



**ROCK RIDGE PUBLIC SCHOOLS  
411 SOUTH 5TH AVENUE  
VIRGINIA MN 55792**

## **Regular Meeting**

**Monday, September 27, 2021 at 5:30 PM**

**VHS Goodman Auditorium - Use Door 3, 6, or 8., 411 SOUTH 5TH  
AVENUE, VIRGINIA, Minnesota 55792**

### **AGENDA**

1. Call to order.
2. Approval of agenda.
3. Recognition of visitors and visitor input.
4. Consent Agenda:
  1. Approval of September 13, 2021 regular meeting minutes. 4
  2. Payment of the bills. 8
  3. Approval of hire of Dan Berry for the Junior High Football Coach position at \$2,305 effective August 16, 2021.
  4. Approval of hire of Elizabeth Niemi for the 0.72 FTE Teacher Interventionist position, BA Step 1, at \$31,196.16, effective September 27, 2021 at Franklin Elementary School.
  5. Approval of hire of Carrie Surface for the Junior High Volleyball Coach position at \$2,668 effective September 20, 2021.
  6. Approval of hire of Courtney Thelen for the Playground Aide position at Franklin Elementary at \$11.00/hour effective September 20, 2021.
  7. Approval of hire of Stephanie Strand for the Para Educator position at Parkview Elementary at \$18.47/hour effective September 27, 2021.
  8. Approval of hire of Jennifer Dincau for the Para Educator position at Virginia High School at \$18.47/hour effective September 27, 2021.
  9. Approval of hire of Jillian Hujanen for the Para Educator position at Roosevelt Elementary at \$18.47/hour effective September 27, 2021.
  10. Approval of hire of Tailor Scovill for the Para Educator position at Virginia High

School at \$18.47/hour effective September 27, 2021.

11. Approval of hire of Brenda Kilpela for the Para Educator position at Parkview Elementary at \$18.47/hour effective October 5, 2021.

12. Approval of transfer of Lisa Forness from the PT Bus Driver position to the Custodian/General Maintenance/Grounds/Driver position at a rate of \$24.25/hour effective September 27, 2021.

13. Approval of transfer of Vivian Vasiljevic from the Para Educator position to the LPN position at \$23.60/hour.

14. Acceptance of resignation of Kristen Moore from the Title I position effective August 2, 2021.

15. Approval of extra duties for the following individuals for the 2021-2022 school year: Playground Supervisors - \$2,668/school year: Crystal Scuffy, Gina Anderson, Deron Davidson, and Kelly Kennedy; and Team Leaders - \$500/school year: Meggie Schroeder, Jenna Hautamaki, Caley Westin, Dawn Koski, Emily Zeidler, Stacy L. Aune, and Beth Spelts.

16. Approval of Concurrent Enrollment Agreement between Mesabi Range College and Rock Ridge ISD 2909 for the 2021-2022 school year. 15

17. Acceptance of donation of hand sanitizer and face masks for the Gilbert Campus from the Holiday Station Store in Gilbert.

5. Administration Items:

1. Consider approval of Resolution Establishing Combined Polling Place For School District Elections Not Held On The Day Of A Statewide Election For Combined Polling Place That Is Unavailable. 23

2. Consider approval of the Notice of Change in Polling Place Location to be mailed to affected households. 25

3. Consider approval of Resolution Appointing Election Judges and Health Care Facilities Election Judges. 27

4. Consider approval of the Preliminary 2021 Payable 2022 Levy at Maximum. 29

5. Consider approval of Rock Ridge COVID Plan 2021-2022. 70

6. Consideration of making June 1, 2022 the last day of school for Eveleth-Gilbert Seniors instead of June 2, 2022 as determined on the district school calendar.

7. Consider approval of contract for Bob Voss, Director of Transportation for 2020-2021 - \$82,000 and 2021-2022 - \$82,000. 76

8. Consider approval of contract for Stephanie McDermid, Finance Assistance/Payroll for 2020-2021 - \$46,476 and 2021-2022 - \$46,476. 77

9. Consider approval of contract for Debra Wiirre, Executive Assistant/HR for 2021-2022 - \$59,000. 79

10. Consider approval of contract for Cierra Brelie, Data Specialist/1:1 Coordinator for 2021-2022 - \$59,160. 81

6. Meeting Announcements:

1. The next regular board meeting will be Monday, October 11, 2021 at 6:00 PM in the Virginia High School Auditorium, 411 5th Ave S, Virginia.

7. Adjournment.



**OFFICE OF THE SCHOOL BOARD  
INDEPENDENT SCHOOL DISTRICT NO. 2909  
MONDAY, SEPTEMBER 13, 2021, 6:00 P.M.  
VHS GOODMAN AUDITORIUM, 411 5<sup>TH</sup> AVE S, VIRGINIA, MN 55792  
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

**Members Present:**

Billy Addy                      Matt Sjoberg  
Murray Anderson              Stacey Sundquist  
Brandi Lautigar                Tom Tamaro  
Tim Riordan

**Members Absent:**

Pollyann Sorcan                John Uhan

**Other Staff Present:**

Dr. Noel Schmidt, Superintendent  
Willie Spelts, Grant & Fundraising Coordinator  
Lisa Perkovich, VHS Principal  
Scott Manni, Assistant VHS Principal  
Bryan Carey, Virginia Summer School Coordinator

- I. CHAIR SUNDQUIST called the regular meeting to order at 6:03 P.M. and the Pledge of Allegiance was recited and roll call was taken.
  
- II. **ADDITIONS/DELETIONS TO THE AGENDA:** Additions made by SUNDQUIST: 6.4a Approval of hire of Marcia Nelson as the Interim VHS Principal; 6.4b Approval of volunteer coach – John Stanaway (Football); and 6.4c Approval of hire of Alissa Pulles for the Playground Aide position (Franklin).
  
- III. **APPROVE AGENDA:**  
Motion to **approve the agenda as amended** made by RIORDAN, seconded by ANDERSON. Motion passed unanimously.
  
- IV. **RECOGNITION OF VISITORS AND VISITOR INPUT:** Julianne Paulsen – discussion on 6.5 Consideration of request from St. Louis County Public Health and Human Service Department. Also, an emailed letter as Visitor Input from Katherine Disterhaft was added to the record.
  
- V. **CONSENT AGENDA:**  
Motion to **approve the Consent Agenda** made by RIORDAN, seconded LAUTIGAR. Motion passed unanimously.
  - A. Approval of July 26, 2021 regular meeting minutes.
  - B. Approval of August 23, 2021 regular meeting minutes.
  - C. Approval of hire of Steve Begich for the Girls' Swim and Dive Coach position effective August 27, 2021.
  - D. Approval of temporary hire of Orion Dagen-Goodsy for the Indian Education Elementary Advisor position at a rate of \$17.00/hour effective September 7, 2021 until a replacement can be found.
  - E. Approval of hire of Carrie Lamourea for the Para Educator position at a rate of pay of \$18.47/hour effective September 7, 2021.
  - F. Approval of hire of Amy Paternoster for the Para Educator position at a rate of pay of \$18.47/hour effective September 7, 2021.
  - G. Approval of hire of Eric Josephson for the Casual Bus Driver position at a rate of pay of \$19.94/hour effective September 7, 2021.
  - H. Approval of hire of Paige Larsen for the Para Educator position at a rate of pay of \$18.47/hour effective September 7, 2021.
  - I. Approval of hire of Katie Anderson for the Para Educator position at a rate of pay of \$18.47/hour effective September 13, 2021.
  - J. Approval of hire of Julie Holappa for the Para Educator position at a rate of pay of \$18.47/hour effective September 13, 2021.
  - K. Approval of hire of Mikayla Lutz for the Para Educator position at a rate of pay of \$18.47/hour effective September 20, 2021.

- L. Approval of hire of Tianna Robinson for the Para Educator position at a rate of pay of \$18.47/hour effective September 21, 2021.
- M. Approval of hire of aides for the 2021-2022 school year at a rate of \$10.50/hour: AM Duty – Amanda Schugg; Lunch Aides (Parkview) – Pat Lund, Christy LeMmons, Margaret Phillips, Colleen Larson, and Peter Pozniak; and Lunch Aides (Roosevelt) – Bob Bakos, Colleen Fingeroos, Jesse Majeski, and Nancy Rebarich. \$13.09/hour: PM Duty – Carrie Andrick.
- N. Approval of transfer of Vivian Vasiljevic from the LPN position to the Para Educator position at a rate of pay of \$18.47/hour effective September 7, 2021.
- O. Approval of transfer of Brad Matuszak from the 0.8 FTE Interventionist to a 1.0 FTE Grade 3/4 Online Teacher, MA Step 1, effective September 7, 2021.
- P. Approval of Fall volunteer coaches: Greta Kolstad (Girls Tennis) and Katlyn Maki (7<sup>th</sup> Grade Volleyball).
- Q. Acceptance of resignation of Debra Zasadni from the EGHS Yearbook Advisor position effective August 26, 2021.
- R. Acceptance of resignation of Jane Chilcote from the Title I position effective August 30, 2021.
- S. Acceptance of resignation of Maryssa Koch from the Para Educator position effective September 3, 2021.
- T. Acceptance of resignation of Jill Durham-Watsula from the Para Educator position effective September 6, 2021.
- U. Acceptance of resignation of Nikki Kern from the Para Educator position effective September 23, 2021.
- V. Acceptance of resignation of Alice Pelton from the Para Educator position effective September 6, 2021.
- W. Acceptance of resignation of Scott Manni from the VHS Assistant Principal position effective immediately with the acceptance of his hire as Interim Roosevelt Elementary Principal.
- X. Approval of corrected pay stipends for the following coaches: Jeff Teasck (C-Team Football, \$4,278 to \$3,400) and Jace Friedlieb (Head B-Team Football, \$3,987 to \$4,278).
- Y. Approval of \$2.00/hour increase in salary for Emily Jankila, Indian Education Coordinator.
- Z. Approval of lane change for Amanda Wolfe from BA to BA+10.
- AA. Approval of lane change for Greg Foster from MA to MA+18.
- BB. Approval of lane change for Isaac Christiansen from BA to BA+10.
- CC. Approval of contract for Mike Hoche, Network Engineer, for July 1, 2020 through June 30, 2022.
- DD. Approval of contract for Shanon Kush-Jeffery, ECFE Coordinator, for July 1, 2021 through June 30, 2023.
- EE. Acceptance of donation of safety items totally \$5,300.00 from Kraus-Anderson for the purpose of helping to provide a safe working environment for students working and learning on the construction site.
- FF. Acceptance of donation of 24 hard hats and 30 safety vests from Kirk McKenna on behalf of Lakehead Construction to the Building Construction class for student use.
- GG. Acceptance of donation of school supplies for all schools in the district from the Women of Steel - Locals 2705, 6860, 2660, and 1938 and area businesses.
- HH. Acceptance of donation from Brenda Suihkonen in the amount of \$50.00 for the #RockRidgeRising Campaign in memory of the deceased classmates of the VHS Class of 1971.
- II. Acceptance of donation from Thom Kieffer in the amount of \$250.00 for the #RockRidgeRising Campaign - Mr. V Music Learning Lab in honor of Mr. John Vukmanich, Sr.
- JJ. Acceptance of donation from Trina Hoff in the amount of \$10,000.00 for the #RockRidgeRising Campaign - Classroom Dedication In Memory of Kathy Elverum, a long-time teacher at Eveleth-Gilbert.
- KK. Acceptance of donation from Will McBride in the amount of \$1,000.00 for the #RockRidgeRising Campaign.

- LL. Acceptance of donation from Katie Platz in the amount of \$150.00 for the #RockRidgeRising Campaign.
- MM. Acceptance of donation from Peter S. Lambert in the amount of \$1,000.00 for the #RockRidgeRising Campaign - Dallis Frandsen Music Learning Lab in honor of Dallis Frandsen.
- NN. Approval of Virginia A Cappella Choir trip to Orlando, FL, February 18-February 22, 2022.

VI. **REPORTS:**

- A. Willie Spelts, along with Trina Hoff/ Elverum Family, announced a \$10,000 donation in memory of their mother, Kathy Elverum, a long-time Business Teacher in Eveleth-Gilbert. The donation will be put to use for the #RockRidgeRising Campaign and in a Classroom Dedication in Mrs. Elverum's memory.
- B. Bryan Carey, Summer School Coordinator – VHS Campus, provided a recap to the summer school program.
- C. Lisa Perkovich and Scott Manni provided an update from VHS.
- D. Supt. Schmidt provided a recap of the August 16-17, 2021 CRT Roundtable Community Meetings. Motion to **change the September 27 regular board meeting to a working session to provide an opportunity for community members to speak to the board directly regarding CRT** made by Riordan, seconded by Anderson. Motion passed unanimously.
- E. Supt. Schmidt provided an update on the transition to back to school and the first few days of the 2021-22 school year.

VII. **ADMINISTRATION ITEMS:**

- A. Motion to **approve the Naming Rights Agreement between Rock Ridge Public Schools and United States Steel Corporation** made by ADDY, seconded by LAUTIGAR. Motion passed unanimously.
- B. Motion **accept the resignation of Lisa Perkovich from the Secondary Principal position effective September 28, 2021** made by TAMMARO, seconded by SJOBERG. Motion passed unanimously.
- C. Motion **accept the resignation of Dan Johnson from the Elementary Principal position effective September 14, 2021** made by SJOBERG, seconded by ADDY. Motion passed unanimously.
- D. Motion to **approve the hiring of Scott Manni for the Interim Roosevelt Principal position effective September 14, 2021, 46-weeks at \$113,434** made by RIORDAN, seconded TAMMARO. Motion passed unanimously.
- E. Motion to **allow Superintendent Schmidt to make the decisions for the district regarding masks and Covid-19** made by TAMMARO, seconded by SJOBERG. Motion failed 3-4 with LAUTIGAR, ADDY, SUNDQUIST and ANDERSON voting NO.
- F. Motion to **allow the school board to make the final decision for the district regarding masks and Covid-19** made by LAUTIGAR, seconded by ADDY. Motion passed 6-1 with Sjoberg voting NO.
- G. Motion **approve the agreement between the City of Virginia and Rock Ridge Public Schools for the Resource Officer program for the 2021-2022 school year** made by RIORDAN, seconded by ANDERSON. Motion passed unanimously.
- H. Motion **approve the Resolution Establishing Ballot Board** made by RIORDAN, seconded by ADDY.  
Roll Call Vote: Addy (Yes), Anderson (Yes), Lautigar (Yes), Riordan (Yes), Sjoberg (Yes), Sundquist (Yes), Tammaro (Yes). Motion passed unanimously.

**ADDED ITEMS:**

- A. Motion to **approve the hire of Marcia Nelson for the Interim VHS Principal, 46-weeks at \$113,434 effective September 28, 2021** made by TAMMARO, seconded by LAUTIGAR. Motion passed unanimously.

- B. Motion to **approve the Voluntary Coach – John Stanaway (Football) for 2021-2022** made by ADDY, seconded by RIORDAN. Motion passed unanimously.
- C. Motion to **approve the hire of Alissa Pulles for the Playground Aide position (Franklin, \$11.00/hour) effective September 13, 2021** made by ADDY, seconded by ANDERSON. Motion passed unanimously.

VIII. **UNFINISHED BUSINESS:** Motion to **eliminate Unfinished Business as an agenda item** made by RIORDAN, seconded by ANDERSON. Motion passed unanimously.

IX. **MEETING ANNOUNCEMENTS** were made.

X. **ADJOURNMENT:** Moved by ADDY, seconded by LAUTIGAR, to **adjourn meeting**. Motion passed unanimously. Meeting adjourned at 7:07 P.M.

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CHAIR – Stacey Sundquist

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CLERK – Brandi Lautigar

# Rock Ridge Public Schools

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Amount
2909	1	4899	2520	E 01	302 211 000 000 401	SCHOOL SUPPLIES	9/23/2021	\$118.57
PO#: 2746 Voucher #: 8276 Invoice Invoice No: 91621								Paid Amt: \$118.57 Check Amount: \$118.57
2909	1	4900	2730	E 01	302 296 704 000 305	OFFICIAL	9/23/2021	\$100.00
PO#: 2748 Voucher #: 8225 Invoice Invoice No: VB90921								Paid Amt: \$100.00 Check Amount: \$100.00
2909	1	4901	2840	E 01	302 296 704 000 430	volleyball passing sleeves xl sku 1451591	9/23/2021	\$18.99
PO#: 2662 Voucher #: 8282 Invoice Invoice No: 913439782								Paid Amt: \$1,147.18 Check Amount: \$1,147.18
E 01 302 296 704 000 430 block blaster sku: 1303339 \$179.99 E 01 302 296 704 000 430 set rite sku 1451595 \$74.95 E 01 302 296 704 000 430 Sport Target Training Kit \$59.99 E 01 302 296 704 000 430 spike trainer sku 98669xxx \$169.99 E 01 302 296 704 000 430 svswc yellow volleyball sku: 98779xxx \$49.99 E 01 302 296 704 000 430 baden perfection volleyball sku: 1323108 \$519.60 E 01 302 296 704 000 430 Freight \$73.68								
2909	1	4902	1065	E 01	101 203 000 000 401	PLANBOOK	9/23/2021	\$25.00
PO#: 2752 Voucher #: 8272 Invoice Invoice No: 90921								Paid Amt: \$25.00 Check Amount: \$25.00
2909	1	4903	3920	E 05	302 865 000 369 350	commercial softener	9/23/2021	\$159.00
PO#: 2752 Voucher #: 8248 Invoice Invoice No: 29802								Paid Amt: \$159.00 Check Amount: \$159.00
2909	1	4904	4020	E 01	301 810 000 000 401	5 gallon drinking water	9/23/2021	\$20.25
PO#: 2746 Voucher #: 8245 Invoice Invoice No: 1456648								Paid Amt: \$20.25 Check Amount: \$20.25
PO#: 2748 Voucher #: 8252 Invoice Invoice No: 1439254								Paid Amt: \$3.00 Check Amount: \$3.00
2909	1	4905	4820	E 01	005 110 000 000 305	403B Admin & Compliance Monthly Fee	9/23/2021	\$234.03
PO#: 2528 Voucher #: 8263 Invoice Invoice No: 20476								Paid Amt: \$234.03 Check Amount: \$234.03

# Rock Ridge Public Schools

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2909	1	4906	5910	E 05	GLASS & DOOR INC		Check
					302 865 000 369 350	furnish and install 12' door opener	\$1,120.00
					PO#: 2743	Voucher #: 8238 Invoice No: 9773	Paid Amt: \$1,120.00
					E 05	301 865 000 369 350	Install window Labor only
					PO#: 2757	Voucher #: 8240 Invoice No: 9762	Paid Amt: \$300.00
					E 05	301 865 000 369 350	cable and drum
					E 05	301 865 000 369 350	Labor
					PO#: 2756	Voucher #: 8241 Invoice No: 9763	Paid Amt: \$209.00
					E 05	301 865 000 369 350	Labor
					PO#: 2755	Voucher #: 8242 Invoice No: 174233	Paid Amt: \$61.81
					E 01	302 810 000 000 401	plumbing parts
					PO#: 2754	Voucher #: 8243 Invoice No: 174068	Paid Amt: \$4.58
					E 01	301 810 000 000 401	fasteners
					PO#: 2700	Voucher #: 8232 Invoice No: 174034	Paid Amt: \$11.73
					E 01	302 810 000 000 401	plumbing supplies
					PO#: 2701	Voucher #: 8233 Invoice No: 174111	Paid Amt: \$5.98
					E 01	301 810 000 000 401	washers
					PO#: 2909	Voucher #: 4908 6320	Paid Amt: \$95.00
					E 01	302 294 701 000 305	OFFICIAL
					PO#: 2909	Voucher #: 4909 6350	Paid Amt: \$95.00
					E 06	100 870 000 000 520	HALLBERG ENGINEERING
					PO#: 2909	Voucher #: 4910 6490	Paid Amt: \$2,725.00
					E 05	302 865 000 369 350	PROF SERVICES
					PO#: 2909	Voucher #: 8249 Invoice No: 6003144	Paid Amt: \$140.80
					E 05	302 865 000 369 350	Calcium chloride
					PO#: 2909	Voucher #: 4911 6550	Paid Amt: \$1,820.00
					E 01	302 810 000 000 401	HENDRICKSON LARRY
					PO#: 2745	Voucher #: 8236 Invoice No: 90221	Paid Amt: \$1,820.00
					E 01	302 810 000 000 401	boiler work August

