



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

Regular Meeting

Monday, September 26, 2022 at 6:00 PM

Rock Ridge Administration Building (formerly Spectrum Health Building), 1405 Progress Parkway, Virginia, MN 55792

AGENDA

1. Call to order.
2. Approval of agenda.
3. Recognition of visitors and visitor input.
4. Consent Agenda:
 1. Approval of August 22, 2022 working session minutes. 3
 2. Approval of September 12, 2022 regular meeting minutes. 4
 3. Payment of the bills. 8
 4. Approval of transfer of Jessica Axelson to the Para Educator position at a rate of \$18.47/hour effective September 19, 2022.
 5. Approval of transfer of Cristy Litchy to the Early Childhood Family Education Aide position at a rate of \$16.65/hour effective September 27, 2022.
 6. Approval of additional duty of Lunch Supervisor with a stipend of \$1,433 (1st semester only) for the 2022-2023 school year for current staff member Brian Skadsem (VHS).
 7. Approval of additional duty of Morning Aide with an annual stipend of \$2,866 for the 2022-2023 school year for the following current staff members: (Parkview) Anita Tyminski and Beth Spelts.
 8. Approval of hire of Matraca Streier for the Elementary Yearbook Advisor (Parkview) with a stipend of \$1,672 for the 2022-2023 school year.
5. Reports:
 1. Update on Northeast Service Cooperative services to Rock Ridge.
 2. Business Manager

3. Laurentian Elementary Principal's Report.	
4. Superintendent.	
1. Update on Gilbert school buildings.	22
6. Administration Items:	
1. Consider approval of the Preliminary 2022 Payable 2023 Levy at Maximum	28
2. Consider approval of Facilities Agreement with the City of Virginia.	68
7. Meeting Announcements:	
1. The next regular meeting will be held Monday, October 10, 2022 at 6:00 PM at the Rock Ridge Administration Building, 1405 Progress Pkwy, Virginia.	
8. Adjournment.	

**OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
MONDAY, AUGUST 22, 2022, 5:00 P.M.
ROCK RIDGE HIGH SCHOOL, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE WORKING SESSION**

Members Present:

Brandi Lautigar
Tim Riordan
Stacey Scholz

Matt Sjoberg
Pollyann Sorcan

Others Present:

Dr. Noel Schmidt, Superintendent

Members Absent:

Bill Addy
Nicole Culbert-Dahl

Tom Tammaro
John Uhan

The board discussed the topic of Strategic Planning.

Working session adjourned at 5:46 P.M.

CHAIR – Tim Riordan

CLERK – Brandi Lautigar

**OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
MONDAY, SEPTEMBER 12, 2022, 6:00 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

Members Present:

Bill Addy
Nicole Culbert-Dahl
Tim Riordan

Matt Sjoberg
Pollyann Sorcan
Tom Tammaro
John Uhan

Other Staff Present:

Dr. Noel Schmidt, Superintendent
Sheena Stefanich, Parkview Principal
Bob Voss, Transportation Director
Willie Spelts, Director of School to Work
Engagement, Fundraising Coordinator

Members Absent:

Brandi Lautigar

Stacey Scholz

- I. CHAIR RIORDAN called the regular meeting to order at 6:00 P.M. and the Pledge of Allegiance was recited and roll call was taken.
- II. **APPROVE AGENDA:**
- A. RIORDAN added an approval for a 0.2 FTE overload for Secondary Science teacher Lisa Rudstrom for the 2022-2023 school year to the Consent Agenda (Item 4.49)
- B. Motion to **approve the agenda as amended** made by ADDY, seconded by TAMMARO.
1. Sorcan asked to combine *6.1 Consider approval of one of the proposed Facilities Use Agreements between the City of Eveleth and ISD 2909 Rock Ridge for the 2022-2023 school year* and *6.2. Consider approval of the Facilities Use Agreement between the City of Virginia and ISD 2909 Rock Ridge* into one agenda item (Item 6.1) to discuss simultaneously. Board agreed.
 2. Sorcan made a motion to delete *6.3 Consider approval of agreement between Rock Ridge Community Education and The Duluth Area Family YMCA regarding afterschool programs effective September 1, 2022 until June 15, 2023* and discuss at a future meeting. Board opted to keep the item on the agenda as a discussion item, but to not take any action.
 3. Sorcan asked to move Item 6.1 to immediately follow the Consent Agenda. Board agreed.
 4. Sorcan asked for future clarification on why some meetings have one set of bills and other meetings have two sets of bill packets, as well as an explanation of the high cost of advertising expenses.
 5. Motion passed unanimously.
- III. **CONSENT AGENDA:**
- A. Motion to **approve the Consent Agenda** made by SJOBERG, seconded by ADDY. Motion passed unanimously.
1. Approval of August 22, 2022 regular meeting minutes.
 2. Payment of the bills.
 3. Approval of correction of lane change for Lisa Rudstrom from MA to MA+10 effective for the 2022-2023 school year.
 4. Approval of contract for Samantha Papenfuss-Krage for the Substance Abuse Prevention Grant Youth Group Leader position with a stipend of \$4,000 (PCN Grant) for the 2022-2023 school year.
 5. Approval of 0.2 FTE overload for Secondary Teacher David Rengo with a salary of \$16,368.20 effective for the 2022-2023 school year.

6. Approval of hire of Stace Landwer for the Elementary Yearbook Advisor position (stipend \$1,672) and the Elementary Student Council Advisor position (stipend \$1,433) for the 2022-2023 school year.
7. Approval of hire of Debra Meissner-Devries for the 0.7 FTE Interventionist position for the 2022-2023 school year pending Out-of-Field permission.
8. Approval of hire of Skyler Harju for the Junior High Girls' Swimming Coach position with a stipend of \$3,105 effective August 22, 2022.
9. Approval of hire of Amelia Sandnas for the Junior High Volleyball Coach position with a stipend of \$3,105 effective August 30, 2022.
10. Approval of hire of Riley Schinderle for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
11. Approval of hire of Sarah Johnson for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
12. Approval of hire of Adam Nori for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
13. Approval of hire of Taryn Greiner for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
14. Approval of hire of Carrie Elg for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
15. Approval of hire of Cole Jackson for the Special Education Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
16. Approval of hire of Wendy Larson for the Para Educator position at a rate of \$18.47/hour effective September 6, 2022.
17. Approval of hire of Cole Jackson for the 0.2 FTE Science Teacher at a salary of \$9,017 (Step A - Lane 1) effective September 6, 2022.
18. Approval of hire of Kendra Mariucci for the Indian Education Academic Advisor position at a rate of \$17.00/hour effective September 7, 2022.
19. Approval of transfer of Emily Jankila to the Indian Education Director position at a rate of \$26.50/hour effective September 8, 2022.
20. Approval of hire of Christina Crosby for the Early Childhood Family Education Teacher position at a rate of \$31.00/hour effective September 12, 2022.
21. Approval of hire of Lissa Kreifels for the Para Educator position at a rate of \$18.47/hour effective September 21, 2022.
22. Approval of hire of Emily Houghton for the Para Educator position at a rate of \$18.47/hour effective September 21, 2022.
23. Approval of hire of Jeff Ralston for the Junior Varsity Girls' Hockey Coach position with a stipend of \$5,015 effective October 31, 2022.
24. Approval of hire of Jaime Lindseth for the Head Baseball Coach position with a stipend of \$5,732 effective March 1, 2023.
25. Approval of hire of Matt Anderson for the Head Boys' Track and Field Coach position with a stipend of \$5,732 effective March 13, 2023.
26. Approval of additional duty of Lunch Supervisor with an annual stipend of \$2,866 for the 2022-2023 school year for the following current staff members: (VHS) Sheila Takanen, Dawn Savela, Matt Krage (Sr. High), and Samantha Papenfuss-Krage (Jr. High); and (Parkview) Kelly Kennedy.
27. Approval of additional duty of Morning Aide with an annual stipend of \$2,866 for the 2022-2023 school year for the following current staff members: (Parkview) Kate Barnes, Gina Anderson, Crystal Scuffy, and Deron Davidson; (Laurentian) Melissa Lautigar and Dominic Casareto.
28. Approval of volunteer Tennis Coaches for the 2022-2023 school year: Tom Prosen, Kathryn Troutwine.
29. Approval of volunteer Cross Country Coaches for the 2022-2023 school year - Dallas Hammer, Aaron Nelson.

30. Approval of volunteer Junior High Football Coach for the 2022-2023 school year - Nathan Fink.
31. Approval of unpaid leave of absence following exhaustion of accrued sick leave for Debra Aas-Toivola (Para Educator) effective August 31, 2022 until after October 31, 2022.
32. Approval of unpaid leave of absence (approximately 4 weeks) for Meggie Schroeder following her allotted 12-weeks of FMLA time.
33. Acceptance of resignation of Desiree Tomczak from the Para Educator position effective August 19, 2022.
34. Acceptance of resignation of Nancy Rebarich from the Lunch Aide position effective August 22, 2022.
35. Acceptance of resignation of Stacy Buatala from the Elementary Yearbook Advisor position effective August 23, 2022.
36. Acceptance of resignation of Jody Koschak from the Para Educator position effective August 24, 2022.
37. Acceptance of resignation of Betty Suihkonen from the Senior Class Advisor position effective August 30, 2022.
38. Acceptance of resignation of Kaiti Rigstad from the Assistant Speech Coach position effective August 31, 2022.
39. Acceptance of resignation of Tianna Robinson from the Para Educator position effective September 1, 2022.
40. Acceptance of resignation of Sondra Mosher from the Homebound Para Educator position effective September 7, 2022.
41. Acceptance of resignation of Misty Elliott from the LEO Club Advisor position effective September 8, 2022.
42. Acceptance of resignation of Dawn Koski from the Pre-K Teacher position effective September 8, 2022.
43. Acceptance of resignation of Teresa Knife Chief from the Indian Education Director position effective September 9, 2022.
44. Acceptance of resignation of Tara McDowell from the Para Educator position effective September 9, 2022.
45. Approval of termination of Pia Starkovich from the Early Childhood Aide position effective September 7, 2022 due to verbal declination of offered position for the 2022-2023 school year and the lack of response to requests for a written resignation.
46. Acceptance and appreciation of a donation from Ed and Peggy Bonach in the amount of \$5,000 for the #RockRidgeRising campaign to be used for playground equipment.
47. Acceptance and appreciation of a donation from Robert Horvat in the amount of \$1,000 for the #RockRidgeRising campaign.
48. Acceptance and appreciation of a donation from A. Eric Kishel in the amount of \$1,500 for the #RockRidgeRising campaign to be used for the Aquatic Center scoreboard in honor of the VHS Class of 1981 swim team.
49. Approval of Approval of 0.2 FTE overload for Secondary Teacher Lisa Rudstrom effective for the 2022-2023 school year.

IV. **RECOGNITION OF VISITORS AND VISITOR INPUT:** Ben Johnson, Russ Troutwine, Isaac Flatley, Jeff Torrel, Wade Harsila, and Fritz Kvaternik. Each provided input on the facility use of the Hippodrome and the Iron Trail Motors Event Center for the upcoming hockey season.

V. **ADMINISTRATION ITEM:**

- A. Motion to **approve 150 hours at \$150/hour for facility use of the Hippodrome and 350 hours of facility use of the Iron Trail Motors Event Center for 2022-2023 (pending agreement from the Cities of Eveleth and Virginia)** made by SJOBERG, seconded by ADDY. Motion passed 5-2 with SORCAN and CULBERT-DAHL voting NO.

VI. **REPORTS:**

- A. Sheena Stefanich provided a recap of the first few days of the new school year at Parkview.
- B. Willie Spelts provided a fundraising update as well as highlighted stories about Rock Ridge that have been in the recent news.
- C. Bob Voss informed the board about transportation around the district for the 22-23 school year.
- D. Supt. Schmidt discussed enrollment numbers since the first day of school, the growth and importance of our Rock Ridge social media outlets, the announcement of the North Star Groundbreaking Ceremony (Sept. 22, 4PM in front of the former Roosevelt school), and the quick improvements made to the Laurentian parent pick-up car line since the first day of school.
- E. Christy Dreshar, Operations Director, and Dani Spolarich, Executive Director from Arrowhead Center provided information on the resources available through Arrowhead Center and the potential of partnering with Rock Ridge.

VII. **ADMINISTRATION ITEMS:**

- A. Motion to **approve the agreement between Rock Ridge Community Education and The Duluth Area Family YMCA regarding afterschool programs effective September 1, 2022 until June 15, 2023** made by UHAN, seconded by ADDY.
 - 1. **Motion to table** made by SORCAN, seconded by CULBERT-DAHL. Motion failed 2-5 with UHAN, SJOBERG, ADDY, TAMMARO, and RIORDAN voting NO.
 - 2. **Motion to approve** passed 5-2 with SORCAN and CULBERT-DAHL voting NO.
- B. Motion to **approve the Memorandum of Agreement between Southwest Minnesota State University and Rock Ridge Public Schools regarding student teachers effective until July 31, 2027** made by SJOBERG, seconded by TAMMARO. Motion passed unanimously.
- C. Motion to **approve the donation request from the Virginia Area Historical Society for the cornerstone to the Roosevelt Building and the contents of the found time capsule to be put on exhibit** made by ADDY, seconded by TAMMARO. Motion passed unanimously.

VIII. **MEETING ANNOUNCEMENTS** were made.

IX. **CLOSED SESSION:**

- A. Motion to **enter into Closed session pursuant to Minnesota Statutes section 13D.05, subdivision 3(d), to engage in discussions with the School Board’s legal counsel related to litigation threatened against the School District by Pollyann Sorcan. The Board of Directors seeks legal advice on the status of the matter, alleged claims against the District, the District Attorney’s analysis of the same, and the District’s options for responding to such claims** made by RIORDAN, seconded by TAMMARO. Motion passed 6-1 with SORCAN voting NO.
 - 1. Regular meeting closed at 8:07 P.M.
 - 2. Board went into Closed session at 8:14 P.M.
 - 3. Regular meeting reopened at 8:49 P.M.

- X. Motion to **direct the district’s attorney to take action as discussed in Closed session** made by TAMMARO, seconded by ADDY. Motion passed unanimously 6-0. Note: SORCAN left the meeting during the time of the Closed session and did not return to the Regular meeting.

XI. **ADJOURNMENT:** Meeting adjourned at 8:51 P.M.

CHAIR - TIM RIORDAN

CLERK – BRANDI LAUTIGAR

September 26, 2022

offered the following resolution and moved for its adoption.

RESOLVED, By the Board of Education of Independent School District #2909 that the following bills be allowed and the Chairperson and Clerk be and are hereby authorized to draw orders on the Treasurer for payment of same:

<u>CHECK NO.</u>	<u>VENDOR</u>	<u>UFARS CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
8471	ACOUSTICS ASSOCIATES INC	E 06 300 870 000 000 520	Bldg Improvements	\$26,293.15
8471 Total				<u>\$26,293.15</u>
8472	AMAZON CAPITAL SERVICES INC	E 01 112 203 402 000 430	Instruct Supplies	\$26.56
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 403 000 430	Instruct Supplies	\$25.48
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 404 000 430	Instruct Supplies	\$19.98
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 404 000 430	Instruct Supplies	\$54.90
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 404 000 430	Instruct Supplies	\$14.48
8472	AMAZON CAPITAL SERVICES INC	E 01 112 201 000 000 430	Instruct Supplies	\$15.98
8472	AMAZON CAPITAL SERVICES INC	E 01 112 201 000 000 430	Instruct Supplies	\$15.98
8472	AMAZON CAPITAL SERVICES INC	E 01 112 203 401 000 430	Instruct Supplies	\$88.11
8472	AMAZON CAPITAL SERVICES INC	E 01 112 201 000 000 430	Instruct Supplies	\$83.00
8472	AMAZON CAPITAL SERVICES INC	E 01 005 690 000 510 401	General Supplies	\$169.78
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 404 000 430	Instruct Supplies	\$674.42
8472	AMAZON CAPITAL SERVICES INC	E 01 116 203 404 000 430	Instruct Supplies	\$29.99
8472	AMAZON CAPITAL SERVICES INC	E 01 300 403 000 740 433	Ind Instructnl Mtrls	\$296.55
8472	AMAZON CAPITAL SERVICES INC	E 05 300 850 052 302 520	Bldg Improvements	\$59.99
8472	AMAZON CAPITAL SERVICES INC	E 01 005 110 000 000 401	General Supplies	\$64.38
8472	AMAZON CAPITAL SERVICES INC	E 05 300 865 000 347 401	General Supplies	\$1,114.02
8472 Total				<u>\$2,753.60</u>
8473	ANDERSON JEFF	E 03 005 750 000 720 311	Prof Tech Services	\$100.00
8473 Total				<u>\$100.00</u>
8474	APG MEDIA OF MN	E 01 005 199 000 000 319		\$728.95
8474	APG MEDIA OF MN	E 01 005 010 000 000 380		\$12,886.14
8474 Total				<u>\$13,615.09</u>
8475	BARTLEY SALES COMPANY INC	E 06 300 870 000 000 520	Bldg Improvements	\$3,747.75
8475 Total				<u>\$3,747.75</u>
8476	BEDROCK FLINT INC	E 06 300 870 000 000 520	Bldg Improvements	\$42,814.25
8476 Total				<u>\$42,814.25</u>
8477	BEN'S STRUCTURAL FABRICATION INC	E 06 300 870 000 000 520	Bldg Improvements	\$33,250.00
8477 Total				<u>\$33,250.00</u>
8478	BOOKSHARK LLC	E 01 300 403 000 740 433	SKU#: B-3SP, SCIENCE D PACKAGE	\$256.32
8478	BOOKSHARK LLC	E 01 300 403 000 740 433	SHIPPING	\$10.00
8478 Total				<u>\$266.32</u>
8479	BRELIE CIERRA	E 01 005 606 000 000 366	Travel	\$85.38
8479 Total				<u>\$85.38</u>
8480	COLOSIMO, PATCHIN, & KEARNEY LTD	E 01 005 150 000 000 311	Prof Tech Services	\$512.00
8480 Total				<u>\$512.00</u>
8481	DONAIS AARON	E 01 300 294 701 000 305	Consulting Fees	\$100.00
8481 Total				<u>\$100.00</u>
8482	DULUTH COATING SYSTEMS INC	E 06 300 870 000 000 520	Bldg Improvements	\$148,927.70
8482 Total				<u>\$148,927.70</u>
8483	EDUCATORS BENEFIT CONSULTANTS	E 01 005 110 000 000 311	Prof Tech Services	\$227.00
8483 Total				<u>\$227.00</u>

