQ DEBT SERV LEVY
609	STANDARD COMM ED LEVY = .00940 X (30) = 361,953.97		623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 6,390.00	702	ALT FAC/H&S REQ DEBT SERV LEVY
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 167,434.50		229 FY 2024 ANTC/ADJ PU 8,526.89	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 769,755.00
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =		624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .49431246		
			625 FY 2024 HOME VISIT LIMIT =(623) * (624) 3,158.66		
			626 FY 2024 EST HOME VISIT AID =(623)-(625) 3,231.34		

***REQ DEBT ELIG FOR LTFM (CONT)***		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTE APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2022 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 654,360.00	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) = 1,424,115.00		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 2021 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62 150,124.00	739	JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 1,492,364.63
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT 434,595.00	742	PAY 21 DEBT EXCESS LEVY REDUCTION 247,354.49
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 22 DEBT EXCESS LEVY REDUCTION 180,559.85
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 7,852,695.00	725	OTHER NON-VOTER	744	5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 493,076.45
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 571,373.84
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= 584,719.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 7,852,695.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID =(718)+(719)+(727) = 584,719.00	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) = 9,861,529.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 7,852,695.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= 571,373.84
		30	2021 ANTC 38,505,742	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)] = 7,852,695.00		

***FUND 7 DEBT BALANCE (CONT)***		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 571,373.84	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 571,373.84	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 9,861,529.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26671543
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .05793968	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .73328457
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 454,982.64	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 725,155.64	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) = 616,446.59		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = 44,599.36	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 1,341,602.23	734	DEBT EQUAL BASE 7,852,695.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV 1,341,602.23	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 454,982.64
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = 37,913.41	438	LTFM DEBT EQUAL AID 444,854.54	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 150,124.00-	439	LTFM DEBT EQUAL LEVY 896,747.69	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 7,397,712.36
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY	30	2021 ANTC 38,505,742
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 979,260.46	783	= .1050 X (30) = 4,043,102.91
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 454,982.64		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 6,060,803.79
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 116,391.20	30	2021 ANTC 38,505,742	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 1,336,908.57
		772	TEN PERCENT ANTC = 0.10 * (30) = 3,850,574	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 1,336,908.57
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2020-21 ADJ PU (ACT) 4,361.58	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 8,828.39		

***DEBT EQUALIZATION AID (CONT)***		***ADJUSTMENT TO GDS LIMIT*** FOR IRRRB ALLOCATION	***OTR POSTEMPLOY BENEFITS (OPEB)*** & PENSION DEBT SERVICE (FUND 47)
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 1,336,908.57	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS
54	2020-21 ADJ PU (ACT) 4,361.58	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 8,828.39	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 7,852,695.00
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 =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .80014628	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 584,719.00
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .19985372	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 979,260.46
797	TIER 1 DEBT AID = (791) X (795) =	780	DISASTER LEVY LIMIT VOTER APPROVED
798	TIER 2 DEBT AID = (790) X (796) =	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 7,852,695.00
799	TOTAL DEBT EQ AID = (797)+(798) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 1,563,979.46
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 9,416,674.46
801	VOTER APPR DEBT AID = (799)-(800) =		
	MINIMUM EST MAX EFFORT PAYMENT		
732	MAX EFFORT DEBT LEVY		
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =		
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =		
		901	LEVY BONDS IRREV TRUST VOTER APPROVED
		902	LEVY BONDS REVOC TRUST VOTER APPROVED
		903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
		904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
		905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
		906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
			FUND 47 DEBT BALANCE
		907	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
		908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
		909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
		910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
		911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
		912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED
		913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
		914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
		915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER 19,945.84
		916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER 35,946.08
		917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
		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 (CONT)***	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	1,946,160.00 1,946,160.00
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			332,975.32		51,558.40-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			333,269.24 333,269.24		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY ADJUSTMENT FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
			293.92-		530,510.79
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020 FY 2023 EQUITY LEVY ADJUSTMENT	536,169.37 536,169.37
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		= ((1017)-(1019)) = 5,658.58-
			954,482.76		
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY ADJUSTMENT FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	
		1008	21 PAY 22 LIMIT		
		1009	21 PAY 22 LEVY	1024	FY 2023 TRANSITION LEVY ADJUSTMENT
			935,107.92 935,107.92		
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
			935,107.92		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			935,107.92	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)
A	IN GENERAL, IF WE HAVE:	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT		2,055,464.00
B	FINAL LEVY AUTHORITY		= ((1005)-(1010)) =	1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
C	PREVIOUSLY CALCULATED AUTHORITY		19,374.84		
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO			1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	2,111,400.00 2,111,400.00
			1,894,601.60		

**FY 2023 1ST TIER REF ADJ (CONT)**		***FY 2023 UNEQUAL REF ADJ (CONT)***		**FY 2023 LOR TBRA ALLOCATION ADJ**	
1030	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 2,111,400.00	1042	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055	FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) 2,111,400.00 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(11317)) = 55,936.00-	1044	21 PAY 22 LEVY	1045	21 PAY 22 LEVY
	FY 2023 2ND TIER REF LEVY ADJUST	1046	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	1056	FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =  FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033	FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240) 2,557,131.27	1047	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057	FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048	FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058	TIER 1 LEVY
1035	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)		FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1059	TIER 2 LEVY
1036	21 PAY 22 LIMIT 2,354,899.50		FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1060	UNEQL LEVY
1037	21 PAY 22 LEVY 2,354,899.50			1061	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1038	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) = 2,354,899.50	1049	TIER 1 LEVY	1062	TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1039	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) 2,354,899.50 +(1037) =	1050	TIER 2 LEVY	1063	FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =  FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1040	FY 2023 2ND TIER REF LEVY ADJUSTMENT = ((1142)-(1143)) = 202,231.77	1051	UNEQL LEVY	1064	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
	FY 2023 UNEQUAL REF LEVY ADJ	1052	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =		
1041	FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)	1053	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA

***FY 2023 HOLD HARM ADJ (CONT)***		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT		186,368.07		353,373.05
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1078	21 PAY 22 LIMIT	1093	20 PAY 21 LIMIT
		1079	21 PAY 22 LEVY	1094	20 PAY 21 LEVY
			216,839.42	1095	TOTAL ADJUSTMENT = (1092)-(1093) =
1067	21 PAY 22 LIMIT				350,566.27
1068	21 PAY 22 LEVY	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1077)-(1079) =	1096	21 PAY 22 ADJ LIMIT
			30,471.35-	1097	21 PAY 22 ADJ LEVY
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT			1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS  FY 2021 OPERATING CAPITAL LEVY ADJ
			283,404.22		
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170)
		1083	21 PAY 22 LEVY		283,377.53
			269,885.08		
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST = (1081)-(1082) =	1100	19 PAY 20 LIMIT
			13,519.14	1101	19 PAY 20 LEVY
					280,773.11
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =			1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) =
		1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)		2,604.42
	FY 2023 ALT TEACHER COMP LEVY ADJ		138,639.76	1103	20 PAY 21 ADJ LIMIT
				1104	20 PAY 21 ADJ LEVY
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326)	1086	20 PAY 21 LIMIT		1,381.28
		1087	20 PAY 21 LEVY	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) =
			144,702.65		1,223.14
1074	21 PAY 22 LIMIT	1088	TOTAL ADJUSTMENT = (1085)-(1087) =		
1075	21 PAY 22 LEVY		6,062.89-		
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT	1089	21 PAY 22 ADJ LIMIT	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189)
		1090	21 PAY 22 ADJ LEVY		838,805.33
			6,062.89-		
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST	1107	19 PAY 20 LIMIT
				1108	19 PAY 20 LEVY
					837,329.95
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1107)) =
					1,475.38

*FY 2021 LOR TIER 1 LEVY ADJ (CONT)*		***FY 2021 TRANSITION LEVY ADJ***		**FY 2021 2ND TIER REF ADJ (CONT)**	
1110	20 PAY 21 ADJ LIMIT	1127	FY 2021 TRANSITION LEVY AUTH	1142	PAY 20 LIMIT BEFORE
1111	20 PAY 21 ADJ LEVY		(FROM FY 2021 GENERAL		TBRA AND HOLD HARM ADJ
			EDUC REVENUE REPORT,		(FROM PAY 21 LEVY
1112	FY 2021 LOR OPTIONAL		LINE 200)		REPORT, LINE 1038)
	LEVY ADJUSTMENT				346,026.84
	= ((1109)-(1110)) =	1128	19 PAY 20 LIMIT	1143	PAY 20 LEVY BEFORE
	1,475.38	1129	19 PAY 20 LEVY		TBRA AND HOLD HARM ADJ
					(FROM PAY 21 LEVY
		1130	TOTAL ADJUST TO PAY 20		REPORT, LINE 1039)
			TRANSITION LEVY AUTH		346,026.84
1113	FY 2021 LOC OPT LEVY AUTH			1144	TOTAL ADJUST TO PAY 20
	(FROM FY 2021 GENERAL				2ND TIER REF LEVY AUTH
	EDUC REVENUE REPORT,	1131	20 PAY 21 ADJ LIMIT		= ((1141)-(1143)) =
	LINE 276)	1132	20 PAY 21 ADJ LEVY		44,903.36-
	1,849,309.92			1145	20 PAY 21 ADJ LIMIT
1114	19 PAY 20 LIMIT	1133	FY 2021 TRANSITION	1146	20 PAY 21 ADJ LEVY
	1,963,798.40		LEVY ADJUSTMENT		36,630.98-
1115	19 PAY 20 LEVY				36,630.98-
	1,963,798.40			1147	FY 2021 2ND TIER REF
1116	TOTAL ADJUST TO PAY 20				LEVY ADJUSTMENT
	LOR OPTIONAL LEVY AUTH				= ((1145)-(1147)) =
	= ((1106)-(1107)) =		FY 2021 1ST TIER VOTER-APPROVED		8,272.38-
	114,488.48-		REFER LEVY ADJUST		
1117	20 PAY 21 ADJ LIMIT				FY 2021 UNEQUAL REF LEVY ADJ
	63,684.80-	1134	FY 2021 1ST TIER REF LEVY AUTH	1148	FY 2021 UNEQUAL REF LEVY AUTH
1118	20 PAY 21 ADJ LEVY		(FROM FY 2021 GENERAL		(FROM FY 2021 GENERAL
	63,684.80-		EDUC REVENUE REPORT,		EDUC REVENUE REPORT,
			LINE 229)		LINE 233)
1119	FY 2021 LOR OPTIONAL				
	LEVY ADJUSTMENT		1,996,169.31	1149	PAY 20 LIMIT BEFORE
	=((1116)-(1117))	1135	PAY 20 LIMIT BEFORE		TBRA AND HOLD HARM ADJ
	50,803.68-		TBRA AND HOLD HARM ADJ		(FROM PAY 21 LEVY
			(FROM PAY 21 LEVY		REPORT, LINE 1054)
			REPORT, LINE 1022)		
			1,992,658.23	1150	PAY 20 LEVY BEFORE
		1136	PAY 20 LEVY BEFORE		TBRA AND HOLD HARM ADJ
1120	FY 2021 EQUITY LEVY AUTH		(FROM PAY 21 LEVY		(FROM PAY 21 LEVY
	(FROM FY 2021 GENERAL		REPORT, LINE 1023)		REPORT, LINE 1055)
	EDUC REVENUE REPORT,			1151	TOTAL ADJUST TO PAY 20
	LINE 193)				UNEQUAL REF LEVY AUTH
	605,169.23				
1121	19 PAY 20 LIMIT	1137	TOTAL ADJUST TO PAY 20		
	641,997.65		1ST TIER REF LEVY AUTH		
1122	19 PAY 20 LEVY		= ((1134)-(1135)) =		
	641,997.65		3,511.08		
1123	TOTAL ADJUST TO PAY 20	1138	20 PAY 21 ADJ LIMIT	1152	20 PAY 21 ADJ LIMIT
	EQUITY LEVY AUTH	1139	20 PAY 21 ADJ LEVY	1153	20 PAY 21 ADJ LEVY
	= ((1120)-(1122)) =				
	36,828.42-	1140	FY 2021 1ST TIER REF	1154	FY 2021 UNEQUAL REF
1124	20 PAY 21 ADJ LIMIT		LEVY ADJUSTMENT		LEVY ADJUSTMENT
	20,203.40-		= ((1138)-(1139)) =		
1125	20 PAY 21 ADJ LEVY		34,999.18		
	20,203.40-				
1126	FY 2021 EQUITY				
	LEVY ADJUSTMENT				
	= ((1123)-(1125)) =				
	16,625.02-				
			FY 2021 2ND TIER REF LEVY ADJUST		
		1141	FY 2021 2ND TIER REF LEVY AUTH		
			(FROM FY 2021 GENERAL EDUC		
			REV RPT, LINE 231)		
			301,123.48		

***FY 2021 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL
1158	20 PAY 21 ADJ LIMIT	1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) =
1159	20 PAY 21 ADJ LEVY	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 50,000.00
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY 50,000.00
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 50,000.00-
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	1191	SAFE SCH LVY REQUEST YES
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	54	2020-21 ADJ PU (ACT) 4,361.58
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 157,016.88
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1193	19 PAY 20 LIMIT 166,737.60
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	1194	19 PAY 20 LEVY 166,737.60
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 9,720.72-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1180	19 PAY 20 LIMIT	1196	SAFE SCH INTERMEDIATE LEVY ALLOW 4.25
		1181	19 PAY 20 LEVY	54	2020-21 ADJ PU (ACT) 4,361.58
		1182	TOTAL ADJUSTMENT	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) = 18,536.72
		1183	20 PAY 21 ADJ LIMIT	1198	19 PAY 20 LIMIT 19,684.30
		1184	20 PAY 21 ADJ LEVY	1199	19 PAY 20 LEVY 19,684.30
				1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1192)-(1194)) = 1,147.58-