Check Amount: \$1,629.00

Check Amount: \$84.10

Check Amount: \$95.00

Check Amount: \$2,725.00

Check Amount: \$140.80

Check Amount: \$1,820.00

# Rock Ridge Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2909	1	4912	1445	E 01	302 296 705 000 366	ENTRY	Check	\$50.00
		PO#:	Voucher #:	8259	Invoice	Invoice No: GTN91821	Paid Amt:	\$50.00
						9/23/2021	Check Amount:	\$50.00
2909	1	4913	7380	E 01	302 294 702 000 369	ENTRY	Check	\$65.00
		PO#:	Voucher #:	8260	Invoice	Invoice No: CC92121	Paid Amt:	\$130.00
						9/23/2021	Check Amount:	\$130.00
2909	1	4914	1447	E 01	302 211 000 000 390	ASHLEY COOK	Check	\$2,803.70
		PO#:	Voucher #:	8281	Invoice	Invoice No: 11818	Paid Amt:	\$2,803.70
						9/23/2021	Check Amount:	\$2,803.70
2909	1	4915	1189	E 05	302 865 000 369 350	BWT 103L plus	Check	\$1,011.24
		PO#:	Voucher #:	8237	Invoice	Invoice No: INV623038	Paid Amt:	\$1,011.24
						9/23/2021	Check Amount:	\$1,011.24
2909	1	4916	8890	E 01	302 810 000 000 401	Garden hose	Check	\$59.98
				E 01	302 810 000 000 401	sprinkler		\$21.99
				E 01	302 810 000 000 401	coupling		\$3.99
		PO#:	Voucher #:	8235	Invoice	Invoice No: 9118886	Paid Amt:	\$85.96
						9/23/2021	Check Amount:	\$85.96
2909	1	4917	1446	E 01	100 203 000 000 401	KAMI TEACHER	Check	\$99.00
		PO#:	Voucher #:	8278	Invoice	Invoice No: 90721	Paid Amt:	\$99.00
						9/23/2021	Check Amount:	\$99.00
2909	1	4918	9910	E 01	005 110 000 000 820	GRIEPENTROG DUES	Check	\$870.00
		PO#:	Voucher #:	8266	Invoice	Invoice No: 92021	Paid Amt:	\$870.00
						9/23/2021	Check Amount:	\$870.00
2909	1	4919	10150	E 01	005 810 000 796 291	RETIREE INSURANCE	Check	\$643.30
				E 01	100 203 000 796 291	RETIREE INSURANCE		\$643.30
				E 01	301 211 000 796 291	RETIREE INSURANCE		\$794.30
		PO#:	Voucher #:	8265	Invoice	Invoice No: 212510191970	Paid Amt:	\$2,080.90
						9/23/2021	Check Amount:	\$2,080.90

# Rock Ridge Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2909	1	4920	10220	E 01	MENARDS 45 gallon totes	9/23/2021	Check
		PO#: 2758	Voucher #: 8239	Invoice	Invoice No: 66857		Paid Amt: \$159.84
							Check Amount: \$159.84
2909	1	4921	10800	E 01	MN ENERGY RESOURCES CORP UTILITIES	9/23/2021	Check
		PO#: 2758	Voucher #: 8267	Invoice	Invoice No: 21AUG		Paid Amt: \$844.98
							Check Amount: \$844.98
		PO#: 2758	Voucher #: 8268	Invoice	Invoice No: 21AUG		Paid Amt: \$20.44
							Check Amount: \$20.44
		PO#: 2758	Voucher #: 8269	Invoice	Invoice No: 21AUG		Paid Amt: \$37.23
							Check Amount: \$37.23
		PO#: 2758	Voucher #: 8270	Invoice	Invoice No: 21AUG		Paid Amt: \$18.00
							Check Amount: \$18.00
		PO#: 2758	Voucher #: 8271	Invoice	Invoice No: 21AUG		Paid Amt: \$299.64
							Check Amount: \$299.64
2909	1	4922	10880	E 01	MN STATE HIGH SCHOOL LEAGUE MSHSL MEMBER DUES	9/23/2021	Check
		PO#: 2758	Voucher #: 8262	Invoice	Invoice No: 038904		Paid Amt: \$5,871.60
							Check Amount: \$5,871.60
2909	1	4923	10900	E 01	MN TELECOMMUNICATIONS TECH	9/23/2021	Check
		PO#: 2758	Voucher #: 8277	Invoice	Invoice No: 7640		Paid Amt: \$2,645.00
							Check Amount: \$2,645.00
2909	1	4924	11290	B 01	NATIONAL INSURANCE SERVICES OF WI LIFE INSURANCE	9/23/2021	Check
		PO#: 2758	Voucher #: 8279	Invoice	Invoice No: 1460137		Paid Amt: \$927.82
							Check Amount: \$927.82
		PO#: 2758	Voucher #: B 01 215 004	Invoice	Invoice No: 1460138		Paid Amt: \$1,539.35
							Check Amount: \$1,539.35
2909	1	4925	1165	E 01	NESS JASON SPEECH ENGRAVING	9/23/2021	Check
		PO#: 2758	Voucher #: 8275	Invoice	Invoice No: 90721		Paid Amt: \$18.50
							Check Amount: \$18.50
2909	1	4926	11480	E 01	NEXTERA COMMUNICATIONS PHONE	9/23/2021	Check
		PO#: 2758	Voucher #: 8264	Invoice	Invoice No: 21SEPT		Paid Amt: \$684.07
							Check Amount: \$684.07

# Rock Ridge Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2909	1	4927	11600		NORTHERN BUSINESS PRODUCTS INC		Check
				E 01	005 010 000 000 401	Case Paper	\$89.90
				E 01	005 010 000 000 401	Gamma Green Paper	\$23.98
				E 01	005 010 000 000 401	Steno Note Pads	\$2.63
				E 01	005 010 000 000 401	Post Its	\$7.99
							<b>Paid Amt: \$124.50</b>
				E 01	302 211 000 000 401	UBI 33950 unball signo .7 black pens	\$15.99
				E 01	302 211 000 000 401	BSN 36663 9x12 clasp envelopes	\$8.99
							<b>Paid Amt: \$24.98</b>
				E 01	302 211 000 000 401	PL 31020 G-2 .7 black pens	\$12.99
							<b>Paid Amt: \$12.99</b>
							<b>Check Amount: \$162.47</b>
2909	1	4928	11760		NTS		Check
				E 06	100 870 000 000 520	CONCRETE COMPRESSION	\$717.75
							<b>Paid Amt: \$717.75</b>
							<b>Check Amount: \$717.75</b>
2909	1	4929	1229		PLATT TYLER C		Check
				E 01	302 294 701 000 305	OFFICIAL	\$95.00
							<b>Paid Amt: \$95.00</b>
							<b>Check Amount: \$95.00</b>
2909	1	4930	12590		PRAXAIR DISTRIBUTION INC		Check
				E 03	005 760 000 720 401	Cylinder Rental Eveleth Bus Garage	\$79.12
							<b>Paid Amt: \$79.12</b>
				E 01	302 361 914 830 433	Cylinder Rental Ind Tech Bldg	\$79.11
							<b>Paid Amt: \$79.11</b>
				E 03	005 760 000 720 401	Cylinder Rental Gilbert Bus Garage	\$63.67
							<b>Paid Amt: \$63.67</b>
				E 03	005 760 000 720 401	Oxygen tanks	\$33.59
				E 03	005 760 000 720 401	Acetylene tank	\$81.61
				E 03	005 760 000 720 401	Freight	\$15.95
							<b>Paid Amt: \$131.15</b>
				E 03	005 760 000 720 401	supplies for Gilbert garage	\$49.77
							<b>Paid Amt: \$49.77</b>
							<b>Check Amount: \$402.82</b>
2909	1	4931	12850		RANGE AUTO PARTS COMPANY		Check
				E 03	005 760 000 720 401	DEF fluid	\$149.90

# Rock Ridge Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2909	1	4931	12850	E 03	005 760 000 720 401	Interstate battery	Check	
							\$144.95	
		PO#: 2704	Voucher #: 8234	Invoice	Invoice No: 14612	9/23/2021	Paid Amt: \$294.85	Check Amount: \$294.85
2909	1	4932	12940	E 01	101 810 000 000 401	Roll towel	Check	
				E 01	101 810 000 000 401	toilet paper	\$380.55	\$397.05
				E 01	101 810 000 000 401	Glass cleaner	\$68.16	
		PO#: 2749	Voucher #: 8251	Invoice	Invoice No: 41831	9/23/2021	Paid Amt: \$845.76	Check Amount: \$845.76
2909	1	4933	13330	E 01	301 211 000 000 401	10-1-3 Nicky's 10 in 1 Folders Color Metallic G	Check	
							\$270.00	
		PO#: 2681	Voucher #: 8244	Invoice	Invoice No: INV99361	9/23/2021	Paid Amt: \$270.00	Check Amount: \$270.00
2909	1	4934	1148	E 01	302 296 704 000 305	OFFICIAL	Check	
							\$139.00	
		PO#: 2681	Voucher #: 8231	Invoice	Invoice No: VB91621	9/23/2021	Paid Amt: \$139.00	Check Amount: \$139.00
2909	1	4935	13720	E 01	302 294 701 000 305	OFFICIAL	Check	
							\$95.00	
		PO#: 2681	Voucher #: 8227	Invoice	Invoice No: FB91721	9/23/2021	Paid Amt: \$95.00	Check Amount: \$95.00
2909	1	4936	14000	E 01	302 296 705 000 366	ENTRY	Check	
							\$190.00	
		PO#: 2681	Voucher #: 8261	Invoice	Invoice No: GTN101121	9/23/2021	Paid Amt: \$190.00	Check Amount: \$190.00
2909	1	4937	6170	E 01	302 294 701 000 305	OFFICIAL	Check	
							\$95.00	
		PO#: 2681	Voucher #: 8230	Invoice	Invoice No: FB91721	9/23/2021	Paid Amt: \$95.00	Check Amount: \$95.00
2909	1	4938	14770	E 01	302 810 000 000 401	urinal Mats	Check	
				E 01	302 810 000 000 401	Gel Gentle	\$196.00	\$155.00
				E 01	302 810 000 000 401	Scram	\$335.00	
				E 01	302 810 000 000 401	shipping	\$81.39	
		PO#: 2747	Voucher #: 8253	Invoice	Invoice No: 902122417	9/23/2021	Paid Amt: \$767.39	Check Amount: \$767.39



# STATE OF MINNESOTA

## MINNESOTA STATE COLLEGES AND UNIVERSITIES

### Mesabi Range College

#### CONCURRENT ENROLLMENT AGREEMENT 2021-2022 Academic Year

THIS CONCURRENT ENROLLMENT AGREEMENT, and amendments and supplements thereto, (hereinafter "contract") is between the State of Minnesota, acting through its Board of Trustees of the Minnesota State Colleges and Universities (hereinafter "Minnesota State"), on behalf of MESABI RANGE COLLEGE (hereinafter "The COLLEGE"), and Rock Ridge ISD #2909, (hereinafter "HIGH SCHOOL(S)").

WHEREAS: The COLLEGE is an autonomous college in the Minnesota State system, which share a President through their respective memberships in the Northeast Higher Education District; and

WHEREAS: HIGH SCHOOLS are affiliated with School District # «ISD 2909».

WHEREAS: It is understood that the individual members of HIGH SCHOOLS, acting under the authority of their school district, and THE COLLEGE, respectively, need to act at times jointly and at times severally, as appropriate to the circumstance, with respect to this agreement; and

WHEREAS: The COLLEGE is desirous of offering college level classes to HIGH SCHOOLS through a program known as the Post-Secondary Options Program (hereinafter "PSEO"), a component of which provides for college-level classes to be offered at high schools, known as the Concurrent Enrollment Program (hereinafter "CEP"); and

WHEREAS: HIGH SCHOOLS are desirous of receiving college courses which meet transfer criteria to colleges and universities within Minnesota State, and when appropriate technical courses which meet transfer criteria to vocational/technical colleges within Minnesota State and services from the COLLEGE through the CEP; and

WHEREAS: It is understood that the goals of the CEP can best be accomplished if individual HIGH SCHOOLS and the COLLEGE, collaboratively establish long-term working relationships to develop and improve delivery of services to the high schools' students; and

WHEREAS: The governing policies of the CEP program and this Agreement are established by law and the Minnesota State Board of Trustees, which include the following general provisions that are considered to be minimum requirements (Minnesota State Board Policy, Chapter 3 Section 5):

#### Definitions

**Post-Secondary Enrollment Options Program or "PSEO".** The Post-Secondary Enrollment Options Program is the program established by Minnesota Statutes section 124D.09 to "promote rigorous educational pursuits and provide a wider variety of options for students." Through PSEO, high school students may earn both secondary and postsecondary credit for college or university courses completed on a college or university campus, at a high school, or at another location.

**PSEO Concurrent Enrollment Course.** A PSEO concurrent enrollment course is a college or university course made available through the PSEO program, offered through a secondary school, and taught by a secondary teacher.

#### Post-Secondary Enrollment Options Expectations

The Minnesota State Colleges and Universities shall provide opportunities for students to participate in the Post-Secondary Enrollment Options Program. Students shall be admitted according to criteria that promote progress through college-level coursework and that augment their continued academic growth consistent with board policies and system procedures.

**Enrollment on campus.** Enrollment of PSEO students in courses on a college or university campus shall be allowed on the basis of available space as defined by the college or university.

**Compliance with standards.** Colleges and universities shall require PSEO students to perform to the college's or university's academic and student conduct standards.

**Developmental courses.** Colleges and universities shall not enroll students in developmental courses through PSEO.

and;

WHEREAS: HIGH SCHOOLS and the COLLEGE wish to enter into this Agreement through their respective agents for the delivery of CEP courses, which would be of mutual benefit;

NOW, THEREFORE, it is agreed:

I. DUTIES OF each participating COLLEGE and HIGH SCHOOL

A. COLLEGE'S DUTIES. COLLEGE shall:

Ensure that the coordinator:

- Provides necessary registration, drop-add, and withdrawal information.
- Provides students with information outlining student responsibilities (including their responsibility to communicate with their high school about their academic performance in CEP courses) and describing available academic and student support services. This information, in print or electronic form, may be provided to the high school for subsequent distribution to the students. It may also be available online or through student orientation sessions (Minnesota State Board Policy Chapter 3.5.1 Part 3 Subpart A).
- Provides necessary Student-Parent Agreement and Student Information Forms.
- Provides necessary Drop/Add and Withdrawal Forms.
- Maintains records documenting each CEP course.
- Provides evaluation tools for the purpose of evaluating each college faculty collaborator, as well as the program in general.

Ensure that the assessment coordinator:

- Provides the means for college readiness assessment testing for potential CEP students twice each academic year, in cooperation with HIGH SCHOOL guidance and counseling personnel.
- Makes arrangements for students to take assessment tests on the college campus, when geographically feasible.

Ensure that the records office:

- Creates course lists and grade sheets.
- Makes appropriate record adjustments for students in accordance to Drop/Add and Withdrawal policies.
- Makes grades available to students approximately three weeks after the semester ends.
- Provides student transcripts upon receipt of written request and fee payment.
- Maintains college course records for high school students, and awards college credit for successfully completed courses.

Ensure that each college faculty collaborator:

- Supports the high school CEP teachers, giving additional time and attention to teachers new to the program.
- Initiates an orientation session with new high school teachers and initial contacts with experienced teachers at the time of the CEP assignment (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 1).
- Collaborates with the high school CEP teacher to clarify the approved college course outline and to create a course syllabus for the CEP course.
- Provides current college text information and/or exam copies of the text, course outlines, sample syllabi, sample exams, assignments, and exercises for the high school teacher's use.
- Provides teachers who have taught the course previously with copies of new course outlines, new calendars, schedules or other information as courses change.
- Collaborates with high school CEP teachers to assure that assessment meets college criteria.
- Provides college course lists and grade sheets to the high school CEP teacher.

- Visits the class during the semester to observe teaching and student response to instruction, meeting with the teacher after each classroom observation. Classes taught by high school CEP teachers who have taught the course previously will be visited once, while classes taught by high school CEP teachers who have not taught the course previously will be visited twice.
- Meets regularly (face-to-face, ITV, online, by telephone, etc.) with the high school CEP teacher and monitors assignments, exams, projects, student academic achievement, and instructional effectiveness to ensure that the course meets the learning outcomes contained in the course outline approved by the college, and that students are held to college-level standards (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 1).
- Arranges to guest lecture twice during the semester for courses of both new and experienced CEP teachers, if requested in writing to do so by the high school teacher.
- Submits to the CEP coordinator and to the high school principal, a brief written report of each meeting and a final written report at the end of the semester for each CEP course assigned.
- Reviews selected graded assignments, tests and papers.
- Confers with the high school CEP teacher not less than once per month and is available to the high school teacher by phone, e-mail, or other means.
- Extends to high school CEP teachers, invitations to participate in appropriate campus-based and/or program-specific faculty development activities (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 2).

B. HIGH SCHOOL'S DUTIES. The HIGH SCHOOL shall:

Ensure the following program logistics:

- By March 1 of each year, provide general information about the CEP to all students in grades 8, 9, 10, and 11 enrolled in their high school (MN Statutes, Section 124D.09, Subdivision 7).
- Anytime January-March, coordinate for assessment testing, at the providing the COLLEGE if geographically feasible.
- By April 1 of each year, return to the COLLEGE's CEP coordinator, the completed *Course Offering Plan* to request courses for the following academic year and to provide the start and end dates for both semesters of the high school calendar.
- Several weeks prior to the scheduled assessment test date, have students each complete a *Mesabi Range College application for admission and consent for release of information form*. (These students are those scheduled to take the assessment test and who may potentially be enrolling in a CEP course the following academic year.)
- No later than two weeks prior to the scheduled assessment test date, send completed *Mesabi Range College application* to the COLLEGE's CEP coordinator.
- By May 15 of each year for Fall Semester, and by December 1 of each year for Spring Semester, send enrollment lists to the COLLEGE'S CEP coordinator.
  - (1) The enrollment list for each CEP course offered shall include the full name of each student who plans to enroll in the course, with the understanding that in order to be listed, the student meets the criteria to be eligible for participation in a CEP course (see "Student Qualifications" section).
  - (2) In order to complete an assessment test, the student must provide a completed *Mesabi Range College application for admission and consent for release of information form*.
  - (3) In order to register for a course, the student must have met CEP program requirements and course pre-requisites.
- Assist in student compliance with the Drop/Add and Withdrawal Policies (see "Other Provisions" section), sign off on forms as student advisor, and forward completed forms to the COLLEGE's CEP coordinator.
- To the extent possible, provide counseling services to students and their parents or guardian before students enroll in CEP courses. This ensures that the students and their parents or guardian are fully aware of the risks and possible consequences of enrolling in CEP courses.
- Provide all textbooks and other instructional materials/equipment required for the course as these are described in the course syllabus.

Ensure the following course scheduling requirements:

- The maximum enrollment of a course with a CEP component is to be the same as it is for other, similarly structured courses in the high school, and the total enrollment (CEP students and non-CEP students combined) must not exceed the course maximum established by the providing COLLEGE.

- HIGH SCHOOLS will have the option to run courses with enrollment fewer than ten students, but only after consultation with and approval from the providing COLLEGE prior to the start of the semester.
- CEP courses should be scheduled at times not normally used for school sports and activities to minimize absences due to school related activities.

Ensure that each high school CEP teacher does the following:

- Creates a course syllabus for the CEP course in collaboration with the college faculty. This is to be completed and shared with the college collaborator no later than one month prior to the first day of the CEP course. This syllabus is to be provided to each student within a maximum of one week after the first class meeting (Minnesota State Board Policy, Chapter 3.22 Part 3). The syllabus needs to contain the components outlined in the COLLEGE's *Concurrent Enrollment Course Syllabus Guidelines*, and other requirements as may be established by the HIGH SCHOOL.
- Provides the college faculty collaborator with documentation that ensures each CEP course is equivalent in content and rigor to the same course offered on the college campus. This documentation should include copies of quizzes, exams, and completed homework assignments that are examples of student A-level work, B-level work, and C-level work. A student's grade in a course is to be based on their academic performance on assignments and tests. Testing will cover the full curriculum of the course. The college faculty collaborator reserves the right to approve any mid-terms, as well as the final examination. If not approved, the college faculty collaborator must demonstrate that the exam does not evaluate at a college level and/or it is not consistent with the course outline.
- Assigns final, whole letter grades to each student on the class list, which is provided by the college faculty collaborator. This completed grade sheet is to be signed and sent to the college faculty collaborator immediately after the semester ends.