8484	EMC INSURANCE COMPANIES	E	03	005	760	000	720	340		\$4,928.73
8484	EMC INSURANCE COMPANIES	E	01	005	940	000	000	341		\$1,816.55
8484	EMC INSURANCE COMPANIES	E	01	005	940	000	000	340		\$26,255.85
8484 Total										<u>\$33,001.13</u>
8485	GOPHER STATE EVENTS LLC	E	01	300	294	702	000	430		\$682.50
8485	GOPHER STATE EVENTS LLC	E	01	300	296	702	000	430		\$682.50
8485 Total										<u>\$1,365.00</u>
8486	GREAT LAKES HOTEL SUPPLY COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$342,240.32
8486 Total										<u>\$342,240.32</u>
8487	HAFDAHL THOMAS	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8487 Total										<u>\$100.00</u>
8488	HAWK CONSTRUCTION INC	E	06	300	870	000	000	520	Bldg Improvements	\$22,503.58
8488	HAWK CONSTRUCTION INC	E	06	300	870	000	000	520	Bldg Improvements	\$49,765.18
8488 Total										<u>\$72,268.76</u>
8489	HOCHE MIKE	E	01	005	606	000	000	401	General Supplies	\$179.85
8489 Total										<u>\$179.85</u>
8490	HOMETOWN FOCUS	E	04	500	560	000	321	311	Prof Tech Services	\$160.87
8490	HOMETOWN FOCUS	E	04	500	560	000	321	311	Prof Tech Services	\$160.87
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$43.92
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.50
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$78.00
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$43.92
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$102.48
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$78.00
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$300.00
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$409.50
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$438.75
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$438.75
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.00
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$97.50
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.00
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.50
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$43.92
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$409.50
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$438.75
8490	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$438.75
8490 Total										<u>\$4,385.84</u>
8491	HUNT ELECTRIC CORPORATION	E	06	300	870	000	000	520	Bldg Improvements	\$850,753.50
8491 Total										<u>\$850,753.50</u>
8492	INAC INC	E	02	005	770	000	701	899	Misc Other Expense	\$28,782.99
8492 Total										<u>\$28,782.99</u>
8493	INTER CITY OIL INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$1,710.22
8493 Total										<u>\$1,710.22</u>
8494	ISD #318	E	01	300	294	701	000	364	Entry Fees/Student Travel	\$120.00
8494 Total										<u>\$120.00</u>
8495	ISD #709	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$1,920.00
8495 Total										<u>\$1,920.00</u>

8496	ISMIL CHRIS	E	01	300	294	702	000	364		\$210.00
8496	ISMIL CHRIS	E	01	300	296	702	000	430		\$133.94
8496	ISMIL CHRIS	E	01	300	294	702	000	430		\$133.93
8496	ISMIL CHRIS	E	01	300	294	702	000	364		\$210.00
8496 Total										<u>\$687.87</u>
8497	JAMAR COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$17,027.96
8497 Total										<u>\$17,027.96</u>
8498	JAMNICK AARON J	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8498 Total										<u>\$100.00</u>
8499	KODO KIDS	E	04	500	580	000	325	430	LOOSE PARTS NATURAL MIX FOR TODDLERS	\$265.00
8499 Total										<u>\$265.00</u>
8500	KOWALSKI TERRI	E	01	300	230	000	000	460	Textbooks Workbooks	\$82.50
8500 Total										<u>\$82.50</u>
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	PP845, LAKESHORE GEAR BUILDERS	\$70.28
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	RR751, BRISTOL BUILDERS-MASTER SET	\$47.49
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	EE600X, FEED THE ANIMALS FINE MOTOR GAN	\$80.75
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	WF26, LETTERS BEANBAG SET	\$39.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	AD576, PONY BEADS	\$17.58
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	DW2990, JUMBO CRAFT STICKS	\$2.65
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	BA8150, POM-POMS SET OF 300	\$8.79
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LC658, COLORED FEATHERS - 3 OZ BAG	\$11.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	DD658, SUPER SAFE MAGNIFIERS	\$20.89
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	GG348, CLASSIC WILD ANIMAL COLLECTION	\$66.49
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LA278, UPPER ALPHABET AND NUMBER DOUGH	\$29.59
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	TT811, DOUBLE SIDED MAGNETIC LETTER TILES	\$47.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	AC225, ALPHA-BOTS	\$26.39
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LC586, TRANSLUCENT GEMS	\$13.29
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LC1668, VEHICLE COUNTERS	\$23.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	RA838, 1" COLOR CUBES	\$26.59
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	RA804, GEOMETRIC FOAM SHAPES	\$28.49
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	TT625, PEG NUMBER BOARDS	\$31.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	RA683, MATH LINKS	\$18.99
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LM980X, LAKESHORE MATH COUNTERS LIBRAR'	\$340.10
8501	LAKESHORE LEARNING MATERIALS	E	04	500	580	000	325	430	LC590X, LIGHT TABLE MANIPULATIVE CENTER	\$113.05
8501 Total										<u>\$1,067.36</u>
8502	LALONDE DONALD	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8502 Total										<u>\$100.00</u>
8503	LAMPPA DAVIS	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8503 Total										<u>\$100.00</u>
8504	LAMPPA KYLE	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8504 Total										<u>\$100.00</u>
8505	MASSP	E	01	300	211	000	000	820	Dues/Mbrshp/License	\$870.00
8505 Total										<u>\$870.00</u>
8506	MCDONALD PAUL	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8506	MCDONALD PAUL	E	01	300	294	701	000	305	Consulting Fees	\$60.00
8506 Total										<u>\$160.00</u>
8507	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$146.54
8507	MENARDS	E	01	005	690	000	510	401	General Supplies	\$285.30
8507	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$43.92
8507	MENARDS	E	01	005	690	000	510	401	General Supplies	\$67.96
8507 Total										<u>\$543.72</u>
8508	METRO SALES INC	E	05	005	850	000	302	370	Rentals Leases	\$1,919.69
8508 Total										<u>\$1,919.69</u>

8509	MINNEAPOLIS OXYGEN COMPANY	E	01	300	361	893	830	433	Ind Instructnl Mtrls	\$138.73
8509 Total										<u>\$138.73</u>
8510	MINNESOTA ENERGY RESOURCES	E	01	005	810	000	000	440	Fuel For Buildings	\$68.06
8510 Total										<u>\$68.06</u>
8511	MINNESOTA TELECOMMUNICATIONS	E	04	500	505	000	321	320		\$157.77
8511	MINNESOTA TELECOMMUNICATIONS	E	01	112	203	000	000	320		\$157.77
8511	MINNESOTA TELECOMMUNICATIONS	E	01	005	020	000	000	320		\$157.77
8511	MINNESOTA TELECOMMUNICATIONS	E	01	302	810	000	000	320		\$157.77
8511	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$999.21
8511	MINNESOTA TELECOMMUNICATIONS	E	01	005	810	000	000	320		\$2,419.14
8511	MINNESOTA TELECOMMUNICATIONS	E	01	005	606	000	000	320		\$578.49
8511	MINNESOTA TELECOMMUNICATIONS	E	02	005	770	000	701	320		\$157.77
8511	MINNESOTA TELECOMMUNICATIONS	E	01	300	211	000	000	320		\$315.54
8511	MINNESOTA TELECOMMUNICATIONS	E	01	117	810	000	000	320		\$157.77
8511 Total										<u>\$5,259.00</u>
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	706	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	708	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	710	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	715	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	701	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	702	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	709	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	709	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	713	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	820		\$996.75
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	708	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	820		\$100.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	707	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	714	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	710	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	715	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	707	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	702	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	711	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	714	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	705	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	706	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	704	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	716	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	297	000	000	430		\$160.00
8512	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	705	000	430		\$160.00
8512 Total										<u>\$5,736.75</u>
8513	MORA HIGH SCHOOL	E	01	300	294	702	000	364	Entry Fees/Student Travel	\$125.00
8513 Total										<u>\$125.00</u>
8514	MYSTERY SCIENCE	E	01	116	203	405	000	430	AS PER ATTACHED QUOTE #173364	\$715.50
8514	MYSTERY SCIENCE	E	01	116	203	404	000	430	AS PER ATTACHED QUOTE #173364	\$715.50
8514	MYSTERY SCIENCE	E	01	116	203	403	000	430	AS PER ATTACHED QUOTE #173364	\$715.50
8514	MYSTERY SCIENCE	E	01	112	203	402	000	430	AS PER ATTACHED QUOTE #173364	\$715.50

8514	MYSTERY SCIENCE	E	01	112	203	401	000	430	AS PER ATTACHED QUOTE #173364	\$556.50
8514	MYSTERY SCIENCE	E	01	112	201	000	000	430	AS PER ATTACHED QUOTE #173364	\$556.50
8514 Total										<u>\$3,975.00</u>
8515	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$33,131.74
8515	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$36,499.95
8515	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$4,275.00
8515	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$9,975.00
8515 Total										<u>\$83,881.69</u>
8516	PASEK ROBERT T	E	06	300	870	000	000	520	Bldg Improvements	\$64,237.60
8516 Total										<u>\$64,237.60</u>
8517	PER MAR SECURITY SERVICES	E	01	005	810	000	000	311	Prof Tech Services	\$4,542.88
8517	PER MAR SECURITY SERVICES	E	01	005	810	000	000	311	Prof Tech Services	\$4,534.00
8517 Total										<u>\$9,076.88</u>
8518	PETERSON COMPANIES INC	E	06	300	870	000	000	510	Site Prep	\$1,030,083.69
8518 Total										<u>\$1,030,083.69</u>
8519	PLATT TYLER C	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8519	PLATT TYLER C	E	01	300	294	701	000	305	Consulting Fees	\$32.00
8519 Total										<u>\$132.00</u>
8520	POHAKI LUMBER CO	E	05	300	850	052	302	520	Bldg Improvements	\$113.11
8520 Total										<u>\$113.11</u>
8521	RANGE COOPERATIVE INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$1,271.13
8521 Total										<u>\$1,271.13</u>
8522	REALLY GOOD STUFF LLC	E	01	112	203	402	000	430	170449, MATH SKILLS: TIME AND MONEY	\$66.48
8522	REALLY GOOD STUFF LLC	E	01	112	201	000	000	430	Instruct Supplies	\$208.98
8522 Total										<u>\$275.46</u>
8523	RJ MECHANICAL INC	E	06	300	870	000	000	520	Bldg Improvements	\$212,549.50
8523 Total										<u>\$212,549.50</u>
8524	RTL CONSTRUCTION INC	E	06	300	870	000	000	520	Bldg Improvements	\$44,710.78
8524 Total										<u>\$44,710.78</u>
8525	RUPP, ANDERSON, SQUIRES & WALDSPURGER, E	01	005	150	000	000	311	Prof Tech Services	\$1,224.00	
8525 Total										<u>\$1,224.00</u>
8526	SAAFE LLC	E	06	300	870	000	000	520	Bldg Improvements	\$361,938.60
8526 Total										<u>\$361,938.60</u>
8527	SAARISTO WILLIAM	E	01	005	010	000	000	311	Prof Tech Services	\$8,600.00
8527 Total										<u>\$8,600.00</u>
8528	SCHNEIDER KURT	E	01	300	294	701	000	305	Consulting Fees	\$100.00
8528 Total										<u>\$100.00</u>
8529	SCHOLASTIC INC	E	01	300	270	000	000	430	Instruct Supplies	\$93.39
8529 Total										<u>\$93.39</u>
8530	SCHOOL HEALTH CORPORATION	E	01	300	720	000	000	401	AS PER ATTACHED	\$446.39
8530 Total										<u>\$446.39</u>
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	23522, INSTA-KOOL COLD COMPRESS	\$116.00
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	20231, THERMACOOL DISPOSABLE COVERS	\$35.00
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	8300, 3/4"X3" VAND-AIDS	\$8.18
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	17155, PAPER TAPE	\$9.49
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	15970, CO-FLEX BANDAGES	\$7.47
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	15605, STERILE FLEXICON BANDAGE	\$4.35
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	15505, NON-STERILE FLEXICON BANDAGE	\$5.29
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	Freight	\$19.50
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	24705, EMESIS BAGS, 24 CT	\$27.95
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	18270, 1 OZ EYE WASH	\$15.00
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	31570, EXAM TABLE PAPER	\$27.60
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	22275, PILLOW CASES, 100 CT	\$46.50

8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	35787, BANDAGE SCISSORS	\$8.58
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	15105, ELASTIC BANDAGE - 3" X 5 YDS	\$6.25
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	15110, ELASTIC BANDAGE - 4" X 5 YDS	\$8.45
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	26115, FINGER SPLINTS	\$15.50
8531	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	Freight	\$19.50
8531 Total										<u>\$380.61</u>
8532	SERVPRO	E	01	300	810	000	000	350	Repairs Maint Serv	\$24,743.09
8532 Total										<u>\$24,743.09</u>
8533	ST GERMAIN'S CABINET INC	E	06	300	870	000	000	520	Bldg Improvements	\$152,000.00
8533 Total										<u>\$152,000.00</u>
8534	STEINBRECHER PAINTING COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$24,695.25
8534 Total										<u>\$24,695.25</u>
8535	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$18.71
8535	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$31.31
8535	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$125.98
8535	SUPER ONE	E	01	005	690	000	510	366	Travel	\$110.51
8535	SUPER ONE	E	01	005	690	000	510	366	Travel	\$26.60
8535 Total										<u>\$313.11</u>
8536	TAL'ITHA CU'MI DESIGN	E	01	005	690	000	000	401	General Supplies	\$333.00
8536 Total										<u>\$333.00</u>
8537	TEACHER CREATED RESOURCES	E	04	500	580	000	325	401	TCR7137, EVERYONE IS WELCOME FLAT NAME	\$4.99
8537 Total										<u>\$4.99</u>
8538	TECH CHECK LLC	E	01	005	605	000	000	434	AS PER ATTACHED QUOTE # TCLQ12189	\$3,921.40
8538 Total										<u>\$3,921.40</u>
8539	THORNBLOOM NEAL F	E	01	300	296	702	000	305		\$50.00
8539	THORNBLOOM NEAL F	E	01	300	294	702	000	305		\$50.00
8539	THORNBLOOM NEAL F	E	01	300	296	702	000	305		\$11.00
8539	THORNBLOOM NEAL F	E	01	300	294	702	000	305		\$11.00
8539 Total										<u>\$122.00</u>
8540	TWIN CITY ACOUSTICS INC	E	06	300	870	000	000	520	Bldg Improvements	\$136,439.00
8540 Total										<u>\$136,439.00</u>
8541	UHL COMPANY INC	E	06	300	870	000	000	520	Bldg Improvements	\$39,038.07
8541 Total										<u>\$39,038.07</u>
8542	VIGER SANDRA	E	01	005	640	000	316	366	Travel	\$96.95
8542 Total										<u>\$96.95</u>
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	333		\$32.43
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	332		\$41.47
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440		\$9.00
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440	Fuel For Bldgs	\$138.00
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	331	Electricity	\$8,366.94
8543	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	334	Garbage	\$1,434.90
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440	Fuel For Bldgs	\$92.00
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	333		\$42.29
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	332		\$45.22
8543	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440		\$9.00
8543	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	333		\$57.85
8543	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	332		\$48.97
8543	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	331		\$88.20
8543	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	440		\$9.00
8543	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	334		\$538.50
8543	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	333		\$48.74
8543	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	332		\$45.22
8543	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	331		\$2,135.92

8543	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	440		\$108.66
8543 Total										<u>\$13,292.31</u>
8544	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$273.00
8544 Total										<u>\$273.00</u>
8545	WCS1 LLC	E	06	300	870	000	000	520	Bldg Improvements	\$17,100.00
8545 Total										<u>\$17,100.00</u>
8546	WENGER CORPORATION	E	06	300	870	000	000	520	Bldg Improvements	\$68,641.03
8546 Total										<u>\$68,641.03</u>
8547	WL HALL COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$79,746.64
8547 Total										<u>\$79,746.64</u>
8548	JR'S SPORT AND UTILITY	E	01	005	107	050	000	401	14 FT ENCLOSED TRAILER	\$12,500.00
8548 Total										<u>\$12,500.00</u>
8549	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity	\$3,510.54
8549 Total										<u>\$3,510.54</u>
8550	VERIZON	E	01	005	690	000	000	320	Comm Telephone	\$105.14
8550 Total										<u>\$105.14</u>
8551	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity	\$6,518.41
8551 Total										<u>\$6,518.41</u>
8552	ALBIN ACQUISITION CORP	E	01	005	110	000	000	314	Background Checks for August 2022	\$1,292.00
8552 Total										<u>\$1,292.00</u>
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	CREDIT	\$33.64
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	MiscNicesh A4 Size Plastic Basket, Desktop File	\$99.96
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	3.15" L Wood Shelf Label Holder Clip on Ticket I	\$25.95
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Pens	\$10.45
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Pencils	\$14.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	counters	\$12.18
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	English book	\$13.49
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	dry erase clip boards	\$61.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Writing prompts book	\$7.89
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	paper trays	\$29.57
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	large post it paper	\$52.46
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	mesh zipper pouches	\$17.09
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Place Value Magnets	\$28.74
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	ABCs book	\$12.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Freight	\$4.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Fine point permanent marker black durable ink	\$6.36
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Binder blips paper blamp for paper 130 pcs	\$10.95
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	30 PCS Nameplate pocket adhesive desk namep	\$33.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Mead Spiral Notebooks 24 Pack 1 subject wide	\$34.77
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Oxford 2 pocket folders textured paper assorter	\$16.48
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Paper Mate Flair Felt Tip Pens Medium Point 2	\$18.48
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Scotch 5 inch soft touch pointed kid scissors 12	\$16.79
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Elmers Disappearing Purple school glue sticks v	\$27.98
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	ACCO Paper clips #1 size, economy non skid 10	\$9.69
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Carson Dellosa Traditional Manuscript namepla	\$6.34
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Pearington Kids Classroom & Home Playroom N	\$111.16
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Travel The Map Classroom Decor Welcome Bull	\$10.59
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	30 Pack Whiteboard Clipboards, Dry Erase Fror	\$51.29
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	The Truth about my Unbelievable Summer boo	\$12.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Youngever 52.5 ft Bulletin Board Borders for Cl	\$12.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	2 Pack Small Potted Eucalyptus Plant Artificial	\$13.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Mail Organizer Countertop - Mail Holder Count	\$19.55
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Pearington Kids Classroom & Home Playroom N	\$29.99