*FY 2021 ALT TEACHER COMP LEVY ADJ*		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***			
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	75,974.19	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)	25,231.00
		1221	19 PAY 20 LEVY	75,974.19			
		1222	TOTAL ADJUSTMENT = (1219)-(1220) =	35,883.34	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1202	19 PAY 20 LIMIT	1223	20 PAY 21 ADJ LIMIT	19,960.29	1240	PRORATED ANNUAL OPEB LEVY AUTH	25,231.00
1203	19 PAY 20 LEVY	1224	20 PAY 21 ADJ LEVY	19,960.29			
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	1225	21 PAY 22 ADJ LIMIT	3,029.92	1241	21 PAY 22 LIMIT	25,231.00
		1226	21 PAY 22 ADJ LEVY	3,029.92	1242	21 PAY 22 LEVY	25,231.00
1205	20 PAY 21 ADJ LIMIT	1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	22,990.21	1243	FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	
1206	20 PAY 21 ADJ LEVY						
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =	22,990.21			
		1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1222)-(1227) =	12,893.13		PAY 20 LEASE LEVY ADJUST	
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)		FY 2021 CAREER TECHNICAL ADJ			FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	
	235,516.72	1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21)	142,390.28		FY 2020 PAY 19 NET LEASE COSTS	
1209	19 PAY 20 LIMIT				1301	PAY 19 OPER INTERMED	
1210	19 PAY 20 LEVY				1302	PAY 19 CAP INTERMED	
	303,688.75				1303	PAY 19 TIES CAPITAL	
1211	TOTAL ADJUSTMENT = (1208)-(1210) =	1231	20 PAY 21 LIMIT	185,056.54	1304	PAY 19 OPER JOINT	
	68,172.03-	1232	20 PAY 21 LEVY	185,056.54	1305	PAY 19 OPER NON-J ADM	
1212	20 PAY 21 ADJ LIMIT				1306	PAY 19 OPER NON-J	
1213	20 PAY 21 ADJ LEVY	1233	FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1232)) =	42,666.26-	1307	PAY 19 CAPITAL JOINT	
	37,921.04-				1308	PAY 19 CAP NON-J ADM	
1214	21 PAY 22 ADJ LIMIT				1309	PAY 19 CAPITAL NON-J	
1215	21 PAY 22 ADJ LEVY				1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=	
	5,756.32-						
	5,756.32-						
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =		FY 2021 HEALTH BENEFIT LEVY ADJUST			FY 2020 PAY 20 NET LEASE COSTS	
	43,677.36-	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000)				
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =				1311	PAY 20 OPER INTERMED	
	43,677.36-				1312	PAY 20 CAP INTERMED	
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1211)-(1217) =	1235	20 PAY 21 LIMIT		1313	PAY 20 OPER JOINT	20,639.66
	24,494.67-	1236	20 PAY 21 LEVY		1314	PAY 20 OPER NON-J ADM	
					1315	PAY 20 OPER NON-J OTH	120,516.00
		1237	FY 2021 HEALTH BENEFITS ADJUST		1316	PAY 20 CAPITAL JOINT	3,394.66
					1317	PAY 20 CAP NON-J ADM	
					1318	PAY 20 CAP NON-J OTH	408,161.94
					1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)=	552,712.26
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)						
	111,857.53						

***FY 2021 PAY 20 NET LEASE COSTS***		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***	
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER	1357	REGULAR MAX AUTHORITY
1321	PAY 20 CAP INTERMED		NON-J NET LEASE COSTS		= GTR OF (1355)
1322	PAY 20 TIES CAPITAL		FOR (PAY 20)		OR (1356) =
1323	PAY 20 OPER JOINT		= (1324) + (1325) =		924,654.96
1324	PAY 20 OPER NON-J ADM	1346	ACTUAL FY 2021 UFARS	1358	TOTAL PAY 20 REGULAR
1325	PAY 20 OPER NON-J OTH		LEASE COSTS		LEASE LEVY AUTHORITY
1326	PAY 20 CAPITAL JOINT		(FUND 1, OBJECT 370)		= LSR OF (1354)
1327	PAY 20 CAP NON-J ADM		105,359.82		OR (1357) =
1328	PAY 20 CAP NON-J OTH				552,712.26
1329	FY 2021 COSTS (PAY 20)	1347	PAY 20 OPER NON-J	1359	TOTAL PAY 20 REGULAR &
	SUM (1320) TO (1328)=		LEASE COST LIMITED		INTERM LEASE LEVY AUTH
			BY FY 2021 UFARS		= (1352) + (1358) =
			=LSR(1345) OR (1346)=		552,712.26
				1360	19 PAY 20 LIMIT
					550,047.13
				1361	19 PAY 20 LEVY
					550,047.13
	FY 2021 NET LEASE COSTS		FY 2021 NET LEASE COSTS		
1330	PAY 21 OPER INTERMED	1348	FY 2021 ADJUSTED COSTS	1362	PAY 20 LEASE LEVY
1331	PAY 21 CAP INTERMED		(PAY 20) = (1329) -		LIMITATION ADJUSTMENT
1332	PAY 21 OPER JOINT		(1324)-(1325)+(1347)=		= (1359) - (1360) =
1333	PAY 21 OPER NON-J ADM				2,665.13
1334	PAY 21 OPER NON-J OTH	1349	PAY 20 ADJUSTED NET		
1335	PAY 21 CAPITAL JOINT		LEASE COSTS		CAPITAL RELATED ADJ SUMMARY
1336	PAY 21 CAP NON-J ADM		= (1344) + (1348) =	1004	FY 2023 OPER CAP ADJ
1337	PAY 21 CAP NON-J OTH		552,712.26	1105	FY 2021 OPER CAP ADJ
1338	FY 2021 COSTS (PAY 21)	1350	DIST'S SHARE OF PAY 20	1080	FY 2023 LTFM EQ ADJ
	SUM (1330) TO (1337)		LEASE COSTS FOR THE	1084	FY 2023 LTFM UNEQ ADJ
	582,765.37		INTERMEDIATE DISTRICTS	1091	FY 2022 LTFM EQ ADJ
1339	TOTAL FY 2020 OPER		= (1311) + (1312)	1098	FY 2022 LTFM UNEQ ADJ
	NON-J NET LEASE COSTS		+ (1320) + (1321) =	1218	FY 2021 LTFM EQ ADJ
	=(1306)+(1314)+(1315)			1229	FY 2021 LTFM UNEQ ADJ
	120,516.00	54	2020-21 ADJ PU (ACT)	1362	PAY 20 LEASE LEVY ADJ
1340	ACTUAL FY 2020 UFARS	1351	INTERM PUPIL UNIT	1363	LEASE LEVY ADJ (MEMO)
	LEASE COSTS		AUTH = \$65 X (54) =	1364	OTHER CEX ADJ (MEMO)
	(FUND 1, OBJECT 370)		283,502.70	1365	TOTAL CAPITAL RELATED
	175,670.00	1352	INTERM LEASE AUTH = LSR		LEVY LIMIT ADJUSTMENT
1341	PAY 19 OPER NON-J		OF (1350) OR (1351) =		=(1004)+(1105)+(1080)
	LEASE COST LIMITED	1353	INTERM DIST CARRYOVER		+(1084)+(1091)+(1098)
	BY FY 2020 UFARS		TO REGULAR LEASE AUTH		+(1218)+(1229)+(1362)
	LSR (1306) OR (1340)=		= (1350) - (1352) =		+(1363)+(1364) =
					24,959.40-
1342	REMAIN FY 2020 UFARS	1354	PAY 20 LEASE COST		
	= GREATER OF ZERO OR		UNDER REGULAR AUTH		OTHER GENERAL LIMITATION ADJ
	[(1340) - (1341)] =		= (1349) - (1352) =	760	GENERAL FUND LEVY ADJ
	175,670.00		552,712.26		FOR FAC & EQUIP BONDS
1343	PAY 20 OPER NON-J	54	2020-21 ADJ PU (ACT)	1366	ECON DEV ABATE ADJUST
	LEASE COST LIMITED		4,361.58		(MEMO)
	BY FY 2020 UFARS	1355	PAY 20 PUPIL UNIT MAX	1367	DEBT SURPLUS TRANSFER
	= LSR [(1314)+(1315)]		AUTH = \$212 X (54) =		(MEMO)
	OR (1342) =		924,654.96	1368	SCH TAX ADJUSTMENT
	120,516.00	1356	PAY 20 COMMISSIONER		(FROM STR ADJUST
1344	FY 2020 ADJUSTED COSTS		APPROVED LIMIT		REPORT, LINE 9)
	(PAY 20) = (1319) -				
	(1314)-(1315)+(1343)=				
	552,712.26				

**OTHER GEN LIMITATION ADJ (CONT)**		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (1032)+(1040)+(1048) + (1054)+(1063)+(1140) + (1147)+(1154)+(1160) + (1172)+(1370) =	1405	19 PAY 20 LIMIT 2,360.02
				1406	19 PAY 20 LEVY 2,360.02
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =		173,022.57	1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 260.60
1371	MAINT PU VAR (MEMO)	1384	GENERAL RMV OTHER JOBZ EXEMPT = (1012) + (1016)+(1020)+(1024) + (1056)+(1065)+(1112) + (1119)+(1126)+(1133) + (1166)+(1178)+(1374) =		FY 2021 SCHOOL-AGE CARE
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)		103,795.46-	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES) 32,000.00
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (1377) =	1409	19 PAY 20 LIMIT 30,000.00
				1410	19 PAY 20 LEVY 30,000.00
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT = (1371)+(1372)+(1373)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) + (1185)+(1190)+(1195) + (1200)+(1207)+(1233) + (1237)+(1243)+(1365) + (1366)+(1367)+(1382) =	1411	SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) = 2,000.00
			278,617.96-	1412	ADULTS W/DISABILITIES ADJUST
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) =	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
			209,390.85-	1414	OTHER ADJUST (MEMO)
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)			1415	TOTAL OTHER ADJUST = (1413)+(1414) =
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1375)+(1376) =			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) + (1412) + (1415) = 2,241.85
1378	TIF ADJUST (MEMO)	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) =		GENERAL DEBT SERVICE ADJUSTMENTS
			88,733.89		
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1401	21 PAY 22 LIMIT 88,752.64	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 454,982.64-
		1402	21 PAY 22 LEVY 88,752.64		
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT	1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1702	OTHER ADJUST (MEMO) VOTER APPROVED
			18.75-		
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)			1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 454,982.64-
		1404	FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8) =	1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 116,391.20-
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1378)+(1379) + (1380)+(1381) =		2,620.62		

***GENERAL DEBT SERVICE ADJUST***		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2024	FY 2023 ABATEMENT AID 1,223.47
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 116,616.55-	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 28,486.03
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=		PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59) 957,767.85		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2006	GENERAL 7,107,866.15
1708	21 PAY 22 LIMIT 957,993.20			2007	COMMUNITY SERVICE 276,779.09
1709	21 PAY 22 LEVY 957,993.20	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =	2008	GENERAL DEBT SERVICE 8,949,185.77
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)= 225.35-	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2009	OPEB DEBT SERVICE
	FY 2022 LTFM DEBT LEVY ADJUST	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	2010	TOTAL 16,333,831.01
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59) 1,090,686.94	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =		CERTIFIED LEVY RATIO BY FUND
1712	20 PAY 21 LIMIT 1,090,686.94			2011	GENERAL (2006)/(2010) .43516222
1713	20 PAY 21 LEVY 1,090,686.94	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2012	COM SER (2007)/(2010) .01694514
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2013	GEN DBT (2008)/(2010) .54789264
1715	21 PAY 22 ADJ LIMIT			2014	OPEB DBT (2009)/(2010)
1716	21 PAY 22 ADJ LEVY			2015	TOTAL 1.00000000
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=		ABATEMENT ADJUSTMENTS		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
	FY 2021 LTFM DEBT LEVY ADJUST		INITIAL ABATEMENT LEVY ADJUSTMENT	2016	GENERAL 1,063.07
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59) 902,062.49	2001	SCHOOL TAXES ABATED IN 2021 29,709.50-	2017	COMMUNITY SERVICE 160.40
1719	19 PAY 20 LIMIT 902,062.49	2002	SCHOOL TAXES ADDED IN 2021	2018	GENERAL DEBT SERVICE
1720	19 PAY 20 LEVY 902,062.49	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 29,709.50-	2019	TOTAL 1,223.47
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 29,709.50	2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1722	20 PAY 21 ADJ LIMIT				PRORATED ABATEMENT AID BY FUND
1723	20 PAY 21 ADJ LEVY			2021	GENERAL (2020)X(2016) 1,063.07
				2022	COM SER (2020)X(2017) 160.40
				2023	GEN DBT (2020)X(2018)
				2024	TOTAL 1,223.47
					INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
				2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 11,865.38
				2026	COM SER [(2004)X (2012)]-(2022) = 343.03
				2027	GDS DBT [(2004)X (2013)]-(2023) = 16,277.62
				2028	OPEB DBT [(2004)X (2014)] =
				2005	TOTAL = (2004)-(2024) 28,486.03