Ensure the following program support:

- Schedule high school CEP teachers so that they are responsible for no more than two CEP courses per semester, unless approved by the Provost of the providing COLLEGE.

## II. OTHER PROVISIONS.

The following is to be understood and agreed to by both the HIGH SCHOOL and COLLEGE:

### Teacher Qualifications

- The minimum qualifications for CEP instructors shall be the system established credential fields and minimum qualifications for faculty, as designated in Minnesota State Board Policy 3.32 and System Procedure 3.32.1 College Faculty Credentialing. Exceptions to this requirement must fall under the provisions of the "Timeline & Approval Process for CEP Teacher Professional Development Plans" and the "Professional Development Plan for CEP Teachers" must be used (refer to documents, attached).
- The CEP HIGH SCHOOL shall forward a completed *High School CEP Teacher Application*, copies of transcripts and a resume to the providing COLLEGE's CEP coordinator. Repeat teachers need to submit updated documentation if they further their education and earn credentials to teach in a different discipline.
- Each high school teacher selected to teach a CEP course requires the approval of the teacher's principal and of the college based on the recommendations of its faculty (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart E).

### Student Admissions Requirements

- Eligible students are juniors with a class rank in the upper one-third of their class and seniors with a class rank in the upper one-half of their class.
- If the high school does not keep class ranking, eligible students are juniors with a score at or above the 70<sup>th</sup> percentile on a nationally standardized, norm-referenced test and seniors with a score at or above the 50<sup>th</sup> percentile on a nationally standardized, norm-referenced test.
- If the high school does not keep class ranking and no standardized test score is available, eligible students are juniors with a GPA of 3.00 or better and seniors with a GPA of 2.50 or better. (This is pursuant to Minnesota State System Procedures Chapter 3.5.1 Part 2 Subpart A Number 3, which allows documentation other than that specified above).
- Potential CEP students must participate in assessment testing in reading, English (determined from reading assessment), and mathematics prior to course registration, and CEP students must place at or above college level in reading and English skills. (A student can take this assessment test up to twice each year.)
- Potential CEP students can also meet college-readiness admissions standards by achieving established minimum ACT & SAT

- CEP students must meet the required prerequisites for each course in which they wish to enroll, before their course begins.
- A student who does not meet the admissions standards indicated above may petition for admission to the providing COLLEGE after an admissions review process. This decision is based upon a completed *Student Petition Form* which includes a signed statement by the HIGH SCHOOL Principal. This statement needs to provide evidence of the student's readiness and ability to perform college-level work as well as the indication that the student could benefit from college courses and is recommended for admission.
- All student petitions will be reviewed in accordance to the procedures outlined in the providing the COLLEGE'S admissions review process.

#### Exceptions Requirements

- A high school that wishes to have a college offer a PSEO concurrent enrollment course to its students, but cannot generate sufficient enrollment to offer that course only to CEP students, may request approval for an exception from the provost of the college. The provost of the college shall approve or deny the request after the appropriate college consultation process (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart H). Requests from high schools must be received by July 1 of each year for Fall Semester and December 1 of each year for Spring Semester.
- Enrollment of CEP students in a course will be greater than the enrollment of non-CEP students (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart H Number 2a).
- The non-CEP students enrolled in CEP courses must have taken the assessment test. It is not necessary that the student achieve the prerequisite score required by students enrolled to earn college credit.
- Students may choose to be non-CEP students and not receive college credit, even if they are eligible and qualify for the CEP course.

#### Student Requirements

- Potential CEP students shall inform the high school by March 30 of each year of the student's intent to enroll in CEP courses during the following school year. (This is to assist in planning. A student is not bound by notifying or not notifying the district by this time.) [See Minnesota Statute, 124D.09 Post-secondary Enrollment Options Act, Subd 7.]
- Potential CEP students must return to their high school guidance counselor their completed *Student Information Form* and *Student-Parent Agreement Form*.
- Potential CEP students must indicate the courses in which they intend to enroll by way of the high school's designated registration system.
- The COLLEGE's Drop-Add and Withdrawal Policy applies to enrolled CEP students. It is understood that adjustments will be made to the student's record by the COLLEGE's records office in accordance to the Drop/Add and Withdrawal policies outlined below.

#### Dropping and Adding a Course

Students may make a change(s) in their course schedules **only** through the fifth (5<sup>th</sup>) class day of the high school's calendar. Dropped classes do not appear on the student's transcript.

#### Withdrawal

Students may withdraw from courses after the fifth (5<sup>th</sup>) class day through the final date for official course withdrawal. The final date for official course withdrawal is the last day on which students may officially terminate their enrollment in a course, and shall be the date on which eighty percent (80%) of the days in the academic semester at the high school have elapsed. For courses not on a standard academic semester schedule, such as those courses "stretched" over both fall and spring semesters, the final date for official course withdrawal shall be established as the date on which eighty percent (80%) of the instructional days for the course have elapsed (Minnesota State Board Policy, Chapter 3 Part 3 Subpart A).

Grades of "W" for withdrawal will be recorded on the student's official transcript. No withdrawals from the courses may be made after the final date for official course withdrawal. Withdrawals that are not officially processed through the CEP coordinator and records office will be recorded on the student's permanent record with a grade of "F".

### III. CONSIDERATION AND TERMS OF PAYMENT.

- A. Consideration for all services performed by COLLEGES pursuant to this Agreement shall be paid by the HIGH SCHOOLS as follows:

**HIGH SCHOOLS will pay \$3,000.00 for each CEP course offered during a semester.**

If no CEP course is offered during the Academic Year, no yearly fee is due; however, the HIGH SCHOOL will need to pay any costs incurred by COLLEGE due to the administration of assessment tests. These costs include a per test fee, as well as mileage, food and lodging reimbursements (if applicable), and staff time administering and scoring the tests.

B. Terms of Payment. Payment shall be made by HIGH SCHOOL(S) within thirty (30) days after the COLLEGE has presented invoices for services performed to the HIGH SCHOOL. Invoices for course fees shall be calculated once each academic year with the invoice to be submitted to the appropriate high school no later than May 15.

V. TERMS OF AGREEMENT. This agreement shall be effective August 15, 2021, or upon the date that the final required signature is obtained by the COLLEGE, whichever occurs later, and shall remain in effect until June 15, 2022, or until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

VI. CANCELLATION. This Agreement may be cancelled during its term only by mutual agreement between HIGH SCHOOLS and COLLEGE. In the event of such a cancellation, the COLLEGE shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.

VII. AUTHORIZED REPRESENTATIVES.

Each Authorized Representative shall have final authority for acceptance of services of the other party and shall have responsibility to insure that all payments due to the other party are made pursuant to the terms of this Agreement.

A. For collective actions, HIGH SCHOOLS' Authorized Representative for the purposes of administration of this Agreement is:

Rock Ridge #2909, Dr. Noel Schmidt, Superintendent, 411 5<sup>th</sup> Ave. S., Virginia, MN 55792

B. For individual actions, the Authorized Representative of each COLLEGE for the purpose of administration of this agreement is as follows:

MESABI RANGE COLLEGE: Shelly McCauley Jugovich, Provost, Mesabi Range College, 1100 Industrial Park Drive, PO Box 648, Eveleth MN 55734

VIII. ASSIGNMENT. Neither the COLLEGE nor the HIGH SCHOOL(S) may assign or transfer any rights or obligations under this Agreement without the prior written consent of the other party.

IX. AMENDMENTS. Any amendments to this Agreement shall be in writing, and shall be executed by the same parties who executed the original agreement, or their successors in office.

X. LIABILITY. HIGH SCHOOL(S) agree to indemnify and save and hold the COLLEGE, their representatives and employees, harmless from any and all claims or causes of action arising from the performance of this contract by the HIGH SCHOOL(S) or the HIGH SCHOOL(S)' agents or employees. This clause shall not be construed to bar any legal remedies the HIGH SCHOOLS may have for the COLLEGES' failure to fulfill their obligations pursuant to this contract.

XI. AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE. HIGH SCHOOL(S) agree that in fulfilling the duties of this contract, HIGH SCHOOL(S) are responsible for complying with the applicable provisions of the Americans with Disabilities Act, 42 U.S.C. Section 12101, et seq. and regulations promulgated pursuant to it. The COLLEGE(S) is not responsible for issues or challenges related to compliance with the ADA beyond their own routine use of facilities, services, or other areas covered by the ADA.

XII. GOVERNMENT DATA PRACTICES ACT. HIGH SCHOOL(S) must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the COLLEGE in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the HIGH SCHOOL(S) in accordance with this contract. The civil remedies of Minnesota Statutes Section 13.08, apply to the release of the data referred to in this Article by either HIGH SCHOOL(S) or the COLLEGE.

In the event a HIGH SCHOOL receives a request to release the data referred to in this Article, the HIGH SCHOOL must immediately notify the COLLEGE. The COLLEGE will give HIGH SCHOOL instructions concerning the release of the data to the requesting party before the data is released.

XIII. OWNERSHIP OF MATERIALS AND INTELLECTUAL PROPERTY RIGHTS. The COLLEGE shall own all rights, including all intellectual property rights, in all original materials, including any curriculum materials, inventions, reports, studies, designs, drawings, specifications, notes, documents, software and documentation, computer based training modules, electronically or magnetically recorded materials, and other work in whatever form, developed by the COLLEGE and its employees and contractors individually or jointly. Materials developed jointly between any COLLEGE employee and/or contractor and any HIGH SCHOOL employee in the performance of its obligations under this contract shall be jointly owned by the COLLEGE and HIGH SCHOOL. Materials developed individually by any HIGH SCHOOL employee in performance of his/her duties under this contract shall belong to HIGH SCHOOL; however, the COLLEGE shall have a non-exclusive, unrestricted right to use such materials in the future. This provision shall not apply to materials developed by the COLLEGE, their contractors and/or employees, or those developed by the HIGH SCHOOL or any HIGH SCHOOL employee prior to the existence of this contract.

XIV. PUBLICITY. Any publicity given the program, publications, or services provided resulting from this Agreement, including, but not limited to, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the HIGH SCHOOL or its employees individually or jointly with others, or any subcontractors shall identify the COLLEGE as the sponsoring agency and shall not be released prior to approval by COLLEGES' authorized representative.

IN WITNESS WHEREOF, the parties have caused this agreement to be duly executed intending to be bound thereby.

APPROVED:

1. **SCHOOL DISTRICT**

By (authorized signature)
Title: Dr. Noel Schmidt, Superintendent Rock Ridge #2909
Date

2. **MESABI RANGE COLLEGE**

By (authorized signature)
Title: Shelly McCauley Jugovich, Provost, Mesabi Range College
Date



Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING COMBINED POLLING PLACE  
FOR SCHOOL DISTRICT ELECTIONS NOT HELD  
ON THE DAY OF A STATEWIDE ELECTION FOR COMINBED  
POLLING PLACE THAT IS UNAVAILABLE

BE IT RESOLVED by the School Board of Independent School District No. 2909, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. By resolution dated December 14, 2020, pursuant to Minnesota Statutes, Section 205A.11, the board established combined polling places for several precincts for school district elections not held on the day of a statewide election.

3. Pursuant to Minnesota Statutes, Section 205A.11, subdivision 2, the combined polling places designated by the December 14, 2020 resolution are the polling places for elections held in 2021, “unless a change is made . . . because a polling place has become unavailable.”

4. One of the combined polling places designated in the December 14, 2020 resolution is now unavailable because it has been demolished.

5. The combined polling place that is unavailable is:

Combined Polling Place 3: Miners Memorial Building, 601 9th Ave. S., Virginia, MN 55792

This combined polling place serves all territory in Independent School District No. 2909 located in the City of Virginia, Precincts 1, 2, 3, 4, and 5, St. Louis County, Minnesota.

6. Pursuant to Minnesota Statutes, Section 205A.11, subdivision 3, “a new polling place may be designated to replace a polling place that has become unavailable for use.”

7. The board hereby designates the new Combined Polling Place 3 as follows:

Combined Polling Place 3: Iron Trail Motors Event Center, 919 6<sup>th</sup> St. S., Virginia, MN 55792

This combined polling place serves all territory in Independent School District No. 2909 located in the City of Virginia, Precincts 1, 2, 3, 4, and 5, St. Louis County, Minnesota.

8. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

9. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which

it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

The motion for the adoption of the foregoing resolution was duly seconded by member \_\_\_\_\_ and upon vote being taken, the following voted in favor thereof:

And the following voted against the same:

And the following were absent:

Whereupon, said resolution was declared duly passed and adopted.

Dated: \_\_\_\_\_, 2021

/s/ \_\_\_\_\_  
Board Chair

**NOTICE OF CHANGE IN POLLING PLACE LOCATION  
INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE PUBLIC SCHOOLS  
STATE OF MINNESOTA**

Dear Voter:

The location of your polling place for School District elections has changed. Effective beginning with the School District election on November 2, 2021, the following location will be your polling place for school district elections in Independent School District No. 2909:

<b><u>Precinct</u></b>	<b><u>School District Polling Place</u></b>
Biwabik Township Biwabik Town Hall	Gilbert City Hall 16 S Broadway St, Gilbert, MN 55741
City of Leonidas Mail Ballot	Eveleth City Auditorium 421 Jackson St, Eveleth, MN 55734
City of McKinley Mail Ballot	Gilbert City Hall 16 S Broadway St, Gilbert, MN 55741
Clinton Township Clinton Community Bldg	Fayal Town Hall 4375 Shady Ln, Eveleth, MN 55734
Eveleth – Precinct 2 Leonidas Community Center	Eveleth City Auditorium 421 Jackson St, Eveleth, MN 55734
Iron Junction Mail Ballot	Fayal Town Hall 4375 Shady Ln, Eveleth, MN 55734
Unorg. Precinct 18 (59-16) Pike Town Hall	Gilbert City Hall 16 S Broadway St, Gilbert, MN 55741
Unorg. Precinct 14 – Tikander Lake/Lakeland Lakeland Fire Hall	Gilbert City Hall 16 S Broadway St, Gilbert, MN 55741
City of Mt. Iron – Precinct 2 Mt. Iron Community Center	Sand Lake Chapel 9038 Biss Rd, Britt, MN 55710
Pike Township Pike Town Hall	Sand Lake Chapel 9038 Biss Rd, Britt, MN 55710

(OVER)



Member \_\_\_\_\_ introduced the following resolution and called for its adoption:

**RESOLUTION APPOINTING ELECTION JUDGES  
AND HEALTH CARE FACILITIES ELECTION JUDGES**

WHEREAS, the Board has called a special election to be held on Tuesday, November 2, 2021, for the purpose of electing one (1) member to fill a vacant seat on the School Board from District 1, and one (1) member to fill a vacant seat on the School Board from District 2, the term of each of which shall expire on January 2, 2023; and

WHEREAS, pursuant to Minnesota Statutes, section 205A.10, subdivision 2, the Board must appoint election judges for each polling place in accordance with Minnesota Statutes, section 204B.21, subdivision 2; and

WHEREAS, the Board must appoint election judges to deliver absentee ballots to hospital patients and residents of health care facilities in accordance with Minnesota Statutes, section 203B.11, subdivision 1.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 2909, State of Minnesota, as follows:

1. The following individuals, each of whom is qualified to serve as an election judge, are hereby appointed as judges of election:

Combined Polling Place 1: Fayal Town Hall, 4375 Shady Ln, Eveleth, MN 55734

**Head Judge:** Leo Flaschberger

**Election Judges:** Eleanor Eck  
Holly Haugen  
Bonnie Weddel  
Jan Dzwonkowski  
Bob Mavec  
Margie Willett

Combined Polling Place 2: Gilbert City Hall, 16 S Broadway St, Gilbert, MN 55741

**Head Judge:** Jeremy Liimatta

**Election Judges:** Nancy Chapman  
Barb Kern  
Richard Sebungia  
Kirstie Hall  
Kit Wagner  
Laurie Greben

Combined Polling Place 3: Iron Trail Motors Event Center, 919 6<sup>th</sup> St S, Virginia, MN 55792

**Head Judge:** Ryan O'Connell

**Election Judges:** Wayne Christenson  
Donna Perrault  
Roger Linden  
Anne Bier  
Gerri Berger

Alternate: Jerri Larson

Combined Polling Place 4: Eveleth City Auditorium, 421 Jackson St, Eveleth, MN 55734

**Head Judge:** Marlise Riffel  
**Election Judges:** Diane Bainter  
Merry Ofstad  
Gloria Gagnon  
Ellen Taube  
Heather Burja

Combined Polling Place 5: Sand Lake Chapel, 9038 Biss Rd, Britt, MN 55710

**Head Judge:** Mary Elaine Arola  
**Election Judges:** Mary Jean Eilertson  
Melody Kottom  
Patty Stone  
Sue Kolstad

2. The election judges shall act as clerks of election, count the ballots cast and submit the results to the Board for canvass in the manner provided by law for School District elections.

3. The School District clerk shall designate election judges to serve in the precincts and polling places designated by the District and shall designate election judges to deliver absentee ballots to hospital patients and residents of health care facilities, according to law.

4. Pursuant to Minnesota Statutes, Section 204B.21, Subdivision 2, the Superintendent is hereby authorized and directed to appoint additional election judges, absentee ballot board members and individuals to deliver absentee ballots to hospital patients and residents of health care facilities within the 25 days before the School District's special election on November 2, 2021 upon the determination that such additional election judges, absentee ballot board members and individuals to deliver absentee ballots will be required.

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Date: \_\_\_\_\_, 2021

/s/ \_\_\_\_\_  
School District Clerk  
Independent School District No. 2909  
Rock Ridge Public Schools  
State of Minnesota

## ROCK RIDGE PUBLIC SCHOOLS

2021 Pay 2022 Summary

9/23/21

Each year prior to September 30 the school board must approve a Preliminary Levy. Attached you will find a summary report I completed along with the entire 39 page levy report supplied to us by the MN Department of Education. At tonight's board meeting it is recommended that the board approves the preliminary levy at "maximum" to give the district the most flexibility prior to the school board meeting in December when they will certify the actual levy. The reason to certify the preliminary levy at maximum is numbers based on state formulas could change between now and December when this is finalized.

It is recommended that the school board holds the annual Truth in Taxation public meeting on December 13, 2021, prior to the regular school board meeting.

Summary of Changes in the Pay 2022 Levy vs the Pay 2021 Levy approved last year.

1. Adjustments based on actual data calculated by MN Department of Education.
2. The local levy/state aid split on revenue categories change based on MN Department of Education formulas.
3. Bond payments, both building and OPEB, payment structures have less payments.
4. Readjusted Reemployment insurance needs based the changes at the State level in regards to Covid.
5. Judgement Levy - Amount paid as part of the settlement with ERATS. This is a one-time only levy. Accounts for 6.7% of the 9.8% overall increase.
6. We received less taconite credits (based on local mines taconite production) which increases the local levy (increase of \$301,384).