8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Flambeau Tuff Tainer® - Double Deep - Bulk Co	\$4.64
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Giftexpress 12-Pack 12x18" American Flags, ma	\$95.97
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Scotch sure start shipping tape Pack of 6	\$25.98
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	B Belk Compatible with MacBook Air 13 inch ca	\$15.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	30 Pack Double Sided Dry Erase Clipboards 9 X	\$61.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Teacher Planner 2022-2023 Multicolored	\$14.98
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Vigar Compact Foldable Stool, 12-1/2 inches, Li	\$26.99
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	50 Pcs Mixed Color Marble Mesh Fidget Toys	\$15.79
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	North Star Teacher Resource Traditional Manu	\$17.17
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Post-It Super Sticky Easel Pad 25x30 Inches	\$39.79
8553	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Squiggles and Dots magnetic Border	\$11.99
8553 Total										<u>\$1,202.04</u>
8554	ANDERSON KATIE	E	01	112	203	000	000	401	EMP EXP	\$52.00
8554 Total										<u>\$52.00</u>
8555	ANDRICK JAMES	E	01	005	810	000	000	401	EMP EXP	\$395.00
8555	ANDRICK JAMES	E	01	005	105	000	000	366	EMP EXP	\$182.50
8555 Total										<u>\$577.50</u>
8556	ANTTILA ROSE	E	01	302	296	704	000	305	OFFICIAL	\$130.00
8556 Total										<u>\$130.00</u>
8557	ARROWHEAD TRANSIT	E	03	005	760	000	720	401	wash 3 buses	\$15.00
8557 Total										<u>\$15.00</u>
8558	AT & T MOBILITY	E	01	005	690	000	000	320	TABLETS	\$25.48
8558 Total										<u>\$25.48</u>
8559	BAUMAN JEANNINE	E	01	302	250	000	000	430	EMP EXP	\$23.96
8559 Total										<u>\$23.96</u>
8560	BAYADA HOME HEALTH CARE INC	E	01	005	404	000	740	399	JENSEN	\$633.75
8560 Total										<u>\$633.75</u>
8561	BISS LOCK INC	E	01	302	810	000	000	401	new keys	\$15.00
8561	BISS LOCK INC	E	01	101	810	000	000	401	new keys	\$12.00
8561 Total										<u>\$27.00</u>
8562	BSN SPORTS LLC	E	01	302	296	716	000	430	HELMETS	\$399.90
8562	BSN SPORTS LLC	E	01	302	296	716	000	430	HELMETS	\$119.97
8562	BSN SPORTS LLC	E	01	302	296	716	000	430	SMURAI SET	\$249.99
8562	BSN SPORTS LLC	E	01	302	296	716	000	430	SHIPPING	\$61.59
8562 Total										<u>\$831.45</u>
8563	CAREY BECKI	E	01	101	203	000	000	401	EMP EXP	\$25.00
8563 Total										<u>\$25.00</u>
8564	CELLEY DAVE	E	03	005	760	000	720	350	EMP EXP	\$21.65
8564 Total										<u>\$21.65</u>
8565	DOLINSEK JANELLE	E	01	005	105	000	000	366	MILEAGE	\$68.75
8565 Total										<u>\$68.75</u>
8566	ENDRESEN SOUND COMPANY	E	05	301	865	000	369	350	labor	\$801.25
8566 Total										<u>\$801.25</u>
8567	ENGEL LINDSAY	E	01	005	640	000	316	366	EMP EXP	\$93.97
8567 Total										<u>\$93.97</u>
8568	FERGUSON ENTERPRISES LLC #1657	E	05	302	865	000	369	350	auto drain valve	\$209.00
8568	FERGUSON ENTERPRISES LLC #1657	E	05	302	865	000	369	350	freight	\$12.48
8568	FERGUSON ENTERPRISES LLC #1657	E	05	302	865	000	369	350	coupler with gasket	\$242.13
8568 Total										<u>\$463.61</u>
8569	GBI LEADERSHIP	E	01	300	292	000	000	820	LEADERSHIP SUMMIT	\$2,000.00
8569 Total										<u>\$2,000.00</u>
8570	GRANDE ACE HARDWARE	E	01	101	810	000	000	401	wire hooks	\$4.13
8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	plumbing supplies	\$26.51

8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	Sawzall	\$199.99
8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	Battery pack	\$159.00
8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	sawzall blades	\$13.49
8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	Blades	\$18.99
8570	GRANDE ACE HARDWARE	E	01	302	810	000	000	401	black pippes	\$63.95
8570	GRANDE ACE HARDWARE	E	01	101	810	000	000	401	black pipe elbow	\$19.18
8570 Total										<u>\$505.24</u>
8571	GYNZY, INC	E	01	101	203	000	000	430	Teacher Year Subscription	\$95.00
8571 Total										<u>\$95.00</u>
8572	HENDRICKSON LARRY	E	01	302	810	000	000	401	August boiler work and elecgrtical	\$2,170.00
8572 Total										<u>\$2,170.00</u>
8573	HILLYARD / HUTCHINSON	E	05	101	865	000	369	350	carpet extractors	\$7,570.00
8573 Total										<u>\$7,570.00</u>
8574	JW PEPPER	E	01	100	259	000	000	430	10562913 Multi-Function Tripod Stand	\$0.00
8574	JW PEPPER	E	01	100	259	000	000	430	11373570 The Mandalorian Band Set and Scor	\$50.00
8574	JW PEPPER	E	01	100	259	000	000	430	11324798 Pirates of the Caribbean Band Set ai	\$45.00
8574	JW PEPPER	E	01	100	259	000	000	430	2383966 Star Wars Band Set and Score	\$56.00
8574	JW PEPPER	E	01	100	259	000	000	430	Freight	\$17.99
8574	JW PEPPER	E	01	100	259	000	000	430	10562913 Multi-Function Tripod Stand	\$59.99
8574	JW PEPPER	E	01	301	259	000	000	430	10387825 Vic Firth Headphones	\$79.99
8574	JW PEPPER	E	01	301	259	000	000	430	Freight	\$12.99
8574 Total										<u>\$321.96</u>
8575	KY INTERPRETING SERVICES INC	E	01	100	405	000	740	399	INTERPRETING SERVICES	\$1,925.00
8575 Total										<u>\$1,925.00</u>
8576	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental- Eve Bus Garage	\$82.52
8576	LINDE GAS & EQUIPMENT INC	E	01	302	361	914	830	433	Cylinder Rental- EGHS	\$82.52
8576	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental- Gilb Bus Garage	\$65.75
8576 Total										<u>\$230.79</u>
8577	MANICK LINDA	E	01	302	296	704	000	305	OFFICIAL	\$173.00
8577 Total										<u>\$173.00</u>
8578	MARIUCCI VIDEO PRODUCTION INC	E	01	005	110	000	000	401	CH 12 MGMT FEES	\$2,491.71
8578 Total										<u>\$2,491.71</u>
8579	MARTIN BERDA	E	01	101	203	000	000	401	MAGNETIC FLAG POLE HOLDER	\$599.70
8579 Total										<u>\$599.70</u>
8580	MASSP	E	01	005	110	000	000	820	GRIEPENTROG DUES	\$870.00
8580 Total										<u>\$870.00</u>
8581	MEDICAREBLUE RX	E	01	005	810	000	796	291	22OCT RETIREE INS	\$599.37
8581	MEDICAREBLUE RX	E	01	100	203	000	796	291	22OCT RETIREE INS	\$599.37
8581	MEDICAREBLUE RX	E	01	301	211	000	796	291	22OCT RETIREE INS	\$765.86
8581 Total										<u>\$1,964.60</u>
8582	MEDICO	B	01	215	003				LIFE INSURANCE	\$110.12
8582 Total										<u>\$110.12</u>
8583	MENARDS	E	01	101	810	000	000	401	AA Batteries	\$17.99
8583	MENARDS	E	01	302	810	000	000	401	skimmer head	\$14.99
8583	MENARDS	E	01	302	810	000	000	401	electrical switches	\$25.98
8583	MENARDS	E	01	302	810	000	000	401	plumbing parts	\$27.30
8583	MENARDS	E	05	302	865	000	369	350	flush valve and repair kit	\$133.95
8583	MENARDS	E	01	005	605	000	000	401	BATTERIES	\$125.93
8583 Total										<u>\$346.14</u>
8584	METRO SALES INC	E	01	101	203	000	000	370	#114241 G676L400038	\$68.31
8584	METRO SALES INC	E	01	302	211	000	000	370	#107595 W885L60026	\$56.27
8584	METRO SALES INC	E	01	101	203	000	000	370	#122099 C737M542382	\$53.23
8584	METRO SALES INC	E	01	101	203	000	000	370	#122099 C737M542382	\$1,575.50

8584	METRO SALES INC	E	01	100	203	000	000	370	#118611 C326RB00747	\$60.00
8584 Total										<u>\$1,813.31</u>
8585	MN ENERGY RESOURCES CORP	E	01	100	810	000	000	440	UTILITIES	\$165.00
8585	MN ENERGY RESOURCES CORP	E	03	005	760	000	720	440	UTILITIES	\$60.22
8585	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$3,054.74
8585	MN ENERGY RESOURCES CORP	E	01	101	810	000	000	440	UTILITIES	\$210.80
8585	MN ENERGY RESOURCES CORP	E	01	005	810	000	000	440	UTILITIES	\$22.31
8585	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$300.14
8585	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$56.96
8585	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$18.00
8585 Total										<u>\$3,888.17</u>
8586	MN TELECOMMUNICATIONS	E	01	005	605	000	311	320	TECH	\$2,865.00
8586 Total										<u>\$2,865.00</u>
8587	NATIONAL INSURANCE SERVICES OF WI	B	01	215	004				22OCT LTD	\$1,710.57
8587	NATIONAL INSURANCE SERVICES OF WI	B	01	215	003				22OCT LIFE	\$940.83
8587 Total										<u>\$2,651.40</u>
8588	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	401	Antifreeze	\$62.94
8588 Total										<u>\$62.94</u>
8589	REALLY GOOD STUFF LLC	E	01	101	203	000	000	401	158164 Place Value Display Magnet Set	\$24.99
8589	REALLY GOOD STUFF LLC	E	01	101	203	000	000	401	Freight	\$6.95
8589	REALLY GOOD STUFF LLC	E	01	101	203	000	000	401	162978 Word Problem Words Poster Set	\$14.99
8589	REALLY GOOD STUFF LLC	E	01	101	203	000	000	401	Freight	\$6.95
8589 Total										<u>\$53.88</u>
8590	SEBUNIA RICHARD	E	01	302	296	704	000	305	OFFICIAL	\$240.00
8590 Total										<u>\$240.00</u>
8591	RSCHOOL TODAY	E	04	500	505	000	321	434	Activities Registration	\$450.00
8591	RSCHOOL TODAY	E	04	500	505	000	321	434	Activities Scheduler	\$400.00
8591	RSCHOOL TODAY	E	04	500	505	000	321	434	Integration-Student Info	\$288.00
8591 Total										<u>\$1,138.00</u>
8592	SCAN AIR FILTER INC	E	01	101	810	000	000	401	Air filters	\$501.67
8592	SCAN AIR FILTER INC	E	01	101	810	000	000	401	air filter	\$83.14
8592 Total										<u>\$584.81</u>
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	077399 sharpie fine permanent markers 12 pac	\$11.50
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1498787 PaperMate Liquid Paper Dryline Grip	\$7.86
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1434826 post it tabs value pack	\$19.62
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1595116 Hero Magnet Big Push Pin Magnets	\$23.26
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1465915 Bankers Box decorative sorters	\$25.41
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1436723 Classroom Keeper Crafts Keeper	\$41.98
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	000267 Sentence Strips - 100pack rainbow	\$4.74
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	2006578 Circle Name Plates	\$3.31
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	409057 Scratch Art Clear Film sheets pack of 30	\$32.82
8593	SCHOOL SPECIALTY LLC	E	01	101	203	000	000	401	1568891 Classroom Dice Set	\$24.89
8593 Total										<u>\$195.39</u>
8594	SCOFIELD NICOLE	E	01	302	296	704	000	305	OFFICIAL	\$240.00
8594 Total										<u>\$240.00</u>
8595	SHERWIN WILLIAMS	E	01	302	810	000	000	401	field paint	\$419.76
8595 Total										<u>\$419.76</u>
8596	ST LOUIS COUNTY	E	01	005	810	000	000	401	RELOAD DUMP CARDS	\$200.00
8596 Total										<u>\$200.00</u>
8597	STEVE WEISS MUSIC	E	01	302	259	000	000	430	EVA-EST34 Evans 34 Strata Timpani Head	\$98.00
8597	STEVE WEISS MUSIC	E	01	302	259	000	000	430	VIC-MT1A Vic Firth Corpsmaster Tenor Mallet	\$84.00
8597	STEVE WEISS MUSIC	E	01	302	259	000	000	430	Freight	\$25.95
8597 Total										<u>\$207.95</u>

8598	SUPER ONE	E 04 500 570 000 321 401	Bearcare Snacks	\$75.28
8598 Total				<u>\$75.28</u>
8599	VAKE KATHLEEN	E 01 302 296 704 000 305	OFFICIAL	\$152.00
8599 Total				<u>\$152.00</u>
8600	ZUPETZ JEFF	E 01 302 296 704 000 305	OFFICIAL	\$130.00
8600	ZUPETZ JEFF	E 01 302 296 704 000 305	OFFICIAL	\$168.00
8600 Total				<u>\$298.00</u>
290621-290623	PAYROLL 09/15/22			\$703,131.58
	OASDI			\$41,021.98
	MEDICARE			\$9,726.33
	PERA			\$11,604.42
	TRA			\$46,526.62
	TSA MATCH			\$4,464.14
			TOTAL DISBURSEMENTS & PAYROLL	<u>\$4,909,506.60</u>

Seconded by

that the above resolution be adopted.

Resolution adopted September 26, 2022.

Clerk

Chairperson

Student Head Count Grades K-12

Information gathered from the District's PowerSchool Student Information System

2020-21 School Year	ISD 2909 Rock Ridge
2020-21 Day 10	2,456
2020-21 Day 20	2,445
2020-21 Day 30	2,451
2020-21 Day 40	2,449
2020-21 Day 50	2,443
2020-21 Day 60	2,437
2020-21 Day 70	2,430
2020-21 Day 80	2,425
2020-21 Day 90	2,435
2020-21 Day 100	2,436
2020-21 Day 110	2,427
2020-21 Day 120	2,428
2020-21 Day 130	2,427
2020-21 Day 140	2,433
2020-21 Day 150	2,430
2020-21 Day 160	2,425
2020-21 Day 170	2,418
2020-21 Year End	2,417
Change from the beginning of the school year until the end of the year.	(39) -1.6%

2021-22 School Year	ISD 2909 Rock Ridge
2021-22 Day 10	2,383
2021-22 Day 20	2,380
2021-22 Day 30	2,362
2021-22 Day 40	2,352
2021-22 Day 50	2,347
2021-22 Day 60	2,341
2021-22 Day 70	2,336
2021-22 Day 80	2,326
2021-22 Day 90	2,324
2021-22 Day 100	2,326
2021-22 Day 110	2,324
2021-22 Day 120	2,321
2021-22 Day 130	2,318
2021-22 Day 140	2,314
2021-22 Day 150	2,321
2021-22 Day 160	2,319
2021-22 Day 170	2,319
2021-22 Year End	2,318
	(65) -2.7%

Student ADM Served Grades K-12

Information gathered from MN Department of Education - District / School ADM Report

School Year	ISD 706 Virginia		ISD 2154 Eveleth-Gilbert		Combined Total Pre-Consolidation	
2010-11 Year End	1,567		1,156		2,723	
2011-12 Year End	1,592	25	1,118	(38)	2,709 (14)	
2012-13 Year End	1,647	55	1,055	(62)	2,702 (8)	
2013-14 Year End	1,679	32	1,003	(52)	2,682 (20)	
2014-15 Year End	1,636	(43)	1,020	17	2,656 (26)	
2015-16 Year End	1,648	12	967	(53)	2,615 (41)	
2016-17 Year End	1,608	(40)	914	(52)	2,523 (92)	
2017-18 Year End	1,634	25	887	(28)	2,520 (2)	
2018-19 Year End	1,645	11	862	(25)	2,506 (14)	
2019-20 Year End	1,689	44	827	(35)	2,515 9	
10-Year Change	122	7.8%	(329) -28.5%		(207) -7.6%	

2020-21 Year End

2021-22 Year End

Change since consolidation

ISD 2909 Rock Ridge	
2,406	(110)
2,316	(90)
(200) -7.9%	

Examples of some recent Advertising/Media bills paid

APG Media	Help Wanted Ads	\$2,101.75
	Notice of Election	\$1,442.40
	Meeting announcements, etc.	\$393.09
		<hr/>
		\$3,937.24
Hometown Focus	Help Wanted Ads	\$1,512.48
	School Ads	\$2,106.00
	Meeting announcements, etc.	\$78.00
	Website Audio	\$150.00
	Category Content Block	\$150.00
	Notice of Election	\$307.12
		<hr/>
		\$4,303.60
APG Media	Curriculum Ads	\$6,322.80
	Sale of Building Ads	\$3,915.70
	Notice of Election	\$728.95
	Help Wanted Ads	\$2,647.64
		<hr/>
		\$13,615.09

MEMORANDUM OF UNDERSTANDING AND OFFER

Date: September 18, 2022
To: Superintendent Noel Schmidt
School Board Chairman Tim Riordan
Mayor of Gilbert, Carl Oberstar
From: GES LLC by Paul Warshauer, its Managing Member

The schools in Gilbert, Minnesota have a complicated back story. In 1907 the City of Gilbert was platted and named after Giles Gilbert, who led the exploration of the McKinley mine. Gilbert is part of the Quad Cities of Virginia, Eveleth, and Mountain Iron. It appears that each community built some truly amazing schools and several of these magnificent buildings still remain. Over the years consolidations between districts occurred; some contentious. There appears to be some healthy competition between the communities but all of them would like to see their historic buildings saved...if possible.