***ABATEMENT INTEREST ADJUSTMENT***		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST		
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	3,399.46		2052	GENERAL=(2044)-(2048) OR MEMO	
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2053	COM SER=(2045)-(2049) OR MEMO	
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	1,479.32		2054	GEN DBT=(2046)-(2050) OR MEMO	
2031	COM SER (2029)X(2012)	57.60		2055	OPEB DBT=(2047)-(2051) OR MEMO	
2032	GEN DBT (2029)X(2013)	1,862.54		2056	TOTAL	
2033	OPEB DBT (2029)X(2014)				ADVANCE ABATEMENT LEVY ADJUST	
2029	TOTAL	3,399.46			3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) = 4,945,500.64
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)			2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022	
2034	GENERAL			30,754.67-		
2035	COMMUNITY SERVICE			2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022	
2036	GEN DEBT			2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058)	
2037	OPEB DEBT			30,754.67-		
2038	TOTAL			2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]	
	TOTAL REGULAR ABATE LEVY ADJ			30,754.67		
					ADVANCE ABATEMENT AUTH BY FUND	
2039	GENERAL = (2025)+(2030)+(2034)=	13,344.70		2061	GENERAL = (2060) -(2062)-(2063)-(2064)	
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=	400.63		13,383.27		
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)=	18,140.16		2062	COM SER (2060)X(2012)	
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)=			521.14		
2043	TOTAL	31,885.49		2063	GEN DBT (2060)X(2013)	
	CARRY-OVER ABATE LEVY AUTHORITY			2064	OPEB DBT (2060)X(2014)	
	PAY 22 REGULAR ABATEMENT LIMIT			2060	TOTAL	
2044	GENERAL	5,479.02		30,754.67		
2045	COMMUNITY SERVICE	235.97			PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY)	
2046	GENERAL DEBT SERVICE	13,481.09			GEN DEBT SERV INITIAL LEVY SUMMARY	
2047	OPEB DEBT SERVICE				3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 7,421,265.49
	PAY 22 REGULAR ABATEMENT LEVY				3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 1,447,362.91
2048	GENERAL	5,479.02		2065	GENERAL	
2049	COMMUNITY SERVICE	235.97		8,605.83		
2050	GENERAL DEBT SERVICE	13,481.09		2066	COMMUNITY SERVICE	
2051	OPEB DEBT SERVICE			316.25		
				2067	GENERAL DEBT SERVICE	
				11,437.29		
				2068	OPEB DEBT SERVICE	
				476.79		
				2069	TOTAL	
				20,836.16		
					ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
					3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 8,868,628.40
				2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)=	
				4,300.65		
				2071	COM SER (2062)-(2066)	
				204.89		
				2072	GEN DBT (2063)-(2067)	
				5,412.97		
				2073	OPEB DBT (2064)-(2068)	
				2074	TOTAL	
				9,918.51		

***OPEB/PENSION DEBT SVC INITIAL*** LEVY SUMMARY		***POSITIVE OFFSETTING ADJ (CONT)***		***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND	
3010	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020	COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	3031	GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3011	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) =	3021	GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032	GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
3012	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3022	GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET		COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3023	GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
	OFFSET CARRIED FORWARD	3024	GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3013	GENERAL		NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3014	GENERAL DEBT SERVICE	3025	COM SERV NEGATIVE OFFSET	3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
3015	OPEB/PENSION DEBT SERVICE 35,946.08-	3026	GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3027	GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =		POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017	GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028	GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018	GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029	GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019	GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030	COM SERV NET OFFSET ADJ = (3020)+(3025) =		
3019	GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]				

	***COLLECT NEGATIVE ADJUST*** IN OPEB/PENSION DEBT SERV FUND		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV*** (PAY 01 REF LEVY REQ)
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET		3507 ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022		4006 REG FRONT END FORMULA = (4003) X \$175 =
			3508 Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =		4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3509 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =		3510 BAL AVAIL END FY 2023 (3507)-(3508) =		4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER		4010 ADD FRONT END FORMULA = (4002) X (4009) =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD		3511 GEN DEBT VOTER =		4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =		3512 GEN DEBT OTHER =		4012 TAC ADD REF REVENUE = (4011) X 22.5% =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036)		3513 OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=		3514 OPEB DEBT OTHER =		4013 TAC TOTAL REF REV = (4007)+(4012) =
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=		3515 GENERAL NTC VOTER =		4014 MAXIMUM EC RESERVE = (57) X \$25 =
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS		3516 GENERAL NTC OTHER =		4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3500	GEN DEBT VOTER APPR 7,421,265.49		3517 COMMUNITY SERVICE =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3501	GEN DEBT OTHER 1,447,362.91		3518 MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=		4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3502	OPEB DEBT VOTER APPR		3519 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =		4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3503	OPEB DEBT OTHER		4001 1983-84 RESIDENT PU		4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3504	GENERAL NTC VOTER		4002 2011-12 RESIDENT PU		4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3505	GENERAL NTC OTHER 1,683,415.48		44 2021-22 RES PU (PRE) 4,481.93		4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3506	COMMUNITY SERVICE 268,547.02		57 2023-24 ADJ PU (EST) 4,515.80		4021 MINING 3.43 CENTS/TON
			4003 TACONITE REG REF PU =GTR (4001) OR (44)=		4022 TAC RAILR GRANDFATHER
			4004 2011 NET TAX CAPACITY		
			4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		

***TACONITE RECEIPTS (CONT)***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)
4023 DEER RVR GRANDFATHER		
4024 FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4025 MAX TAC REDUCT = 95% OF [(4024)+(4019)]	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)=
4026 TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4027 FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))= 4047 REMAINING REDUCTION = (4025)+(4046) =	FY 2024 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))= 4049 REMAINING REDUCTION = (4047)+(4048) =	
4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))= 4051 REMAINING REDUCTION = (4049)+(4050) =	
4030 FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))= 4053 REMAINING REDUCTION = (4049)+(4052) =	
4031 FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))= 4055 REMAINING REDUCTION = (4053)+(4054) =	
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))= 4057 REMAINING REDUCTION = (4055)+(4056) =	
4032 COMMUNITY SERVICE		
4033 OTHER GENERAL NTC		
4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))= 4059 REMAINING REDUCTION = (4057)+(4058) =	
4035 OTHER GENERAL RMV		
4036 OP REFERENDUM (VOTER)		
4037 = 50% OF (4036) =	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=	
4038 CAP PROJ LIMIT(VOTER)		
4039 = 50% OF (4038) =	4061 REMAINING REDUCTION = (4059)+(4060) =	
4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		

**FY 2024 LEVY, AID & REV SUMMARY**		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED		5012 MAX EFFORT LOAN AID USED		5024 TOTAL OPEB/PENSION DEBT	
LEVY CERTIFICATION)		= -(3517) =		SERVICE FUND LEVY	
				LIMITATION	
GENERAL FUND		5013 TACONITE RECEIPTS		= (5022)+(5023) =	
		= -(4046) =			
5001 GEN RMV VOTER APPROVED		5014 TOTAL COMM SERV		5025 MAX EFFORT LOAN AID USED	
JOBZ EXEMPT = (3001)		FUND REVENUE = (5010)		= -(3513)-(3514) =	
+(3026)+(4056) = 4,945,500.64		+(5011)+(5012)+(5013) 513,052.77			
5002 GENERAL RMV OTHER		GENERAL DEBT SERVICE FUND		5026 TACONITE RECEIPTS =	
JOBZ EXEMPT = (3002)				-(4050)-(4060) =	
+(3027)+(4054) = 3,340,446.74					
5003 GEN NTC VOTER APPROVED		5015 GEN DEBT SERVICE		5027 TOTAL OPEB/PENSION DEBT	
JOBZ EXEMPT = (3003)+		VOTER APPROVED JOBZ		SERVICE FUND REVENUE	
(3028)+(3515)+(4058)=		NONEXEMPT = (3007)+		=(5024)+(5025)+(5026)	
		(3035)+(3511)+(4062)= 7,421,265.49			
5004 GENERAL NTC OTHER		5016 GEN DEBT SERV OTHER		TOTAL, ALL FUNDS	
JOBZ EXEMPT = (3004)+		JOBZ NONEXEMPT = (3008)			
(3029)+(3516)+(4048)= 1,683,415.48		(3036)+(3512)+(4052)= 1,447,362.91		5028 TOTAL LEVY LIMIT	
				= (5005)+(5010)	
5005 TOTAL GENERAL FUND		5017 TOTAL DEBT SERVICE		+ (5017)+(5024) = 19,106,538.28	
LEVY LIMITATION		FUND LEVY LIMITATION			
= (5001)+(5002)+(5003)		= (5015)+(5016) = 8,868,628.40		5029 TOTAL AID	
+ (5004) = 9,969,362.86				= (5006)+(5011)	
				+ (5018) = 42,427,225.81	
5006 TOTAL GENERAL FUND AID		5018 TOTAL DEBT SERVICE		5030 TOTAL MAX EFFORT AID USED	
= (323)+(329)+(334)+		FUND AID = (438)+		= (5007)+(5012)	
(340)+(341)+(342)+(358)		(779)+(799)+(2023) = 444,854.54		+ (5019)+(5025) =	
+(383)+(443)+(2021)= 41,737,865.52				5031 TOTAL TACONITE RECEIPTS	
5007 MAX EFFORT LOAN AID USED		5019 MAX EFFORT LOAN AID USED		= (5008)+(5013)	
= -(3515)-(3516) =		= (3508)-(3511)-(3512)		+ (5020)+(5026) =	
5008 TACONITE RECEIPTS		5020 TACONITE RECEIPTS		5032 TOTAL REVENUE	
= - (4048)-(4054)		= -(4052)-(4062) =		= (5009)+(5014)	
- (4056)-(4058) =				+ (5021)+(5027) = 61,533,764.09	
5009 TOTAL GENERAL FUND		5021 TOTAL DEBT SERVICE			
REVENUE = (5005)+		FUND REVENUE = (5017)			
(5006)+(5007)+(5008)= 51,707,228.38		+(5018)+(5019)+(5020) 9,313,482.94			
		OPEB/PENSION DEBT SERVICE FUND			
COMMUNITY SERVICE FUND		5022 OPEB/PENSION DEBT			
		SERVICE VOTER APPROVED			
5010 TOTAL COMMUNITY		JOBZ NONEXEMPT =(3010)+			
SERVICE FUND LEVY		(3041)+(3513)+(4060)=			
LIMITATION = (3006)+		5023 OPEB/PENSION DEBT			
(3030)+(3517)+(4046)= 268,547.02		SERVICE OTHER			
		JOBZ NONEXEMPT=(3011)+			
5011 TOTAL COMMUNITY		(3042)+(3514)+(4050)=			
SERVICE FUND AID					
= (611)+(621)+(626)					
+ (632)+(2022) = 244,505.75					

I. COMPUTATION OF 2022 PAYABLE 2023 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	4,772,478.07	173,022.57	N/A			4,945,500.64
GEN-RMV OTHER-EXEMP	3,444,242.20	103,795.46-	N/A			3,340,446.74
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	1,944,388.09	278,617.96-	17,645.35			1,683,415.48
TOTAL GENERAL	10,161,108.36	209,390.85-	17,645.35			9,969,362.86
COM SERV-EXEMP	265,699.65	2,241.85	605.52			268,547.02
DEBT-VOTER-NONEXEMP	7,852,695.00	454,982.64-	23,553.13			7,421,265.49
DEBT-OTHER-NONEXEMP	1,563,979.46	116,616.55-				1,447,362.91
TOTAL DEBT SERV	9,416,674.46	571,599.19-	23,553.13			8,868,628.40
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	19,843,482.47	778,748.19-	41,804.00			19,106,538.28

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,565,694.65	9,969,362.86	403,668.21	4.22
COMMUNITY SERVICE	296,025.92	268,547.02	27,478.90-	9.28-
GENERAL DEBT SERVICE	9,230,336.54	8,868,628.40	361,708.14-	3.92-
OPEB DEBT SERVICE				
TOTAL	19,092,057.11	19,106,538.28	14,481.17	.08

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	9,565,694.65			
COMMUNITY SERVICE	296,025.92			
GENERAL DEBT SERVICE	9,230,336.54			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	19,092,057.11			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	4,464,878.99	4,464,878.99	4,945,500.64		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,430,159.83	3,430,159.83	3,340,446.74		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,670,655.83	1,670,655.83	1,683,415.48		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	296,025.92	296,025.92	268,547.02		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	7,725,683.54	7,725,683.54	7,421,265.49		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	1,504,653.00	1,504,653.00	1,447,362.91		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	9,565,694.65	9,565,694.65	9,969,362.86		
(5010)	COMMUNITY SERVICES FUND	296,025.92	296,025.92	268,547.02		
(5017)	GENERAL DEBT SERVICE FUND	9,230,336.54	9,230,336.54	8,868,628.40		
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	7,895,038.82	7,895,038.82	8,285,947.38		
	NET TAX CAPACITY	11,197,018.29	11,197,018.29	10,820,590.90		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	12,190,562.53	12,190,562.53	12,366,766.13		
	OTHER	6,901,494.58	6,901,494.58	6,739,772.15		
TOTAL LEVY						
	TOTAL LEVY	19,092,057.11	19,092,057.11	19,106,538.28		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

\*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	2,111,400.00	2,111,400.00	2,077,268.00		*2
(311)	2ND TIER RMV REFER	2,354,899.50	2,354,899.50	2,695,210.07		*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST	10,580.00-	10,580.00-	55,936.00-		*2
(1040)	FY 2023 2ND TIER REF ADJUST	3,058.72	3,058.72	202,231.77		*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST			34,999.18		
(1147)	FY 2021 2ND TIER REF ADJUST	11,144.12	11,144.12	8,272.38-		
	FY 2021 3RD TIER REF ADJUST	5,043.35-	5,043.35-	N/A	N/A	N/A
(1154)	FY 2021 UNEQUAL REF ADJUST					
(1160)	FY 2021 TBRA ALLOC ADJUST					
(1172)	FY 2021 REF HOLD HARMLESS ADJ					
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	4,464,878.99	4,464,878.99	4,945,500.64		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	935,107.92	935,107.92	994,477.15		*3
(237)	2ND TIER LOCAL OPTIONAL	1,946,160.00	1,946,160.00	1,914,699.20		*3
(240)	EQUITY	536,169.37	536,169.37	535,065.85		*3
(242)	TRANSITION					*3
(1012)	FY 2023 LOR TIER 1 ADJUST	6,111.13-	6,111.13-	19,374.84		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	9,752.00-	9,752.00-	51,558.40-		*3
(1020)	FY 2023 EQUITY ADJUST	1,893.40-	1,893.40-	5,658.58-		*3
(1024)	FY 2023 TRANSITION ADJUST					*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST					*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD					
(1112)	FY 2021 LOR TIER 1 ADJUST	10,271.97	10,271.97	1,475.38		
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	50,803.68-		
(1126)	FY 2021 EQUITY ADJUST	4,902.70	4,902.70	16,625.02-		
(1133)	FY 2021 TRANSITION ADJUST					
	FY 2021 TIER 1 BRD-APPR REF ADJ			N/A	N/A	N/A
(1166)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A			
(1178)	FY 2021 LOR TIER 1 HOLD HARMLES	N/A	N/A			
(1374)	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	3,430,159.83	3,430,159.83	3,340,446.74		