Overall PRELIMINARY LEVY is an increase of 9.8% or \$379,870

**ROCK RIDGE PUBLIC SCHOOLS**

2021 Pay 2022 Analysis & Comparison

Based on levy run date of 09/21/2021

	2020 PAY 2021			2021 PAY 2022			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
<b>LEVY CATEGORIES WHERE REVENUE IS SPLIT BETWEEN STATE AID AND LOCAL LEVY</b>									
Operating Referendum	\$1,020,522	\$1,438,998	\$2,459,520	\$977,972	\$1,523,929	\$2,501,901	(\$42,550)	\$84,932	\$42,381
Equity	\$127,644	\$231,758	\$359,403	\$130,367	\$301,953	\$432,319	\$2,722	\$70,194	\$72,917
Transition	\$1,830	\$4,120	\$5,949	\$1,866	\$4,320	\$6,185	\$36	\$200	\$236
Career Technical Education	\$30,170	\$31,343	\$61,512	\$46,561	\$80,839	\$127,400	\$16,391	\$49,497	\$65,888
Operating Capital	\$516,898	\$128,753	\$645,651	\$498,328	\$141,914	\$640,242	(\$18,570)	\$13,160	(\$5,409)
Long-Term Facilities Maint.	\$618,270	\$389,918	\$1,008,188	\$621,183	\$390,937	\$1,012,120	\$2,913	\$1,019	\$3,933
Debt Service	\$5,253,402	\$1,605,251	\$6,858,653	\$5,127,390	\$1,533,075	\$6,660,465	(\$126,013)	(\$72,175)	(\$198,188)
Community Education	\$26,165	\$121,651	\$147,816	\$18,465	\$124,556	\$143,021	(\$7,700)	\$2,905	(\$4,795)
ECFE & Home Visiting	\$111,629	\$34,343	\$145,972	\$95,145	\$33,059	\$128,204	(\$16,484)	(\$1,284)	(\$17,767)
	<b>\$7,706,530</b>	<b>\$3,986,134</b>	<b>\$11,692,664</b>	<b>\$7,517,276</b>	<b>\$4,134,582</b>	<b>\$11,651,858</b>	<b>(\$189,254)</b>	<b>\$148,448</b>	<b>(\$40,806)</b>
<b>LEVY CATEGORIES WHERE REVENUE IS JUST FROM LOCAL LEVY</b>									
Reemployment Insurance	\$0	\$88,006	\$88,006	\$0	\$0	\$0	\$0	(\$88,006)	(\$88,006)
Safe Schools	\$0	\$94,029	\$94,029	\$0	\$96,538	\$96,538	\$0	\$2,509	\$2,509
Building / Land Lease	\$0	\$101,172	\$101,172	\$0	\$68,825	\$68,825	\$0	(\$32,347)	(\$32,347)
Health Benefits	\$0	\$204,723	\$204,723	\$0	\$103,377	\$103,377	\$0	(\$101,346)	(\$101,346)
OPEB Bond Levy	\$0	\$817,449	\$817,449	\$0	\$709,579	\$709,579	\$0	(\$107,870)	(\$107,870)
Judgement Levy	\$0	\$0	\$0	\$0	\$260,000	\$260,000	\$0	\$260,000	\$260,000
Miscellaneous	\$0	\$4,478	\$4,478	\$0	\$1,576	\$1,576	\$0	(\$2,901)	(\$2,901)
	<b>\$0</b>	<b>\$1,309,856</b>	<b>\$1,309,856</b>	<b>\$0</b>	<b>\$1,239,895</b>	<b>\$1,239,895</b>	<b>\$0</b>	<b>(\$69,961)</b>	<b>(\$69,961)</b>
<b>TACONITE ADJUSTMENTS</b>									
Taconite Production Credits	\$0	(\$1,437,328)	(\$1,437,328)	\$0	(\$1,135,944)	(\$1,135,944)	\$0	\$301,384	\$301,384
	<b>\$0</b>	<b>(\$1,437,328)</b>	<b>(\$1,437,328)</b>	<b>\$0</b>	<b>(\$1,135,944)</b>	<b>(\$1,135,944)</b>	<b>\$0</b>	<b>\$301,384</b>	<b>\$301,384</b>
Total	\$7,706,530	\$3,858,662	\$11,565,192	\$7,517,276	\$4,238,532	\$11,755,808	(\$189,254)	\$379,870	\$190,617
							-2.5%	9.8%	1.6%

**LEVY LIMITATION AND CERTIFICATION**			*****PROPERTY VALUATION DATA*****		*****PROPERTY VALUATIONS (CONT)*****	
REPORT OUTLINE			MARKET VALUE		PUPIL DATA	
	PAGE					
I. GENERAL INPUT DATA						
A. PROPERTY VALUATION	1	1	2016 MARKET VALUE	878,308,736		RESIDENT COUNTS ARE BASED ON ALL
B. PUPIL DATA	1	2	2017 MARKET VALUE	910,262,713		PUBLIC SCHOOL STUDENTS LIVING IN THE
		3	2018 MARKET VALUE	931,588,552		DISTRICT, REGARDLESS OF WHETHER THEY
II. INITIAL COMPUTATIONS BY FUND		4	2019 MARKET VALUE	957,930,621		ATTEND THERE. ADJUSTED COUNTS
A. GENERAL	2	5	2020 MARKET VALUE	961,875,187		REFLECT ALTERNATIVE ATTENDANCE.
B. COMMUNITY SERVICE	12					
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)			RESIDENT AVE DAILY MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	15					
		6	2016 RMV	919,252,822	36	2018-19 RES ADM (ACT) 2,532.24
III. ADJUSTMENTS BY FUND		7	2017 RMV	941,838,067	37	2019-20 RES ADM (ACT) 2,578.59
A. GENERAL	16	8	2018 RMV	965,665,224	38	2020-21 RES ADM (PRE) 2,453.88
B. COMMUNITY SERVICE	23	9	2019 RMV	994,094,884	39	2021-22 RES ADM (EST) 2,403.60
C. GENERAL DEBT	23	10	2020 RMV	996,064,682	40	2022-23 RES ADM (EST) 2,388.60
D. OPEB/PENSION DEBT	24				41	2023-24 RES ADM (EST) 2,289.00
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)			RESIDENT PUPIL UNITS
V. OFFSET ADJUSTMENTS	26	11	2016 NTC	11,364,555		
VI. TACONITE ADJUSTMENTS	27	12	2017 NTC	11,963,415	42	2018-19 RES PU (ACT) 2,769.11
VII. LEVY AND AID SUMMARY	29	13	2018 NTC	12,310,261	43	2019-20 RES PU (ACT) 2,816.99
		14	2019 NTC	12,481,690	44	2020-21 RES PU (PRE) 2,694.80
		15	2020 NTC	12,278,545	45	2021-22 RES PU (EST) 2,639.60
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		46	2022-23 RES PU (EST) 2,627.20
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	2016 SALES RATIO	190.1%		ADJUSTED ADM
2012-13	5,224	0.0000	2017 SALES RATIO	199.6%	47	2018-19 ADJ ADM (ACT) 2,625.64
2013-14	5,302	0.0000	2018 SALES RATIO	190.3%	48	2019-20 ADJ ADM (ACT) 2,655.63
2014-15	5,831	0.0035	2019 SALES RATIO	96.3%	49	2020-21 ADJ ADM (PRE) 2,526.84
2015-16	5,948	0.0033	2020 SALES RATIO	92.7%	50	2021-22 ADJ ADM (EST) 2,446.60
2016-17	6,067	0.0030	UNLIMITED ADJUSTED NTC (UANTC)		51	2022-23 ADJ ADM (EST) 2,441.60
2017-18	6,188	0.0014	2016 UANTC=(11)/(16)=	11,933,580	52	2023-24 ADJ ADM (EST) 2,361.00
2018-19	6,312	0.0000	2017 UANTC=(12)/(17)=	12,002,763		ADJUSTED PUPIL UNITS
2019-20	6,438	0.0000	2018 UANTC=(13)/(18)=	12,945,379	53	2018-19 ADJ PU (ACT) 2,860.31
2020-21	6,567	0.0000	2019 UANTC=(14)/(19)=	12,941,643	54	2019-20 ADJ PU (ACT) 2,888.15
2021-22	6,728	0.0000	2020 UANTC=(15)/(20)=	13,250,668	55	2020-21 ADJ PU (PRE) 2,769.34
2022-23	6,863	0.0000	ADJUSTED NTC (ANTC)		56	2021-22 ADJ PU (EST) 2,679.40
			2016 ANTC	11,933,580	57	2022-23 ADJ PU (EST) 2,681.60
			2017 ANTC	12,002,763		
			2018 ANTC	12,945,379		
			2019 ANTC	12,941,643		
			2020 ANTC	13,250,668		
			AG MODIFIED ANTC FOR LTFM			
PRE-KGN HCP:	1.250	1.000	31	2016 AG MODIFIED ANTC	11,896,142	
HCP-KGN:	1.000	1.000	32	2017 AG MODIFIED ANTC	11,965,829	
REG-KGN PART:	0.612	0.550	33	2018 AG MODIFIED ANTC	12,904,083	
REG-KGN ALL:	0.612	1.000	34	2019 AG MODIFIED ANTC	12,904,083	
GRADES 1-3:	1.115	1.000	35	2020 AG MODIFIED ANTC	13,209,406	
GRADES 4-6:	1.060	1.000				
GRADES 7-12:	1.300	1.200				

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

WEIGHTS FOR PUPIL UNITS FY 2008-FY 2014 & LATER

*****PUPIL DATA (CONT)*****			*****GENERAL EDUCATION REVENUE*****			*****COMPENSATORY REVENUE*****		
VOLUNTARY PRE-K ADJUSTED ADM			BASIC REVENUE			114 FY 2022 COMPENSATORY REVENUE (FROM FY 2022 GEN ED REV REPORT, LINES 60 AND 61) 852,020.52		
58	2018-19 ADJ VPK ADM	39.73	101	FY 2023 FORMULA ALLOW	6,863			
59	2019-20 ADJ VPK ADM	45.52	57	2022-23 ADJ PU (EST)	2,681.60			
60	2020-21 ADJ VPK ADM	44.61						
61	2021-22 ADJ VPK ADM	44.60	102	BASIC REVENUE		115 EST FY 2023 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,728-839) X [(50)/(49)] = 843,876.11		
62	2022-23 ADJ VPK ADM	44.60		= (57) X (101) =	18,403,820.80			
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS			DECLINING ENROLLMENT REV					
63	2018-19 ADJ VPK PU	39.73				116 COMPENSATORY PILOT		
64	2019-20 ADJ VPK PU	45.52	56	2021-22 ADJ PU (EST)	2,679.40			
65	2020-21 ADJ VPK PU	44.61	57	2022-23 ADJ PU (EST)	2,681.60	117 TOTAL COMPENSATORY REV = (115)+(116) = 843,876.11		
66	2021-22 ADJ VPK PU	44.60						
67	2022-23 ADJ VPK PU	44.60	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)		ENGLISH LEARNER (EL)		
SCHOOL READINESS PLUS ADJUSTED ADM			DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64			118 2022-23 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 4.00		
68	2018-19 ADJ SRP ADM		104			119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 20.00		
69	2019-20 ADJ SRP ADM							
70	2020-21 ADJ SRP ADM		105	DECLINING ENROLL REV = (103) X (104) =				
71	2021-22 ADJ SRP ADM							
72	2022-23 ADJ SRP ADM							
SCHOOL READINESS PLUS PUPIL UNITS			PENSION ADJUSTMENT REVENUE			120 EL REVENUE = (119) X \$704 = 14,080.00		
73	2018-19 ADJ SRP PU							
74	2019-20 ADJ SRP PU		106	PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50)		121 2022-23 ADM SRV (EST) 2,383.08		
75	2020-21 ADJ SRP PU							
76	2021-22 ADJ SRP PU		107	INITIAL PENSION ADJ REV = (57) X (106) =		122 EL CONCENTRATION RATIO = (118)/(121) = .00167850		
77	2022-23 ADJ SRP PU							
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))			108	FY 2022 RETIRE SALARY	15,006,125.49	123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .01459565		
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			109	PENSION ADJUST RATE	.0105	124 EL PUPIL UNITS = (118) X (123) = .06		
78	2018-19 EXT ADM (ACT)	6.26	110	RETIRE PENSION ADJUST = (108) X (109) =	157,564.31	125 EL CONCENTRATION REV = (124) X \$250 = 15.00		
79	2019-20 EXT ADM (ACT)	8.68						
80	2020-21 EXT ADM (PREL)	3.54	111	TOTAL PENSION ADJ REV = (107) + (110) =	157,564.31	126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 14,095.00		
81	2021-22 EXT ADM (EST)							
82	2022-23 EXT ADM (EST)							
83	2023-24 EXT ADM (EST)							
EXTENDED TIME PU			112	GIFTED & TALENTED REV = (57) X \$13.00 =	34,860.80	127 BASIC SKILLS REVENUE = (117)+(126) = 857,971.11		
84	2018-19 EXT TIME PU	7.13						
85	2019-20 EXT TIME PU	10.09						
86	2020-21 EXT TIME PU	4.25						
87	2021-22 EXT TIME PU							
88	2022-23 EXT TIME PU							
			EXTENDED TIME REVENUE			SPARSITY REVENUE		
			88	2022-23 EXT PU (EST)		128 ATTENDANCE AREA FOR SPARSITY 296.22		
			113	EXTENDED TIME REVENUE = (88) X \$5,117 =		129 DIST TO NEAREST HS 3.2		

*****SPARSITY REVENUE (CONT)*****		*****TRANSPORTATION SPARSITY*****		***TRANSPORTATION SPARSITY (CONT)***	
130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 16.0	143	ATTENDANCE AREA 296.22	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	144	SQUARE MILES PER RES PU = (143)/(46) = .1128	159	FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,258,687.81
132	2022-23 ADM SRV, 7-12 1,162.03	145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) = 104,761.85
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .1128	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 = 19,066.66
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 479.51	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 447,291.36
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 159.69	INITIAL GENERAL ED REVENUE	
136	PRELIM SPARSITY REVENUE = (134)+(135) =	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 428,224.70	102	BASIC 18,403,820.80
137	FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95)	150	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 1,363,449.66	105	DECLINING ENROLL
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 1,360,160.94	111	PENSION ADJUSTMENT 157,564.31
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	152	FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 1,428,168.99	112	GIFTED & TALENTED 34,860.80
	SMALL SCHOOLS REVENUE	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 1,363,449.66	113	EXTENDED TIME
57	2022-23 ADJ PU (EST) 2,681.60	154	FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 18,027,003.20	127	BASIC SKILLS 857,971.11
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 840,058.35	139	SPARSITY
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115) 418,629.46	142	SMALL SCHOOLS
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294)	162	TRANSPORT SPARSITY 447,291.36
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 19,901,508.38
				OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.89
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4489
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 236.93
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 635,351.49

*****LOCAL OPTIONAL REVENUE*****		****REFERENDUM ALLOWANCES (CONT)****	****REFERENDUM ALLOWANCES (CONT)****
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183 PHASEOUT OF LINE (182)
170	FY 2023 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2023 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
57	2022-23 ADJ PU (EST)	2,681.60	185 FY 2023 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	1,941,478.40	533 1.0195
172	TIER 1 LOR CAP/APU	300	186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
173	TIER 2 LOR CAP/APU	724	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY
176	TOTAL, TIER 1 = (57) X (174) =	804,480.00	190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
177	TOTAL, TIER 2 = (57) X (175) =	1,136,998.40	191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
	REFERENDUM ALLOWANCES		189.67
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		
	REF AUTH W/O INFLATION		
178	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132)	189.67	192 NEW ELECTIONS WITHOUT INFLATION
179	PHASEOUT OF LINE (178)		193 FY 2023 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2021
180	ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY		194 FY 2023 \$/APU ADDED BY ELECTIONS HELD IN CY 2021
181	FY 2023 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	189.67	195 NEW ELECTIONS WITH INFLATION
	REF AUTH WITH INFLATION		
182	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139)		196 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =
			189.67
			REFERENDUM CAPS
			197 INFLATION FACTOR AS SET IN STATUTE
			1.0492
			198 STANDARD CAP =[2079.50X(197)]-300=
			1,881.81
			199 FY 2023 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300
			200 FY 2023 ALTERNATE CAP =[(199)*(197)]-300 =
			300.00-
			139 SPARSITY REVENUE
			201 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
			1,881.81
			202 FY 2023 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
			189.67
			57 2022-23 ADJ PU (EST)
			2,681.60
			203 FY 2023 REFER REVENUE = (57) X (202) =
			508,619.07
			TRANSITION REVENUE
			204 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
			2.25
			205 TRANSITION REVENUE = (57) X (204) =
			6,033.60

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)***		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	230,027.65	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	346,598.74
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	=(207)-(206) =	1,911.21		= 0.25 X (225)	57,506.91		= (177) X (235) =	785,428.98
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	2,681.60	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	134,080.00		= (176) - (236) =	457,881.26
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	=(210)-(209) =	1,866.99		= (225)+(226)+(227) =	421,614.56		= (177) - (237) =	351,569.42
212	DISTRICT'S REGION:							
	METRO=MET; RURAL=RUR	RUR						
213	DIST'S REGION'S EQUITY			OPERATING CAPITAL AIDS & LEVIES			EQUITY AIDS & LEVIES	
	GAP = (208) OR (211)=	1,866.99	168	OPERATING CAP REVENUE	635,351.49	228	EQUITY REVENUE	421,614.56
214	DIST'S REGION'S 95TH		30	2020 ANTC	13,250,668	240	EQUITY LIMIT	
	PCT = (207) OR (210)=	9,029.99	57	2022-23 ADJ PU (EST)	2,681.60		= (228) X (235) =	291,247.81
215	DISTRICT'S REVENUE/PU		229	FY 2023 ANTC/ADJ PU		241	EQUITY AID	
	FOR EQUITY PURPOSES			= (30)/(57) =	4,941.33		= (228)-(240) =	130,366.75
	=[(102)+(203)+(205)+		230	LEVY RATIO FOR OPER CAP				
	((172)*(57))]/(57) =	7,354.92		= LESSER OF 1 OR				
216	DISTRICT'S EQUITY GAP			(229)/\$22,912 =	.21566559		TRANSITION AIDS & LEVIES	
	= GREATER OF ZERO		231	OPERATING CAP LIMIT		205	TRANSITION REVENUE	6,033.60
	OR (214)-(215) =	1,675.07		= (168) X (230) =	137,023.45	242	TRANSITION LIMIT	
217	EQUITY INDEX		232	OPERATING CAP AID			= (205) X (235) =	4,167.96
	= (216)/(213) =	.89720352		= (168)-(231) =	498,328.04	243	TRANSITION AID	
218	= \$80 X (217) =	71.78					= (205)-(242) =	1,865.64
219	INITIAL EQUITY ALLOW			LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
	IF (216)=0 THEN (219)=0		176	TOTAL, TIER 1		202	REFER \$/APU	
	ELSE (219)=\$14+(218)	85.78		= (57) X (174) =	804,480.00		ALL AUTHORITIES	189.67
57	2022-23 ADJ PU (EST)	2,681.60	177	TOTAL, TIER 2		244	TIER 1 CAP/APU	460
220	= (57) X (219) =	230,027.65		= (57) X (175) =	1,136,998.40	245	TIER 2 CAP/APU	
221	FY 2023 STATE AVERAGE		10	2020 RMV	996,064,682		= 0.25 X (101)-\$300 =	1,415.75
	REF REV & TIER 1 LOR	1,173.95	46	2022-23 RES PU (EST)	2,627.20	139	SPARSITY REVENUE	
222	= .10 X [(221)] =	117.40	233	FY 2023 RMV/RES PU		246	TIER 2 CAP/APU	
				= (10)/(46) =	379,135.46		IF (139) > ZERO	
202	FY 2023 DISTRICT		234	LEVY RATIO FOR			THEN (246) = 9,999.99	
	REFERENDUM REV/ADJ PU	189.67		LOCAL OPTIONAL TIER 1			ELSE (246) = (245)	1,415.75
172	TIER 1 LOR CAP/APU	300		= LESSER OF 1 OR				
223	= GTR OF ZERO OR		235	(233)/\$880,000 =	.43083575			
	[(222)-(202)-(172)] =							
57	2022-23 ADJ PU (EST)	2,681.60		LEVY RATIO FOR				
224	= LSR OF			LOCAL OPTIONAL TIER 2,				
	\$100,000 OR			EQUITY, TRANSITION				
	[(57) X (223)] =			= LESSER OF 1 OR				
				(233)/\$548,842 =	.69079163			