For our group, and truly for the community, the idea of children remaining in parts of the property is significant. We hope that the tenants proposed in the former high school can accomplish this continuity.

The time is right to save some of the Eveleth-Gilbert schools as the last classes concluded on one site in May of 2022.

In Gilbert, the former high school, built in 1911, and the former junior high school built in 1924 are examples of solid brick construction but contain artistic flourishes that make these structures remarkable. A "Connector" between the two older buildings was added in 1962. A large gymnasium (1953), a Media Center (1990), and a Vocation Education addition (1969) were added. Unfortunately the 1917 "Science Wing" was demolished in September of 2022.

As many school districts in the US consolidated, their schools became vacant or underutilized. Some were razed, some abandoned, and some have been "restored" or adaptively reused. It is not easy reusing an old school but developers have found that creating apartments from old classrooms is a good place to start. There are always problems trying to find uses in each building for the gymnasium, auditorium/theatre, library (media center) and cafeteria. These areas are not normally conducive for residential units.

However...

This project may have a solution to repurpose the entire building and to address some other needs/issues facing the community. The Plan requires several steps and cooperation from the City of Gilbert, the Rock Ridge School District, Gilbert VFW Post 4456, St. Louis County, local foundations, large and small investors, bankers, developers, former educators, historians, architects, engineers and the general public.

GES LLC which stands for **Gilbert Eveleth School** is therefore being formed (as a Minnesota Limited Liability Company) with the understanding that the community would like to save the former Junior and Senior High Schools and affiliated buildings and, that there is a need for market rate apartments, and that major repairs are needed at this time for the City of Gilbert Public Library and Community Center, and that the VFW property needs costly improvements, we offer the overview of our plan.

THE PLAN (A VISION)

- ❖ Development of 22± market rate apartments in the former Junior High School, (the 1924 section) with the working title, Nellie Shean Apartments. (Shean was an educator and administrator in Gilbert for 50 years from 1913-1963)
- ❖ Development of the first floor of the former high school (1911 section) for use by children's agencies and programs including Head Start, child care for all ages, after school programs, and other social service agencies. The kitchen and cafeteria will serve that population with breakfast, lunch, and dinner service. The kitchen and cafeteria will also be utilized for theatre concessions and perhaps can be used for dinners prior to theatre performances and for other public or private events as well.
- ❖ Maintain and improve the Auditorium on the second floor of the former high school, (1911 section) for use as a Community Theatre. The working name will continue to be the Magdalene Feyereisen Auditorium named after a faculty member who worked in the district for 43 years (from 1911-1954). Concerts, musicals, plays, pageants, weddings, musical events, meetings/conferences, and civic ceremonies will be held there. *(See association with the cafeteria and kitchen above)*
- ❖ Relocation of the Gilbert Public Library to the Media Center in the 1990 section of the former school.
- ❖ Relocation of the Community Center to the 1962, 1953 (big gym) and 1969 sections of the former school. The gym will be repurposed to include flexible use for basketball, one tennis court and several Pickleball courts for indoor use year round. The two industrial shops may be used for community use such as a community "hobby" garage for citizens to repair and restore antique cars.
- ❖ Maintain the playground where it is so that children in programs in the former high school, the 1911 building can utilize the equipment. Also: The residents of the Nellie Shean Apartments can see kids at play from their windows or sit on benches surrounding the playground.
- ❖ Relocate the Gilbert VFW Post 4456 to the current Gilbert Community Center and Library Building. (More parking and so many amenities.)

The funding of this PLAN is complex and needs a great deal of coordination, research, diligent accounting, and a thorough property analysis and assessment of ALL of the properties involved.

The acquisition of the Gilbert Campus will be accomplished with a Purchase Agreement and accompanied by a detailed Development Agreement with a timetable, expectations and goals.

The maintenance of the Campus, while negotiations are ongoing, is essential. It is strongly recommended that the utilities remain in tact and that temperatures inside are maintained at 55°F. This means water, gas, sewer, and electricity remain in working order. Security measures must be explored.

It is not enough to just want to “save the old school.” A clear business plan must demonstrate that the project is eventually self-sufficient and supported by the majority of the community.

Any agreement will include provisions that no property or equipment may be removed until negotiations are completed. This includes but is not limited to: all blueprints and drawings of the property, artwork, statues, kitchen equipment, playground equipment, records located in the safes on the property, and any and all equipment located on the property on September 15, 2022 when Mr. Warshauer did a walkthrough of the property.

Many factors must be included in the preparation of the Income and Expense reports necessary for the operations of the property as there are many different operations: apartments, theatre, child care, social services, food service, etc.

First a few basics about how this development may be funded.

Development of most historic properties must be phased and depend on many factors, not the least of which is the importance of a listing on the National Register of Historic Places. This is first and foremost! <https://www.nps.gov/subjects/nationalregister/index.htm>

For developers the use of Federal and State Historic Tax Credits are essential for financing of these complex projects. In brief, a developer can utilize approximately 20% of the Qualified Rehabilitation Credits (QREs) from the sale of Federal Tax Credits and an additional 20% from the sale of State Historic Tax Credits with NO debt and NO equity. The State of Minnesota has allowed the state program to “sunset” but most reports are that the program will resume soon or at least when the next legislative session begins in January of 2023.

<https://www.nps.gov/tps/tax-incentives.htm>

<https://mn.gov/admin/shpo/incentives/state/>

Then there are grants and funding from public entities, quasi-governmental agencies, and private foundations. Many of these dollars are essential to obtain architectural reports, engineering studies, etc. It is our understanding that some reports have been accomplished recently including asbestos studies, etc. Those reports and studies from the District will be helpful in discussing financing.

The District will have to support this plan as well. It is clear that significant funds would be needed to demolish the buildings. This PLAN will clearly cost the District far less than the demolition option!

All projects of this nature require some private equity funding. This means that investors, large and small, should participate in the project. The creation of several Limited Liability Companies is underway. One of them, GES LLC will assume title and provide initial legal, financial and structural support for the project. The LLC will solicit investors in the \$25,000 to \$500,000 range. The units issued to these investors will be based on the total amount of equity required for the project. These people or companies are investors NOT charitable contributors. They should expect a modest return on their investment. At some point, not-for-profit donations will be solicited for the Auditorium/Theatre operations and renovations.

GES LLC will take title to the entire property and will be capitalized at \$10,000,000. This is NOT the cost for the entire project.

At first the focus is on PHASE ONE, the Nellie Shean Apartments. This apartment phase (22 market rate units) is estimated at \$6,000,000 (\$272,000 per unit) which includes all features, HVAC, roof, public spaces, landscaping, parking, etc. but with no funding for any other development of the other parts of the property. The Connector and former High School will be maintained with minimal utilities. As the projects advance, other LLCs or entities may be employed. With the apartments funding might look like this:

Federal HTC (88% of total)	\$ 1,056,000
State HTC (88% of total)	\$ 1,056,000
Equity from investors	\$ 750,000
Commercial bank loans	\$ 1,600,000
Tax Incremental Financing (TIF)	\$ 850,000
Grants + Gov. programs	\$ 500,000
Low interest loans	\$ 200,000

	\$ 6,012,000
Expenditures for remainder*	\$ 3,988,000

	\$10,000,000

*Additional funds will be needed for stabilization of the entire property, utility costs, carrying costs, legal, accounting services, preparation for listing on the National Register of Historic Places, potential utility separation, security, architectural plans, theatre renovation & improvements, build out of parts of the 1911 Section, (see below about a "spin off") and coordination with the City of Gilbert as they begin their process of renovation for their section for the library and community center.

Important note: The LLC will NOT participate in the VFW move nor will it participate in the move of the library and community center. It will participate in coordination efforts as listed above.

Another important step will be the creation of a not-for-profit group that will manage the Auditorium. Eventually this group will be responsible for their own fundraising but for a few years rent will be prorated or based on a percentage of revenue.

At some time, the former high school (1911 Section) will be operated by a separate entity. This means they will serve as Landlord for the not for profit theatre company, and the social service agencies, Head Start, etc. There is a possibility that the new landlord may be a not-for-profit entity and that GES LLC will “spin off” the property by donating the 1911 Section to them and receive a healthy tax deduction for its investors.

Submitted this 19th day of September, 2022

Paul W. Warshauer

Paul W. Warshauer
GES LLC
Chairman and Managing Member

704 Maple Street SW
Sleepy Eye, Mn 56085
Cell: (312) 550-7868
Fax: (312) 276-8411
grandvenues@gmail.com

**The following OFFER is subject to a detailed
Purchase Agreement and Development Agreement**

GES, LLC (a Minnesota Limited Liability Company in formation) hereby offers the Rock Ridge School District the sum of Six thousand dollars, (US\$6,000.00)* for the property commonly referred to as the former Junior High School, High School, and "Connector." (Legal description to follow.) This offer is subject to a detailed Memorandum of Understanding and development Agreement parts of which are contained in this initial Letter of Interest.

It is understood that throughout this negotiation process the District will maintain the property keeping the utilities connected and maintaining the buildings with temperatures at least 55°F. Water, electricity, gas, and sewer to remain connected.

One important point not mentioned herein is that this developer has NO intention of scavenging the property for "parts and pieces." GES agrees that if its plan fails they will NOT sell the property to anyone who would scavenge. The intent is to develop the property with uses contained herein.

The Developer shall have unlimited access to the property and will be allowed to maintain an office, or offices, on site. It is understood that any visitor who enters the property on behalf of the Developer shall abide by the rules not to remove anything and will not deface the property. These include but are not limited to: architects, engineers, contractors, subcontractors, consultants, investors, certain members of the public, and members of the media (when invited). It might be necessary to have all who enter sign a waiver of liability. This will also give us the names of everyone who enters the building and when they did so.

The parties understand that this is a complicated project and will require months if not a year or two to fully execute. Much of this project involves the direct participation of the City of Gilbert.

**This is the approximate sum required to repair the boilers.*

ROCK RIDGE PUBLIC SCHOOLS

2022 Pay 2023 Analysis & Comparison

Based on levy run date of 09/22/2022

	2021 PAY 2022			2022 PAY 2023			CHANGE		
	<u>State Aid</u>	<u>Local Levy</u>	<u>Total</u>	<u>State Aid</u>	<u>Local Levy</u>	<u>Total</u>	<u>State Aid</u>	<u>Local Levy</u>	<u>Total</u>
LEVY CATEGORIES WHERE REVENUE IS SPLIT BETWEEN STATE AID AND LOCAL LEVY									
Operating Referendum	\$977,972	\$1,523,929	\$2,501,901	\$738,849	\$1,570,910	\$2,309,759	(\$239,123)	\$46,981	(\$192,142)
Equity	\$130,367	\$301,953	\$432,319	\$76,581	\$328,657	\$405,237	(\$53,786)	\$26,704	(\$27,082)
Transition	\$1,866	\$4,320	\$6,185	\$1,092	\$4,665	\$5,757	(\$774)	\$345	(\$429)
Career Technical Education	\$46,561	\$80,839	\$127,400	\$41,309	\$86,434	\$127,743	(\$5,252)	\$5,595	\$343
Operating Capital	\$498,328	\$141,914	\$640,242	\$446,826	\$145,477	\$592,303	(\$51,502)	\$3,563	(\$47,939)
Long-Term Facilities Maint.	\$621,183	\$387,942	\$1,009,126	\$574,359	\$373,086	\$947,445	(\$46,824)	(\$14,856)	(\$61,680)
Debt Service	\$5,127,390	\$1,504,813	\$6,632,203	\$5,491,397	\$1,638,943	\$7,130,340	\$364,008	\$134,130	\$498,137
Community Education	\$18,465	\$124,556	\$143,021	\$9,051	\$133,970	\$143,021	(\$9,413)	\$9,413	\$0
ECFE & Home Visiting	\$95,145	\$33,059	\$128,204	\$88,695	\$35,189	\$123,885	(\$6,450)	\$2,131	(\$4,320)
	\$7,517,276	\$4,103,325	\$11,620,601	\$7,468,159	\$4,317,331	\$11,785,490	(\$49,117)	\$214,006	\$164,889
LEVY CATEGORIES WHERE REVENUE IS JUST FROM LOCAL LEVY									
Reemployment Insurance	\$0	\$0	\$0	\$0	(\$65,000)	(\$65,000)	\$0	(\$65,000)	(\$65,000)
Safe Schools	\$0	\$96,538	\$96,538	\$0	\$88,131	\$88,131	\$0	(\$8,407)	(\$8,407)
Building / Land Lease	\$0	\$68,825	\$68,825	\$0	\$61,902	\$61,902	\$0	(\$6,923)	(\$6,923)
Health Benefits	\$0	\$103,377	\$103,377	\$0	\$131,510	\$131,510	\$0	\$28,133	\$28,133
OPEB Bond Levy	\$0	\$709,579	\$709,579	\$0	\$817,237	\$817,237	\$0	\$107,658	\$107,658
Judgement Levy	\$0	\$260,000	\$260,000	\$0	\$0	\$0	\$0	(\$260,000)	(\$260,000)
Miscellaneous	\$0	\$1,576	\$1,576	\$0	\$2,239	\$2,239	\$0	\$663	\$663
	\$0	\$1,239,895	\$1,239,895	\$0	\$1,036,018	\$1,036,018	\$0	(\$203,877)	(\$203,877)
TACONITE ADJUSTMENTS									
Taconite Production Credits	\$0	(\$1,135,944)	(\$1,135,944)	\$0	(\$1,156,753)	(\$1,156,753)	\$0	(\$20,809)	(\$20,809)
	\$0	(\$1,135,944)	(\$1,135,944)	\$0	(\$1,156,753)	(\$1,156,753)	\$0	(\$20,809)	(\$20,809)
Total	\$7,517,276	\$4,207,275	\$11,724,552	\$7,468,159	\$4,196,596	\$11,664,755	(\$49,117)	(\$10,679)	(\$59,796)
							-0.7%	-0.3%	-0.5%