FOOTNOTES:

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(502)	CAPITAL PROJECT REFERENDUM					
(1377)	OTHER NTC VOTER ADJ					
(3028)	NTC VOTER NET OFFSET ADJ					
(3515)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	333,269.24	333,269.24	358,105.67		*3
(333)	ALT TEACHER COMP (Q COMP)					*4
(356)	ACHIEVEMENT & INTEGRATION					*5
(360)	FY 2023 REEMPLOYMENT INS	20,000.00	20,000.00	20,000.00		
(362)	SAFE SCHOOLS	165,240.00	165,240.00	162,568.80		
(365)	SAFE SCHOOLS INTERMEDIATE	15,101.10	15,101.10	14,856.98		
(368)	JUDGMENT					*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	190,532.37	190,532.37	190,532.37		
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	25,231.00	25,231.00	20,622.00		
(444)	LT FACILITIES EQUAL	216,839.42	216,839.42	250,255.93		*4
(445)	LT FACILITIES UNEQUAL	269,885.08	269,885.08	278,178.61		
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE	637,320.43	637,320.43	649,267.73		
(500)	COOP BUILDING REPAIR					
(501)	OTHER CAPITAL (MEMO)					
(504)	CONSOL/TRANSITION					
(505)	REORG OPERATING DEBT					
(506)	FY 2023 HEALTH BENEFITS					
(507)	ADDITIONAL RETIREMENT					
(508)	SEVERANCE					
(509)	ADMINISTRATIVE DISTRICT					
(510)	SWIMMING POOL					
(511)	TREE GROWTH					
(512)	CONSOL/RETIREMENT					
(513)	ECON DEV ABATEMENT					
(514)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,873,418.64	1,873,418.64	1,944,388.09		

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2023 OPER CAPITAL ADJUST	14,813.46	14,813.46	293.92-		*3
(1105)	FY 2021 OPER CAPITAL ADJUST	1,301.22	1,301.22	1,223.14		
(1076)	FY 2023 ALT TEACHER COMP ADJUST					*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST					
(1069)	FY 2023 ACHIEVE & INTEG ADJUST					*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST					*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	3,361.65-	3,361.65-	50,000.00-		
(1195)	FY 2021 SAFE SCHOOLS ADJUST	2,832.12-	2,832.12-	9,720.72-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ			1,147.58-		
(1233)	FY 2021 CAREER TECHNICAL ADJUST	39,147.11-	39,147.11-	42,666.26-		
(1237)	FY 2021 HEALTH BENEFITS ADJUST					
(1243)	FY 2021 ANNUAL OPEB ADJUST					
(1080)	FY 2023 LTFM EQUAL ADJUST	6,062.89-	6,062.89-	30,471.35-		
(1084)	FY 2023 LTFM UNEQUAL ADJUST	2,806.78	2,806.78	13,519.14		
(1091)	FY 2022 LTFM EQUAL ADJUST	5,756.32-	5,756.32-			
(1098)	FY 2022 LTFM UNEQUAL ADJUST	3,029.92	3,029.92			
(1218)	FY 2021 LTFM EQUAL ADJUST	18,190.70-	18,190.70-	24,494.67-	24,494.67-	
(1229)	FY 2021 LTFM UNEQUAL ADJUST			12,893.13	12,893.13	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	53,399.41-	53,399.41-	131,159.09-		

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1362)	PAY 20 LEASE ADJUST	9,733.63-	9,733.63-	2,665.13		
(1363)	LEASE LEVY ADJ (MEMO)					
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST	147,709.00-	147,709.00-	150,124.00-		
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	5,479.02	5,479.02	13,344.70		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	2,600.21	2,600.21	4,300.65		*12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	149,363.40-	149,363.40-	129,813.52-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	1,873,418.64	1,873,418.64	1,944,388.09		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	53,399.41-	53,399.41-	131,159.09-		
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	1,670,655.83	1,670,655.83	1,683,415.48		

FOOTNOTES:

- \*10 PAY 2024 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).
  - \*11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2024 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	167,434.50	167,434.50	167,434.50		*13
(620)	EARLY CHILD FAMILY	88,752.64	88,752.64	95,106.49		*14
(625)	HOME VISITING	2,855.58	2,855.58	3,158.66		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE	36,000.00	36,000.00			*14
(633)	OTHER COMM ED (MEMO)					
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	585.55	585.55	18.75-		
(1407)	FY 2021 HOME VISITING ADJUST	141.36	141.36	260.60		
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST			2,000.00		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	235.97	235.97	400.63		*10
(2053)	CARRY-OVER ABATEMENT ADJUST					*11
(2071)	ADVANCE ABATEMENT ADJUST	20.32	20.32	204.89		*12
(3030)	COM SERV NET OFFSET ADJUST					
(3517)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	296,025.92	296,025.92	268,547.02		

FOOTNOTES:

- \*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	7,854,139.00	7,854,139.00	7,852,695.00		*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS	143,550.65-	143,550.65-	454,982.64-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	13,481.09	13,481.09	18,140.16		*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST	1,614.10	1,614.10	5,412.97		*12,16
(3035)	GDS VTR NET OFFSET ADJUST					
(3511)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	7,725,683.54	7,725,683.54	7,421,265.49		*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG	583,669.00	583,669.00	584,719.00		*15
(771)	LT FACILITIES DEBT SERVICE	957,993.20	957,993.20	979,260.46		*15
(1710)	FY 2023 LTFM DEBT SERV ADJ			225.35-		
(1717)	FY 2022 LTFM DEBT SERV ADJ					
(1728)	FY 2021 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS	37,009.20-	37,009.20-	116,391.20-		
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3036)	GDS OTH NET OFFSET ADJUST					
(3512)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	1,504,653.00	1,504,653.00	1,447,362.91		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3513)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5022)	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					*15
(1903)	REDUCTION FOR DEBT EXCESS	35,946.08-	35,946.08-			
(1904)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3042)	OPEB DEBT OTH NET OFFSET ADJUST	35,946.08	35,946.08			
(3514)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

6.B. Superintendent Goals SY 22-23

**Presenter:** Chair  
Geller

**Standard 2. School District Finances.**

- **Element 2.a. Budget Development and Maintenance**
- **Element 2.c. Financial Controls**

<p><b>Goal: Develop a plan for school district finances and long term vision to emerge from Statutory Operating Debt (SOD)</b></p>	<ul style="list-style-type: none"> <li>● Development of budget</li> <li>● Changes to process for finances and controls</li> <li>● Training and development of administrative team, engagement in budget process</li> <li>● Policy and procedure recommendations and changes</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>● Support the development and implementation of policy recommendations</li> <li>● Discussion, feedback and accountability through finance committee</li> <li>● Engage in the budgeting process for FY 2024 including establishment of priorities</li> </ul>	

**Element 2.a. Budget Development and Maintenance**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Engages in timely budget planning and actions that consider current and long-range information and data; seeks balance to meet students' current and future needs and be fiscally responsible to community; distributes resources to meet immediate and long-range objectives</p>	<p>Engages in proactive budget actions that consider current information and data; seeks balance to meet the student's needs and be fiscally responsible to community; distributes resources in light of school district goals and immediate objectives</p>	<p>Budget development, resource allocations, and management is focused on meeting immediate needs and fiscal issues. Decisions are primarily reactive to current needs of the school district</p>	<p>Budget knowledge is limited. Budget is developed and managed without taking into consideration current needs of the school district. Resources are allocated without consideration of school district needs</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Element 2.c. Financial Controls**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Promotes appropriate financial controls, including third-party audits and reconciliation of accounts; implements preventive measures to protect school district finances	Is current with general and state accounting procedures; maintains internal controls	Uses annual audit to reveal discrepancies; internal controls are inconsistent	Annual audit reveals areas in need of improvement; financial accounts are not in order

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Standard 4. School District Operations.**

- **Element 4.a. Facilities**
- **Element 4.f. Personnel**

<p><b>Goal:</b> Develop and share processes to monitor district enrollment and facilities to support long-term strategies related to the school district. Review and recommend updates to personnel and staffing levels for sites and departments.</p>	<ul style="list-style-type: none"> <li>● Enrollment history and projection modeling</li> <li>● Facilities capacity and condition reports</li> <li>● Long-term facilities maintenance (LTFM) plans</li> <li>● Results of department reviews</li> <li>● Personnel recommendations as part of developing the 2023-24 school budget</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>● Finance and Facilities committee monitoring and discussion</li> <li>● Potential evolution of Finance and Facilities sub committee configuration to include community, business leader support</li> <li>● Recommendations for resources, consultation as needed</li> </ul>	

**Element 4.a. Facilities**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future, with projected plan to secure funding	Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future	Discusses facilities needs internally, but no plan is created; addresses issues on an as-needed basis	Facilities management plan is not created; maintenance is performed only when absolutely needed

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Element 4.f. Personnel**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Ensures sites are staffed appropriately; staff receives ongoing professional development	Most sites are staffed appropriately; staff receives ongoing professional development	Multiple sites lack appropriate number of staff; professional development is offered, but not consistently used	Staff level is inadequate across school district with no professional development offered, or, if offered, not utilized

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Standard 6. Teaching and Learning.**

- **Element 6.b. School Improvement**
- **Element 6.e. Culture of Cooperation**

<p><b>Goal: Create a timeline and vision for a strategic planning process, including academic priorities to help establish 5-year goals for ISD 110.</b></p>	<ul style="list-style-type: none"> <li>• Superintendent transition plan conclusions</li> <li>• Create and share timeline by spring, 2023</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>• Re-evaluate current strategic plan with superintendent</li> <li>• Support for strategic planning process if determined need</li> <li>• Development of strategic priorities and measures of success</li> </ul>	

**Element 6.b. School Improvement**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Ensures school improvement plans are in place at all buildings and align with school district-wide goals; assures plans and strategies are in place and used for implementing improvement efforts and monitoring progress</p>	<p>Ensures school improvement plans are in place at all buildings and align with school district-wide goals</p>	<p>School improvement plans are in place at building level, but lack school district-wide coordination</p>	<p>School improvement efforts are limited; no comprehensive plan in place</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Element 6.e. Culture of Cooperation**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Develops and supports open, productive, caring, and trusting relationships among staff</p>	<p>Encourages open, productive, caring, and trusting environment among staff</p>	<p>Haphazardly supports open, productive, caring, and trusting environment among staff</p>	<p>Culture of trust does not exist</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**General Comments on performance:**

**Ideas for goals for 2023/2024:**

Meeting Closed under Minn. Stat. 13D.05, Subd. 3(a)

A school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board must identify (and notify) the individual to be evaluated before closing the meeting. A meeting must be open at the individual's request.\* If the evaluation is closed, at the next open meeting, the school board must give a detailed summary of its conclusions regarding the evaluation. This closed meeting must be electronically recorded at the school district's expense. The recording must be preserved for at least three years after the meeting date. The recording is not available to the public.

6.C. Miscellaneous Wage Rates

**Presenter:** Tiffany  
Nelson, Director of  
Community Education

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

Regular Meeting September 26th,2022

**AGENDA SECTION:** Action Item  
**AGENDA ITEM:** Miscellaneous Wage Rates  
**ITEM ADDED BY:** Enid Schonewise, Director of Human Resources

It is recommended that the Board of Education approve the attached Miscellaneous Wage Rates effective October 1st, 2022 .

**The recommended increases are for Community Education Positions**

Modest increases for soccer referee and umpire positions to remain competitive with surrounding communities. Increases include a \$10 - \$25 per game increase depending on the level.

These proposed increases will assist our school district in becoming more competitive with our surrounding communities. The estimated financial impact for the proposed increases detailed above should not impact their budget, as the participant fees have been raised to cover the increase.

**COMPETITIVE SOCCER**

**Current** Referee Pay - per game

U9/U10 - \$25

U11/U12 - \$30 - Center, \$15 - AR

U13/U14 - \$35 - Center, \$20 - AR

U15/U16 - \$45 - Center, \$30 - AR

U17 – U19 - \$45- Center, \$30 - AR

**Proposed** Referee Pay - per game

U9/U10 - \$35

U11/U12 - \$40 - Center, \$25 - AR / \$50 Single

U13/U14 - \$50 - Center, \$30 - AR / \$60 Single

U15/U16 - \$60 - Center, \$40 - AR / \$70 Single

U17 – U19 - \$70 - Center, \$50 for AR / \$80 Single

## **COMPETITIVE BASEBALL/SOFTBALL**

### **Current** Umpire Pay - per game

U9 - U11 – \$35

U12 - U13 – \$50

U14 - U15 – \$60

3rd-6th Grade – \$35

Big West Softball – \$37

### **Proposed** Umpire Pay - per game

U9 - U11 – \$45

U12 - U13 – \$55

U14 - U15 – \$65

3rd-6th Grade – \$40

Big West Softball – \$45

## **ADDITION - 7th/8th Grade Football Referee**

Community Education is managing 7th & 8th grade football this year. They have joined the SW Metro Football league. The league sets the referee fees to be the same for each community. This way referees get the same amount if they travel to another community to officiate. The per game per referee fee is set at \$68 per person. The fee the participants were charged includes the paying of referees.

6.D. Snow Removal Vendor Selection

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations and  
Tim Bisek, Director  
of Buildings and  
Grounds



WACONIA PUBLIC SCHOOLS • EXPLORE YOUR PASSIONS. CREATE YOUR SUCCESS.