***REFERENDUM AIDS & LEVIES (CONT)**		*****EQUALIZATION AID LIMIT*****		***TAX BASE REPLACEMENT AID (CONT)**	
BREAKDOWN OF \$/APU		101	FY 2023 FORMULA ALLOW	6,863	INITIAL REVENUES ARE REDUCED TO
BY TIER, ALL AUTHORITIES		57	ADJ PU (EST)	2,681.60	MAKE TAX BASE REPLACEMENT AID
247	TIER 1 = LSR OF	261	REFERENDUM EQUALIZATION AID LIMIT		REVENUE-NEUTRAL. REVENUE COMPONENTS
	(202) OR (244) =		= [[0.25 X (101)]		ARE REDUCED IN THE FOLLOWING ORDER:
248	TIER 2 = [LSR OF (202)		-\$300]X(57)	3,796,475.20	273 TIER 2 REF AID
	OR (246)]-(247) =				274 TIER 1 REF AID
249	UNEQUALIZED	262	REFERENDUM EQUALIZATION AID CAP		275 TIER 1 LOR AID
	= (202)-(247)		= GRT OF (260)-(261)		276 TIER 1 LOR LEVY
	- (248) =		OR 0 =		277 TIER 1 REF LEVY
BREAKDOWN OF REFERENDUM REVENUES			REFERENDUM LEVY WITH AID LIMIT		278 TIER 2 REF LEVY
					279 UNEQL REF LEVY
203	REFERENDUM REVENUE	263	TIER 1 LEVY		APPLYING THESE REDUCTIONS:
	ALL AUTHORITIES	508,619.07	= (255) + (262) =	340,097.93	272 TAX BASE REPLACE AID
250	TOTAL, TIER 1		TIER 2 LEVY		280 TIER 1 REF AID
	= (57) X (247) =	508,619.07	= (256) =		= (265)-(274) =
251	TOTAL, TIER 2		UNEQUALIZED LEVY		168,521.14
	= (57) X (248) =		264 TOTAL = (263)		281 TIER 2 REF AID
252	TOTAL, UNEQUALIZED		+ (256)+(252) =	340,097.93	= (259)-(273) =
	= (203)-(250)		REFERENDUM AID WITH AID LIMIT		282 TIER 1 LOR AID
	- (251) =				= (238) - (275)
REFERENDUM LEVY PORTIONS					457,881.26
233	FY 2023 RMV/RES PU	379,135.46	265 TIER 1 AID		283 TIER 1 LOR LEVY
			= (258)-(262) =	168,521.14	= (236) - (276)
253	TIER 1 = LSR OF 1		259 TIER 2 AID		346,598.74
	OR (233)/\$567,000 =	.66866924	= (259) =		284 TIER 1 REF LEVY
254	TIER 2 = LSR OF 1		266 TOTAL AID		= (263)-(277) =
	OR (233)/\$290,000 =	1.00000000	= (265)+(259) =	168,521.14	340,097.93
INITIAL REFERENDUM LEVY					285 TIER 2 REF LEVY
255	TIER 1 LEVY				= (256)-(278) =
	= (250) X (253) =	340,097.93			UNEQL REF LEVY
256	TIER 2 LEVY				= (252)-(279) =
	= (251) X (254) =				287 REFER AND LOR TIER 1 EQUALIZATION
252	UNEQUALIZED LEVY				AID BEFORE AID GUARANTEE
257	TOTAL = (255)				= (272)+(280)
	+ (256)+(252) =	340,097.93			+ (281)+(282) =
INITIAL REFERENDUM AID					626,402.40
258	TIER 1 AID				288 REFERENDUM AND LOR LEVY
	= (250)-(255) =	168,521.14			BEFORE AID GUARANTEE
259	TIER 2 AID				= (283) + (284)
	= (251)-(256) =				+ (285) + (286) =
260	TOTAL AID				686,696.67
	= (258)+(259) =	168,521.14			REFERENDUM AID GUARANTEE
INITIAL REFERENDUM AID					289 FY 2015 REFERENDUM AID
268	CONVERTED ADJ FY 2002				INCREASE FROM GUARANTEE
	REF AUTHORITY				(FY 2015 GEN ED REV
	(FY 2015 GENERAL				REPORT, LINE 276)
	EDUC REVENUE REPORT,				290 FY 2015 REFERENDUM REV
	LINE 254)				(FY 2015 GEN ED REV
269	UNCAPPED REF AND LOR ALLOWANCE				REPORT, LINE 289)
	= (174) + (196) =	489.67			291 FY 2015 LOCATION
					EQUITY REVENUE
270	PRORATED TBRA				(FY 2015 GEN ED REV
	= LSR OF (267) OR				REPORT LINE 198)
	[(267)X(269)/(268)] =				
271	REF AND LOR REV				
	= (176) + (203) =	1,313,099.07			
272	CAPPED TBRA = LSR OF				
	(270) OR (271) =				

***REFERENDUM AID GUARANTEE (CONT)**		**LOCAL OPTIONAL AID & LEVY SUMMARY*		**GENERAL EDUCATION REVENUE SUMMARY*	
292	FY 2015 COMBINED REVENUE = (290)+(291) =	307	TIER 1 LOR LEVY = (283) - (303) = 346,598.74	102	BASIC 18,403,820.80
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	237	TIER 2 LOR LEVY = (237) 785,428.98	105	DECLINING ENROLL
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 1,132,027.72	111	PENSION ADJUSTMENT 157,564.31
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 809,450.68	112	GIFTED & TALENTED 34,860.80
296	FY 2023 COMBINED REVENUE = (171)+(203) = 2,450,097.47		REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	113	EXTENDED TIME
297	FY 2023 COMBINED INITIAL AID = (287)+(239) = 977,971.82	310	TIER 1 REF LEVY = (284) - (304) = 340,097.93	127	BASIC SKILLS 857,971.11
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	311	TIER 2 REF LEVY = (285) - (305) =	139	SPARSITY
299	2012 RMV 860,698,991	312	UNEQL LEVY = (286) - (306) =	142	SMALL SCHOOLS
300	2020 RMV 996,064,682	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 340,097.93	162	TRANSPORT SPARSITY 447,291.36
301	FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) =	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = 168,521.14	168	OPERATING CAPITAL 635,351.49
302	FY 2023 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =  INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	171	LOCAL OPTIONAL 1,941,478.40
303	TIER 1 LOR LEVY	147	TRANSPORT ALLOWANCE 479.51	203	REFERENDUM 508,619.07
304	TIER 1 REF LEVY	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	205	TRANSITION 6,033.60
305	TIER 2 REF LEVY	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	228	EQUITY REVENUE 421,614.56
306	UNEQL REF LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	320	ALT ATTENDANCE ADJ
		318	2022-23 RES PU ATTENDING MN STATE ACADEMIES	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 23,414,605.50
		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =		GENERAL AIDS & LEVIES
		320	ALT ATTEND ADJUST TO AID = (317)+(319) =	231	OPERATING CAP LEVY 137,023.45
				240	EQUITY LEVY 291,247.81
				242	TRANSITION LEVY 4,167.96
				308	LOCAL OPTIONAL 1,132,027.72
				313	TOTAL REFERENDUM LEVY 340,097.93
				322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 1,904,564.87
				323	TOTAL GENERAL ED AID = (321)-(322)= 21,510,040.63
					ALTERNATIVE TEACHER COMPENSATION REV
				324	ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311)
				325	EST ENROLLMENT AS OF OCTOBER 1, 2021 AT PARTICIPATING SITES = (324)X[(50)/(49)] =
				326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =

***ALT TEACHER COMP AIDS & LEVIES***		*****ACHIEVEMENT AND***** INTEGRATION REVENUE		*****REEMPLOYMENT INSURANCE LEVY****	
326	ALT COMP REVENUE			359	EST FY 2022 EXPEND
		57	2022-23 ADJ PU (EST) 2,681.60		
327	ALT COMP BASIC AID = 0.65 X (326) =	343	FY 2023 EST INITIAL BUDGET	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=
328	BASIC AID PRORATION .99209403	344	FY 2023 EST		SAFE SCHOOLS LEVY
329	PRORATED BASIC AID = (327)X(328) =	345	INCENTIVE BUDGET FY 2023 ADJ INITIAL BUDGET	361	SAFE SCH Lvy REQUEST? YES
330	PRO BASIC AID TO LEVY = (327) - (329) =	346	= (343) X 1.003 =	57	2022-23 ADJ PU (EST) 2,681.60
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	347	OCT 1, 2020 ENROLL OF PROTECTED STUDENTS	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 96,537.60
229	FY 2023 ANTC/ADJ PU 4,941.33	348	EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS INTERMEDIATE LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = .81005410	349	= (346) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
333	ALT TEACHER COMP LEVY = (331) X (332) =	350	OCT 1, 2020 TOTAL ENROLLMENT	364	INTERMEDIATE LEVY ALLOWANCE <= \$15
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	351	EST OCT 1, 2021 TOTAL ENROLLMENT = (348) =	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
	MISCELLANEOUS AIDS	352	PROTECTED ENROLLMENT RATIO =(347)/(349)=		JUDGMENT LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2021 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	353	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (	366	DISTRICT JUDGMENTS 260,000.00
335	SPEC ED REGULAR BEFORE TUITION ADJ 3,326,936.40	354	INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11)	367	INTERMED JUDGMENTS
336	NET TUITION ADJUST 839,389.68-	355	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	368	JUDGMENT LIMIT =(366)+(367) = 260,000.00
337	EXCESS COST AID 785,045.94	356	ACHIEVE & INTEG REVENUE = (353) + (354) =		ICE ARENA LEVY
338	HOLD HARM/GROWTH LMT	357	ACHIEVE & INTEG LEVY = (355) X .30	369	FY 2021 NET OPR COSTS
339	CROSS SUB REDUC AID 157,967.80	358	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	370	ICE ARENA LEVY LIMIT = 100% OF (369) =
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 3,430,560.46				FY 2022 CAREER & TECHNICAL
341	FY 2023 NON-PUBLIC TRANSPORTATION AID			371	SHARE OF FY 2022 EST COOPERATIVE BUDGET
342	FY EL CROSS SUBSIDY REDUCTION AID 478.05			372	FY 2022 ESTIMATED DISTRICT BUDGET 364,000.00
				373	FY 2022 EST BUDGET = (371) + (372) = 364,000.00
				374	PRELIMINARY REVENUE = .35 X (373) = 127,400.00

*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	2,681.60	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =	24,575.00
	77,199.99	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	80.84			
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	1.00000000	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023	
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	1,019,008.00	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	
29	2019 ANTC						
56	2021-22 ADJ PU (EST)						
380	FY 2022 ANTC/ADJ PU = (29)/(56) =	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
	12,941,643						
	2,679.40						
	4,830.05						
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
	.63453100						
382	CAREER TECH LEVY LIMIT = (379) X (381) =	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		463	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	
383	EST CAREER TECH AID = (379) - (382) =	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =		768	NET LTFM REQ DEBT SERVICE FOR VPK	
	80,839.25						
	46,560.75						
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		457	NEW PAYGO LTFM LEVY FOR VPK	
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	768	NET LTFM REQ DEBT SERVICE FOR VPK		464	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =	
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	457	NEW PAYGO LTFM LEVY FOR VPK			OLD LAW DEFERRED MAINTENANCE	
		458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	1,019,008.00	465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES
	CAPITAL RELATED LEVY LIMITATIONS						
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 =	171,622.40
450	LTFM PLAN APPROVAL STATUS						
	PENDING				467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) =	196,197.40

*****LTFM REVENUE*****		***LTFM TOTAL AIDS & LEVIES (CONT)**		**GENERAL FUND PORTION OF LTFM REV**	
468	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 1,019,008.00	483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 397,824.72	472	TOTAL LTFM REVENUE 1,019,008.00
469	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) =	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 1,019,008.00
470	DISTRICT LTFM REVENUE = (468) - (469) = 1,019,008.00	485	TOTAL LTFM LEVY = (483) + (484) = 397,824.72	492	LTFM GEN FUND EQUAL REV = (473) - (486) = 1,019,008.00
471	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	493	LTFM GEN FUND EQUAL AID = (482) - (488) = 621,183.28
472	TOTAL LTFM REVENUE = (470) + (471) = 1,019,008.00	765	NET ALT FAC REG DEBT	494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 397,824.72
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) =
57	2022-23 ADJ PU (EST) 2,681.60	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 397,824.72
473	LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 1,019,008.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2020 AG MODIFIED ANTC FOR LTFM REVENUE 13,209,406	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	497	FY 1992-FY 2023 APPROV DIS ACC COSTS 600,000.00
54	2019-20 ADJ PU (ACT) 2,888.15	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
474	FY 2020 ANTC PER APU = (35) / (54) = 4,573.66	486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) =	499	LSR OF (497) OR (498) 600,000.00
475	STATEWIDE ANTC/APU 9,524.56	478	LTFM AID RATIO .60959608	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995
476	LTFM EQUAL FACTOR = 123% OF (475) = 11,715.20	487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) =	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 2002
477	LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .39040392	488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) =	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 600,000.00
478	LTFM AID RATIO = 1 - (477) = .60959608	489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) =	503	CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 621,183.28			504	TOTAL CERTIFIED LEVY = (502)+(503) = 600,000.00
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 397,824.72	490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=
481	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
482	TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 621,183.28				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

*****APPROVED INTERMED OPERATING****		****APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
506	ADMINISTRATIVE SPACE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL 137,023.45
507	FY 2023 JOINT	526	FY 2022 NONJOINT 32,400.00	496	LT FAC MAINTENANCE 397,824.72
		527	FY 2023 NONJOINT	505	DISABLED ACCESS
		528	FY 2022 JOINT 36,425.00	549	LEASE LEVY 68,825.00
508	INSTRUCTIONAL/STORAGE FY 2022 JOINT	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT	530	REG OPERATING LEASES	551	OTHER CAPITAL (MEMO)
510	TOT INTERMED OPERATING = (506) TO (509) =		= (522) TO (529) = 68,825.00	552	CAP PROJECTS REFER
				553	CAPITAL RELATED LIMITS
					= (231)+(496)+(505)
					+ (549)+(550)+(551)
					+ (552) = 603,673.17
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT	554	CONSOLIDATION/ TRANSITION
512	FY 2023 JOINT	532	FY 2023 NONJOINT	555	REORGANIZATION
		533	FY 2022 JOINT		OPERATING DEBT
		534	FY 2023 JOINT	556	HEALTH BENEFITS 103,377.00
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	557	ADDL RETIREMENT
514	FY 2023 JOINT				(MPLS AND STP)
		535	FY 2022 NONJOINT	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =	538	FY 2023 JOINT	561	TREE GROWTH 1,263.75
			EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
518	TOT INTERMED LEASE COSTS = (510) + (517) =	539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
		540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
		541	FY 2022 JOINT		
57	2022-23 ADJ PU (EST) 2,681.60	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	543	REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) =		= (554) TO (564) = 104,640.75
520	INTERMED LEASE LIMIT =LSR (518) OR (519) =	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 68,825.00		INITIAL GENERAL FUND LEVY
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 2,681.60	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 340,097.93
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 568,499.20	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 1,427,443.49
		546	COMM APPROVED LIMIT	568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)
		547	REGULAR MAX LIMIT =GTR (545) OR (546)= 568,499.20	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
		548	REGULAR LEASE LIMIT =LSR (544) OR (547)= 68,825.00		
522	FY 2022 NONJOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) = 68,825.00		
523	FY 2023 NONJOINT				
524	FY 2022 JOINT				
525	FY 2023 JOINT				

****INITIAL GEN FUND LEVY (CONT)****		****EARLY CHILD FAMILY EDUCATION****		*****DISABLED ADULTS*****		
570	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(553)-(552)+(565) =	1,145,690.77		FY 2021 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2023	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) =	2,913,232.19		612 DIST PLANS TO LEVY FOR FY 2023 ECFE REVENUE? YES		SCHOOL-AGE CARE
	COMMUNITY SERVICE			613 ECFE ANNUAL REPORT SUBMITTED? YES	628	FY 2023 SCH-AGE CARE REV (FY 2023 EST COST)
	BASIC COMMUNITY EDUCATION			614 POPULATION UNDER FIVE YEARS OF AGE 800	30	2020 ANTC 13,250,668
601	POPULATION (YR 2020) 18,806			615 GTR OF 150 OR (614) = 800	46	2022-23 RES PU (EST) 2,627.20
602	GTR OF (601) OR 1,335 18,806			616 ECFE ALLOWANCE 0.023 X (101) = 157.85	629	ANTR/RES PU = (30)/(46) = 5,043.65
603	YOUTH SERVICE PROG? YES			617 FY 2023 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 126,280.00	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
604	AFTER SCHOOL ENRICHMENT? YES			30 2020 ANTC 13,250,668	631	FY 2023 SCH-AGE CARE LIM = (628) X (630) =
605	FY 2023 GENERAL REVENUE = \$5.42 X (602) = 101,928.52			618 ECFE TAX RATE .00247890	632	FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
606	FY 2023 YOUTH SERVICE REV = \$1.00 X (602) = 18,806.00			619 = (618) X (30) = 32,847.08		COMMUNITY SERVICE SUMMARY
607	FY 2023 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 22,286.58			620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 32,847.08	633	OTHER COMM ED (MEMO)
608	FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 143,021.10			621 EST FY 2023 EARLY CHILD AID = (617)-(620) = 93,432.92	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 158,090.85
						GENERAL DEBT SERVICE (FUND 7)
30	2020 ANTC 13,250,668			622 DIST PLANS TO LEVY FOR FY 2023 HOME VISIT? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2023 PRINCIPAL AND INTEREST PAYMENTS)
609	STANDARD COMM ED LEVY = .00940 X (30) = 124,556.28			623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 2,400.00		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 124,556.28			229 FY 2023 ANTC/ADJ PU 4,941.33	701	ALT FAC REGULAR REQ DEBT SERV LEVY
611	FY 2023 EST GROSS COMM ED AID = (608)-(610) = 18,464.82			624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 = .28645391	702	ALT FAC/H&S REQ DEBT SERV LEVY
				625 FY 2023 HOME VISIT LIMIT =(623) * (624) 687.49	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
				626 FY 2023 EST HOME VISIT AID =(623)-(625) 1,712.51		

***REQ DEBT ELIG FOR LTFM (CONT)***		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTER APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	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) =		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2020 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2020 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62	739	JUNE 2020 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2020 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2020 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 33,038.11
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 20 DEBT EXCESS LEVY REDUCTION
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 21 DEBT EXCESS LEVY REDUCTION
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 11,805,465.00	725	OTHER NON-VOTER	744	5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 590,273.25
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2021	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 11,805,465.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =	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) = 11,805,465.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 11,805,465.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748) =
		30	2020 ANTC 13,250,668	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)] = 11,805,465.00		

*****FUND 7 DEBT BALANCE (CONT)*****		***NET DEBT EXCESS SUMMARY (CONT)***		****NAT DISASTER DEBT EQ (CONT)*****	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 10,116.02
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 30,348.07
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 11,805,465.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .15117732
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .84882268
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	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) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	734	DEBT EQUAL BASE 11,805,465.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	488	LTFM DEBT EQUAL AID	781	FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	489	LTFM DEBT EQUAL LEVY	782	FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 11,805,465.00
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	490	LTFM DEBT UNEQUAL LVY	30	2020 ANTC 13,250,668
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 1,391,320.14
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 2,085,655.14
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2020 ANTC 13,250,668	785	FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 9,719,809.86
		772	TEN PERCENT ANTC = 0.10 * (30) = 1,325,066	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 1,391,320.14
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) = 8,328,489.72
		773	FY 2023 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2019-20 ADJ PU (ACT) 2,888.15	788	MAX EFFORT TIER 1 REV
		774	FY 2020 ANTC PER APU = (30) / (54) = 4,587.94		

***DEBT EQUALIZATION AID (CONT)***		*****ADJUSTMENT TO GDS LIMIT***** FOR IRRRB ALLOCATION		*OTR POSTEMPLOYMENT BENEFITS (OPEB)* & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2023 IRRRB FUNDING FOR VOTER-APPR BONDS 4,900,000.00	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) = 8,328,489.72	805	PAY 22 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) = 5,145,000.00	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 1,391,320.14	806	FY 2023 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2019-20 ADJ PU (ACT) 2,888.15	807	PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 817,586.00
792	2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 4,587.94	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 1,533,075.41	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = .81968574	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 817,586.00
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .45353212	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE
795	TIER 1 DEBT EQU AID RATIO = 1-(793) = .18031426	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 817,586.00
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .54646788	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	909	JUNE 2020 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) = 250,874.86	780	DISASTER LEVY LIMIT VOTER APPROVED	910	JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) = 5,127,389.59	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 1,533,075.41	911	JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) = 5,127,389.59	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) =	912	JUNE 2020 FUND 47-464 BALANCE RESTRICTED 194,913.59
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,533,075.41	913	JUNE 2020 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) = 5,127,389.59			914	JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 194,913.59
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER 46,027.12
732	MAX EFFORT DEBT LEVY			916	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 40,879.30