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			***PROPERTY VALUATION DATA***		***PUPIL DATA***		
	PAGE		MARKET VALUE			RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA							
A. PROPERTY VALUATION	1	1	2017 MARKET VALUE	910,262,713			
B. PUPIL DATA	1	2	2018 MARKET VALUE	931,588,552			
		3	2019 MARKET VALUE	957,930,621			
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	961,875,187			
A. GENERAL	2	5	2021 MARKET VALUE	1,019,115,840		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
B. COMMUNITY SERVICE	12						
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36	2019-20 RES ADM (ACT) 2,563.38	
D. OPEB/PENSION DEBT	15				37	2020-21 RES ADM (ACT) 2,456.36	
		6	2017 RMV	941,838,067	38	2021-22 RES ADM (PRE) 2,422.80	
III. ADJUSTMENTS BY FUND		7	2018 RMV	965,665,224	39	2022-23 RES ADM (EST) 2,403.62	
A. GENERAL	16	8	2019 RMV	994,094,884	40	2023-24 RES ADM (EST) 2,309.00	
B. COMMUNITY SERVICE	23	9	2020 RMV	996,064,682	41	2024-25 RES ADM (EST) 2,252.00	
C. GENERAL DEBT	23	10	2021 RMV	1,045,964,595			
D. OPEB/PENSION DEBT	24					RESIDENT PUPIL UNITS	
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42	2019-20 RES PU (ACT) 2,798.83	
		11	2017 NTC	11,963,415	43	2020-21 RES PU (ACT) 2,697.33	
V. OFFSET ADJUSTMENTS	26	12	2018 NTC	12,310,261	44	2021-22 RES PU (PRE) 2,655.73	
		13	2019 NTC	12,481,690	45	2022-23 RES PU (EST) 2,640.82	
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	12,278,545	46	2023-24 RES PU (EST) 2,539.60	
		15	2021 NTC	13,214,454			
VII. LEVY AND AID SUMMARY	29					ADJUSTED ADM	
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47	2019-20 ADJ ADM (ACT) 2,639.20	
		16	2017 SALES RATIO	199.6%	48	2020-21 ADJ ADM (ACT) 2,528.86	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	190.3%	49	2021-22 ADJ ADM (PRE) 2,450.12
2012-13	5,224	0.0000	18	2019 SALES RATIO	96.3%	50	2022-23 ADJ ADM (EST) 2,352.62
2013-14	5,302	0.0000	19	2020 SALES RATIO	92.7%	51	2023-24 ADJ ADM (EST) 2,294.00
2014-15	5,831	0.0035	20	2021 SALES RATIO	92.7%	52	2024-25 ADJ ADM (EST) 2,267.00
2015-16	5,948	0.0033					UNLIMITED ADJUSTED NTC (UANTC)
2016-17	6,067	0.0030	21	2017 UANTC=(11)/(16)=	12,002,763	53	2019-20 ADJ PU (ACT) 2,868.77
2017-18	6,188	0.0014	22	2018 UANTC=(12)/(17)=	12,945,379	54	2020-21 ADJ PU (ACT) 2,771.39
2018-19	6,312	0.0000	23	2019 UANTC=(13)/(18)=	12,941,643	55	2021-22 ADJ PU (PRE) 2,678.41
2019-20	6,438	0.0000	24	2020 UANTC=(14)/(19)=	13,250,668	56	2022-23 ADJ PU (EST) 2,576.02
2020-21	6,567	0.0000	25	2021 UANTC=(15)/(20)=	14,252,096	57	2023-24 ADJ PU (EST) 2,521.00
2021-22	6,728	0.0000					ADJUSTED NTC (ANTC)
2022-23	6,863	0.0000	26	2017 ANTC	12,002,763	58	2019-20 ADJ VPK ADM 45.52
2023-24	6,863	0.0000	27	2018 ANTC	12,945,379	59	2020-21 ADJ VPK ADM 44.61
			28	2019 ANTC	12,941,643	60	2021-22 ADJ VPK ADM 44.60
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			29	2020 ANTC	13,250,668	61	2022-23 ADJ VPK ADM 44.62
			30	2021 ANTC	14,252,096	62	2023-24 ADJ VPK ADM
WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER					AG MODIFIED ANTC FOR LTFM
PRE-KGN HCP:	1.250	1.000					
HCP-KGN:	1.000	1.000	31	2017 AG MODIFIED ANTC	11,965,829	63	2019-20 ADJ VPK PU 45.52
REG-KGN PART:	0.612	0.550	32	2018 AG MODIFIED ANTC	12,904,083	64	2020-21 ADJ VPK PU 44.61
REG-KGN ALL:	0.612	1.000	33	2019 AG MODIFIED ANTC	12,904,083	65	2021-22 ADJ VPK PU 44.60
GRADES 1-3:	1.115	1.000	34	2020 AG MODIFIED ANTC	13,209,406	66	2022-23 ADJ VPK PU 44.62
GRADES 4-6:	1.060	1.000	35	2021 AG MODIFIED ANTC	14,215,129	67	2023-24 ADJ VPK PU
GRADES 7-12:	1.300	1.200					

PUPIL DATA (CONT)		***GENERAL ED REVENUE (CONT)***		***COMPENSATORY REVENUE (CONT)***	
SCHOOL READINESS PLUS ADJUSTED ADM		103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	55.02	116 COMPENSATORY PILOT
68	2019-20 ADJ SRP ADM				117 TOTAL COMPENSATORY REV = (115)+(116) =
69	2020-21 ADJ SRP ADM				802,221.95
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) =	1,921.64	
71	2022-23 ADJ SRP ADM				ENGLISH LEARNER (EL)
72	2023-24 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		105	DECLINING ENROLL REV = (103) X (104) =	105,728.63	118 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2019-20 ADJ SRP PU				4.00
74	2020-21 ADJ SRP PU				
75	2021-22 ADJ SRP PU				
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) =
77	2023-24 ADJ SRP PU				20.00
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		107	INITIAL PENSION ADJ REV = (57) X (106) =		120 EL REVENUE = (119) X \$704 =
					14,080.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108	FY 2023 RETIRE SALARY	11,533,408.40	121 2023-24 ADM SRV (EST)
					2,289.77
		109	PENSION ADJUST RATE	.0125	122 EL CONCENTRATION RATIO = (118)/(121) =
					.00174690
78	2019-20 EXT ADM (ACT)	8.69			123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =
79	2020-21 EXT ADM (ACT)	5.26			.01519043
80	2021-22 EXT ADM (PREL)	19.28			
81	2022-23 EXT ADM (EST)				
82	2023-24 EXT ADM (EST)				
83	2024-25 EXT ADM (EST)				
EXTENDED TIME PU					124 EL PUPIL UNITS = (118) X (123) =
					.06
84	2019-20 EXT TIME PU	10.10			125 EL CONCENTRATION REV = (124) X \$250 =
85	2020-21 EXT TIME PU	6.30			15.00
86	2021-22 EXT TIME PU	21.27			126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) =
87	2022-23 EXT TIME PU				14,095.00
88	2023-24 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2023-24 EXT PU (EST)		127 BASIC SKILLS REVENUE = (117)+(126) =
		113	EXTENDED TIME REVENUE = (88) X \$5,117 =		816,316.95
BASIC REVENUE					SPARSITY REVENUE
101	FY 2024 FORMULA ALLOW	6,863			128 ATTENDANCE AREA FOR SPARSITY
57	2023-24 ADJ PU (EST)	2,521.00			296.22
102	BASIC REVENUE = (57) X (101) =	17,301,623.00			129 DIST TO NEAREST HS
					3.2
DECLINING ENROLLMENT REV		114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61)	835,468.56	130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =
					16.0
56	2022-23 ADJ PU (EST)	2,576.02			131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5
57	2023-24 ADJ PU (EST)	2,521.00			132 2023-24 ADM SRV, 7-12
					1,085.02

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 481.58	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 161.76	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 407,796.96	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 407,796.96
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,432,028.00	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 17,301,623.00
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 105,728.63
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 144,167.60
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 32,773.00
57	2023-24 ADJ PU (EST) 2,521.00	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 18,403,958.06	113	EXTENDED TIME
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 857,624.45	127	BASIC SKILLS 816,316.95
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 428,227.90	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 407,796.96
143	ATTENDANCE AREA 296.22	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,285,852.35	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 18,808,406.14
144	SQUARE MILES PER RES PU = (143)/(46) = .1166			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 43.39
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .1166			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4339
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 235.30
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 593,191.30
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***			
57	2023-24 ADJ PU (EST)	2,521.00	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	1,825,204.00	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	
173	TIER 2 LOR CAP/APU	724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP = [(199)*(197)]-300 =	300.00-
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE	
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97
176	TOTAL, TIER 1 = (57) X (174) =	756,300.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	189.67
177	TOTAL, TIER 2 = (57) X (175) =	1,068,904.00	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	57	2023-24 ADJ PU (EST)	2,521.00
	REFERENDUM ALLOWANCES		193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	203	FY 2024 REFER REVENUE = (57) X (202) =	478,158.07
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	2.25
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)	189.67	196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	205	TRANSITION REVENUE = (57) X (204) =	5,672.25
179	PHASEOUT OF LINE (178)		197	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		EQUITY REVENUE	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		198	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	206	METRO 5TH PERCENTILE	7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	189.67	199	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	207	METRO 95TH PERCENTILE	9,307.69
	REF AUTH WITH INFLATION		200	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	208	METRO GAP = (207)-(206) =	2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)		201	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	209	RURAL 5TH PERCENTILE	7,163.00
183	PHASEOUT OF LINE (182)		202	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	210	RURAL 95TH PERCENTILE	9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =		203	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	211	RURAL GAP = (210)-(209) =	1,990.22
			204	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	1,990.22	168	OPERATING CAP REVENUE	593,191.30	228	EQUITY REVENUE	397,971.36
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	30	2021 ANTC	14,252,096	240	EQUITY LIMIT = (228) X (235) =	321,390.70
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) =	7,354.92	229	FY 2024 ANTC/ADJ PU = (30)/(57) =	5,653.35	241	EQUITY AID = (228)-(240) =	76,580.66
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,798.30	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.24674188	TRANSITION AIDS & LEVIES		
217	EQUITY INDEX = (216)/(213) =	.90356845	231	OPERATING CAP LIMIT = (168) X (230) =	146,365.14	205	TRANSITION REVENUE	5,672.25
218	= \$80 X (217) =	72.29	232	OPERATING CAP AID = (168)-(231) =	446,826.16	242	TRANSITION LIMIT = (205) X (235) =	4,580.75
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	86.29	LOCAL OPTIONAL AIDS & LEVIES			243	TRANSITION AID = (205)-(242) =	1,091.50
57	2023-24 ADJ PU (EST)	2,521.00	176	TOTAL, TIER 1 = (57) X (174) =	756,300.00	REFERENDUM AIDS & LEVIES		
220	= (57) X (219) =	217,537.09	177	TOTAL, TIER 2 = (57) X (175) =	1,068,904.00	202	REFER \$/APU ALL AUTHORITIES	189.67
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2021 RMV	1,045,964,595	244	TIER 1 CAP/APU	460
222	= .10 X [(221)] =	117.40	46	2023-24 RES PU (EST)	2,539.60	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU	189.67	233	FY 2024 RMV/RES PU = (10)/(46) =	411,861.94	139	SPARSITY REVENUE	
172	TIER 1 LOR CAP/APU	300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.46802493	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	1,415.75
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	.80757243	247	TIER 1 = LSR OF (202) OR (244) =	189.67
57	2023-24 ADJ PU (EST)	2,521.00	236	TIER 1 LOR LEVY = (176) X (234) =	353,967.25	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =	
224	= LSR OF \$100,000 OR [(57) X (223)] =		237	TIER 2 LOR LEVY = (177) X (235) =	863,217.40	249	UNEQUALIZED = (202)-(247) - (248) =	
225	= (220)+(224) =	217,537.09	238	TIER 1 LOR AID = (176) - (236) =	402,332.75	BREAKDOWN OF REFERENDUM REVENUES		
226	BOTH RUR AND MET = 0.25 X (225)	54,384.27	239	TIER 2 LOR AID = (177) - (237) =	205,686.60	203	REFERENDUM REVENUE ALL AUTHORITIES	478,158.07
57	2023-24 ADJ PU (EST)	2,521.00	228	EQUITY REVENUE = (225)+(226)+(227) =	397,971.36	250	TOTAL, TIER 1 = (57) X (247) =	478,158.07
227	= \$50.00 X (57) =	126,050.00						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***		***APPLYING THESE REDUCTIONS: ***	
251	TOTAL, TIER 2 = (57) X (248) =	263	TIER 1 LEVY = (255)+(262) = 347,328.24	272	TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256	TIER 2 LEVY = (256) =	280	TIER 1 REF AID = (265)-(274) = 130,829.83
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 411,861.94	264	TOTAL = (263) + (256)+(252) = 347,328.24	282	TIER 1 LOR AID = (238) - (275) = 402,332.75
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = .72638790		REFERENDUM AID WITH AID LIMIT	283	TIER 1 LOR LEVY = (236) - (276) = 353,967.25
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265	TIER 1 AID = (258)-(262) = 130,829.83	284	TIER 1 REF LEVY = (263)-(277) = 347,328.24
	INITIAL REFERENDUM LEVY	259	TIER 2 AID = (259) =	285	TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) = 347,328.24	266	TOTAL AID = (265)+(259) = 130,829.83	286	UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =		TAX BASE REPLACEMENT AID (TBRA)	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 533,162.58
252	UNEQUALIZED LEVY	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 701,295.49
257	TOTAL = (255) + (256)+(252) = 347,328.24	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)		REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 489.67	289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) = 130,829.83	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)
259	TIER 2 AID = (251)-(256) =	271	REF AND LOR REV = (176) + (203) = 1,234,458.07	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
260	TOTAL AID = (258)+(259) = 130,829.83		CAPPED TBRA = LSR OF (270) OR (271) =	292	FY 2015 COMBINED REVENUE = (290)+(291) =
	EQUALIZATION AID LIMIT	272	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)
101	FY 2024 FORMULA ALLOW 6,863	273	TIER 2 REF AID	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
57	ADJ PU (EST) 2,521.00	274	TIER 1 REF AID		
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 3,569,105.75	275	TIER 1 LOR AID		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

REF AID GUARANTEE (CONT)		***REF AID & LEVY SUMMARY***		***GEN ED REV SUMMARY (CONT)***	
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	310	TIER 1 REF LEVY = (284) - (304) = 347,328.24	203	REFERENDUM 478,158.07
296	FY 2024 COMBINED REVENUE = (171)+(203) = 2,303,362.07	311	TIER 2 REF LEVY = (285) - (305) =	205	TRANSITION 5,672.25
297	FY 2024 COMBINED INITIAL AID = (287)+(239) = 738,849.18	312	UNEQL LEVY = (286) - (306) =	228	EQUITY REVENUE 397,971.36
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	313	TOTAL REFERENDUM LEVY = (310)+ (311) +(312)= 347,328.24	320	ALT ATTENDANCE ADJ
299	2012 RMV 860,698,991	314	TOTAL REFERENDUM EQUALIZATION AID = (272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = 130,829.83	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 22,108,603.12
300	2021 RMV 1,045,964,595			GENERAL AIDS & LEVIES	
301	RMV RATIO = LESSER OF 1 OR [(299) / (10)] = .82287584		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	231	OPERATING CAP LEVY 146,365.14
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) =	147	TRANSPORT ALLOWANCE 481.58	240	EQUITY LEVY 321,390.70
303	FY 2024 REFERENDUM HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	242	TRANSITION LEVY 4,580.75
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	308	LOCAL OPTIONAL 1,217,184.65
304	TIER 1 LOR LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	313	TOTAL REFERENDUM LEVY 347,328.24
305	TIER 1 REF LEVY	318	2023-24 RES PU ATTENDING MN STATE ACADEMIES	322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 2,036,849.48
306	TIER 2 REF LEVY	319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =	323	TOTAL GENERAL ED AID = (321)-(322)= 20,071,753.64
	UNEQL REF LEVY	320	ALT ATTEND ADJUST TO AID = (317)+(319) =	ALTERNATIVE TEACHER COMP REV	
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		GENERAL ED REVENUE SUMMARY	324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)
307	TIER 1 LOR LEVY = (283) - (303) = 353,967.25	102	BASIC 17,301,623.00	325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =
237	TIER 2 LOR LEVY = (237) 863,217.40	105	DECLINING ENROLL 105,728.63	326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 1,217,184.65	111	PENSION ADJUSTMENT 144,167.60	ALT TEACHER COMP AIDS & LEVIES	
309	LOCAL OPTIONAL AID = (282)+ (239)+ (303)= = (275)+ (276)= 608,019.35	112	GIFTED & TALENTED 32,773.00	326	ALT COMP REVENUE
		113	EXTENDED TIME	327	ALT COMP BASIC AID = 0.65 X (326) =
		127	BASIC SKILLS 816,316.95	328	BASIC AID PRORATION .98779065
		139	SPARSITY	329	PRORATED BASIC AID = (327)X(328) =
		142	SMALL SCHOOLS		
		162	TRANSPORT SPARSITY 407,796.96		
		168	OPERATING CAPITAL 593,191.30		
		171	LOCAL OPTIONAL 1,825,204.00		

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**	
330	PRO BASIC AID TO LEVY = (327) - (329) =	344	FY 2024 EST INCENTIVE BUDGET	359	EST FY 2023 EXPEND
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	345	FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 =	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=
229	FY 2024 ANTC/ADJ PU 5,653.35	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = .92677869	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) =	361	SAFE SCH Lvy REQUEST? YES
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2021 TOTAL ENROLLMENT	57	2023-24 ADJ PU (EST) 2,521.00
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) =	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 90,756.00
	MISCELLANEOUS AIDS	350	PROTECTED ENROLLMENT RATIO =(347)/(349)=		SAFE SCHOOLS INTERMEDIATE LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
335	SPEC ED REGULAR BEFORE TUITION ADJ 3,541,163.89	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	364	INTERMEDIATE LEVY ALLOWANCE <= \$15
336	NET TUITION ADJUST 1,028,701.28-	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
337	EXCESS COST AID 845,989.04	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =		JUDGMENT LEVY
338	HOLD HARM/GROWTH LMT	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	366	DISTRICT JUDGMENTS
339	CROSS SUB REDUC AID 182,830.17	356	ACHIEVE & INTEG LEVY = (355) X .30	367	INTERMED JUDGMENTS
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 3,541,281.82	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	368	JUDGMENT LIMIT =(366)+(367) =
341	FY 2024 NON-PUBLIC TRANSPORTATION AID 29,547.66	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=		ICE ARENA LEVY
342	FY EL CROSS SUBSIDY REDUCTION AID 469.36			369	FY 2022 NET OPR COSTS
	ACHIEVEMENT AND INTEGRATION REVENUE			370	ICE ARENA LEVY LIMIT = 100% OF (369) =
57	2023-24 ADJ PU (EST) 2,521.00				FY 2023 CAREER & TECHNICAL
343	FY 2024 EST INITIAL BUDGET			371	SHARE OF FY 2023 EST COOPERATIVE BUDGET
				372	FY 2023 ESTIMATED DISTRICT BUDGET 255,740.00
				373	FY 2023 EST BUDGET = (371) + (372) = 255,740.00
				374	PRELIMINARY REVENUE = .35 X (373) = 89,509.00

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	127,400.00	57	2023-24 ADJ PU (EST) AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	2,521.00 79.33	409	OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	127,400.00	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000	410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	127,400.00	403	INITIAL LTFM REVENUE = \$380 X (57) X (402) =	957,980.00	411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =
379	CAREER TECH REVENUE = (377) + (378) =	127,400.00	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
29	2020 ANTC	13,250,668					
56	2022-23 ADJ PU (EST)	2,576.02	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	5,143.85					
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	.67575539	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	86,091.24	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0
383	EST CAREER TECH AID = (379) - (382) =	41,308.76	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =		768	NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					407	NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID			ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP		768	NET LTFM REQ DEBT SERVICE FOR VPK			
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =		407	NEW PAYGO LTFM LEVY FOR VPK			
	CAPITAL RELATED LEVY LIMITATIONS		408	TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	957,980.00	415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)					416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 = 161,344.00
400	LTFM PLAN APPROVAL STATUS APPROVED					417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 161,344.00