**Request For Proposals  
For Snow Removal 2022 - 2023**

Waconia Independent School District 110, Waconia Minnesota, is soliciting quotes for snow removal for seven locations. The locations are:

Waconia District Office  
512 Industrial Blvd  
Waconia, MN 55387

Waconia Learning Center  
1800 Community Drive  
Waconia, MN 55387

Waconia Middle School  
1400 Community Drive  
Waconia, MN 55387

Waconia High School  
1650 Community Drive  
Waconia, MN 55387

Bayview Elementary School  
24 South Walnut Street  
Waconia, MN 55387

Southview Elementary School  
225 West 4th Street  
Waconia, MN 55387

Laketown Elementary School  
960 Airport Road  
Waconia, MN 55387

Quotes are to be for the period from October 15, 2022 to June 30, 2023. The quote may be

based on a per plow/per amount basis. Quotes are to be provided on the attached pages.

Please label envelope: Waconia Snow Plow Bid 2022 - 2023

Quotes need to be at the District office by Monday September 19, 2022 by 10:00am

Waconia School District - ISD #110  
512 Industrial Blvd  
Waconia, MN 55387

**Snow Removal Quotes**  
**2022 - 2023 School Year \***

(\* Additional years may be negotiable)

- Remove snow at all seven building sites.
- Snow Removal Company must place a call to Lee Vanderlinde - Grounds Lead, Jake Hannes - Facilities Coordinator or Tim Bisek - Director of Facilities & Grounds on the day of plowing to confirm snowfall total.
- If an overnight snowfall is at least 1 inch, the Snow Removal Company should plow the driveways, parking lots and fire lanes. This should automatically be done by the Snow Removal Company. There will be no communication or telephone call from the school district.
- On occasion, the district may want the parking lots, driveways and fire lanes plowed if there is less than 1 inch of snow. This may be authorized by a telephone call from Tim Bisek, Director of Buildings & Grounds
- The Snow Removal Company will be responsible for salting all driveways and parking lots as needed to maintain safe walking and driving surfaces. There will be no communication or telephone call from the district. If conditions are questionable, and you wish to have a district opinion, please contact Tim Bisek, Director of Building and Grounds at 320-510-0027
- The school district's maintenance staff will be responsible for all sidewalks unless the district contacts the Snow Removal Company directly for help on a time and equipment charge basis.
- Weekend snow falls will be treated the same as weekday snowfalls. Scheduled events occur on weekends and our sites must be plowed.
- The district will provide the contractor with lists of evening and weekend Community

Education schedules via e-mail or paper copy.

- The district will notify the Snow Removal Company as soon as possible if school has been closed for the day. Two cell numbers for the company must be given to the district at the start of the contracted season. The company will also have access to three district contacts - Lee Vanderlinde, Jake Hannes or Tim Bisek, Director.
- The Snow Removal Contractor cannot subcontract snow removal to another contractor without written permission from the school district.
- Any damage that is done to the school grounds, signs, sidewalks, curbs, parking lots, etc. must be repaired by the Snow Removal Company in the spring. This repair must take place within 30 days of the district's notice to the Snow Removal Company.
- The district's maintenance staff will use the school's equipment to clear sidewalks.
- Billing will be per lot/per occurrence for plowing or salting.
- Buildings must be cleared of snow by the following times:

Waconia District Office	5:30am
Waconia Learning Center	6:00am
Waconia High School	5:30am
Waconia Middle School	6:00am
Southview Elementary School	5:30am
Bayview Elementary School	5:30am
Laketown Elementary School	5:30am
- Lots will be sanded by:

Waconia District Office	5:30am
Waconia Learning Center	6:00am
Waconia High School	5:30am
Waconia Middle School	6:00am
Southview Elementary School	5:30am
Bayview Elementary School	5:30am
Laketown Elementary School	5:30am

<p>Waconia District Office 512 Industrial Blvd. Waconia, MN 55387</p>	<p>400 per 1" - 3"</p> <hr/> <p>600 per 3" - 6"</p> <hr/> <p>800 per 6" - 10"</p> <hr/> <p>1100 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>
<p>Waconia Learning Center 1800 Community Drive Waconia, MN 55387</p>	<p>250 per 1" - 3"</p> <hr/> <p>375 per 3" - 6"</p> <hr/> <p>500 per 6" - 10"</p> <hr/> <p>650 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>
<p>Waconia High School 1650 Community Drive Waconia, MN 55387</p>	<p>1350 per 1" - 3"</p> <hr/> <p>2025 per 3" - 6"</p> <hr/> <p>2700 per 6" - 10"</p> <hr/> <p>3300 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>

<p>Waconia Middle School 1400 Community Drive Waconia, MN 55387</p>	<p>750 per 1"- 3"</p> <hr/> <p>1200 per 3"- 6"</p> <hr/> <p>1600 per 6"- 10"</p> <hr/> <p>1950 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>
<p>Bayview Elementary School 24 South Walnut Street Waconia, MN 55387</p>	<p>675 per 1"- 3"</p> <hr/> <p>975 per 3"- 6"</p> <hr/> <p>1350 per 6"- 10"</p> <hr/> <p>1550 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>
<p>Southview Elementary School 225 West 4th Street Waconia, MN 55387</p>	<p>550 per 1"- 3"</p> <hr/> <p>725 per 3"- 6"</p> <hr/> <p>1100 per 6"- 10"</p> <hr/> <p>1400 over 10"</p> <hr/> <p>N/A per season</p> <p>as a company, you may choose to bid it per season</p>

Laketown Elementary School 960 Airport Road Waconia, MN 55387	<u>675</u> per 1"- 3"
	<u>975</u> per 3"- 6"
	<u>1350</u> per 6"- 10"
	<u>1650</u> over 10"
	<u>N/A</u> per season
as a company, you may choose to bid it per season	

Opening of all seven (7) sites if still snowing in morning or end of school day (district will request this on the morning of the snow event)	\$ <u>700</u> per time basis
Salting of all seven lots	\$ <u>2950</u> per time \$ <u>N/A</u> per season as a company, you may choose to bid it per season
Hauling of snow offsite (2 mile max based on need and/or district request)	\$ <u>2</u> per cubic yard
If at any time the district goes into distance learning and not all services are needed, billing will be as indicated. This will include: <ul style="list-style-type: none"> <li>• All entrances and exits curb to curb</li> <li>• Loading Docks - Entirely</li> <li>• Fire Lanes - Full Width</li> <li>• Minimal Parking Spots <ul style="list-style-type: none"> <li>○ At each building as requested</li> </ul> </li> <li>• Salting at all sites as requested</li> </ul>	Plowing for all Sites: \$ <u>700</u> for 1-3" \$ <u>1100</u> for 3-6"  Salting for all Sites: \$ <u>750</u> per time

**Additional Information:**

A. What type of equipment will you be using to remove snow? How many individuals will be removing snow at the individual sites

2-3 loader w/ 16' Box Blade  
2-3 skids w/ Box Blades  
1 Plow Truck  
1 Salt Truck

B. How do you propose to clean the lots and have the buildings open by the time required on the previous page? We will work with the grounds keeper to get all sites done on time. Heavy snows we have extra equipment and help that can be called in. Starting early and plowing often on large snowfalls.

C. If you enter into an agreement with the school district for snow removal services, you must provide the school district with a certificate of insurance with a \$2 million aggregate liability and name the school district as additional insured.

Insurance Agent's name: Marcia Rhein

Insurance Agent's Telephone Number: 952-448-3800

Insurance Company Name: Western National Insurance Group

Policy Number: CPP127110200

D. What safety procedures will you follow if it becomes necessary to plow snow when school is in session?

Backup Alarms  
Strobe lights  
Hazard light  
Experienced operators

E. What are your payment terms?

Net 30 days


F. The Board of Education reserves the right to reject any and all quotes and waive technicalities.

G. For clarification of these specifications, please contact Tim Bisek, Buildings & Grounds Director @320-510-0027 or 952-442-0657

The undersigned hereby declares that his/her proposal is made without improper connection with any other persons making proposals on this same contract and is in all respects fair and without collusion or fraud.

Company Name: Curtman Snow Removal

Address: PO Box 179, NYA MN 55368

Signature: 

Date: 9-19-22

Printed name: Steve Curtman

Phone: (952) 467-3503 office  
952-292-5809 cell

6.E. Second Read Board Policies

6.E.1. 103 Complaints - Students, Employees,  
Parents, Other Persons (May 2016)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 103

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202205

## **103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS**

### **I. PURPOSE**

The school district takes seriously all concerns or complaints by students, employees, parents or other persons. If a specific complaint procedure is provided within any other policy of the school district, the specific procedure shall be followed in reference to such a complaint. If a specific complaint procedure is not provided, the purpose of this policy is to provide a procedure that may be used.

### **II. GENERAL STATEMENT OF POLICY**

- A. Students, parents, employees, or other persons may report concerns or complaints to the school district. While written reports are encouraged, a complaint may be made orally. Any employee receiving a complaint shall advise the principal or immediate supervisor of the receipt of the complaint. The supervisor shall make an initial determination as to the seriousness of the complaint and whether the matter should be referred to the superintendent. A person may file a complaint at any level of the school district; i.e., principal, superintendent or school board. However, persons are encouraged to file a complaint at the building level when appropriate.
- B. Depending upon the nature and seriousness of the complaint, the supervisor or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the superintendent, who shall determine whether an internal or external investigation should be conducted. In either case, the superintendent shall determine the nature and scope of the investigation and designate the person responsible for the investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.
- C. The appropriate administrator shall respond in writing to the complaining party concerning the outcome of the investigation or follow-up, including any appropriate action or corrective measure that was taken. The superintendent shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of [Minn. Stat. Ch. Minnesota Statutes chapter 13](#) (Minnesota Government Data Practices Act) or other law.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

**Cross References:** MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 413 (Harassment and Violence)

MSBA/MASA Model Policy 514 (Bullying Prohibition)  
MSBA ~~Service Manual, Chapter 13,~~ School Law Bulletin "I" (School Records -  
Privacy - Access to Data)

6.E.2. 104 School District Mission Statement  
(December 2019)

## **104 SCHOOL DISTRICT MISSION STATEMENT**

### **I. PURPOSE**

The purpose of this policy is to establish a clear statement of the purpose for which the school district exists.

### **II. GENERAL STATEMENT OF POLICY**

The school board believes that a mission statement should be adopted. The mission statement should be based on the beliefs and values of the community, should direct any change effort and should be the basis on which decisions are made. The school board, on behalf of and with extensive participation by the community, should develop a consensus among its members regarding the nature of the enterprise the school board governs, the purposes it serves, the constituencies it should consider, including student representation, and the results it intends to produce.

### **III. MISSION STATEMENT**

ISD 110 empowers students to explore their passions and create their success by providing opportunities for academic, social, and emotional growth.

#### **A. CORE VALUES**

Drivers of Our Words and Actions

- Respect: We honor the perspectives of others and we own our individual actions.
- Collaboration: We work and learn together.
- Inclusiveness: We reach beyond ourselves to value and connect with others.
- Empathy: We respond to others with authentic care.
- Resilience: We work through challenges and setbacks with courage, persistence, and optimism.

#### **B. VISION STATEMENT**

What We Commit to Create

ISD110 students will:

- Achieve academic success through choice, rigor, and relevance
- Be inspired to explore who they are and who they will become
- Feel they belong in school and in the community

#### **C. THEORY OF ACTION**

Our Commitment to Continuous Learning

If we:

- Believe all students have the ability to learn and achieve to their potential, and
- Create an environment of safety and belonging, and
- Respond to our students' social, emotional, and academic needs, and
- Build trust and genuine partnerships with students, parents, and colleagues, and
- Achieve learning through high expectations, effective instruction, and established outcomes, and
- Commit to continuous learning and improvement, then all students will...  
...EXPLORE THEIR PASSIONS AND CREATE THEIR SUCCESS!

D. STRATEGIC ROADMAP can be viewed on the district website:  
[www.isd110.org/about-us/isd-110-strategic-roadmap](http://www.isd110.org/about-us/isd-110-strategic-roadmap)

#### IV. REVIEW

The school board will review the school district's mission every two years, especially when members of the board change. The school board will conduct a comprehensive review of the mission, including the beliefs and values of the community, every five to seven years.

**Legal References:** Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement)

~~Minn. Rule Parts 3501.0010-3501.0180~~

~~Minn. Rule Parts 3501.0200-3501.0270~~

**Cross References:** None

6.E.3. 201 Legal Status of the School Board  
(November 2017)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 201

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2009

## **201 LEGAL STATUS OF THE SCHOOL BOARD**

### **I. PURPOSE**

The care, management, and control of the schools is vested by statutory and constitutional authority in the school board. The school board shall carry out the mission of the school district with diligence, prudence, and dedication to the ideals of providing the finest public education. The purpose of this policy is to define the authority, duties, and powers of the school board in carrying out its mission.

### **II. GENERAL STATEMENT OF POLICY**

- A. The school board is the governing body of the school district. As such, the school board has responsibility for the care, management, and control over public schools in the school district.
- B. Generally, elected members of the school board have binding authority only when acting as a school board legally in session, except where specific authority is provided to school board members or officers individually. Generally, the school board is not bound by an action or statement on the part of an individual school board member unless the action is specifically directed or authorized by the school board.

### **III. DEFINITION**

"School board" means the governing body of the school district.

### **IV. ORGANIZATION AND MEMBERSHIP**

- A. The membership of the school board consists of six elected directors, or seven if the school board has submitted the question to the electors and a majority have approved a seven-member school board. The term of office is four years.

***[Note: This number may be different for combining or consolidating school boards that are in a transition period.]***

- B. There may be other ex officio members of the school board as provided by law. The superintendent is an ex officio member.
- C. A majority of voting members constitutes a quorum. The act of the majority of a quorum is the act of the school board.

### **V. POWERS AND DUTIES**

- A. The school board has powers and duties specified by statute. The school board's authority includes implied powers in addition to specific powers granted by the legislature.
- B. The school board exercises administrative functions. It also has certain powers of a legislative character and other powers of a quasi-judicial character.