****FUND 47 DEBT BALANCE (CONT)****		*****GENERAL FUND ADJUSTMENTS*****		*****FY 2022 LOR TIER 2***** LEVY ADJUSTMENT (CONT)	
			FY 2022 OPERATING		
919	RETAIN FOR CAP LOAN		CAPITAL LEVY ADJUSTMENT	1014	20 PAY 21 LIMIT 810,342.02
	REPAYMENT NON-VOTER			1015	20 PAY 21 LEVY 810,342.02
920	APPROV DEBT EXCESS TO	1001	FY 2022 OPER CAP LEVY AUTH	1016	FY 2022 LOR TIER 2
	BE RETAINED NON-VOTER		(FROM FY 2022 GENERAL		LEVY ADJUSTMENT
			EDUC REVENUE REPORT,		= ((1013) - (1014)) 28,582.61
			LINE 180) 133,212.09		
921	FUND 47 AVAILABLE				FY 2022 EQUITY LEVY ADJUSTMENT
	BALANCE VOTER APPROVED	1002	20 PAY 21 LIMIT 128,321.86		
	= GREATER OF ZERO OR	1003	20 PAY 21 LEVY 128,321.86	1017	FY 2022 EQUITY LEVY AUTH
	[(913)-(917)] =				(FROM FY 2022 GENERAL
922	FUND 47 AVAILABLE	1004	FY 2022 OPER CAPITAL		EDUC REVENUE REPORT,
	BALANCE NON-VOTER		LEVY ADJUSTMENT		LINE 203) 310,689.01
	= GTR ZERO OR [(914)-		= ((1001)-(1002)) = 4,890.23	1018	20 PAY 21 LIMIT 299,984.22
	SUM (915) TO (920)] = 108,007.17			1019	20 PAY 21 LEVY 299,984.22
				1020	FY 2022 EQUITY
923	CLOSING FUND 47 TO		FY 2022 LOR TIER 1		LEVY ADJUSTMENT
	FUND 7 TRANSFER		LEVY ADJUSTMENT		= ((1017)-(1018)) = 10,704.79
	IF (922) GTR ZERO AND	1005	FY 2022 LOR TIER 1		
	(908) = ZERO, ELSE 0		(FROM FY 2022 GENERAL		FY 2022 TRANSITION LEVY ADJUSTMENT
			EDUC REVENUE REPORT,		
924	ADDITIONAL DEBT EXCESS		LINE 195) 344,005.87	1021	FY 2022 TRANSITION LEVY AUTH
	REQUESTED OPEB/PENSION	1006	ALLOCATION OF TBRA		(FROM FY 2022 GENERAL
	BONDS VOTER APPROVED		(FROM PAY 21 LEVY		EDUC REVENUE REPORT,
			REPORT, LINE 275)		LINE 210) 4,451.84
925	ADDITIONAL DEBT EXCESS			1022	20 PAY 21 LIMIT 4,300.16
	REQUESTED OPEB/PENSION	1007	ALLOC OF REF HOLD HARM	1023	20 PAY 21 LEVY 4,300.16
	NON-VOTER APPROVED		(FROM PAY 21 LEVY	1024	FY 2022 TRANSITION
			REPORT, LINE 302)		LEVY ADJUSTMENT
926	NET DEBT SERVICE LEVY	1008	20 PAY 21 LIMIT 332,285.40		= ((1021)-(1022)) = 151.68
	FOR VOTER APPROVED	1009	20 PAY 21 LEVY 332,285.40		
	OPEB/PENSION BONDS				
	=(903)-(921)-(924) =				
927	NET DEBT SERVICE LEVY	1010	PAY 21 LIMIT BEFORE		FY 2022 1ST TIER REFERENDUM
	FOR OPEB/PENSION BONDS		TBRA AND HOLD HARM ADJ		LEVY ADJUSTMENT
	NON-VOTER APPROVED		=(1006)+(1007)+(1008) 332,285.40	1025	FY 2022 1ST TIER REF LEVY AUTH
	=(908)-(922)-(925) = 709,578.83	1011	PAY 21 LEVY BEFORE		(FROM FY 2022 GENERAL
			TRBA AND HOLD HARM ADJ		EDUC REVENUE REPORT,
			=(1006)+(1007)+(1009) 332,285.40		LINE 235) 337,553.68
	LEVY LIMITATION ADJUSTMENTS			1026	ALLOCATION OF TBRA
		1012	FY 2022 LOR TIER 1		(FROM PAY 21 LEVY
A	FINAL LEVY AUTHORITY		LEVY ADJUSTMENT		REPORT, LINE 276)
B	PREVIOUSLY CALCULATED AUTHORITY		= ((1005)-(1010)) = 11,720.47	1027	ALLOC OF REF HOLD HARM
C	CERTIFIED LEVY BASED ON (B)				(FROM PAY 21 LEVY
D	LEVY ADJUSTMENT, THEN:				REPORT, LINE 303)
	IF A>B, D=A-B		FY 2022 LOR TIER 2		
	IF A<C, D=A-C		LEVY ADJUSTMENT	1028	20 PAY 21 LIMIT 326,053.05
	OTHERWISE D=ZERO	1013	FY 2022 LOR TIER 2	1029	20 PAY 21 LEVY 326,053.05
			(FROM FY 2022 GENERAL		
			EDUC REVENUE REPORT,	1030	PAY 21 LIMIT BEFORE
			LINE 197) 838,924.63		TBRA AND HOLD HARM ADJ
					= (1026)+(1027)+(1028) 326,053.05

****FY 2022 1ST TIER REFERENDUM**** LEVY ADJUSTMENT (CONT)	*FY 2022 UNEQUAL REF LEVY ADJUST (CONT)*	****FY 2022 LOR TBRA ALLOCATION ADJ*
1031 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1029) 326,053.05	1044 20 PAY 21 LEVY 1045 20 PAY 21 LEVY 1046 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1044)	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1032 FY 2022 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1030)) = 11,500.63	1047 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1045)	1057 FY 2022 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 278 TO 280)
FY 2022 2ND TIER REF LEVY ADJUST	1048 FY 2022 UNEQUALIZED REF LEVY ADJUSTMENT	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1033 FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 237)	FY 2022 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1034 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 277)	FY 2022 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252)	1062 TOTAL FY 2022 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY =(1027)+(1035)+(1043)
1035 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 304)	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1036 20 PAY 21 LIMIT 1037 20 PAY 21 LEVY	1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1038 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036)	1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042)	1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277)
1039 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037)	1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)
1040 FY 2022 2ND TIER REF LEVY ADJUSTMENT	FY 2022 LOR TBRA ALLOCATION ADJUST	1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =
FY 2022 UNEQUAL REF LEVY ADJUST	1055 FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249)	FY 2020 OPERATING CAPITAL LEVY ADJ
1041 FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239)	1006 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 285)	1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 118,268.78
1042 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278)	1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	
1043 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305)		

***FY 2020 OPERATING CAPITAL LEVY ADJ (CONT)		*****FY 2020 TRANSITION LEVY ADJ*****		****FY 2020 1ST TIER BOARD-APPR ADJU			
1067	18 PAY 19 LIMIT	123,041.01	1087	FY 2020 TRANSITION LEVY AUTH	1101	FY 2020 BRD-APPR REF LEVY AUTH	
1068	18 PAY 19 LEVY	123,041.01		(FROM FY 2020 GENERAL		(FROM FY 2020 GENERAL	
1069	TOTAL ADJUST TO PAY 19			EDUC REVENUE REPORT,		EDUC REVENUE REPORT,	
	OPER CAP LEVY AUTH			LINE 221)		LINE 242)	
				4,249.30			
1070	19 PAY 20 ADJ LIMIT	4,933.05-	1088	18 PAY 19 LIMIT	4,455.27	1102	PAY 19 LIMIT BEFORE
1071	19 PAY 20 ADJ LEVY	4,933.05-	1089	18 PAY 19 LEVY	4,455.27		TBRA AND HOLD HARM ADJ
1072	FY 2020 OPER CAPITAL		1090	TOTAL ADJUST TO PAY 19			(FROM PAY 20 LEVY
	LEVY ADJUSTMENT			TRANSITION LEVY AUTH			REPORT, LINE 1030)
			1091	19 PAY 20 ADJ LIMIT	318.94-	1103	PAY 19 LEVY BEFORE
			1092	19 PAY 20 ADJ LEVY	318.94-		TBRA AND HOLD HARM ADJ
			1093	FY 2020 TRANSITION			(FROM PAY 20 LEVY
	FY 2020 LOR OPTIONAL			LEVY ADJUSTMENT			REPORT, LINE 1031)
	LEVY ADJUST					1104	TOTAL ADJUST TO PAY 19
1073	FY 2020 LOC OPT LEVY AUTH						BRD-APPR REF LEVY AUTH
	(FROM FY 2020 GENERAL						
	EDUC REVENUE REPORT,						
	LINE 207)	785,194.06		FY 2020 1ST TIER VOTER-APPROVED			
				REFER LEVY ADJUST		1105	19 PAY 20 ADJ LIMIT
1074	18 PAY 19 LIMIT	858,252.24				1106	19 PAY 20 ADJ LEVY
1075	18 PAY 19 LEVY	858,252.24	1094	FY 2020 1ST TIER REF LEVY AUTH		1107	FY 2020 BRD-APPR REF
1076	TOTAL ADJUST TO PAY 19			(FROM FY 2020 GENERAL			LEVY ADJUSTMENT
	LOR OPTIONAL LEVY AUTH			EDUC REVENUE REPORT,			
				LINE 243)	327,333.24		
1077	19 PAY 20 ADJ LIMIT	73,058.18-	1095	PAY 19 LIMIT BEFORE			FY 2020 2ND TIER REF LEVY ADJUST
1078	19 PAY 20 ADJ LEVY	73,058.18-		TBRA AND HOLD HARM ADJ			
1079	FY 2020 LOR OPTIONAL			(FROM PAY 20 LEVY		1108	FY 2020 2ND TIER REF LEVY AUTH
	LEVY ADJUSTMENT			REPORT, LINE 1022)	351,931.26		(FROM FY 2020 GENERAL
							EDUC REVENUE REPORT,
			1096	PAY 19 LEVY BEFORE			LINE 239)
				TBRA AND HOLD HARM ADJ			59,931.60
				(FROM PAY 20 LEVY		1109	PAY 19 LIMIT BEFORE
				REPORT, LINE 1023)	351,931.26		TBRA AND HOLD HARM ADJ
							(FROM PAY 20 LEVY
1080	FY 2020 EQUITY LEVY AUTH			FY 2020 1ST TIER VOTER-APPROVED			REPORT, LINE 1038)
	(FROM FY 2020 GENERAL			REFER LEVY ADJUST		1110	PAY 19 LEVY BEFORE
	EDUC REVENUE REPORT,						TBRA AND HOLD HARM ADJ
	LINE 210)	311,580.66	1097	TOTAL ADJUST TO PAY 19			(FROM PAY 20 LEVY
				1ST TIER REF LEVY AUTH			REPORT, LINE 1039)
1081	18 PAY 19 LIMIT	334,733.47					68,848.93
1082	18 PAY 19 LEVY	334,733.47					
1083	TOTAL ADJUST TO PAY 19						
	EQUITY LEVY AUTH		1098	19 PAY 20 ADJ LIMIT	29,957.92-	1111	TOTAL ADJUST TO PAY 19
			1099	19 PAY 20 ADJ LEVY	29,957.92-		2ND TIER REF LEVY AUTH
			1100	FY 2020 1ST TIER REF			
				LEVY ADJUSTMENT			
1084	19 PAY 20 ADJ LIMIT	28,359.32-				1112	19 PAY 20 ADJ LIMIT
1085	19 PAY 20 ADJ LEVY	28,359.32-				1113	19 PAY 20 ADJ LEVY
1086	FY 2020 EQUITY					1114	FY 2020 2ND TIER REF
	LEVY ADJUSTMENT						LEVY ADJUSTMENT

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

**FY 2022 ALT TEACHER COMP LEVY ADJUST**		****FY 2020 INTEGRATION ADJUSTMENT****		***** CAREER TECHNICAL ADJ*****	
1153	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 324)	1169	FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1191	FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21)
1154	20 PAY 21 LIMIT	1170	18 PAY 19 LIMIT	1192	19 PAY 20 LIMIT 59,210.72
1155	20 PAY 21 LEVY	1171	18 PAY 19 LEVY	1193	19 PAY 20 LEVY 59,210.72
1156	FY 2022 ALT TEACH COMP LEVY ADJUSTMENT	1172	TOTAL ADJUSTMENT	1194	FY 2020 CAREER TECH ADJUSTMENT
	FY 2020 ALT TEACHER COMP LEVY ADJUST	1173	19 PAY 20 ADJ LIMIT		FY 2020 HEALTH BENEFITS LEVY ADJUST
1157	FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)	1174	19 PAY 20 ADJ LEVY	1195	FY 2020 ACTUAL COST (LIMITED TO \$600,000) 231,480.15
		1175	FY 2020 INTEGRATION ADJUSTMENT LIMIT	1196	19 PAY 20 LIMIT 138,863.00
				1197	19 PAY 20 LEVY 138,863.00
1158	18 PAY 19 LIMIT	1176	FY 2020 EXPEND ACTUAL 66,395.38	1198	FY 2020 HEALTH BENEFITS ADJUST
1159	18 PAY 19 LEVY	1177	REEMPLOY LEVY AUTH = 100% OF (1176) =		
1160	TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH	1178	19 PAY 20 LIMIT		
		1179	19 PAY 20 LEVY		
		1180	FY 2020 REEMPLOY ADJUST		
1161	19 PAY 20 ADJ LIMIT				FY 2020 ANNUAL OPEB LEVY ADJUST
1162	19 PAY 20 ADJ LEVY		FY 2020 SAFE SCHOOLS ADJUST	1199	FY 2020 ACTUAL COST (FIN 797 + OBJ 291)
1163	FY 2020 ALT TEACH COMP LEVY ADJUSTMENT	1181	SAFE SCH L VY REQUEST? 54 2019-20 ADJ PU (ACT) 2,888.15	1200	PRORATION FACTOR TO REFLECT STATEWIDE CAP
		1182	FY 2020 SAFE SCHOOLS AUTH \$36 X (54) =	1201	PRORATED ANNUAL OPEB LEVY AUTH
	FY 2022 INTEGRATION ADJUSTMENT	1183	18 PAY 19 LIMIT 105,321.60	1202	20 PAY 21 LIMIT
1164	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1184	18 PAY 19 LEVY 105,321.60	1203	20 PAY 21 LEVY
1165	20 PAY 21 LIMIT			1204	FY 2020 ANNUAL OPEB ADJUSTMENT
1166	20 PAY 21 LEVY				
1167	FY 2022 INTEGRATION ADJUSTMENT LIMIT	1186	SAFE SCH INTERMEDIATE LEVY ALLOW 54 2019-20 ADJ PU (ACT) 2,888.15		CAPITAL RELATED ADJUSTMENTS
		1187	FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) =		FY 2022 LTFM EQUALIZED LEVY ADJUST
	FY 2021 INTEGRATION ADJUSTMENT			1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 410,114.33
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1188	18 PAY 19 LIMIT		
		1189	18 PAY 19 LEVY		
		1190	FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST		

**FY 2022 LTFM EQUALIZED LEVY ADJ (CONT)**		**FY 2021 LTFM UNEQUALIZED LEVY ADJ (CONT)*		**FY 2020 LTFM UNEQUALIZED LEVY ADJ			
1206	20 PAY 21 LIMIT	417,002.12	1224	20 PAY 21 ADJ LIMIT	1247	FY 2020 UNEQUAL LEVY ADJUST	
1207	20 PAY 21 LEVY	417,002.12	1225	20 PAY 21 ADJ LEVY		= (1243)+(1245) =	
1208	FY 2022 LTFM EQUALIZED LEVY ADJUST		1226	FY 2021 LTFM UNEQUALIZED LEVY ADJUST	1248	FY 2020 LTFM UNEQUALIZED LEVY ADJUST	
	= (1205)-(1207) =	6,887.79-					
	FY 2022 LTFM UNEQUALIZED LEVY ADJUST			FY 2020 LTFM EQUALIZED LEVY ADJUST		PAY 19 LEASE LEVY ADJUSTMENTS	
1209	FY 2022 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 64)		1227	FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	439,837.80	FY 2019 AND FY 2020 LEASE COST WITH A PAY 19 LEVY(PAY 20 LEASE LEVY FOR FY 2020 & 2021 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	
1210	20 PAY 21 LIMIT		1228	18 PAY 19 LIMIT	461,751.75	FY 2019 NET LEASE COSTS	
1211	20 PAY 21 LEVY		1229	18 PAY 19 LEVY	461,751.75		
1212	FY 2022 LTFM UNEQUALIZED LEVY ADJUST		1230	TOTAL ADJUSTMENT		1249	PAY 18 OPER INTERMED
	FY 2021 LTFM EQUALIZED LEVY ADJUST		1231	19 PAY 20 ADJ LIMIT	21,913.95-	1250	PAY 18 CAP INTERMED
			1232	19 PAY 20 ADJ LEVY	21,913.95-	1251	PAY 18 TIES CAPITAL
1213	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	456,142.37	1233	20 PAY 21 ADJ LIMIT		1252	PAY 18 OPER JOINT
			1234	20 PAY 21 ADJ LEVY		1253	PAY 18 OPER NON-J ADM
1214	19 PAY 20 LIMIT	456,142.37	1235	FY 2020 EQUAL LIMIT ADJUST = (1231)+(1233) =		1254	PAY 18 OPER NON-J
1215	19 PAY 20 LEVY	456,142.37	1236	FY 2020 EQUAL LEVY ADJUST = (1232)+(1234) =		1255	PAY 18 CAPITAL JOINT
1216	TOTAL ADJUSTMENT		1237	FY 2020 LTFM EQUALIZED LEVY ADJUST		1256	PAY 18 CAP NON-J ADM
				FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1257	PAY 18 CAPITAL NON-J
1217	20 PAY 21 ADJ LIMIT		1238	FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)		1258	FY 2019 COSTS (PAY 18) SUM (1249) TO (1257)=
1218	20 PAY 21 ADJ LEVY						FY 2019 NET LEASE COSTS (CONT)
1219	FY 2021 LTFM EQUALIZED LEVY ADJUST		1239	18 PAY 19 LIMIT		1259	PAY 19 OPER INTERMED
			1240	18 PAY 19 LEVY		1260	PAY 19 CAP INTERMED
	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		1241	TOTAL ADJUSTMENT		1261	PAY 19 OPER JOINT
1220	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)					1262	PAY 19 OPER NON-J ADM
			1242	19 PAY 20 ADJ LIMIT		1263	PAY 19 OPER NON-J OTH
			1243	19 PAY 20 ADJ LEVY		1264	PAY 19 CAPITAL JOINT
1221	19 PAY 20 LIMIT		1244	20 PAY 21 ADJ LIMIT		1265	PAY 19 CAP NON-J ADM
1222	19 PAY 20 LEVY		1245	20 PAY 21 ADJ LEVY		1266	PAY 19 CAP NON-J OTH
1223	TOTAL ADJUSTMENT		1246	FY 2020 UNEQUAL LIMIT ADJUST = (1242)+(1244) =		1267	FY 2019 COSTS (PAY 19) SUM (1259) TO (1266)= 120,935.54
							FY 2020 NET LEASE COSTS
						1268	PAY 19 OPER INTERMED
						1269	PAY 19 CAP INTERMED
						1270	PAY 19 TIES CAPITAL
						1271	PAY 19 OPER JOINT
						1272	PAY 19 OPER NON-J ADM
						1273	PAY 19 OPER NON-J OTH
						1274	PAY 19 CAPITAL JOINT
						1275	PAY 19 CAP NON-J ADM
						1276	PAY 19 CAP NON-J OTH

*****FY 2020 NET LEASE COSTS*****		*****FY 2020 NET LEASE COSTS*****		*****CAPITAL RELATED ADJ SUMMARY*****	
1277	FY 2020 COSTS (PAY 19) SUM (1268) TO (1276)=	1296	FY 2020 ADJUSTED COSTS (PAY 19) = (1277) - (1272)-(1273)+(1295)=	1004	FY 2022 OPER CAP ADJ 4,890.23
1278	PAY 20 OPER INTERMED	1297	PAY 19 ADJUSTED NET LEASE COSTS	1072	FY 2020 OPER CAP ADJ
1279	PAY 20 CAP INTERMED		= (1292) + (1296) =	1208	FY 2022 LTFM EQ ADJ 6,887.79-
1280	PAY 20 OPER JOINT	1298	DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE	1212	FY 2022 LTFM UNEQ ADJ
1281	PAY 20 OPER NON-J ADM		= (1259) + (1260)	1219	FY 2021 LTFM EQ ADJ
1282	PAY 20 OPER NON-J OTH		+ (1268) + (1269) =	1226	FY 2021 LTFM UNEQ ADJ
1283	PAY 20 CAPITAL JOINT	54	2019-20 ADJ PU (ACT) 2,888.15	1237	FY 2020 LTFM EQ ADJ
1284	PAY 20 CAP NON-J ADM	1299	INTERM PUPIL UNIT	1248	FY 2020 LTFM UNEQ ADJ
1285	PAY 20 CAP NON-J OTH		AUTH = \$65 X (54) =	1310	PAY 19 LEASE LEVY ADJ
1286	FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)=	1300	INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) =	1311	LEASE LEVY ADJ (MEMO)
1287	TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263)	1301	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) =	1312	OTHER CEX ADJ (MEMO)
1288	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 444,247.29	1302	PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) =	1313	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 1,997.56-
1289	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)=	54	2019-20 ADJ PU (ACT) 2,888.15		OTHER GENERAL LIMITATION ADJ
1290	REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] =	1303	PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) =	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
1291	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)=	1304	PAY 19 COMMISSIONER APPROVED LIMIT	1314	ECON DEV ABATE ADJUST (MEMO)
1292	FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)=	1305	REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) =	1315	DEBT SURPLUS TRANSFER (MEMO)
1293	TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) =	1306	TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) =	1316	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1294	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370) 296,259.32	1307	TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) =	1317	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1295	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS =LSR(1293)OR(1294)=	1308	18 PAY 19 LIMIT 121,788.54	1318	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)=
		1309	18 PAY 19 LEVY 121,788.54	1319	MAINT PU VAR (MEMO)
		1310	PAY 19 LEASE LEVY LIMITATION ADJUSTMENT	1320	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
				1321	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)