LTFM REVENUE		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 957,980.00	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 383,620.71	422	TOTAL LTFM REVENUE 957,980.00
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 957,980.00
420	DISTRICT LTFM REVENUE = (418) - (419) = 957,980.00	435	TOTAL LTFM LEVY = (433) + (434) = 383,620.71	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 957,980.00
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) = 574,359.29
422	TOTAL LTFM REVENUE = (420) + (421) = 957,980.00	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 383,620.71
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =
57	2023-24 ADJ PU (EST) 2,521.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 383,620.71
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 957,980.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 14,215,129	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 600,000.00
54	2020-21 ADJ PU (ACT) 2,771.39	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 5,129.24	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) =	449	LSR OF (447) OR (448) 600,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .59955249	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 2002
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .40044751	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) =	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 600,000.00
428	LTFM AID RATIO = 1 - (427) = .59955249	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) =	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 574,359.29	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	454	TOTAL CERTIFIED LEVY = (452)+(453) = 600,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 383,620.71			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 574,359.29				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING		***APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
ADMINISTRATIVE SPACE		INSTRUCTIONAL/STORAGE		231 OPERATING CAPITAL	146,365.14
456 FY 2023 JOINT				446 LT FAC MAINTENANCE	383,620.71
457 FY 2024 JOINT		476 FY 2023 NONJOINT	32,400.00	455 DISABLED ACCESS	
		477 FY 2024 NONJOINT		499 LEASE LEVY	63,825.00
INSTRUCTIONAL/STORAGE		478 FY 2023 JOINT	31,425.00	500 COOP BLDG REPAIR	
458 FY 2023 JOINT		479 FY 2024 JOINT		501 OTHER CAPITAL (MEMO)	
459 FY 2024 JOINT				502 CAP PROJECTS REFER	
460 TOT INTERMED OPERATING		480 REG OPERATING LEASES		503 CAPITAL RELATED LIMITS	
= (456) TO (459) =		= (472) TO (479) =	63,825.00	= (231)+(446)+(455)	
				+ (499)+(500)+(501)	
		APPROVED REGULAR CAPITALIZED LEASES		+ (502) =	593,810.85
APPROV INTERMED CAPITALIZED		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES	
ADMINISTRATIVE SPACE					
461 FY 2023 JOINT		481 FY 2023 NONJOINT		504 CONSOLIDATION/	
462 FY 2024 JOINT		482 FY 2024 NONJOINT		TRANSITION	
		483 FY 2023 JOINT		505 REORGANIZATION	
INSTRUCTIONAL/STORAGE		484 FY 2024 JOINT		OPERATING DEBT	
463 FY 2023 JOINT				506 HEALTH BENEFITS	115,961.00
464 FY 2024 JOINT		INSTRUCTIONAL/STORAGE		507 ADDL RETIREMENT	
				(MPLS AND STP)	
EXCESS FUNDS CAP LEASE		485 FY 2023 NONJOINT		508 SEVERANCE	
465 FY 2023 JOINT		486 FY 2024 NONJOINT		509 ADMIN DISTRICT	
466 FY 2024 JOINT		487 FY 2023 JOINT		510 SWIMMING POOL	
467 TOT INTERMED CAPITALIZED		488 FY 2024 JOINT		511 TREE GROWTH	1,263.75
= SUM[(461) TO (464)]				512 CONSOLIDATION/	
- (465) - (466) =		EXCESS FUNDS CAP LEASE		RETIREMENT	
				513 ECON DEVELOP ABATE	
468 TOT INTERMED LEASE COSTS		489 FY 2023 NONJOINT		514 OTHER GENERAL (MEMO)	
= (460) + (467) =		490 FY 2024 NONJOINT			
		491 FY 2023 JOINT		515 SUBTOTAL, OTHER INITIAL	
57 2023-24 ADJ PU (EST)	2,521.00	492 FY 2024 JOINT		GENERAL LEVIES	
469 INTERMED PUPIL UNIT MAX				= (504) TO (514) =	117,224.75
LIMIT = \$65 X (57) =		493 REG CAPITALIZED LEASES			
		= (481) TO (488) -		INITIAL GENERAL FUND LEVY	
		(489) TO (492) =			
470 INTERMED LEASE LIMIT		494 TOTAL APPROVED REGULAR		516 GENERAL RMV VOTER	
=LSR (468) OR (469) =		LEASE COST & CARRYOVER		APPROVED JOBZ EXEMPT	
471 INTERMED CARRYOVER (INCL		=(471)+(480)+(493)=	63,825.00	=(313) =	347,328.24
IN REGULAR LEASE LIMIT)					
= (468) - (470) =		57 2023-24 ADJ PU (EST)	2,521.00	517 GENERAL RMV OTHER	
		495 REG PUPIL UNIT MAXIMUM		JOBZ EXEMPT	
		LIMIT = \$212 X (57) =	534,452.00	= (308)+(240)	
APPROVED REGULAR OPERATING LEASES				+ (242) =	1,543,156.10
ADMINISTRATIVE SPACE		496 COMM APPROVED LIMIT			
				518 GENERAL NTC	
472 FY 2023 NONJOINT		497 REGULAR MAX LIMIT		VOTER APPROVED	
473 FY 2024 NONJOINT		=GTR (495) OR (496)=	534,452.00	JOBZ EXEMPT	
474 FY 2023 JOINT				= (502)	
475 FY 2024 JOINT		498 REGULAR LEASE LIMIT			
		=LSR (494) OR (497)=	63,825.00		
		499 TOTAL LEASE LEVY LIMIT			
		= (470) + (498) =	63,825.00		

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***		
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	887,882.84		FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	2,778,367.18		612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)
COMMUNITY SERVICE			613	ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 14,252,096
BASIC COMMUNITY EDUCATION			614	POPULATION UNDER FIVE YEARS OF AGE 775	46	2023-24 RES PU (EST) 2,539.60
601	POPULATION (YR 2020)	18,806	615	GTR OF 150 OR (614) = 775	629	ANTR/RES PU = (30)/(46) = 5,611.95
602	GTR OF (601) OR 1,335	18,806	616	ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG?	YES	617	FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 122,333.75	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT?	YES	30	2021 ANTC 14,252,096	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) =	101,928.52	618	ECFE TAX RATE .00246993	COMMUNITY SERVICE SUMMARY	
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) =	18,806.00	619	= (618) X (30) = 35,201.68	633	OTHER COMM ED (MEMO)
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	22,286.58	620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 35,201.68	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 169,933.35
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	143,021.10	621	EST FY 2024 EARLY CHILD AID = (617)-(620) = 87,132.07	HOME VISITING LIMIT	
30	2021 ANTC	14,252,096	622	DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES	GENERAL DEBT SERVICE (FUND 7)	
609	STANDARD COMM ED LEVY = .00940 X (30) =	133,969.70	623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 2,325.00	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)	
610	COMM ED LEVY LIMIT LSR (608) OR (609) =	133,969.70	229	FY 2024 ANTC/ADJ PU 5,653.35	701	ALT FAC REGULAR REQ DEBT SERV LEVY
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =	9,051.40	624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .32773043	702	ALT FAC/H&S REQ DEBT SERV LEVY
			625	FY 2024 HOME VISIT LIMIT =(623) * (624) 761.97	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
			626	FY 2024 EST HOME VISIT AID =(623)-(625) 1,563.03		

REQ DEBT ELIG FOR LTFM (CONT)	***REQ DEBT FOR BONDS ELIG (CONT)***	*NON-VOTE APPR INELIG BONDS (CONT)*
704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	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 2021 FUND 7-425 BAL FOR BOND REFUND
707 NATURAL DISASTER REQ DEBT SERV LEVY	NON-VOTER APPR INELIG BONDS	738 JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720 FACIL BOND-MS 123B.62	739 JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708 TACONITE BONDS REQ DEBT SERV LEVY	721 EQUIP BOND-MS 123B.61	740 JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709 TAC FUNDING FOR BONDS (NOT IRRRB)	722 REORG OPER DEBT	741 JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 147,893.81
710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723 ECON DEV ABATEMENT	742 PAY 21 DEBT EXCESS LEVY REDUCTION
711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724 JUDGMENT	743 PAY 22 DEBT EXCESS LEVY REDUCTION
712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 12,275,340.00	725 OTHER NON-VOTER	744 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 613,767.00
713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726 INELG LEASE PURCHASE	745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =
714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	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) = 12,275,340.00	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) = 12,275,340.00	748 DISTRICT REQUESTED ADDITIONAL EXCESS
716 VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 12,275,340.00	749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748) =
	30 2021 ANTC 14,252,096	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)] = 12,275,340.00	

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 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 12,275,340.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .15536303
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .84463697
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 12,275,340.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	439	LTFM DEBT EQUAL LEVY	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 12,275,340.00
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY	30	2021 ANTC 14,252,096
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 1,496,470.08
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 2,243,279.91
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2021 ANTC 14,252,096	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 10,032,060.09
		772	TEN PERCENT ANTC = 0.10 * (30) = 1,425,209	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 1,496,470.08
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) = 8,535,590.01
		773	FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2020-21 ADJ PU (ACT) 2,771.39	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 5,142.58		

DEBT EQUALIZATION AID (CONT)		***ADJUSTMENT TO GDS LIMIT*** FOR IRRRB ALLOCATION	***OTR POSTEMPLOY BENEFITS (OPEB)*** & PENSION DEBT SERVICE (FUND 47)
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS 4,900,000.00
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) = 8,535,590.01	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) = 5,145,000.00
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 1,496,470.08	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS
54	2020-21 ADJ PU (ACT) 2,771.39	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 5,142.58	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 1,638,942.85
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = .84238043	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .46608909	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
795	TIER 1 DEBT EQU AID RATIO = 1-(793) = .15761957	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .53391091	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
797	TIER 1 DEBT AID = (791) X (795) = 235,872.97	780	DISASTER LEVY LIMIT VOTER APPROVED
798	TIER 2 DEBT AID = (790) X (796) = 5,491,397.15	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 1,638,942.85
799	TOTAL DEBT EQ AID = (797)+(798) = 5,491,397.15	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) =
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,638,942.85
801	VOTER APPR DEBT AID = (799)-(800) = 5,491,397.15	901	LEVY BONDS IRREV TRUST VOTER APPROVED
	MINIMUM EST MAX EFFORT PAYMENT	902	LEVY BONDS REVOC TRUST VOTER APPROVED
732	MAX EFFORT DEBT LEVY	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 817,237.00
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
		906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 817,237.00
		907	FUND 47 DEBT BALANCE
		908	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
		909	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 817,237.00
		910	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
		911	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
		912	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
		913	JUNE 2021 FUND 47-464 BALANCE RESTRICTED 117,963.31
		914	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 117,963.31
		915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
		916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER 108,007.17
		917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
		918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 40,861.85

FUND 47 DEBT BALANCE (CONT)		***GENERAL FUND ADJUSTMENTS***		***FY 2022 LOR TIER 2 (CONT)***	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	785,428.98 785,428.98
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			136,080.69		.14-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			137,023.45 137,023.45		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY ADJUSTMENT FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
			942.76-		292,637.09
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020 FY 2023 EQUITY LEVY ADJUSTMENT	291,247.81 291,247.81
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		= ((1017)-(1018)) = 1,389.28
			346,598.69		
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY ADJUSTMENT FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
					4,167.96
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	4,167.96 4,167.96
		1008	21 PAY 22 LIMIT		
		1009	21 PAY 22 LEVY	1024	FY 2023 TRANSITION LEVY ADJUSTMENT
			346,598.74 346,598.74		
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
	817,237.00		346,598.74		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			346,598.74		
A	IN GENERAL, IF WE HAVE:	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)
B	FINAL LEVY AUTHORITY				340,097.87
C	PREVIOUSLY CALCULATED AUTHORITY			1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO				
				1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	340,097.93 340,097.93
			785,428.84		

FY 2023 1ST TIER REF ADJ (CONT)		***FY 2023 UNEQUAL REF ADJ (CONT)***		**FY 2023 LOR TBRA ALLOCATION ADJ**	
1030	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 340,097.93	1042	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055	FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) 340,097.93 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(11317) = .06-	1044	21 PAY 22 LEVY	1045	21 PAY 22 LEVY
	FY 2023 2ND TIER REF LEVY ADJUST	1046	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	1056	FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033	FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240)	1047	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057	FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048	FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058	TIER 1 LEVY
1035	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)		FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1059	TIER 2 LEVY
1036	21 PAY 22 LIMIT		FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1060	UNEQL LEVY
1037	21 PAY 22 LEVY			1061	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1038	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) =	1049	TIER 1 LEVY	1062	TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1039	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) =	1050	TIER 2 LEVY	1063	FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1040	FY 2023 2ND TIER REF LEVY ADJUSTMENT	1051	UNEQL LEVY	1064	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
	FY 2023 UNEQUAL REF LEVY ADJ	1052	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	1065	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1041	FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)	1053	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1066	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =		

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT		381,846.65	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1078	21 PAY 22 LIMIT	1094	20 PAY 21 LEVY
		1079	21 PAY 22 LEVY	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT			1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1077)-(1079) =	1097	21 PAY 22 ADJ LEVY
			12,983.61-	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT		FY 2023 LTFM UNEQUALIZED LEVY ADJUST		
		1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT				FY 2021 OPERATING CAPITAL LEVY ADJ
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170)
		1083	21 PAY 22 LEVY		127,822.46
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT
				1101	19 PAY 20 LEVY
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =		FY 2022 LTFM EQUALIZED LEVY ADJUST	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) =
		1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)		327.14
	FY 2023 ALT TEACHER COMP LEVY ADJ		412,563.32	1103	20 PAY 21 ADJ LIMIT
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326)	1086	20 PAY 21 LIMIT	1104	20 PAY 21 ADJ LEVY
		1087	20 PAY 21 LEVY		272.76
1074	21 PAY 22 LIMIT			1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) =
1075	21 PAY 22 LEVY	1088	TOTAL ADJUSTMENT = (1085)-(1087) =		54.38
			4,438.80-		
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT	1089	21 PAY 22 ADJ LIMIT	1106	FY 2021 LOR TIER 1 LEVY ADJ
		1090	21 PAY 22 ADJ LEVY		
			6,887.79-	1107	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189)
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1089) =		331,723.22
			2,448.99	1108	19 PAY 20 LEVY
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) =
					2,312.30-

FY 2021 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL
1158	20 PAY 21 ADJ LIMIT	1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) =
1159	20 PAY 21 ADJ LEVY	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 65,000.00
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY 65,000.00
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 65,000.00-
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	1191	SAFE SCH LVY REQUEST YES
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	54	2020-21 ADJ PU (ACT) 2,771.39
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 99,770.04
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1193	19 PAY 20 LIMIT 102,395.52
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	1194	19 PAY 20 LEVY 102,395.52
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 2,625.48-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1180	19 PAY 20 LIMIT	54	2020-21 ADJ PU (ACT) 2,771.39
		1181	19 PAY 20 LEVY	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
		1182	TOTAL ADJUSTMENT	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
		1183	20 PAY 21 ADJ LIMIT	1198	19 PAY 20 LIMIT
		1184	20 PAY 21 ADJ LEVY	1199	19 PAY 20 LEVY
				1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST

FY 2021 ALT TEACHER COMP LEVY ADJ		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***	
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)
		1221	19 PAY 20 LEVY		
		1222	TOTAL ADJUSTMENT	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1202	19 PAY 20 LIMIT	1223	20 PAY 21 ADJ LIMIT	1240	PRORATED ANNUAL OPEB LEVY AUTH
1203	19 PAY 20 LEVY	1224	20 PAY 21 ADJ LEVY		
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	1225	21 PAY 22 ADJ LIMIT	1241	21 PAY 22 LIMIT
		1226	21 PAY 22 ADJ LEVY	1242	21 PAY 22 LEVY
1205	20 PAY 21 ADJ LIMIT	1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	1243	FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)
1206	20 PAY 21 ADJ LEVY				
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =		
		1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		PAY 20 LEASE LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJ				FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) 456,142.37		FY 2021 CAREER TECHNICAL ADJ		FY 2020 PAY 19 NET LEASE COSTS
1209	19 PAY 20 LIMIT 456,142.37	1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21) 47,373.53	1301	PAY 19 OPER INTERMED
1210	19 PAY 20 LEVY 456,142.37			1302	PAY 19 CAP INTERMED
1211	TOTAL ADJUSTMENT			1303	PAY 19 TIES CAPITAL
		1231	20 PAY 21 LIMIT 47,030.33	1304	PAY 19 OPER JOINT
1212	20 PAY 21 ADJ LIMIT	1232	20 PAY 21 LEVY 47,030.33	1305	PAY 19 OPER NON-J ADM
1213	20 PAY 21 ADJ LEVY			1306	PAY 19 OPER NON-J
1214	21 PAY 22 ADJ LIMIT	1233	FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1231)) 343.20	1307	PAY 19 CAPITAL JOINT
1215	21 PAY 22 ADJ LEVY			1308	PAY 19 CAP NON-J ADM
				1309	PAY 19 CAPITAL NON-J
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =		FY 2021 HEALTH BENEFIT LEVY ADJUST	1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000) 156,791.70		FY 2020 PAY 20 NET LEASE COSTS
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST	1235	20 PAY 21 LIMIT 141,243.00	1311	PAY 20 OPER INTERMED
		1236	20 PAY 21 LEVY 141,243.00	1312	PAY 20 CAP INTERMED
		1237	FY 2021 HEALTH BENEFITS ADJUST = ((1229)-(1230)) = 15,548.70	1313	PAY 20 OPER JOINT
				1314	PAY 20 OPER NON-J ADM
				1315	PAY 20 OPER NON-J OTH
				1316	PAY 20 CAPITAL JOINT
				1317	PAY 20 CAP NON-J ADM
				1318	PAY 20 CAP NON-J OTH
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)			1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)=