- C. The school board shall superintend and manage the schools of the school district; adopt rules for their organization, government, and instruction; prescribe textbooks and courses of study; and make and authorize contracts.
- D. The school board shall have the general charge of the business of the school district, its facilities and property, and of the interest of the schools.
- E. The school board, among other duties, shall perform the following in accordance with applicable law:
  - 1. provide by levy of tax, necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the school district;
  - 2. conduct the business of the schools and pay indebtedness and proper expenses;
  - 3. employ and contract with necessary qualified teachers and discharge the same for cause;
  - 4. provide services to promote the health of its pupils;
  - 5. provide school buildings and erect needed buildings;
  - 6. purchase, sell, and exchange school district property and equipment as deemed necessary by the school board for school purposes;
  - 7. provide for payment of claims against the school district, and prosecute and defend actions by or against the school district, in all proper cases;
  - 8. employ and discharge necessary employees and contract for other services;
  - 9. provide for transportation of pupils to and from school, as governed by statute; and
  - 10. procure insurance against liability of the school district, its officers, and employees.
- F. The school board, at its discretion, may perform the following:
  - 1. provide library facilities, public evening schools, adult and continuing education programs, summer school programs, and intersession classes of flexible school year programs;
  - 2. furnish school lunches for pupils and teachers on such terms as the school board determines;
  - 3. enter into agreements with one or more other independent school districts to provide for agreed upon educational services;
  - 4. lease rooms or buildings for school purposes;
  - 5. authorize the use of school facilities for community purposes that will not interfere with their use for school purposes;
  - 6. authorize cocurricular and extracurricular activities;

7. receive, for the benefit of the school district, bequests, donations, or gifts for any proper purpose; and
8. perform other acts as the school board shall deem to be reasonably necessary or required for the governance of the schools.

**Legal References:**

Minn. Stat. § 123A.22 (Cooperative Centers for Vocational Education)  
 Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
 Minn. Stat. § 123B.09 (Boards of Independent School Districts~~School Board Powers~~)  
 Minn. Stat. § 123B.14 (~~School District~~Officers of Independent School Districts)  
 Minn. Stat. § 123B.23 (Liability Insurance; Officers and Employees)  
 Minn. Stat. § 123B.49 (~~Cocurricular and~~Extracurricular Activities; Insurance)  
 Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and Nonschool Purposes; Closings~~Access for Noncurricular Purposes~~)  
 Minn. Stat. § 123B.85 (Definitions)  
*Jensen v. Indep. Consol. Sch. Dist. No. 85*, 160 Minn. 233 (1924)

**Cross References:**

MSBA/MASA Model Policy 101 (Legal Status of the School District)  
 MSBA/MASA Model Policy 202 (School Board Officers)  
 MSBA/MASA Model Policy 203 (Operation of the School Board -Governing Rules)  
 MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)



Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 202

Orig. 1995

Revised: \_\_\_\_\_

Rev. 20~~22~~11

## 202 SCHOOL BOARD OFFICERS

***[Note: The provisions of this policy substantially reflect statutory requirements.]***

### I. PURPOSE

School board officers are charged with the duty of carrying out the responsibilities entrusted to them for the care, management, and control of the public schools of the school district. The purpose of this policy is to delineate those responsibilities.

### II. GENERAL STATEMENT OF POLICY

- A. The school board shall meet annually and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. At its option, the school board may appoint a vice-chair to serve in the temporary absence of the chair.
- B. The school board shall appoint a superintendent who shall be an ex officio, nonvoting member of the school board.

### III. ORGANIZATION

The school board shall meet annually on the first Monday in January, or as soon thereafter as practicable, and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. These officers shall hold office for one year and until their successors are elected and qualify.

- A. The persons who perform the duties of clerk and treasurer need not be members of the school board.
- B. The school board by resolution may combine the duties of the offices of clerk and treasurer in a single person in the office of business affairs.

***[Note: The organizational meeting is a good time for the school board to plan for how to cancel and reschedule a board meeting. For example, the school board could decide and include in the regular meeting schedule a provision that if the school district closes early due to bad weather and calls off evening activities, any school board meeting scheduled for that evening will also be postponed and held at the same time and place the following evening.]***

***The organizational meeting is also a good time for the school board to select the school district's legal counsel and the individuals authorized to contact legal counsel. Usually, the authorized contacts are the board chair, the superintendent, and the chief business official of the school district. In addition, many school districts authorize their human resources director, or a person exercising similar duties, to contact legal counsel.]***

### IV. OFFICER'S RESPONSIBILITIES

A. Chair

1. The chair when present shall preside at all meetings of the school board, countersign all orders upon the treasurer for claims allowed by the school board, represent the school district in all actions, and perform all duties a chair usually performs.
2. In case of absence, inability, or refusal of the clerk to draw orders for the payment of money authorized by a vote of the majority of the school board to be paid, the chair may draw the orders, or the office of the clerk may be declared vacant by the chair and treasurer and filled by appointment.

B. Treasurer

1. The treasurer shall deposit the funds of the school district in the official depository.
2. The treasurer shall make all reports which may be called for by the school board and perform all duties a treasurer usually performs.
3. In the event there are insufficient funds on hand to pay valid orders presented to the treasurer, the treasurer shall receive, endorse, and process the orders in accordance with [Minnesota Statutes section Minn. Stat. § 123B.12](#).

C. Clerk

1. The clerk shall keep a record of all meetings in the books provided.
2. Within three days after an election, the clerk shall notify all persons elected of their election.
3. On or before September 15 of each year, the clerk shall:
  - a. file with the school board a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year.
  - b. make and transmit to the commissioner certified reports, showing:
    - (1) revenues and expenditures in detail, and such other financial information required by law, rule, or as may be called for by the commissioner;
    - (2) length of school term and enrollment and attendance by grades; and
    - (3) other items of information as called for by the commissioner.
4. The clerk shall enter into the clerk's record book copies of all reports and of the teachers' term reports, and of the proceedings of any meeting, and keep an itemized account of all expenses of the school district.
5. The clerk shall furnish to the county auditor, on or before September 30 of each year, an attested copy of the clerk's record, showing the amount of proposed

property tax voted by the school district or the school board for school purposes.

6. The clerk shall draw and sign all orders upon the treasurer for the payment of money for bills allowed by the school board for salaries of officers and for teachers' wages and all claims, to be countersigned by the chair.
7. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.
8. The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.

D. Vice-Chair [Optional]

The vice-chair shall perform the duties of the chair in the event of the chair's temporary absence.

E. Superintendent

1. The superintendent shall be an ex officio, nonvoting member of the school board.
2. The superintendent shall perform the following:
  - a. visit and supervise the schools in the school district, report and make recommendations about their condition when advisable or on request by the school board;
  - b. recommend to the school board employment and dismissal of teachers;
  - c. annually evaluate each school principal assigned responsibility for supervising a school building within the district;
  - d. superintend school grading practices and examinations for promotions;
  - e. make reports required by the commissioner; and
  - f. perform other duties prescribed by the school board.

**Legal References:** Minn. Stat. § 123B.12 ([Insufficient Funds to Pay Orders](#), Finance)  
Minn. Stat. § 123B.14 ([Officers of Independent School Districts](#))  
Minn. Stat. § 123B.143 (Superintendent)  
Minn. Stat. § 126C.17 (Referendum Revenue)  
Minn. Stat. Ch. 205A (School District Elections)

**Cross References:** MSBA/MASA Model Policy 101 (Legal Status of the School District)  
MSBA/MASA Model Policy 201 (Legal Status of the School Board)  
MSBA/MASA Model Policy 203 (Operation of the School Board – Governing Rules)

6.E.5. 203 Operation of School Board - Governing  
Rules (November 2017)

## **203 OPERATION OF THE SCHOOL BOARD – GOVERNING RULES**

### **I. PURPOSE**

The purpose of this policy is to provide governing rules for the conduct of meetings of the school board.

### **II. GENERAL STATEMENT OF POLICY**

An orderly school board meeting allows school board members to participate in discussion and decision of school district issues. Rules of order allow school board members the opportunity to review school-related topics, discuss school business items, and bring matters to conclusion in a timely and consistent manner.

### **III. RULES OF ORDER**

Rules of order for school board meetings shall be as follows:

- A. Minnesota statutes where specified;
- B. Specific rules of order as provided by the school board consistent with Minnesota statutes; and
- C. *Robert's Rules of Order, Revised* (latest edition) where not inconsistent with A. and B., above.

*[Note: The editions of Robert's Rules of Order differ, so specifying the edition used is important.]*

**Legal References:** Minn. Stat. Ch. 13D (Open Meeting Law)  
Minn. Stat. § 123B.09, Subds. 6, 7, and 10 (School Board Matters)  
Minn. Stat. § 123B.14 (Officers)

**Cross References:**

Board Policy/ Amended April 14, 1997 / Amended April 11, 2005 / July 2007/ May 2011/November 2017

Independent School District No. 110  
Waconia, MN

6.E.6. 203.5 School Board Meeting Agenda  
(November 2019)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 203.5

Orig. 1997

Revised: \_\_\_\_\_

Rev. 20~~22~~12

## 203.5 SCHOOL BOARD MEETING AGENDA

### I. PURPOSE

The purpose of this policy is to provide procedures for the preparation of the school board meeting agenda to ensure that the school board can accomplish its business as efficiently and expeditiously as possible.

### II. GENERAL STATEMENT OF POLICY

The policy of the school board is that school board meetings shall be conducted in a manner to allow the school board to accomplish its business while allowing reasoned debate and discussion of each matter to be acted upon.

### III. PROCEDURES

- A. While all school board members may provide input, it shall be the responsibility of the school board chair and superintendent to develop, prepare, and arrange the order of items for the tentative school board meeting agenda for each school board meeting.
- B. Persons wishing to place an item on the agenda must make a request to the school board chair or superintendent in a timely manner. The person making the request is encouraged to state the person's name, address, purpose of the item, action desired, and pertinent background information. The chair and superintendent shall determine whether to place the matter on the tentative agenda.

***[Note: The [Minnesota Commissioner of Administration](#) has issued an opinion that a government entity is limited to acting only on those matters specifically included in the notice of a special meeting.]***

- C. The tentative agenda and supporting documents shall be sent to the school board members \_\_\_\_\_ (\_\_\_) days prior to the scheduled school board meeting.
- D. Items may only be added to the agenda by a motion adopted at the meeting. If an added item is acted upon, the minutes of the school board meeting shall include a description of the matter.
- E. At least one copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and: (i) distributed at the meeting to all members of the governing body; (ii) distributed before the meeting to all members; or (iii) available in the meeting room to all members shall be available in the meeting room for inspection by the public while the school board considers their subject matter. This does not apply to materials classified by law as other than public or to materials relating to the agenda items of a closed meeting.

**Legal References:** Minn. Stat. § 13D.01, Subd. 6 (Open Meeting Law)

Minn. Stat. § 123B.09, Subd. 7 ([Boards of Independent School Districts](#)~~School~~)

Board Powers)

Dept. of Admin. Advisory Op. No. 10-013 (April 29, 2010)

Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)

Dept. of Admin. Advisory Op. No. 13-015 (December 23, 2013)

**Cross References:**

MSBA/MASA Model Policy 203 (Operation of the School Board – Governing Rules)

MSBA/MASA Model Policy 203.2 (Order of the Regular School Board Meeting)

MSBA/MASA Model Policy 203.6 (Consent Agendas)

MSBA/MASA Model Policy 204 (School Board Meeting Minutes)

MSBA/MASA Model Policy 207 (Public Hearings)

6.E.7. 203.6 Consent Agendas (May 2016)

## **203.6 CONSENT AGENDAS**

### **I. PURPOSE**

The purpose of this policy is to allow the use of a consent agenda.

### **II. GENERAL STATEMENT OF POLICY**

In order for a more efficient administration of school board meetings, the school board may elect to use a consent agenda for the passage of noncontroversial items or items of a similar nature.

### **III. CONSENT AGENDAS**

- A. The superintendent, in consultation with the school board chair, may place items on the consent agenda. By using a consent agenda, the school board has consented to the consideration of certain items as a group under one motion. Should a consent agenda be used, an appropriate amount of discussion time will be allowed to review any item upon request.
- B. Consent items are those which usually do not require discussion or explanation prior to school board action, are noncontroversial and/or similar in content, or are those items which have already been discussed and/or explained and do not require further discussion or explanation. Such agenda items might include ministerial tasks such as, but not limited to, the approval of the agenda, approval of previous minutes, approval of bills, approval of reports, etc. These items might also include similar groups of decisions such as, but not limited to, approval of staff contracts, approval of maintenance details for the school district buildings and grounds or approval of various schedules.
- C. Items shall be removed from the consent agenda by a timely request by an individual school board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the school board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- D. Consent agenda items are approved en masse by one vote of the school board. The consent agenda items shall be separately recorded in the minutes.

**Legal References:** Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

**Cross References:** MSBA/MASA Model Policy 203.2 (Order of the Regular School Board)

Meeting)

MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)

MSBA/MASA Model Policy 204 (School Board Meeting Minutes)

Policy Adopted: May 2006

Reviewed: May 2016

Independent School District No. 110

Waconia, MN

7. **DISCUSSION ITEMS**

7.A. First Read Board Policies

7.A.1. 105 Public Relations and School  
Communications

## **105 SCHOOL DISTRICT PUBLIC RELATIONS AND SCHOOL COMMUNICATIONS**

### **I. PURPOSE**

This policy ensures that Waconia Independent School District 110 maintains regular and ongoing communications throughout the community.

### **II. GENERAL STATEMENT OF POLICY**

Waconia Independent School District 110 is committed to partnering the community, families, students and employees. District 110 will coordinate and share regular and ongoing communications through a variety of means, including: e-newsletters, videos, website, social media, e-mail, printed materials and face-to-face communications. At the direction of the Superintendent, the Director of Communications will manage communications with all audiences and oversee interactions with media at all levels.

### **III. INFORMATION SHARING**

#### **A. Coordination of Communications**

The Director of Communications preserves, manages, and promotes the image and brand of District 110. Decisions are guided by the Strategic Roadmap, Communications Plan and Brand Guidelines.

#### Objectives of the Communications Plan

1. Provide consistent, relevant and engaging communications to all key audiences.
2. Increase awareness and trust by delivering communications in convenient, user-friendly platforms.
3. Develop a network of internal and external storytellers.
4. Increase story frequency on all platforms.
5. Create district-wide storytelling culture based on honesty, authenticity and transparency.