****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE**** ADJUSTMENT (CONT)		**ABATEMENT AID BY FUND (FROM PART** III OF FY 2022 ABATEMENT AID REPORT)	
1711	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016	GENERAL 1,329.19
1712	19 PAY 20 LIMIT	1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2017	COMMUNITY SERVICE
1713	19 PAY 20 LEVY			2018	GENERAL DEBT SERVICE
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=		[ (922)OR(925) ] X -1 = 108,007.17-	2019	TOTAL 1,329.19
1715	20 PAY 21 ADJ LIMIT	1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		
1716	20 PAY 21 ADJ LEVY	1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) = 108,007.17-	2020	EST FY 2022 ABATEMENT AID PRORATION FACTOR 1.00000000
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=				PRORATED ABATEMENT AID BY FUND
	FY 2020 LTFM DEBT LEVY ADJUST		ABATEMENT ADJUSTMENTS		
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)		INITIAL ABATEMENT LEVY ADJUSTMENT		INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1719	18 PAY 19 LIMIT	2001	SCHOOL TAXES ABATED IN 2020 2,116.82-	2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=
1720	18 PAY 19 LEVY	2002	SCHOOL TAXES ADDED IN 2020 .29	2026	COM SER [(2004)X (2012)]-(2022) =
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 2,116.53-	2027	GDS DBT [(2004)X (2013)]-(2023) =
1722	19 PAY 20 ADJ LIMIT	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 2,116.53	2028	OPEB DBT [(2004)X (2014)] = 787.34
1723	19 PAY 20 ADJ LEVY			2005	TOTAL = (2004)-(2024) 787.34
1724	20 PAY 21 ADJ LIMIT	2024	FY 2022 ABATEMENT AID 1,329.19		ABATEMENT INTEREST ADJUSTMENT
1725	20 PAY 21 ADJ LEVY	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 787.34	2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =				ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =		PAY 19 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND		
1728	FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2006	GENERAL 1,641,173.63	2030	GENERAL = (2029) -(2031) -(2032)-(2033) =
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2007	COMMUNITY SERVICE	2031	COM SER (2029)X(2012)
		2008	GENERAL DEBT SERVICE	2032	GEN DBT (2029)X(2013)
		2009	OPEB DEBT SERVICE 972,140.78	2033	OPEB DBT (2029)X(2014)
		2010	TOTAL 2,613,314.41	2029	TOTAL
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [ (921)OR(924) ] X -1 =		CERTIFIED LEVY RATIO BY FUND		FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2011	GENERAL (2006)/(2010) 1.37199534	2034	GENERAL
		2012	COM SER (2007)/(2010)	2035	COMMUNITY SERVICE
		2013	GEN DBT (2008)/(2010)	2036	GEN DEBT
		2014	OPEB DBT (2009)/(2010) .37199534	2037	OPEB DEBT
		2015	TOTAL 1.00000000	2038	TOTAL

**TOTAL REGULAR ABATEMENT LEVY ADJ**		*ADVANCE ABATEMENT AUTHORITY BY FUND		**COMMUNITY SERV INIT LEVY SUMMARY**	
2039	GENERAL =	2061	GENERAL = (2060)	3006	TOTAL COMMUNITY SERVICE
	(2025)+(2030)+(2034)=		-(2062)-(2063)-(2064)		FUND INITIAL LEVY LIMITATION
2040	COMMUNITY SERVICE =	2062	COM SER (2060)X(2012)		= (634)+(1418)+(2040)
	(2026)+(2031)+(2035)=	2063	GEN DBT (2060)X(2013)		+ (2053)+(2071) =
2041	GEN DEBT SERVICE =	2064	OPEB DBT (2060)X(2014)		157,615.20
	(2027)+(2032)+(2036)=	2060	TOTAL		
2042	OPEB DEBT SERVICE =				GEN DEBT SERV INITIAL LEVY SUMMARY
	(2028)+(2033)+(2037)=		PREVIOUS ADVANCE ABATE LEVY		
2043	TOTAL		(PAY 20 PREVIOUS ADVANCE PLUS	3007	GEN DEBT SERVICE
			PAY 20 ADVANCE LEVY)		VOTER APPROVED
	CARRY-OVER ABATE LEVY AUTHORITY				JOBZ NONEXEMPT
		2065	GENERAL		= (812)+(1703)+(2041)
	PAY 21 REGULAR ABATEMENT LIMIT	2066	COMMUNITY SERVICE		+ (2054)+(2072) =
		2067	GENERAL DEBT SERVICE		1,533,075.41
2044	GENERAL	2068	OPEB DEBT SERVICE	3008	GEN DEBT SERVICE
	2,483.85	2069	TOTAL		OTHER
2045	COMMUNITY SERVICE				JOBZ NONEXEMPT
2046	GENERAL DEBT SERVICE		ADVANCE ABATEMENT ADJUSTMENT BY FUND		= (813)+(1706)+(2041)
2047	OPEB DEBT SERVICE		(ZERO IF NO LEVY AUTHORITY IN FUND)		+ (2054)+(2072) =
	2,068.01			3009	TOTAL DEBT SERVICE FUND
		2070	GENERAL=(2060)-(2069)-		INITIAL LEVY LIMITATION
	PAY 21 REGULAR ABATEMENT LEVY		(2071)-(2072)-(2073)=		= (3007)+(3008) =
2048	GENERAL		196.26		1,533,075.41
2049	COMMUNITY SERVICE	2071	COM SER (2062)-(2066)		
2050	GENERAL DEBT SERVICE	2072	GEN DBT (2063)-(2067)		OPEB/PENSION DEBT SERVICE INITIAL
2051	OPEB DEBT SERVICE	2073	OPEB DBT (2064)-(2068)		LEVY SUMMARY
	2,068.01	2074	TOTAL		
				3010	OPEB/PENSION DEBT
	CARRY-OVER ABATEMENT LEVY LIMIT		TOTAL INITIAL LEVY LIMITATION		SERVICE VOTER APPROVED
	(ZERO IF NO LEVY AUTHORITY IN FUND)		SUMMARY BEFORE OFFSETTING ADJUST		JOBZ NONEXEMPT
2052	GENERAL=(2044)-(2048)		GENERAL FUND INITIAL LEVY SUMMARY		= (903)+(1901)+(2042)
	OR MEMO				+ (2055)+(2073) =
2053	COM SER=(2045)-(2049)	3001	GENERAL RMV	3011	OPEB/PENSION DEBT
	OR MEMO		VOTER APPROVED		SERVICE OTHER
2054	GEN DBT=(2046)-(2050)		JOBZ EXEMPT		JOBZ NONEXEMPT
	OR MEMO		= (566)+(1330) =		=(908)+(1904)+(2042)
2055	OPEB DBT=(2047)-(2051)	3002	GENERAL RMV OTHER		+ (2055)+(2073) =
	OR MEMO		JOBZ EXEMPT		709,695.09
2056	TOTAL		= (567)+(1331) =	3012	TOTAL OPEB/PENSION DEBT
			1,478,603.04		SERVICE FUND INITIAL
		3003	GENERAL NTC		LEVY LIMITATION
	ADVANCE ABATEMENT LEVY ADJUSTMENT		VOTER APPROVED		= (3010)+(3011) =
2057	SCHOOL TAXES ABATED		JOBZ EXEMPT		709,695.09
	IN 1ST 6 MO OF 2021		= (568)+(1332) =		
2058	SCHOOL TAXES ADDED	3004	GENERAL NTC OTHER		OFFSETTING ADJUSTMENTS
	IN 1ST 6 MO OF 2021		JOBZ EXEMPT		(COUNTY AUDITORS CANNOT SPREAD
2059	NET CHANGE IN SCHOOL		+(570)+(1333)+(2039)		LEVIES BASED ON A NEGATIVE TAX RATE.
	TAXES (2057)+(2058)		+(2052)+(2070) =		TOTAL LEVY LIMITATIONS BY TRUTH IN
	352.93-		1,143,889.47		TAXATION LEVY/FUND CATEGORY SHOWN ON
2060	TOTAL ADVANCE ABATE	3005	TOTAL GENERAL FUND		PAGE 30 MUST BE ZERO OR GREATER).
	LEVY AUTHORITY [GTR OF		INITIAL LEVY LIMITATION		
	ZERO OR -1 X (2059)]		= (569)+(3001)+(3002)		
	352.93		+ (3003)+(3004) =		
			2,974,091.07		

*****OFFSET CARRIED FORWARD*****		*****NET OFFSETTING ADJUSTMENTS*****		*****NET OFFSETTING ADJUSTMENTS*****	
		IN GEN AND COM SERV		IN GENERAL DEBT SERV FUND	
3013	GENERAL			3035	GDS VOTER
3014	GENERAL DEBT SERVICE	28,848.53-	3026	GEN RMV VOTER	JOBZ NONEXEMPT
3015	OPEB/PENSION DEBT SERVICE				NET OFFSET ADJ
					= (3031)+(3033) =
	POSITIVE OFFSETTING ADJUSTMENTS				
	IN GENERAL AND COM SERV FUNDS				
3016	GEN RMV VOTER		3027	GEN RMV OTHER	
	JOBZ EXEMPT			JOBZ EXEMPT	POSITIVE OFFSETTING ADJUSTMENTS
	POSITIVE OFFSET			NET OFFSET ADJ	IN OPEB/PENSION DEBT SERV FND (CONT)
	GTR 0 OR [0-(3001)]			= (3017)+(3022) =	
3017	GEN RMV OTHER		3028	GEN NTC VOTER	
	JOBZ EXEMPT			JOBZ EXEMPT	3036
	POSITIVE OFFSET			NET OFFSET ADJ	GDS OTH
	GTR 0 OR [0-(3002)]			= (3018)+(3023) =	JOBZ NONEXEMPT
3018	GEN NTC VOTER		3029	GEN NTC OTHER	NET OFFSET ADJ
	JOBZ EXEMPT			JOBZ EXEMPT	= (3032)+(3034) =
	POSITIVE OFFSET			NET OFFSET ADJ	
	GTR 0 OR [0-(3003)]			= (3019)+(3024) =	3037
3019	GEN NTC OTHER		3030	COM SERV	OPEB/PENSION DEBT SERVICE
	JOBZ EXEMPT			NET OFFSET ADJ	VOTER JOBZ NONEXEMPT
	POSITIVE OFFSET			= (3020)+(3025) =	POSITIVE OFFSET
	GTR 0 OR [0-(3004)]				GTR OF 0 OR [-(3010)]
3020	COM SERV				POSITIVE OFFSETTING ADJUSTMENTS
	POSITIVE OFFSET				IN OPEB/PENSION DEBT SERV FUND
	GTR 0 OR [0-(3006)]				
	COLLECT NEGATIVE ADJUSTMENTS IN				3038
	GENERAL AND COMM ED FUNDS				OPEB/PENSION DEBT SERVICE
3021	GEN RMV VOTER		3031	GDS VOTER	OTHER JOBZ NONEXEMPT
	JOBZ EXEMPT			JOBZ NONEXEMPT	POSITIVE OFFSET
	NEGATIVE OFFSET			POSITIVE OFFSET	GTR OF 0 OR [-(3011)]
				GTR OF 0 OR [-(3007)]	
3022	GEN RMV OTHER		3032	GDS OTHER	
	JOBZ EXEMPT			JOBZ NONEXEMPT	3039
	NEGATIVE OFFSET			POSITIVE OFFSET	OPEB/PENSION DEBT SERVICE
3023	GEN NTC VOTER			GTR OF 0 OR [-(3008)]	VOTER JOBZ NONEXEMPT
	JOBZ EXEMPT				NEGATIVE OFFSET
	NEGATIVE OFFSET				
3024	GEN NTC OTHER		3033	GDS VOTER	
	JOBZ EXEMPT			JOBZ NONEXEMPT	NET OFFSETTING ADJUSTMENTS
	NEGATIVE OFFSET			NEGATIVE OFFSET	IN OPEB/PENSION DEBT SERV FUND
3025	COM SERV		3034	GDS OTH	
	NEGATIVE OFFSET			JOBZ NONEXEMPT	3041
				NEGATIVE OFFSET	OPEB/PENSION DEBT SERVICE
					VOTER JOBZ NONEXEMPT
					NET OFFSET ADJ
					= (3037)+(3039) =
					3042
					OPEB/PENSION DEBT SERVICE
					OTHER JOBZ NONEXEMPT
					NET OFFSET ADJ
					= (3038)+(3040) =

*****NET NEGATIVE ADJ BALANCE*****		****MAXIMUM EFFORT LOAN AID (CONT)****		*****FY 2023 TAC ADD REF REV*****	
TO BE CARRIED FORWARD					
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3516	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4008	FY 13 REF REV ALLOW 415.00-
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036) = 28,848.53-	3517	BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	4009	TAC REF ADD ALLOWANCE = (4008) + \$415 =
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042) =	3518	PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI	4010	ADD FRONT END FORMULA = (4002) X (4009) =
3046	TOTAL ADJUST BALANCE FORWARD = (3043) +(3044)+(3045) = 28,848.53-	3519	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3520	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3500	GEN DEBT VOTER APPR 1,533,075.41	3521	OPEB DEBT VOTER =	FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT)	
3501	GEN DEBT OTHER	3522	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007) + (4012) = 652,473.84
3502	OPEB DEBT VOTER APPR	3523	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 = 67,040.00
3503	OPEB DEBT OTHER 709,695.09	3524	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= 67,040.00
3504	GENERAL NTC VOTER	3525	COMMUNITY SERVICE =	FY 2021 TACONITE RECEIPTS (FEB 2021 & AUG 2021 PYMT) USED TO CALCULATE PAY 22 LEVY LIMITATION REDUCTION	
3505	GENERAL NTC OTHER 1,143,889.47	3526	MAX EFF LEVY LIMIT ADJ = SUM (3519) TO (3525) =	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT) 1,043,617.00
3506	COMMUNITY SERVICE 157,615.20	3527	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3517) - (3526) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
	MAXIMUM EFFORT LOAN AID	TACONITE REFERENDUM DATA INFORMATION ONLY		4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028) 37,871.00
3507	ACT MAX EFF LOAN AID FOR FY 18 (FUND 7)	4001	1983-84 RESIDENT PU 4,764.77	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	
3508	ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4002	2011-12 RESIDENT PU 44	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = 1,005,746.00
3509	ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	57	2020-21 RES PU (PRE) 2,694.80	4021	MINING 3.43 CENTS/TON 189,985.00
3510	ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)	4003	TACONITE REG REF PU =GTR (4001) OR (44)= 4,764.77	4022	TAC RAILR GRANDFATHER
3511	ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR)	4004	2011 NET TAX CAPACITY	4023	DEER RVR GRANDFATHER
3512	PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = 181,360.91	4024	FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)= 1,195,731.00
3513	PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ)		4025	MAX TAC REDUCT = 95% OF [(4024) + (4019)] 1,135,944.45
3514	PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4006	REG FRONT END FORMULA = (4003) X \$175 = 833,834.75		
3515	PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)] = 652,473.84		

*****TACONITE RECEIPTS (CONT)*****		*****LEVY TACONTE ADJUST (CONT)*****	
4026	TOTAL PAY 20 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION 1,233,601.60-	4046	COM SERV = -1 X (LSR OF (4025) OR (4032))= 157,615.20-
		4047	REMAINING REDUCTION = (4025)+(4046) = 978,329.25
4027	FY 2021 ELIG DIST TAC REPL AMT PLUS PAY 20 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019) 37,870.60-	4048	GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))= 978,329.25-
		4049	REMAINING REDUCTION = (4047)+(4048) =
4028	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050	OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=
4029	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4051	REMAINING REDUCTION = (4049)+(4050) =
4030	FY 2021 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)] 770,108.00	4052	GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=
4031	FY 2021 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)] 472,953.00	4053	REMAINING REDUCTION = (4049)+(4052) =
	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4054	GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=
4032	COMMUNITY SERVICE 157,615.20	4055	REMAINING REDUCTION = (4053)+(4054) =
4033	OTHER GENERAL NTC 1,143,889.47	4056	OPER REF = -1 X (LSR OF (4037) OR (4055))=
4034	REDUCED OTHER NTC FOR LIMITED LTFM LEVY 1,143,889.47	4057	REMAINING REDUCTION = (4055)+(4056) =
4035	OTHER GENERAL RMV 1,478,603.04	4058	CAP PROJ = -1 X (LSR OF (4039) OR (4057))=
4036	OP REFERENDUM (VOTER) 351,598.56	4059	REMAINING REDUCTION = (4057)+(4058) =
4037	= 50% OF (4036) = 175,799.28	4060	OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=
4038	CAP PROJ LIMIT(VOTER)	4061	REMAINING REDUCTION = (4059)+(4060) =
4039	= 50% OF (4038) =	4062	GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4040	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 709,695.09	4063	TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)= 1,135,944.45-
4041	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS		
4042	= 50% OF (4041) =	4064	CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4043	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		
4044	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 1,533,075.41		
4045	= 50% OF (4044) = 766,537.71		

FY 2023 LEVY, AID & REVENUE SUMMARY  
 BY FUND CONTINUES ON PAGE 29

**FY 2023 LEVY, AID & REVENUE SUMMARY**		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	351,598.56	5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
			157,615.20		709,695.09
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	1,478,603.04	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014)	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
			271,225.45		709,695.09
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=		5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)=	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18			1,533,075.41	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)=	165,560.22	5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)=	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	1,995,761.82	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) =		709,695.09
			1,533,075.41		
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	25,610,152.36	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) =	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) =
			5,127,389.59		4,238,532.32
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5030	TOTAL AID = (5007)+(5012) + (5019) =
					30,851,152.20
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =	978,329.25	5021	TACONITE RECEIPTS = -(4052)-(4062) =	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	28,584,243.43	5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021)	5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
			6,660,465.00		1,135,944.45-
COMMUNITY SERVICE FUND				5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) =
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=					36,225,628.97
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	113,610.25				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	340,097.93	11,500.63	N/A			351,598.56
GEN-RMV OTHER-EXEMP	1,427,443.49	51,159.55	N/A			1,478,603.04
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	1,145,690.77	1,997.56-	196.26		978,329.25-	165,560.22
TOTAL GENERAL	2,913,232.19	60,662.62	196.26		978,329.25-	1,995,761.82
COM SERV-EXEMP	158,090.85	475.65-			157,615.20-	
DEBT-VOTER-NONEXEMP	1,533,075.41					1,533,075.41
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,533,075.41					1,533,075.41
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	817,586.00	108,007.17-	116.26			709,695.09
TOTAL OPEB/PENSION	817,586.00	108,007.17-	116.26			709,695.09
TOTAL	5,421,984.45	47,820.20-	312.52		1,135,944.45-	4,238,532.32

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

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,674,875.72	1,995,761.82	320,886.10	19.16
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,605,112.89	1,533,075.41	72,037.48-	4.49-
OPEB DEBT SERVICE	578,673.51	709,695.09	131,021.58	22.64
TOTAL	3,858,662.12	4,238,532.32	379,870.20	9.84

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

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,674,875.72			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,605,112.89			
OPEB DEBT SERVICE	578,673.51			
TOTAL AFTER ADJUSTMENTS	3,858,662.12			