OTHER GEN LIMITATION ADJ (CONT)		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) =	1405	19 PAY 20 LIMIT 767.25
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =		6,397.38	1406	19 PAY 20 LEVY 767.25
1371	MAINT PU VAR (MEMO)	1384	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374)	1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)		7,350.03		FY 2021 SCHOOL-AGE CARE
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES)
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382)	1409	19 PAY 20 LIMIT
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		65,079.50-	1410	19 PAY 20 LEVY
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) =	1411	SCH-AGE CARE ADJUSTMENT
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=		51,332.09-	1412	ADULTS W/DISABILITIES ADJUST
1378	TIF ADJUST (MEMO)	COMMUNITY SERVICE FUND ADJUSTMENTS		1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	FY 2023 EARLY CHILD FAMILY ADJ		1414	OTHER ADJUST (MEMO)
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 32,840.14	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1401	21 PAY 22 LIMIT 32,847.08	1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) =
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =	1402	21 PAY 22 LEVY 32,847.08		GENERAL DEBT SERVICE ADJUSTMENTS
		1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
			6.94-	1702	OTHER ADJUST (MEMO) VOTER APPROVED
				1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
		1404	FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8)	1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =

GENERAL DEBT SERVICE ADJUST		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2024	FY 2023 ABATEMENT AID 1,422.66
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 519.25
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=		PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2006	GENERAL 1,577,766.61
				2007	COMMUNITY SERVICE
				2008	GENERAL DEBT SERVICE 1,691,823.97
				2009	OPEB DEBT SERVICE 691,284.12
				2010	TOTAL 3,960,874.70
1708	21 PAY 22 LIMIT	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF		CERTIFIED LEVY RATIO BY FUND
1709	21 PAY 22 LEVY		[(921)OR(924)] X -1 =		
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2011	GENERAL (2006)/(2010) .74739422
		1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	2012	COM SER (2007)/(2010)
	FY 2022 LTFM DEBT LEVY ADJUST			2013	GEN DBT (2008)/(2010) .42713393
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2014	OPEB DBT (2009)/(2010) .17452815
			[(922)OR(925)] X -1 =	2015	TOTAL 1.00000000
1712	20 PAY 21 LIMIT	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
1713	20 PAY 21 LEVY			2016	GENERAL 593.29
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2017	COMMUNITY SERVICE
				2018	GENERAL DEBT SERVICE 829.37
1715	21 PAY 22 ADJ LIMIT		ABATEMENT ADJUSTMENTS	2019	TOTAL 1,422.66
1716	21 PAY 22 ADJ LEVY		INITIAL ABATEMENT LEVY ADJUSTMENT	2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=	2001	SCHOOL TAXES ABATED IN 2021 2,222.18-		PRORATED ABATEMENT AID BY FUND
		2002	SCHOOL TAXES ADDED IN 2021 280.27	2021	GENERAL (2020)X(2016) 593.29
	FY 2021 LTFM DEBT LEVY ADJUST	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 1,941.91-	2022	COM SER (2020)X(2017)
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 1,941.91	2023	GEN DBT (2020)X(2018) 829.37
1719	19 PAY 20 LIMIT			2024	TOTAL 1,422.66
1720	19 PAY 20 LEVY				INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=			2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 180.24
1722	20 PAY 21 ADJ LIMIT			2026	COM SER [(2004)X (2012)]-(2022) =
1723	20 PAY 21 ADJ LEVY			2027	GDS DBT [(2004)X (2013)]-(2023) = .09
				2028	OPEB DBT [(2004)X (2014)] = 338.92
				2005	TOTAL = (2004)-(2024) 519.25

ABATEMENT INTEREST ADJUSTMENT		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST	
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	2052	GENERAL=(2044)-(2048) OR MEMO	3001	GENERAL FUND INITIAL LEVY SUMMARY
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) = 353,725.62
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 1,550,506.13
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 1,550,506.13
2032	GEN DBT (2029)X(2013)	2056	TOTAL	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022 880.03-	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 823,084.11
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022 71.26	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 823,084.11
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058) 808.77-	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 2,727,315.86
2035	COMMUNITY SERVICE	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 808.77	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 2,727,315.86
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND	3006	COMMUNITY SERV INIT LEVY SUMMARY
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064) 322.17	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 169,159.16
2038	TOTAL	2062	COM SER (2060)X(2012)	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 169,159.16
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013) 345.45	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2039	GENERAL = (2025)+(2030)+(2034)= 180.24	2064	OPEB DBT (2060)X(2014) 141.15	3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 1,639,288.39
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=	2065	GENERAL 221.64	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) =
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= .09	2066	COMMUNITY SERVICE	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) =
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 338.92	2067	GENERAL DEBT SERVICE	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 1,639,288.39
2043	TOTAL 519.25	2068	OPEB DEBT SERVICE 131.29		
	CARRY-OVER ABATE LEVY AUTHORITY	2069	TOTAL 352.93		
	PAY 22 REGULAR ABATEMENT LIMIT		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2044	GENERAL	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 100.53		
2045	COMMUNITY SERVICE	2071	COM SER (2062)-(2066)		
2046	GENERAL DEBT SERVICE	2072	GEN DBT (2063)-(2067) 345.45		
2047	OPEB DEBT SERVICE	2073	OPEB DBT (2064)-(2068) 9.86		
	PAY 22 REGULAR ABATEMENT LEVY	2074	TOTAL 455.84		
2048	GENERAL				
2049	COMMUNITY SERVICE				
2050	GENERAL DEBT SERVICE				
2051	OPEB DEBT SERVICE				

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY	***POSITIVE OFFSETTING ADJ (CONT)***	***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)] COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) = 817,585.78	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 817,585.78	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
3013 GENERAL	3025 COM SERV NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3014 GENERAL DEBT SERVICE 28,848.53-	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3015 OPEB/PENSION DEBT SERVICE	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]		

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 = 833,834.75
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]= 652,473.84
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW 415.00-
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
		3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
		3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) = 652,473.84
		3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 = 63,025.00
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036) 28,848.53-	3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= 63,025.00
		3517	COMMUNITY SERVICE =		
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)= 28,848.53-	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT) 1,026,575.00
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4001	1983-84 RESIDENT PU 4,764.77	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR 1,639,288.39	4002	2011-12 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER	44	2021-22 RES PU (PRE) 2,655.73	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	57	2023-24 ADJ PU (EST) 2,521.00	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = 1,026,575.00
3503	OPEB DEBT OTHER 817,585.78	4003	TACONITE REG REF PU =GTR (4001) OR (44)= 4,764.77	4021	MINING 3.43 CENTS/TON 191,060.00
3504	GENERAL NTC VOTER	4004	2011 NET TAX CAPACITY	4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 823,084.11	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = 181,360.91		
3506	COMMUNITY SERVICE 169,159.16				

TACONITE RECEIPTS (CONT)		***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)
4023	DEER RVR GRANDFATHER		
4024	FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
	1,217,635.00	4042 = 50% OF (4041) =	
4025	MAX TAC REDUCT = 95% OF [(4024)+(4019)]	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+(4052)+(4054)+(4056)+(4058)+(4060)+(4062)=
	1,156,753.25		1,156,753.25-
4026	TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
	1,437,328.15-	4045 = 50% OF (4044) =	
4027	FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT = (4024)+(4026)-(4019)	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))=	
	219,693.15-	4047 REMAINING REDUCTION = (4025)+(4046) =	
4028	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=	
	4,503.00	4049 REMAINING REDUCTION = (4047)+(4048) =	
4029	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=	
	219,694.00	4051 REMAINING REDUCTION = (4049)+(4050) =	
4030	FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=	
	727,347.00	4053 REMAINING REDUCTION = (4049)+(4052) =	
4031	FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=	
	474,977.00	4055 REMAINING REDUCTION = (4053)+(4054) =	
	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))=	
4032	COMMUNITY SERVICE	4057 REMAINING REDUCTION = (4055)+(4056) =	
4033	OTHER GENERAL NTC	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))=	
	169,159.16	4059 REMAINING REDUCTION = (4057)+(4058) =	
4034	REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=	
	823,084.11	4061 REMAINING REDUCTION = (4059)+(4060) =	
4035	OTHER GENERAL RMV		
	1,550,506.13		
4036	OP REFERENDUM (VOTER)		
4037	= 50% OF (4036) =		
	353,725.62		
	176,862.81		
4038	CAP PROJ LIMIT(VOTER)		
4039	= 50% OF (4038) =		
4040	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		
	817,585.78		

FY 2024 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

FY 2024 LEVY, AID & REV SUMMARY		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) = 653,075.80
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) = 353,725.62		5013	TACONITE RECEIPTS = -(4046) = 169,159.16	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 1,550,506.13		5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 266,905.66	5026	TACONITE RECEIPTS = -(4050)-(4060) = 164,509.98
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=		GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026) 817,585.78
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)=		5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 1,639,288.39	TOTAL, ALL FUNDS	
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,904,231.75		5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)=	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 4,196,595.94
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 24,259,313.82		5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 1,639,288.39	5029	TOTAL AID = (5006)+(5011) + (5018) = 29,849,286.84
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =		5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 5,492,226.52	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) = 823,084.11		5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) = 1,156,753.25-
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)= 26,986,629.68		5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 35,202,636.03
		5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 7,131,514.91	OPEB/PENSION DEBT SERVICE FUND	
COMMUNITY SERVICE FUND					
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)=		5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 97,746.50		5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)= 653,075.80		

I. COMPUTATION OF 2022 PAYABLE 2023 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	347,328.24	6,397.38	N/A			353,725.62
GEN-RMV OTHER-EXEMP	1,543,156.10	7,350.03	N/A			1,550,506.13
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	887,882.84	65,079.50-	280.77		823,084.11-	
TOTAL GENERAL	2,778,367.18	51,332.09-	280.77		823,084.11-	1,904,231.75
COM SERV-EXEMP	169,933.35	774.19-			169,159.16-	
DEBT-VOTER-NONEXEMP	1,638,942.85		345.54			1,639,288.39
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,638,942.85		345.54			1,639,288.39
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	817,237.00		348.78		164,509.98-	653,075.80
TOTAL OPEB/PENSION	817,237.00		348.78		164,509.98-	653,075.80
TOTAL	5,404,480.38	52,106.28-	975.09		1,156,753.25-	4,196,595.94

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

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,992,767.36	1,904,231.75	88,535.61-	4.44-
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,504,812.97	1,639,288.39	134,475.42	8.94
OPEB DEBT SERVICE	709,695.09	653,075.80	56,619.29-	7.98-
TOTAL	4,207,275.42	4,196,595.94	10,679.48-	.25-

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

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,992,767.36			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,504,812.97			
OPEB DEBT SERVICE	709,695.09			
TOTAL AFTER ADJUSTMENTS	4,207,275.42			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	351,598.56	351,598.56	353,725.62		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,478,603.04	1,478,603.04	1,550,506.13		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	162,565.76	162,565.76			
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT					
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	1,504,812.97	1,504,812.97	1,639,288.39		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT					*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT	709,695.09	709,695.09	653,075.80		
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,992,767.36	1,992,767.36	1,904,231.75		
(5010)	COMMUNITY SERVICES FUND					
(5017)	GENERAL DEBT SERVICE FUND	1,504,812.97	1,504,812.97	1,639,288.39		
(5024)	OPEB/PENSION DEBT SERVICE FUND	709,695.09	709,695.09	653,075.80		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,830,201.60	1,830,201.60	1,904,231.75		
	NET TAX CAPACITY	2,377,073.82	2,377,073.82	2,292,364.19		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,856,411.53	1,856,411.53	1,993,014.01		
	OTHER	2,350,863.89	2,350,863.89	2,203,581.93		
TOTAL LEVY						
	TOTAL LEVY	4,207,275.42	4,207,275.42	4,196,595.94		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	340,097.93	340,097.93	347,328.24		*2
(311)	2ND TIER RMV REFER					*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST	11,500.63	11,500.63	.06-		*2
(1040)	FY 2023 2ND TIER REF ADJUST					*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST			6,397.44		
(1147)	FY 2021 2ND TIER REF ADJUST					
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A
(1154)	FY 2021 UNEQUAL REF ADJUST					
(1160)	FY 2021 TBRA ALLOC ADJUST					
(1172)	FY 2021 REF HOLD HARMLESS ADJ					
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	351,598.56	351,598.56	353,725.62		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	346,598.74	346,598.74	353,967.25		*3
(237)	2ND TIER LOCAL OPTIONAL	785,428.98	785,428.98	863,217.40		*3
(240)	EQUITY	291,247.81	291,247.81	321,390.70		*3
(242)	TRANSITION	4,167.96	4,167.96	4,580.75		*3
(1012)	FY 2023 LOR TIER 1 ADJUST	11,720.47	11,720.47	.05-		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	28,582.61	28,582.61	.14-		*3
(1020)	FY 2023 EQUITY ADJUST	10,704.79	10,704.79	1,389.28		*3
(1024)	FY 2023 TRANSITION ADJUST	151.68	151.68			*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST					*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD					
(1112)	FY 2021 LOR TIER 1 ADJUST					
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A			
(1126)	FY 2021 EQUITY ADJUST			5,876.57		
(1133)	FY 2021 TRANSITION ADJUST			84.37		
	FY 2021 TIER 1 BRD-APPR REF ADJ			N/A	N/A	N/A
(1166)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A			
(1178)	FY 2021 LOR TIER 1 HOLD HARMLES	N/A	N/A			
(1374)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	1,478,603.04	1,478,603.04	1,550,506.13		

FOOTNOTES:

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

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	137,023.45	137,023.45	146,365.14		*3
(333)	ALT TEACHER COMP (Q COMP)					*4
(356)	ACHIEVEMENT & INTEGRATION					*5
(360)	FY 2023 REEMPLOYMENT INS					
(362)	SAFE SCHOOLS	96,537.60	96,537.60	90,756.00		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT	260,000.00	260,000.00			*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	80,839.25	80,839.25	86,091.24		
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	394,830.26	394,830.26	383,620.71		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE	68,825.00	68,825.00	63,825.00		
(500)	COOP BUILDING REPAIR					
(501)	OTHER CAPITAL (MEMO)					
(504)	CONSOL/TRANSITION					
(505)	REORG OPERATING DEBT					
(506)	FY 2023 HEALTH BENEFITS	103,377.00	103,377.00	115,961.00		
(507)	ADDITIONAL RETIREMENT					
(508)	SEVERANCE					
(509)	ADMINISTRATIVE DISTRICT					
(510)	SWIMMING POOL					
(511)	TREE GROWTH	1,263.75	1,263.75	1,263.75		
(512)	CONSOL/RETIREMENT					
(513)	ECON DEV ABATEMENT					
(514)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,142,696.31	1,142,696.31	887,882.84		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2023 OPER CAPITAL ADJUST	4,890.23	4,890.23	942.76-		*3
(1105)	FY 2021 OPER CAPITAL ADJUST			54.38		
(1076)	FY 2023 ALT TEACHER COMP ADJUST					*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST					
(1069)	FY 2023 ACHIEVE & INTEG ADJUST					*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST					*5
(1190)	FY 2021 REEMPLOYMENT ADJUST			65,000.00-		
(1195)	FY 2021 SAFE SCHOOLS ADJUST			2,625.48-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST			343.20		
(1237)	FY 2021 HEALTH BENEFITS ADJUST			15,548.70		
(1243)	FY 2021 ANNUAL OPEB ADJUST					
(1080)	FY 2023 LTFM EQUAL ADJUST	6,887.79-	6,887.79-	12,983.61-		
(1084)	FY 2023 LTFM UNEQUAL ADJUST					
(1091)	FY 2022 LTFM EQUAL ADJUST			2,448.99		
(1098)	FY 2022 LTFM UNEQUAL ADJUST					
(1218)	FY 2021 LTFM EQUAL ADJUST					
(1229)	FY 2021 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	1,997.56-	1,997.56-	63,156.58-		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1362)	PAY 20 LEASE ADJUST			121,397.92-		
(1363)	LEASE LEVY ADJ (MEMO)			119,475.00		
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST					
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT			180.24		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	196.26	196.26	100.53		*12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST	978,329.25-	978,329.25-	823,084.11-		
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	978,132.99-	978,132.99-	824,726.26-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35					
	GENERAL NTC OTHER JOBZ EXEMPT	1,142,696.31	1,142,696.31	887,882.84		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36					
	GENERAL NTC OTHER JOBZ EXEMPT	1,997.56-	1,997.56-	63,156.58-		
(5004)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	162,565.76	162,565.76			

FOOTNOTES:

- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	124,556.28	124,556.28	133,969.70		*13
(620)	EARLY CHILD FAMILY	32,847.08	32,847.08	35,201.68		*14
(625)	HOME VISITING	687.49	687.49	761.97		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*14
(633)	OTHER COMM ED (MEMO)					
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	213.46	213.46	6.94-		
(1407)	FY 2021 HOME VISITING ADJUST	689.11-	689.11-	767.25-		
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10
(2053)	CARRY-OVER ABATEMENT ADJUST					*11
(2071)	ADVANCE ABATEMENT ADJUST					*12
(3030)	COM SERV NET OFFSET ADJUST					
(3517)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST	157,615.20-	157,615.20-	169,159.16-		
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT					