#### Target Audiences

##### **1. Parents**

###### Internal Communication

Classroom Level – teacher/school/parents

###### External Communication

Marketing and Public Relations – teacher/school/community

## 2. **Community**

This broad audience includes everyone regardless of whether they currently have or previously had children in the district.

## 3. **Students**

Student pride deepens and confidence grows when they see the accomplishments of their school, teachers and classmates being celebrated in the community on a regular basis.

## 4. **Staff**

Teachers and staff are among the frontline ambassadors of our brand.

## 5. **Online Community**

Social media includes all of the above stakeholders.

### B. Building Level and Program Specific Communications

1. Individual school sites and specific district-sponsored programs will provide regular communications to their stakeholders by sharing information about their activities, events, curriculum, assessments and goals as needed. The preferred method of communication is a branded and formatted weekly e-newsletter. When necessary, these site/school specific communications will include district-level messaging provided by the communications office. District-level communications will be consistent throughout ISD 110 and any proposed changes to the message must be approved by the communications office.

2. The primary source of regular communications will be web/email based with the recognition that District 110, individual school sites, education programs, and extra-curricular activities will ensure that families, community members and employees who do not have access to electronic sources will receive shared communications.

### C. Communication Standards

The Director of Communications, at the direction of the Superintendent, establishes communication standards for employees and is responsible for developing and maintaining relationships with media.

1. In collaboration with the Superintendent, the Director of Communications is responsible for working with staff and community partners to identify, develop, produce, write and publish/post/upload stories about District 110.

2. Media inquiries – local, metro, national – are all referred to the communications office.

3. Story pitches must be sent to and approved by the communications office prior to the media being contacted.

4. The communications office must be immediately informed of media presence at any building in the district.
5. Regarding ongoing activities, such as a sports season or band related events, one approval will cover the season.

#### IV. DISTRICT 110 SPOKESPERSON ~~AND KEY CONTACTS FOR MEDIA~~

##### A. Official Spokesperson

~~The Director of Communications, working in conjunction with the Superintendent, is the main initial contact for all media. The Director of Communications is responsible for developing and maintaining relationships with media.~~ The Superintendent is always the main spokesperson for the District unless otherwise directed by the Superintendent. In situations where the School Board needs representation in the media, the Superintendent will work with Board leadership to determine who should speak to the media. The Superintendent and Communications Director will prep the School Board spokesperson with talking points.

~~In collaboration with the Superintendent, the Director of Communications is responsible for working with staff and community partners to identify, develop, produce, write and then publish/post/upload stories about District 110.~~

~~District 110 employees must receive approval from the Director of Communications prior to contacting the media.~~

##### B. Crisis or Emergency Situation

The District 110 Crisis Communications Plan dictates the processes and protocols during an emergency situation, including the spokesperson for District 110.

#### V. MEDIA COMMUNICATIONS WITH STUDENTS

Media may not contact or interview students on any of the school campuses or at school-related events without permission from one of the following:

1. Director of Communications
2. Leadership at the school level (principal, assistant principal)
3. Program Leader (Activities Director, coach, Director of Community Education)

A one-time Sports/Activities/Community Ed permission blankets the entire season/class/event for media inquiries pertaining to normal developments. Media inquiries involving sensitive information must be referred to the Director of Communications. Even with District permission, parent or guardian permission may still be required. Permission status may be changed for any student at any time throughout the course of the season/class/event.

*Cross References:* District 110 Policy 406 (Public & Private Personnel Data)  
District 110 Policy 423 (Employee-Student Relationships)  
District 110 Policy 434 (Teacher Evaluation)  
District 110 Policy 515 (Protection & Privacy of Pupil Records)  
District 110 Policy 519 (Interviews of Students by Outside Agencies)  
District 110 Policy 524 (Internet Acceptable Use and Safety)  
District 110 Policy 806 (Crisis Management Policy)

Policy Adopted: March 10, 1997  
Policy Amended: July 9, 2001 / July 2007  
Policy Revised: August 2014, December 2018  
Independent School District No. 110  
Waconia, MN

7.A.2. 204 School Board Meeting Minutes

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 204

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202208

## **204 SCHOOL BOARD MEETING MINUTES**

***[Note: The provisions of this policy are required by statute.]***

### **I. PURPOSE**

The purpose of this policy is to establish procedures relating to the maintenance of records of the school board and the publication of its official proceedings.

### **II. GENERAL STATEMENT OF POLICY**

It is the policy of the school district to maintain its records so that they will be available for inspection by members of the general public and to provide for the publication of its official proceedings in compliance with law.

### **III. MAINTENANCE OF MINUTES AND RECORDS**

- A. The clerk shall keep and maintain permanent records of the school board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law shall be recorded in a journal kept for that purpose. Public records maintained by the school district shall be available for inspection by members of the public during the regular business hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a school board meeting shall be approved or modified by the school board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting.
- B. Recordings of Closed Meetings
  1. All closed meetings, except those closed as permitted by the attorney-client privilege, must be electronically recorded at the expense of the school district. Recordings of closed meetings shall be made separately from the recordings of an open meeting, to the extent such meetings are recorded. If a meeting is closed to discuss more than one (1) matter, each matter shall be separately recorded.
  2. Recordings of closed meetings shall be preserved by the school district for the following time periods:
    - a. Meetings closed to discuss labor negotiations strategy shall be preserved for two (2) years after the contract is signed.
    - b. Meetings closed to discuss security matters shall be preserved for at least four (4) years.
    - c. Meetings closed to discuss the purchase or sale of property shall be preserved for at least eight (8) years after the date of the meeting.
    - d. All other closed meetings shall be preserved by the school district for at least three (3) years after the date of the meeting.

- e. Following the expiration of the above time periods, recordings of closed meetings shall be maintained as set forth in the school district's Records Retention Schedule.
3. Recordings of closed meetings shall be classified by the school district as protected non-public data that is not accessible by the public or any subject of the data, with the following exceptions:
    - a. Recordings of labor negotiations strategy meetings shall be classified as public data and made available to the public after all labor contracts are signed by the school district for the current budget period.
    - b. Recordings of meetings related to the purchase or sale of property shall be classified as public data and made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school district has abandoned the purchase or sale.
    - c. Recordings of any other closed meetings shall be classified and/or released as required by court order.
  4. Recordings of closed meetings shall be maintained separately from recordings of open meetings, to the extent recordings of open meetings are maintained by the school district, with the exception of recordings that have been classified as public data as set forth in Section III.B.3. above. Recordings of closed meetings classified as non-public data also shall be maintained in a secure location, separate from recordings classified as public data.
  5. Recordings of closed meetings shall be maintained in a manner to easily identify the data classification of the recording. The recordings shall be identified with at least the following information:
    - a. The date of the closed meeting;
    - b. The basis upon which the meeting was closed (i.e.: labor negotiations strategy, purchase or sale of real property, educational data, etc.); and
    - c. The classification of the data.
  6. Recordings of closed meetings related to labor negotiations strategy and the purchase or sale of property shall be maintained and monitored in a manner that reclassifies the recording as public upon the occurrence of an event reclassifying that data as set forth in Section III.B.3. above.

#### **IV. PUBLICATION OF OFFICIAL PROCEEDINGS**

- A. The school board shall cause its official proceedings to be published once in the official newspaper of the school district within thirty (30) days of the meeting at which the proceedings occurred; however, if the school board conducts regular meetings not more than once every thirty (30) days, the school board need not publish the minutes until ten (10) days after they have been approved by the school board.
- B. The proceedings to be published shall be sufficiently full to fairly set forth the proceedings. They must include the substance of all official actions taken by the school board at any regular or special meeting, and at minimum must include the subject matter of a motion, the persons making and seconding the motion, a listing of how each member present voted on the motion, the character of resolutions offered including a brief description of their subject matter and whether adopted or defeated.

The minutes and permanent records of the school board may include more detail than is required to be published with the official proceedings. If the proceedings have not yet been approved by the school board, the proceedings to be published may reflect that fact.

- C. The proceedings to be published may be a summary of the essential elements of the proceedings, and/or of resolutions and other official actions of the school board. Such a summary shall be written in a clear and coherent manner and shall, to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When a summary is published, the publication shall clearly indicate that the published material is only a summary and that the full text is available for public inspection at the administrative offices of the school district and that a copy of the proceedings, other than attachments to the minutes, is available without cost at the offices of the school district or by means of standard or electronic mail.

**Legal References:** Minn. Stat. § 13D.01, Subds. 4-6 (Open Meeting Law)  
Minn. Stat. § 123B.09, Subd. 10 ([Boards of Independent School Districts Publishing Proceedings](#))  
Minn. Stat. § 123B.14, Subd. 7 ([Officers of Independent School Districts Record of Meetings](#))  
Minn. Stat. § 331A.01 (Definition)  
Minn. Stat. § 331A.05, Subd. 8 ([Form of Public Notices Notice Regarding Published Summaries](#))  
Minn. Stat. § 331A.08, Subd. 3 ([Computation of Time Publication of Proceedings](#))  
Op. Atty. Gen. 161-a-20 (Dec. 17, 1970)  
*Ketterer v. Independent School District No. 1*, 248 Minn. 212, 79 N.W.2d 428 (1956)

**Cross References:** MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)  
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

7.A.3. 205 Open Meetings and Closed Meetings

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 205

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202217

## 205 OPEN MEETINGS AND CLOSED MEETINGS

***[Note: The provisions of this policy accurately reflect ~~the~~ Minnesota's Open Meeting Law statutes and are not discretionary in nature.]***

### I. PURPOSE

- A. The school board embraces ~~the philosophy of openness accountability and transparency~~ in the conduct of its business, in the belief that openness produces better programs, more efficient ~~cy in~~ administration of programs, and an organization more responsive to public interest and less susceptible to private interest. The school board shall conduct its business under a presumption of openness. At the same time, the school board recognizes and respects the privacy rights of individuals as provided by law. The school board also recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the school board.
- B. The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting ~~the an~~ individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

### II. GENERAL STATEMENT OF POLICY

- A. Except as otherwise expressly provided by statute, all meetings of the school board, including executive sessions, shall be open to the public.
- B. Meetings shall be closed only when expressly authorized by law.

### III. DEFINITION

"Meeting" means a gathering of at least a quorum ~~or more of school board~~ members ~~of the school board,~~ or quorum of a committee or subcommittee of school board members, at which members discuss, decide, or receive information as a group on issues relating to the official business of the school board. The term does not include a chance or social gathering or the use of social media by members of a public body so long as the social media use is limited to exchanges with all members of the general public. For purposes of the Open Meeting Law, social media does not include e-mail.

### IV. PROCEDURES

- A. Meetings
  - 1. Regular Meetings

A schedule of the regular meetings of the school board shall be kept on file at ~~its primary~~ the school district offices. If the school board decides to hold a

regular meeting at a time or place different from the time or place stated in its regular meeting schedule, it shall give the same notice of the meeting as for a special meeting.

2. Special Meetings

- a. For a special meeting, the school board shall post written notice of the date, time, place, and purpose of the meeting on the principal bulletin board of the school district or on the door of the school board's usual meeting room if there is no principal bulletin board. The school board's actions at the special meeting are limited to those topics included in the notice.
- b. The notice shall also be mailed or otherwise delivered to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.
- c. ~~This notice shall be posted and mailed or delivered at least three days before the date of the meeting.~~ As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the school board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.
- d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the school board is required to send notice to that person only concerning those particular subjects.
- e. The school board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than sixty (60) days before the expiration date of request for notice, the school board shall send notice of the refiling requirement to each person who filed during the preceding year.

3. Emergency Meetings

- a. An emergency meeting is a special meeting called because of circumstances that, in the school board's judgment ~~of the school board~~, require immediate consideration.

***[Note: While the statute leaves the question to the board of whether the circumstances require immediate consideration at an emergency meeting, ~~the~~ advisory opinions of the Minnesota Commissioner of Administration would limit such meetings to responding to natural disasters or health epidemics caused by an event such as an accident or terrorist attack.]***

- b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting shall include a specific description of those matters.

- c. The school board shall make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number.
- d. Notice of the emergency meeting shall be given by telephone or any other method used to notify the members of the school board.
- e. Notice shall be provided to each news medium which has filed a written request for notice as soon as reasonably practicable after notice has been given to the school board members.
- f. Notice shall include the subject of the meeting.
- g. Posted or published notice of an emergency meeting shall not be required.
- h. The notice requirements for an emergency meeting as set forth in this policy shall supersede any other statutory notice requirement for a special meeting that is an emergency meeting.

4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings.

6. Actual Notice

If a person receives actual notice of a meeting of the school board at least twenty-four (24) hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. Health Meetings during Pandemic or ~~Declared Chapter 12~~ Emergency

In the event of a health pandemic or an emergency declared under ~~Minn. Stat. Ch. Minnesota Statutes chapter~~ 12, a meeting may be conducted by telephone or ~~other electronic~~interactive technology means in compliance with ~~Minn. Stat. § Minnesota Statutes section~~ 13D.021.

8. Meetings ~~Conducted~~ by Interactive Technology

A meeting may be conducted by interactive technology, Zoom, Skype, or other similar electronic means in compliance with ~~Minnesota Statutes section Minn. Stat. §~~ 13D.02.

B. Votes

The votes of school board members shall be recorded in a journal or minutes kept for that purpose, ~~and the journal~~ or any minutes used to record votes of a meeting shall be available must be open to the public during all normal business hours at the school district's administrative offices ~~of the school district~~.

C. Written Materials

1. In any open meeting, a copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and distributed to or available to all school board members shall be available in the meeting room for inspection by the public while the school board considers their subject matter.
2. This provision does not apply to materials not classified by law as public, or to materials relating to the agenda items of a closed meeting.

D. Open Meetings and Data Data

1. Meetings may not be closed ~~merely because the to discuss~~ data ~~to be that discussed~~ are not public data, except as provided under Minnesota law.
2. Data that are not public data may be discussed at an open meeting if the disclosure relates to a matter within the scope of the school board's authority and is reasonably necessary to conduct the business or agenda item before the school board.
3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting, regardless of form, shall be public.