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	304,321.55	304,321.55	351,598.56		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,370,554.17	1,370,554.17	1,478,603.04		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT			165,560.22		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT					
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,605,112.89	1,605,112.89	1,533,075.41		*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT					*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT	578,673.51	578,673.51	709,695.09		
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,674,875.72	1,674,875.72	1,995,761.82		
(5011)	COMMUNITY SERVICES FUND					
(5018)	GENERAL DEBT SERVICE FUND	1,605,112.89	1,605,112.89	1,533,075.41		
(5025)	OPEB/PENSION DEBT SERVICE FUND	578,673.51	578,673.51	709,695.09		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,674,875.72	1,674,875.72	1,830,201.60		
	NET TAX CAPACITY	2,183,786.40	2,183,786.40	2,408,330.72		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,909,434.44	1,909,434.44	1,884,673.97		
	OTHER	1,949,227.68	1,949,227.68	2,353,858.35		
TOTAL LEVY						
	TOTAL LEVY	3,858,662.12	3,858,662.12	4,238,532.32		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	326,053.05	326,053.05	340,097.93		*3
(311)	2ND TIER RMV REFER					*3
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2022 1ST TIER REF ADJUST	4,421.64	4,421.64	11,500.63		*3
(1040)	FY 2022 2ND TIER REF ADJUST					*3
(1048)	FY 2022 UNEQUAL REF ADJUST					
(1054)	FY 2022 TBRA ALLOC ADJUST					*3
(1063)	FY 2022 REF HOLD HARMLESS ADJ					
(1100)	FY 2020 1ST TIER REF ADJUST	19,816.17-	19,816.17-			
(1114)	FY 2020 2ND TIER REF ADJUST	6,336.97-	6,336.97-			
(1121)	FY 2020 3RD TIER REF ADJUST					
(1128)	FY 2020 UNEQUAL REF ADJUST					
(1134)	FY 2020 TBRA ALLOC ADJUST					
(1146)	FY 2020 REF HOLD HARMLESS ADJ					
(1318)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	304,321.55	304,321.55	351,598.56		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	332,285.40	332,285.40	346,598.74		*4
(237)	2ND TIER LOCAL OPTIONAL	810,342.02	810,342.02	785,428.98		*4
(240)	EQUITY	299,984.22	299,984.22	291,247.81		*4
(242)	TRANSITION	4,300.16	4,300.16	4,167.96		*4
(1012)	FY 2022 LOR TIER 1 ADJUST	2,312.30-	2,312.30-	11,720.47		*4
(1016)	FY 2022 LOR TIER 2 ADJUST	5,638.97-	5,638.97-	28,582.61		*4
(1020)	FY 2022 EQUITY ADJUST	2,126.61-	2,126.61-	10,704.79		*4
(1024)	FY 2022 TRANSITION ADJUST	7.26	7.26	151.68		*4
(1056)	FY 2022 LOR TIER 1 TBRA ADJUST					*3
(1065)	FY 2022 LOR TIER 1 HOLD HARM AD					
(1079)	FY 2020 LOCATION EQUITY ADJ	48,325.54-	48,325.54-			
(1086)	FY 2020 EQUITY ADJUST	17,773.80-	17,773.80-			
(1093)	FY 2020 TRANSITION ADJUST	187.67-	187.67-			
(1107)	FY 2020 1ST TR BRD-APPR REF ADJ					
(1140)	FY 2020 TBRA ALLOC ADJUST					
(1152)	FY 2020 REF HOLD HARMLESS ADJ					
(1322)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	1,370,554.17	1,370,554.17	1,478,603.04		

FOOTNOTES:

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

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

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

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	128,321.86	128,321.86	137,023.45		*4
(333)	ALT TEACHER COMP (Q COMP)					*5
(356)	ACHIEVEMENT & INTEGRATION					*6
(360)	FY 2022 REEMPLOYMENT INS	65,000.00	65,000.00			
(362)	SAFE SCHOOLS	98,078.40	98,078.40	96,537.60		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT			260,000.00		*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	47,030.33	47,030.33	80,839.25		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(494)	LT FACILITIES EQUAL	417,002.12	417,002.12	397,824.72		*5
(495)	LT FACILITIES UNEQUAL					
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	101,056.75	101,056.75	68,825.00		
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2022 HEALTH BENEFITS	141,243.00	141,243.00	103,377.00		
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH	1,263.75	1,263.75	1,263.75		
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	998,996.21	998,996.21	1,145,690.77		

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST		272.76			
(1072)	FY 2020 OPER CAPITAL ADJUST		158.80		4,890.23	*4
(1156)	FY 2022 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST					
(1167)	FY 2022 ACHIEVE & INTEG ADJUST					*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST					*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	23,005.77	23,005.77			
(1185)	FY 2020 SAFE SCHOOLS ADJUST	4,049.64-	4,049.64-			
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ					
(1194)	FY 2020 CAREER TECHNICAL ADJUST	15,687.81-	15,687.81-			
(1198)	FY 2020 HEALTH BENEFITS ADJUST	63,480.20	63,480.20			
(1204)	FY 2020 ANNUAL OPEB ADJUST					
(1208)	FY 2022 LTFM EQUAL ADJUST			6,887.79-		
(1212)	FY 2022 LTFM UNEQUAL ADJUST					
(1219)	FY 2021 LTFM EQUAL ADJUST					
(1226)	FY 2021 LTFM UNEQUAL ADJUST					
(1237)	FY 2020 LTFM EQUAL ADJUST	27,084.34-	27,084.34-			
(1248)	FY 2020 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	40,095.74	40,095.74	1,997.56-		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST	20,426.46-	20,426.46-			
(1311)	LEASE LEVY ADJ (MEMO)	20,541.46	20,541.46			
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST					
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	2,483.85	2,483.85			*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	1,075.61-	1,075.61-	196.26		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST	1,040,615.19-	1,040,615.19-	978,329.25-		
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	1,039,091.95-	1,039,091.95-	978,132.99-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35					
	GENERAL NTC OTHER JOBZ EXEMPT	998,996.21	998,996.21	1,145,690.77		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36					
	GENERAL NTC OTHER JOBZ EXEMPT	40,095.74	40,095.74	1,997.56-		
(5005)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT			165,560.22		

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	121,651.44	121,651.44	124,556.28		*14
(620)	EARLY CHILD FAMILY	33,464.50	33,464.50	32,847.08		*15
(625)	HOME VISITING	782.35	782.35	687.49		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2022 EARLY CHILD FAMILY ADJ	58.37	58.37	213.46		
(1408)	FY 2020 HOME VISITING ADJUST	37.46	37.46	689.11-		
(1413)	FY 2020 SCHOOL-AGE CARE ADJUST					
(1414)	ADULTS W/ DISABILITIES ADJUST					
(1417)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST					*13
(3030)	COM SERV NET OFFSET ADJUST					
(3525)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST	155,994.12-	155,994.12-	157,615.20-		
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT					

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	1,605,250.63	1,605,250.63	1,533,075.41		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	137.74-	137.74-			*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,605,112.89	1,605,112.89	1,533,075.41		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG					*16
(771)	LT FACILITIES DEBT SERVICE					*16
(1710)	FY 2022 LTFM DEBT SERV ADJ					
(1717)	FY 2021 LTFM DEBT SERV ADJ					
(1728)	FY 2020 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3520)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT					*2

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3521)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	817,449.00	817,449.00	817,586.00		*16
(1904)	REDUCTION FOR DEBT EXCESS			108,007.17-		
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT	2,068.01	2,068.01			*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST	124.66-	124.66-	116.26		*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3522)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST	240,718.84-	240,718.84-			
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	578,673.51	578,673.51	709,695.09		

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT



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## COVID 19 Mitigation Plan 21-22

**Rock Ridge Public Schools** is committed to providing a safe and healthy workplace for all our faculty, staff, students, and visitors. To ensure we have a safe and healthy workplace and school environment, **Rock Ridge Public Schools** have developed the COVID-19 Operational Plan in response to the COVID-19 pandemic. The administration and directors are all responsible for implementing this plan. Our goal is to mitigate the potential for transmission of COVID-19 in our schools and communities, and that requires full cooperation among our faculty, staff, students, and communities. Only through this cooperative effort can we establish and maintain the safety and health of all persons in our school district.

Rock Ridge Public Schools are excited and optimistic for a school year that provides a normal learning environment for our students, faculty, staff, and our community for the 2021-2022 school year. We anticipate a year with full in-person learning 5 days per week for all our schools in grades PreK-12. This plan is subject to change if a situation compromises the health and well-being of our Rock Ridge community at any level or if there is a change in the guidance of the Minnesota Department of Health or if mandates are issued.

The Rock Ridge Public Schools COVID-19 Preparedness Plan follows the industry guidance developed by the state of Minnesota, which is based upon Centers for Disease Control and Prevention (CDC) and Minnesota Department of Health (MDH) guidelines for COVID-19, Minnesota Occupational Safety and Health Administration (MNOSHA) statutes, rules, and standards. It addresses:

- Monitoring symptoms and situations
- Testing and vaccination
- Isolation and quarantine
- Confirmed case of COVID-19
- Face coverings
- Social distancing
- Hygiene protocol
- Building and ventilation protocol
- Cleaning and disinfection protocol
- Communications





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## 2021-2022 COVID-19 Operational Plan

### **Monitoring symptoms and situations**

Rock Ridge Public School will continue to monitor COVID-19 Infection Rates with the Minnesota Department of Health and St. Louis County Public Health. We will also monitor positive cases for the Rock Ridge faculty, staff, and students.

We ask that faculty, staff, and families monitor for signs and symptoms of COVID-19 on a daily basis. We ask that faculty, staff, and students do not attend work or school if they are experiencing any of the following symptoms, as this is imperative to protect the integrity of in-person learning.

### **What are the SYMPTOMS OF COVID:**

#### **More Common Symptoms:**

If any ONE of these symptoms occur, your student could have COVID-19.  
Refer to #1: What to do if your student develops symptoms of COVID-19.

- Fever 100.4 degrees F or greater
- New cough or cough that gets worse
- Difficulty/hard time breathing
- New loss of taste or smell

#### **Less Common Symptoms:**

If any TWO of these symptoms occur, your student could have COVID-19.  
Refer to #1: What to do if your student develops symptoms of COVID-19.

- Sore throat
- Nausea
- Vomiting
- Diarrhea
- Chills
- Muscle pain
- Extreme fatigue/feeling very tired
- New severe/very bad headache
- New nasal congestion/stuffy or runny nose





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### **Testing and vaccination**

Rock Ridge School District will offer weekly screening tests to staff. Rock Ridge will consider offering tests for students if circumstances deem necessary.

We highly recommend and encourage our faculty, staff, and students to consider getting the COVID-19 vaccination when they are eligible.

### **Isolation and quarantine**

**Isolation** is recommended when someone tests positive for COVID-19 and a recommended option when a person has symptoms of COVID-19 and is waiting on test results.

Individuals who test positive for COVID-19 must stay at home (isolation) until all three of these things are true:

- They feel better. Their cough, shortness of breath, or other symptoms are better; and,
- It has been at least 10 days since they first felt sick or tested positive: and,
- They have had no fever for at least 24 hours, without using medicine that lowers fever.

**Quarantine** is recommended when a person is experiencing symptoms of COVID-19 and is 10 days in length (day one starts on the first day of symptoms). Quarantine is also recommended by the CDC/MDH when someone has a contact exposure to a COVID-19 positive person even if asymptomatic. Our district is NOT requiring quarantine of contact exposures if asymptomatic. Fully vaccinated people who are asymptomatic do not need to quarantine.

The procedure at Rock Ridge Public Schools for an individual who develops signs or symptoms of COVID-19 while away from school:

- Inform the school office where you work or the attendance where your student attends school if experiencing symptoms of COVID-19. Notify of the date symptoms started.
- We strongly recommend that you have your student tested immediately for COVID-19.
- Notify your students' school nursing office if your student tests positive for COVID-19. Provide the school with the positive test result.
- If the person is told by their doctor or other health care provider that their symptoms are from something else (alternate diagnosis), and not from COVID-19, they can then go back to school when they are 24 hours fever free without fever reducing medications and symptoms have improved.
- Provide the school with a negative COVID test result or medical note of alternative diagnosis to return to school prior to the 10 day quarantine period.





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- If the person does not get an evaluation from a doctor or another health care provider or get a COVID-19 test, they should stay at home from activities and school for at least 10 days starting from the time their symptoms started and until their symptoms have improved and they are fever free for 24 hours without using fever-reducing medications.

The procedure at Rock Ridge Public Schools for a student who becomes sick, or develops COVID symptoms, while on campus:

- Parent/guardian will be contacted and informed to pick up their student from school.
- We strongly recommend that you have your student tested for COVID-19.
- Students will be provided a mask and encouraged to wear a mask. Students will be cared for in the nursing office until the parent/guardian is able to pick up from school
- Parent/guardian will be informed that their student must remain home 10 days from the onset of symptoms or until they can provide a negative COVID-19 test result or an alternative diagnosis from a health care provider.
- After 10 days the student may return to school if symptoms have improved and they have been fever free without fever reducing medications for 24 hours.

**Fully vaccinated people and those who have had COVID-19 within the past 90 days are not recommended to quarantine, in most situations.**

- Students in quarantine or isolation will follow traditional methods to make-up coursework unless instructed otherwise by their teacher. Virtual or online learning should not be expected.
- Parents/Guardians are encouraged to work directly with their child's teacher to make arrangements. All students must complete required coursework.

### **The Procedure at Rock Ridge for Confirmed case of COVID-19**

If there is a confirmed case of COVID-19 that attended while infectious, the district will notify the Minnesota Department of Health.

- If a staff member is alerted to or learns of a confirmed case, inform your supervisor immediately. More information can be found on the [CDC Website](#).

Parent/Guardian of students who are identified as "close contacts" to a covid positive case in school or affiliated with a school activity will receive an email notification. Close contacts will not be sent home unless there is substantial transmission throughout the classroom and grade.





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Parent/Guardian of students will be informed via email when there is a COVID positive case in their students' class.

If you choose to quarantine your student following contact exposure per the MDH and CDC guidelines, then we recommend that you provide a medical note excusing your child from school for the dates recommended by your healthcare provider.

Members of the same household that are close contacts will be quarantined for a minimum of 10 days (day one of ten starts when the COVID positive household member starts isolation). If household members are fully vaccinated and do not have symptoms quarantine is not required. However, that could potentially change if household contacts begin to show signs and symptoms of COVID-19 or test positive for COVID-19.

#### **Face coverings**

- Face coverings/masks are required on student transportation. This is a federal requirement and not a rule under the authority of the school district.
- Face coverings/masks are required for all students, staff and visitors while inside any district facilities.
- Face coverings/masks are required for all students, staff and visitors while attending any indoor school event such as athletic contests, concerts, or other events.
- Student athletes will not be required to wear face coverings/masks while competing but will be required to wear face coverings/masks while on the bench or not competing.
- Face coverings/masks will not be required for any outdoor activities, competitions, or events.
- This is subject to change as community COVID ratios reach under 30 per 10,000 for two consecutive reporting periods.

**Close Contacts:** Persons who were 6 feet or closer for 15 minutes or more to a COVID positive person in a 24 hour period.

- Recommend immediate COVID testing if unvaccinated
- Recommend COVID testing 3-5 days after exposure for fully vaccinated individuals

**Close Contact Exemption:** In the K-12 indoor classroom setting, the close contact definition excludes students who were within 3-6 feet of an infected student (laboratory-confirmed or a clinically compatible illness) if both the infected student and the exposed student (s) correctly and consistently wore well-fitting masks the entire time. The exception as written by CDC applies ONLY to the classroom. If less than 3 feet, the exemption does not apply.





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### **Social distancing**

Social distancing of 3 feet will be encouraged as conditions allow. There are no group size limits (assemblies, concerts, etc). This will continue to be monitored and could change based on conditions in the school setting.

### **Hygiene protocol**

Basic infection prevention measures are being implemented at our workplaces at all times. Staff, students and visitors are instructed to wash their hands for at least 20 seconds with soap and water

frequently throughout the day, but especially at the beginning and end of the day, prior to any mealtimes and after using the restroom.

Hygiene etiquette will be demonstrated on posters and will be communicated to staff and students on a regular basis in various forms.

### **Building and ventilation protocol**

Operation of the building in which the workplace is located, includes necessary sanitation, assessment and maintenance of building systems, including water, plumbing, electrical, and heating, ventilation and air conditioning (HVAC) systems. The district follows all EPA, ASHRAE, industry guidance recommendations. Fresh air recirculation and ventilation are properly maintained and monitored.

### **Cleaning and disinfection protocol**

Regular practices of cleaning and disinfecting have been implemented, including a schedule for routine cleaning and disinfecting of occupied spaces, including but not limited to: classrooms, gyms, cafeteria, common areas, work surfaces, equipment, tools and machinery, vehicles, meeting rooms, and drop-off and pick-up locations. Frequent cleaning and disinfecting is being conducted of high-touch areas.

Appropriate and effective cleaning and disinfecting supplies have been purchased and are available for use in accordance with product labels, safety data sheets and manufacturer specifications, and are being used with required personal protective equipment for the product.

All students and staff are encouraged to continuously wash their hands throughout the day (between every activity, at every transition, before after mealtimes, after bathroom use, before and after outside, etc.

### **Communication**

Rock Ridge Public Schools will maintain the covid-19 updates on our website ([www.rrps.org](http://www.rrps.org)) as a portal for information with links to data and health and safety guidelines.

Any changes to the Rock Ridge Public School COVID-19 Operational Plan will be directly communicated to parents via email.



**ROCK RIDGE PUBLIC SCHOOLS**

**Salary and Benefits for the Director of Transportation – Bob Voss  
Work Year July 1, 2020 through June 30, 2022**

**Salary for** 2020-2021: **\$82,000**  
2021-2022: **\$82,000**

**Supervisor:** Superintendent

**Work Day** = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather. After consultation with the superintendent, work hours and days may be adjusted when school is not in session.

**Holidays** = 12 (New Year’s Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day)

**Work Days** = 261                      **Vacation Days** = 25 Days

**Sick Leave** = 20 days accumulative to a maximum of 135. This includes bereavement leave.

**Health Insurance:** BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee’s health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month

Family Policy = 90% less \$25/month

*Example: (monthly family premium x 90%) - \$25 = District contribution*

The District will annually contribute to the employee’s VEBA savings account as follows:

Annual District VEBA Contribution: 2020-2022 = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly starting September.

**Tax-Sheltered Annuities:** The Employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the Employee’s payroll deduction up to an amount of \$1,150 annually.

**Dental Insurance:** Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium for a family policy.

**Life Insurance:** The premium for a \$100,000 Term Life Policy shall be paid by the District

**Long Term Disability Insurance:** Will be provided by the District.

**Dues:** The District Shall pay the dues for two state associations

**Health Care Savings Plan:** Contributions based on School District Policy #430.

The purpose of this document is to set the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Robert Voss Date of Employee's Signature 9/14/21

Signature of Board Chair \_\_\_\_\_ Date of Chair's Signature \_\_\_\_\_

Signature of Board Clerk \_\_\_\_\_ Date of Clerk's Signature \_\_\_\_\_



Signature of Employee Stephoni M

Date of Employee's Signature 9/13/21

Signature of Board Chair \_\_\_\_\_

Date of Chair's Signature \_\_\_\_\_

Signature of Board Clerk \_\_\_\_\_

Date of Clerk's Signature \_\_\_\_\_

# ROCK RIDGE PUBLIC SCHOOLS

## Salary and Benefits for the Executive Assistant/HR – Debra Wiirre

**Salary for** 2021-2022: \$59,000

**Days Worked** = 261                      **Supervisor:** Superintendent

**Work Day** = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather.

**Holidays** = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day).

**Vacation Days** = 25 Days

**Sick Leave** = 18 days accumulative to a maximum of 130. This includes bereavement leave.

**Health Insurance:** BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution:	Single Policy = 95% less \$25/month
	Family Policy = 70% less \$25/month

*Example: (monthly single premium x 95%) - \$25 = District contribution*

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution:	2021-2022 = 85% of VEBA deductible
------------------------------------	------------------------------------

VEBA contribution deposits will be made quarterly starting September.

**Dental Insurance:** Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or 75% of the premiums for a family policy.

**Life Insurance:** The premium for a \$50,000 Term Life Policy shall be paid by the District.

**Long Term Disability Insurance:** Shall be provided by the district.

**Tax-Sheltered Annuities:** The employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the payroll deduction up to an amount of \$1,150 annually.

**Health Care Savings Plan:** Contribution based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Debra Kim

Date of Employee's Signature 09/24/2021

Signature of Board Chair \_\_\_\_\_

Date of Chair's Signature \_\_\_\_\_

Signature of Board Clerk \_\_\_\_\_

Date of Clerk's Signature \_\_\_\_\_