E. Closed Meetings

1. Labor Negotiations Strategy

- a. The school board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA).
- b. The time and place of the closed meeting shall be announced at the public meeting. A written roll of school board members and all other persons present at the closed meeting shall be made available to the public after the closed meeting. The proceedings of a closed meeting to discuss negotiation strategies shall be tape recorded, and the tape recording shall be preserved for two years after the contract discussed at the meeting is signed. The recording shall be made available to the public after all labor contracts are signed by the school board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation ~~sessions~~ meetings, and hearings between the school board and its employees or their respective representatives are public meetings. ~~These~~ Mediation meetings may be closed only by the Commissioner of the Bureau of Mediation Services (BMS). The use of recording devices, stenographic records, or other recording methods is prohibited in mediation meetings closed by the BMS.

3. Preliminary Consideration of Allegations or Charges

The school board shall close one or more meetings for preliminary consideration of allegations or charges against an individual subject to its authority. If the school board members conclude that discipline of any nature may be warranted as a result of those specific charges or allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open. A meeting must also be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

The school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board shall identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation. A meeting must be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney-Client Privilege Meeting

A meeting may be closed if permitted by the attorney-client privilege. Attorney-client privilege applies when litigation is imminent or threatened, or when the school board needs advice above the level of general legal advice, for example, i.e., regarding specific acts and their legal consequences. A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law. The law does not require that such a meeting be recorded.

6. Dismissal Hearing

- a. A hearing on ~~the~~ dismissal of a licensed teacher shall be public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested leave of absence shall be public.
- b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act shall be closed unless the pupil, parent, or guardian requests an open hearing.

- c. To the extent a teacher or student dismissal hearing is held before the school board and is closed, the closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

- a. If the school board has declined to renew the coaching contract of a licensed or nonlicensed head varsity coach, it must notify the coach within fourteen (14) days of that decision.
- b. If the coach requests the reasons for the nonrenewal, the school board must give the coach the-its reasons in writing within ten (10) days of receiving the request. The existence of parent complaints must not be the sole reason for the school board not to renew a coaching contract.
- c. On the request of the coach, the school board must provide the coach with a reasonable opportunity to respond to the reasons at a school board meeting.
- d. The meeting may be open or closed at the election of the coach unless the meeting is closed as required by Minn. Stat. §Minnesota Statutes section 13D.05, Subd. 2, to discuss educational or certain other nonpublic data.
- e. A closed meeting closed for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

- ~~a.~~ a. Any portion of a meeting must be closed if the following types of data are discussed:

a. (1) data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;

b. (2) active investigative data collected or created by a law enforcement agency;

c. (3) educational data, health data, medical data, welfare data, or mental health data that are not public data; or

d. (4) an individual's personal medical records.

- be. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

- a. The school board may close a meeting:
  - (1) to determine the asking price for real or personal property to be sold by the school district;
  - (2) to review confidential or nonpublic appraisal data; and
  - (3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property.
- b. Before closing the meeting, the school board must identify on the record the particular real or personal property that is the subject of the closed meeting.
- c. The closed meeting must be tape recorded at the expense of the school district. The tape must be preserved for eight years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the tape. A list of school board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.
- d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the school board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

- a. The school board may close a meeting to receive security briefings and reports, to discuss issues related to security systems, to discuss emergency response procedures, and to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed would pose a danger to public safety or compromise security procedures or responses.
- b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.
- c. Before closing a meeting, the school board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.
- d. The closed meeting must be tape recorded at the expense of the school district and the recording must be preserved for at least four years.

11. Other Meetings

Other meetings shall be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the

date of the meeting. The recording is not available to the public.

F. Procedures for Closing a Meeting

The school board shall provide notice of a closed meeting just as for an open meeting. A school board meeting may be closed only after a majority vote at a public meeting. Before closing a meeting, the school board shall state on the record the specific authority permitting the meeting to be closed and shall describe the subject to be discussed.

**Legal References:**

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. Ch. 13D (Open Meeting Law)  
Minn. Stat. § 121A.47, Subd. 5 ([Exclusion and Expulsion Procedures](#))~~Student Dismissal Hearing~~  
Minn. Stat. § 122A.33, Subd. 3 ([License and Degree Exemption for Head Coach](#))~~Coaches; Opportunity to Respond~~  
Minn. Stat. § 122A.40, Subd. 14 ([Employment; Contracts; Termination](#))~~Teacher Discharge Hearing~~  
Minn. Stat. § 179A.14, Subd. 3 ([Negotiation Procedures](#))~~Labor Negotiations~~  
Minn. Rules Part 5510.2810 ([Petition for Mediation](#))~~Bureau of Mediation Services~~  
*Brown v. Cannon Falls Township*, 723 N.W.2d 31 (Minn. App. 2006)  
*Brainerd Daily Dispatch v. Dehen*, 693 N.W.2d 435 (Minn. App. 2005)  
*The Free Press v. County of Blue Earth*, 677 N.W.2d 471 (Minn. App. 2004)  
*Prior Lake American v. Mader*, 642 N.W.2d 729 (Minn. 2002)  
*Star Tribune v. Board of Education, Special School District No. 1*, 507 N.W.2d 869 (Minn. App. 1993)  
*Minnesota Daily v. University of Minnesota*, 432 N.W.2d 189 (Minn. App. 1988)  
*Moberg v. Independent School District No. 281*, 336 N.W.2d 510 (Minn. 1983)  
*Sovereign v. Dunn*, 498 N.W.2d 62 (Minn. App. 1993), *rev. denied.* (Minn. 1993)  
[Dept. of Admin. Advisory Op. No. 21-003 \(April 19, 2021\)](#)  
[Dept. of Admin. Advisory Op. No. 21-002 \(January 13, 2021\)](#)  
[Dept. of Admin. Advisory Op. No. 19-012 \(October 24, 2019\)](#)  
Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019)  
Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)  
Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)  
Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)  
Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)  
Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)  
Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)  
Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010)  
Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009)  
Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)  
Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006)  
Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

**Cross References:**

MSBA/MASA Model Policy 204 (School Board Meeting Minutes)  
MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 207 (Public Hearings)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
~~MSBA Service Manual, Chapter 13, School~~ Law Bulletin "C" (Minnesota's Open Meeting Law)

7.A.4. 206 Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 206

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2012~~27~~

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

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

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

**III. DEFINITIONS**

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.
- B. Personnel data on current and former employees that is "public" includes:  
  
Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary action as defined in Minn. Stat. § 13.43, Subd. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat. § 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and

awards received; and payroll time sheets or other comparable data that are only used to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

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

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

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

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

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

#### **IV. RIGHTS TO PRIVACY**

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

4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.
- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
  2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);
  3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. [Ch. 260E §-626.556](#) (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

## **V. THE PUBLIC'S OPPORTUNITY TO BE HEARD**

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

## **VI. PROCEDURES**

### **A. Agenda Items**

1. Persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of the school board meeting. The person should provide his or her name, [address, \(keep address,](#) the name of group represented (if any), and the subject to be covered or the issue to be addressed.
2. Persons who wish to address the school board on a particular subject should identify the subject and identify agenda item(s) to which their comments pertain.
3. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization.
5. Matters proposed for placement on the agenda which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with

governing law.

6. The school board chair shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a designated person, the matter should be referred to the superintendent.
3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

C. Open Forum

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

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

D. No Board Action at Same Meeting

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

## VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

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

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 13.43 (Personnel Data)  
Minn. Stat. § 13.601, Subd. 3 (Applicants for Appointment)  
Minn. Stat. § 13D.05 ([Meetings Having Data Classified as Public](#)) ~~Open Meeting Law~~  
Minn. Stat. § 121A.47, Subd. 5 ([Exclusion and Expulsion Procedures; Closed or Open Meeting](#)) ~~Student Dismissal Hearing~~  
Minn. Stat. § 122A.33, Subd. 3 ([License and Degree Exemption for Head Coach; Notice of Nonrenewal; Opportunity to Respond](#)) ~~Coaches; Opportunity to Respond~~  
Minn. Stat. § 122A.40, Subd. 14 ([Employment; Contracts; Termination; Hearing Procedures](#)) ~~Teacher Discharge Hearing~~  
Minn. Stat. § 122A.44 (Contracting with Teachers; [Substitute Teachers](#))  
Minn. Stat. § 123B.02, Subd. 14 ([General Powers of Independent School Districts](#); Employees; Contracts for Services)  
Minn. Stat. § 123B.143, Subd. 2 ([Superintendents](#); Disclose Past Buyouts or Contract is Void)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
Minn. Stat. ~~Ch. 260E § 626.556~~ (Reporting of Maltreatment of Minors)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
Minn. Op. Atty. Gen. 852 (July 14, 2006)

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

7.A.5. 207 Public Hearings

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 207

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202209

## 207 PUBLIC HEARINGS

### I. PURPOSE

The school board recognizes the importance of obtaining public input on matters properly before the school board during a public hearing. The purpose of this policy is to establish procedures to efficiently receive public input.

### II. GENERAL STATEMENT OF POLICY

~~In order for~~ For the school board to efficiently receive public input on matters properly before the school board, the school board establishes the procedures set forth in this policy are established ~~by the school board~~.

### III. PROCEDURES

#### A. Public Hearings

Public hearings are required by law ~~to be held~~ concerning certain issues, including but not limited to, school closings (~~Minn. Stat. § Minnesota Statutes section~~ 123B.51), education district establishment (~~Minn. Stat. § Minnesota Statutes section~~ 123A.15), and agreements for secondary education (~~Minn. Stat. § Minnesota Statutes section~~ 123A.30). Additionally, other public hearings may be held by the school board on school district matters at the school board's discretion ~~of the school board~~.

#### B. Notice of Public Hearings

Public notice of a public hearing required by law shall be given as provided by the enabling legislation. Public notice of other hearings shall be given in the manner required for a regular meeting if held in conjunction with a regular meeting, in the manner required for a special meeting if held in conjunction with a special meeting, or as otherwise determined by the school board.

#### C. Public Participation

The school board retains the right to require that those in attendance at a public hearing indicate their desire to address the school board and complete and file with the clerk of the school board an appropriate request card prior to ~~the~~ commencement of the hearing if the school board utilizes this procedure. In that case, any request to address the school board after the commencement of the hearing will be granted only at the school board's discretion ~~of the school board~~.

1. Format of Request: If required by the school board, a written request of an individual or a group to address the school board shall contain the name and address of the person or group seeking to address the school board. It shall also contain the name of the group represented, if any, and a brief statement of the subject to be covered or the issue to be addressed.
2. Time Limitation: The school board retains the discretion to limit the time for

each presentation as needs dictate.

3. Groups: The school board retains the discretion to require that any group of persons who desire to address the school board designate one representative or spokesperson. ~~In the event that~~ If the school board requires ~~the~~ designation of a representative or spokesperson, no other person in the group will be recognized to address the school board, except as the school board otherwise determines ~~sd by the school board~~.
4. Privilege to Speak: A school board member should direct ~~any~~ remarks or questions through the chair. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
5. Personal Attacks: Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
6. Limitations on Participation: Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary ~~in order~~ to provide an orderly, efficient, and fair opportunity ~~for those present~~ to be heard.

**Legal References:** Minn. Stat. § 123A.15 (~~Establishing~~ Education Districts ~~Establishment~~)  
Minn. Stat. § 123A.30 (Agreements for Secondary Education)  
Minn. Stat. § 123B.51 (School Closings)

**Cross References:** MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)

7.A.6. 203.2 Order of the Regular School Board  
Meeting

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 203.2

Orig. 1997

Revised: \_\_\_\_\_

Rev. 2007

## **203.2 ORDER OF THE REGULAR SCHOOL BOARD MEETING**

### **I. PURPOSE**

The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

### **II. GENERAL STATEMENT OF POLICY**

It is the policy of the school board to consider matters that come before it in a consistent and orderly manner.

### **III. ORDER**

A. The school board shall conduct an orderly school board meeting. The school board will, at all regular school board meetings, follow an agenda order similar to:

1. Call to order, **Adoption of Agenda, Notation of Members in Attendance, and Pledge of Allegiance**
2. Approval of agenda. **Public Comment**
3. **Announcements, Acknowledgements, and Correspondence**
34. Recognition of visitors. **Presentations**
45. Approval of prior meeting minutes. **Minutes of the Previous Meeting**
56. Consent agenda.
  - **Bills and Wire Transfers**
  - **Human Resource Items**
  - **Receipts of Donation**
67. Presentation of additional bills for payment. **Reports**
78. Reports. **Action Items**
89. Written communications. **Discussion Items**
910. Superintendent's announcements. **Board Committee Reports**
10. Other old or unfinished business.
11. New business.
- 12 **11.** Adjournment.

***[Note: The school board should incorporate its preferred order of business into this policy.]***

- B. Items in this order may be considered as part of a consent agenda.
- C. The school board may depart from the order of business with the consent of the majority of members present.

**Legal References:** Minn. Stat. § 123B.09, Subd. 7 (Boards of Independent School Districts)

**Cross References:** MSBA/MASA Model Policy 203 (Operation of the School Board – Governing Rules)  
MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)  
MSBA/MASA Model Policy 203.6 (Consent Agendas)

7.B. Determine Truth in Taxation Date & Time

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations

8. **BOARD COMMITTEE REPORTS**

8.A. Self-Governance & Superintendent Relations  
Committee

8.B. Finance & Facilities Committee

8.C. Policy & Advocacy Committee

8.D. District 110 Advisory Council

8.E. Schools for Equity in Education (SEE)  
Representative

8.F. Southwest Metro Intermediate District 288  
Representative

8.G. MSHSL Representative

8.H. Special Education Advisory Council

8.I. Community Education Advisory Council  
Representative

8.J. Teaching & Learning Advisory Council  
Representative

8.K. Chemical Abuse Advisory Council/HERO's

8.L. City of Waconia Liaison

9. **PUBLIC COMMENT**

10. **ADJOURNMENT**