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	1,504,812.97	1,504,812.97	1,638,942.85		*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT			.09		*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST			345.45		*12,16
(3035)	GDS VTR NET OFFSET ADJUST					
(3511)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,504,812.97	1,504,812.97	1,639,288.39		*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG					*15
(771)	LT FACILITIES DEBT SERVICE					*15
(1710)	FY 2023 LTFM DEBT SERV ADJ					
(1717)	FY 2022 LTFM DEBT SERV ADJ					
(1728)	FY 2021 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3036)	GDS OTH NET OFFSET ADJUST					
(3512)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT					*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3513)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5022)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	817,586.00	817,586.00	817,237.00		*15
(1903)	REDUCTION FOR DEBT EXCESS	108,007.17-	108,007.17-			
(1904)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT			338.92		*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST	116.26	116.26	9.86		*12,17
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3514)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST			164,509.98-		
(5023)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	709,695.09	709,695.09	653,075.80		

FOOTNOTES:

- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

FACILITIES USE AGREEMENT

BETWEEN

THE CITY OF VIRGINIA

OWNER

AND

INDEPENDENT SCHOOL DISTRICT NO. 2909,

ROCK RIDGE PUBLIC SCHOOLS

USER

TABLE OF CONTENTS

	Page
Article 1	DATA SHEET AND DEFINITIONS1
Article 2	GRANT OF USE2
Article 3	TERM2
Article 4	PERMITTED USE; TAX EXEMPT STATUS; COMPLIANCE WITH LAWS2
Article 5	RENT2
Article 6	TAXES3
Article 7	REPAIRS AND MAINTENANCE3
Article 8	ENVIRONMENTAL MATTERS3
Article 9	ALTERATIONS4
Article 10	FIXTURES AND PERSONAL PROPERTY4
Article 11	SIGNAGE4
Article 12	LIENS4
Article 13	SERVICES4
Article 14	INSURANCE5
Article 15	INDEMNIFICATION5
Article 16	ASSIGNMENT AND SUBLETTING5
Article 17	NON-DISTURBANCE6
Article 18	ACCESS TO PREMISES6
Article 19	DEFAULTS BY USER6
Article 20	DEFAULTS BY OWNER8
Article 21	DAMAGE TO PREMISES8
Article 22	EMINENT DOMAIN8
Article 23	NOTICES9
Article 24	COVENANT OF QUIET ENJOYMENT9
Article 25	HOLDING OVER9
Article 26	ESTOPPEL9
Article 27	REPRESENTATIONS AND WARRANTIES10
Article 28	ENTIRE AGREEMENT10
Article 29	MISCELLANEOUS10

FACILITIES USE AGREEMENT

THIS AGREEMENT is made and entered into this ____ day of _____, 2022, between The City of Virginia, Minnesota, a municipal corporation, ("**Owner**") and INDEPENDENT SCHOOL DISTRICT NO. 2909, a Minnesota nonprofit corporation and 501(c) organization recognized by the Internal Revenue Service ("**User**").

Article 1 DATA SHEET AND DEFINITIONS

Certain terms in this Agreement are as defined below:

A. **Annual Rental Rates**

As per Exhibit B

B. **Commencement Date:** _____.

C. **Owner's Mailing Address** for Notices and Address for Rent Payments:

327 1st Street South
Virginia, MN 55792
Attn: Britt See-Benes, City Administrator

D. **Premises:** Portions of that certain building known as the Miner's Event and Convention Center Building having a street address of 919 West 6th Street South, Virginia, Minnesota 55792 (the "**Building**"). The portions of the building that are utilized by User are limited to the arena, the lobby, and the locker rooms. User's occupancy of the Premises shall not be exclusive. The timing and nature of User's occupancy shall be agreed upon by User's Scheduling Coordinator communicating with Owner's Director of Parks and Recreation.

E. **Term:** One Year.

F. **Renewal Term** One Year Increments.

G. User's Mailing Address for Notices: 411 South 5th Ave
Virginia, MN 55792

H. **Security Deposit:** None.

I. **Owner's Statutory Authority:** Minnesota Statutes Chapter, 412 and
City Charter for City of Virginia

J. **Statutory Citation for Governmental Program** Owner operates a governmental program of youth hockey programming in cooperation with User, a nonprofit organization, pursuant to Minnesota Statutes, sections 471.15, 471.16, and 412.221, subd 32. This Agreement is being executed to carry out the Owner's program of youth hockey programming.

Article 2
GRANT OF USE

In consideration of the mutual, dependent covenants and agreements hereinafter set forth, Owner does hereby demise and agree to allow User to use facility and User hereby agrees to usage as prescribed from Owner the Premises for the Term set forth below. This Agreement does not grant the right to operate any concessions on the Premises, which rights are reserved to Owner.

Article 3
TERM

Commencement Date and Term. The Term of this Agreement shall begin on the Commencement Date and shall end on March 31, 2025. Notwithstanding any other term of this Agreement, Owner shall be entitled to immediately terminate this Agreement if: 1) Owner no longer operates hockey programing at the Premises; 2) a change occurs to hockey programing or otherwise that no longer allows Owner to continue to own and operate the Premises for hockey programing; or 3) User fails to comply with the requirements of Article 4(B).

Article 4
PERMITTED USE; TAX EXEMPT STATUS; COMPLIANCE WITH LAWS

A. **Permitted Use.** City allows and permits School District to use and access the portions of the Iron Trail Motors Event Center that are Agreement to User, specifically limited to the following:

- Designated Boys Varsity Locker Room - 6 months
- Designated Boys JV Locker Room - 6 months
- Designated Girls Varsity Locker Room - 6 months
- Designated Girls JV Locker Room - 6 months
- Shared Trainer Room - 6 months
- Two Designated Coaches Office/Locker Rooms - 12 months
- 350 hours of ice time between October 17 to March 8, 2023 designated for High School Hockey.

B. User's occupancy of the Premises shall not be exclusive and it is understood between the parties that the School District shall be able to regulate access and control over the playing surface and locker room facilities. However, all common areas, lobbies, hallways, and spectator seating areas shall retain their public character and be controlled by City policies, restriction, and regulation including specifically the City's COVID-19 safety plan. The timing and nature of User's occupancy shall be agreed upon by User's

C. **Purpose.** The express purpose of this Agreement is to allow and permit School District the use and access to the aforementioned land, facilities and equipment for purposes of conducting Minnesota State High School League sanctioned interscholastic programs, physical education, recreational, athletic, extracurricular and curricular programs, and such other programs and uses which are within the educational purpose and mission of School District.

D. **Compliance with Laws.** User shall in no event use the Premises or any portion thereof in such a manner as to violate any applicable law, rule, ordinance or regulation of any governmental body.

Article 5 RENT

A. **Date Rent Begins.** All Gross Rent shall begin to accrue on the Commencement Date.

B. **Gross Rent Amount.** User hereby covenants and agrees to pay to Owner, for the use and occupancy of the Premises, at the times and in the manner hereinafter provided, the Gross Annual Rent. The Gross Monthly Rent as set forth in Article 1A. is to be paid in U.S. dollars, in advance, without notice or invoice from Owner, on the eighth day of each and every calendar month during the Term hereof, commencing upon the Commencement Date and ending upon the expiration date of this Agreement.

C. **When Payments Are Due.** All payments of Gross Annual Rent shall be paid or mailed to Owner's mailing address found in Article 1C or to such other payee or address as Owner may designate in writing to User. This Agreement shall be construed as though the covenants herein between Owner and User are independent, and not dependent. Every installment of Gross Annual Rent shall be payable without notice or demand, and without setoff or deduction except as expressly set forth herein. If any Rent is unpaid more than 15 days after it is due, Owner may charge User a late fee of 5% of the overdue amount (unless such a fee is not permitted by law), plus interest on the unpaid amount from the due date until paid, at 6% per year.

Article 6 TAXES

The Premises is exempt from real estate taxes.

Article 7 REPAIRS AND MAINTENANCE

A. **User's Maintenance.** User shall clean and remove all garbage from the players boxes after all hockey games and practices sponsored by User or involving members or participants in User's organization. User shall also repair and/or pay for all repairs to the Premises necessitated by actions of User, its members, its participants, or its invitees.

B. **Owner Maintenance.** All other repairs and maintenance of the Premises shall be the responsibility of Owner.

Article 8
ENVIRONMENTAL MATTERS

A. **Definition.** As used herein, the term "**Hazardous Substances**" means, without limitation, any substance that is biologically or chemically active or any hazardous, toxic, or dangerous waste or substance, or any substance known to cause cancer or reproductive toxicity or mold (including lead-based paint, asbestos or petroleum derivative substances), or material defined as such in (or for purposes of) (i) any state, federal or local environmental laws, interpretive letters, regulations, decrees or ordinances, (ii) the Comprehensive Environmental Response, Compensation and Liability Act, as amended, (iii) the Resource Conservation and Recovery Act, as amended (iv) any of the so-called state or local "**Super Fund**", "**Super Lien**" or "**Cleanup Lien**" laws or (v) any other federal, state or local statute, law, ordinance, code, rule, interpretive letter, regulation, order or decree regulating, relating to or imposing liability or standards of conduct concerning any such substances or materials or any amendments or successor statutes with respect to any of the foregoing.

B. **User's Obligations.** User covenants and warrants that it shall not cause the release of Hazardous Substances in, on, from or under the Premises. User shall comply with all applicable laws, rules, regulations, ordinances with regard to such storage, use and handling of any Hazardous Substances.

C. **Indemnity.** If User in any way breaches the obligations stated in this Article 8, User shall indemnify, defend, protect and hold harmless Owner from any and all claims, sums paid in settlement of claims, judgments, damages, clean-up costs, penalties, fines, liabilities, losses or expenses which arise during or after the Term as a result of User's breach of such obligations.

Article 9
ALTERATIONS

User shall not make any alterations to the Premises.

Article 10
FIXTURES AND PERSONAL PROPERTY

All of User's equipment, furniture, and moveable trade fixtures, (collectively "**User's Property**") shall remain User's property. User may remove User's Property at any time within 5 days after expiration of the Term, provided that User repairs any damage to the Premises occasioned by removal.

Article 11
SIGNAGE

User may not install any signage on the Premises.

Article 12
LIENS

A. **Discharge of Liens.** User shall not permit to be created nor to remain undischarged any lien, encumbrance or charge arising out of any work or work claim of any contractor, mechanic or laborer of User or material supplied by a vendor to User which might be, or become, a lien or encumbrance or charge upon the Premises. If any such lien, notice of lien, encumbrance or charge is created or filed against the Premises, User, within 5 days after notice of the filing thereof, shall cause the same to be terminated and discharged of record.

Article 13
SERVICES

A. **Owner Provides Utilities.** Owner shall not be liable to User in damages or otherwise if any utilities or services are interrupted or terminated because of repairs, installations, or improvements undertaken by a third party (not at Owner's request), or any other cause beyond the Owner's reasonable control; provided however, Owner shall use best efforts to assist User to cause such utilities or services to be reestablished as soon as possible

B. **Snow Removal and Lawn Maintenance.** Owner shall be solely responsible for and shall promptly pay all charges for reasonably required snow removal and lawn maintenance at the Premises.

Article 14
INSURANCE

A. **Owner's Insurance.** Commencing on the Commencement Date and continuing throughout the Term, Owner shall carry and maintain insurance as required by the laws of the State of Minnesota.

B. **User's Insurance.** User agrees to carry (i) personal property insurance covering fire and extended coverage, vandalism and malicious mischief, and all other perils of direct physical loss or damage for the full replacement value of all of User's Property located on or within the Premises, and (ii) Commercial General Liability Insurance on the Premises during the Term hereof for the benefit of Owner and User, with a limit of not less than the limits set forth in Minn. Stat. § 466.04, as amended from time to time. User's insurance shall be issued by an insurance company of nationally recognized standing and authorized to do business in the State of Minnesota. User's insurance policies (other than any policy of workmen's compensation insurance) will name Owner as an additional insured. Certificates of insurance policies and, upon Owner's request, copies of such insurance policies (together with copies of the endorsements naming Owner as an additional insured) will be delivered to Owner prior to the Commencement Date and at any date the prior policy expires. User shall endeavor to provide Owner with 30 days prior written notice of any termination or amendment to User's insurance. All public liability, property damage, and general liability policies maintained by User shall be written as primary policies, not contributing with and not supplemental to coverage that Owner may carry. User may maintain the required liability and property insurance in the form of a blanket or umbrella policy covering other locations of User in addition to the Premises; provided, however, that User

shall provide Owner with a certificate of insurance for such coverages specifically naming the location of the Premises and naming Owner as required in this Article, and the limits of which coverages applicable to the Premises are to be in the amounts set forth in this Article. It is understood and agreed that Lessee's Insurance coverage only applies to persons registered with USA hockey and/or Minnesota hockey. Lessor's Insurance coverage will apply when Lessee's coverage does not.

Article 15 INDEMNIFICATION

A. **Indemnification.** User hereby indemnifies and holds Owner, Owner's officers, agents, employees, successors and assigns harmless from and against any and all claims, demands, liabilities, and expenses, including attorneys' fees and litigation expenses, arising from the negligent or willful acts or omissions of User or its agents, employees, members, participants, or contractors occurring on the Premises, except to the extent caused by Owner's negligence or willful misconduct. In the event any action or proceeding shall be brought against Owner by reason of any such claim, User shall defend the same at User's expense by counsel reasonably approved by Owner.

Article 16 ASSIGNMENT AND SUBLETTING

A. **User Assignment.** User may not assign its interest in this Agreement or any estate or interest herein, or sublet the Premises or any part thereof, or grant any license, concession or any other right of occupancy of any portion of the Premises without the prior written consent of the Owner, which consent shall not be unreasonably withheld.

B. **Owner Assignment.** No assignment or other transfer of the Agreement by Owner shall be binding on User unless the assignee or transferee shall assume and agree to be bound by the terms of the Agreement. Owner shall provide User with prior notice of any such assignment or transfer of the Agreement.

Article 17 RULES AND REGULATIONS

User agrees that all of its members, coaches, participants, and invitees will strictly adhere to the rules and regulations attached to this Agreement as **Exhibit A**. Any violation of any of these rules and regulations shall constitute a default and breach of this Agreement under Article 19 A. (ii).

Article 18 ACCESS TO PREMISES

Such User's use of the Premises is not exclusive. Owner shall have access to the Premises at all times, without any notice to User. Owner shall not, however, unreasonably interfere with any use of the Premises by User allowed under this Agreement.

Article 19
DEFAULTS BY USER

A. **Definition of Defaults.** The occurrence of any of the following shall constitute a material default and breach of this Agreement by User:

(i) Any failure by User to pay Rent or make any other payment required to be made by User hereunder within 10 days after receipt of written notice from Owner that such payment is due.

(ii) A failure by User to observe and perform any other provision of this Agreement to be observed or performed by the User, where such failure continues for 30 days after written notice thereof by Owner to User.

(iii) The making by User of any general assignment for the benefit of creditors, the filing by or against User of a voluntary or involuntary petition in bankruptcy or a petition for reorganization or arrangement under any law relating to bankruptcy (unless, in the case of a petition filed against User, the same is dismissed within 60 days) the appointment of a trustee or receiver to take possession of the Premises or all of User's property located therein that is not restored to User within 60 days, or the attachment, execution or other judicial seizure that is not discharged within 60 days.

B. **Owner's Remedies.** In the event of any such default by User, Owner shall be entitled to exercise any one or more of the following remedies, as its sole and exclusive remedies:

(i) Terminate this Agreement by giving written notice of termination to User, in which event User shall immediately surrender the Premises to Owner. If User fails to so surrender the Premises, then Owner may, without prejudice to any other remedy it has for possession of the Premises and without prejudice to Owner's rights to any arrearage in Rent, payment of future Rent or other damages, re-enter and take possession of the Premises and expel or remove User and any other person occupying the Premises or any part thereof, in accordance with applicable law without being liable for prosecution or any claim of damages therefor, and User agrees to pay to Owner on demand the amount of all accrued financial liabilities of User hereunder through the date of surrender of the Premises only, plus all costs and expenses of Owner including reasonable attorneys' fees incurred in obtaining possession of the Premises; or

(ii) Without terminating the Agreement, Owner may re-enter and take possession of the Premises and expel or remove User and any other person occupying the Premises in accordance with applicable law without liability for prosecution of any claim or damages therefor. If Owner so re-enters and takes possession of the Premises as set forth above, Owner may relet the Premises at such rates and for such uses as Owner, in its sole discretion may determine, and receive the rent therefor; and User agrees to pay to Owner on demand any deficiency that may arise by reason of such reletting. No reletting by Owner is considered to be for Owner's own account unless Owner has notified User in writing that this Agreement has been terminated; or

(iii) Enter upon the Premises by process of law without being liable for prosecution or any claim for damages therefor, and do whatever User is obligated to do under the

terms of this Agreement, and User agrees to reimburse Owner on demand for any reasonable expenses which Owner may incur in effecting compliance with User's obligations under this Agreement; or

(iv) Restrain or enjoin any breach or threatened breach of any covenant, duty or obligation of User herein contained without the necessity of proving inadequacy of any legal remedy or irreparable harm.

No termination of this Agreement and no repossession of the Premises shall relieve User of its liabilities and obligations under this Agreement that exist as of the date of the termination, all of which shall survive any such termination or repossession. In the event of any repossession of the Premises, whether or not the Premises shall have been relet, User shall pay to Owner the Rent and other sums and charges to be paid by User up to the time of such repossession, and thereafter, until the end of what would have been the Term in the absence of such repossession, User shall pay to Owner, as and for liquidated and agreed current damages for User's default, the equivalent of the amount of the Rent and such other sums and charges which would be payable under this Agreement by User if the Premises had not been repossessed or if the Premises had not been relet, as the case may be, less the net proceeds, if any, of any reletting effected pursuant to the provisions of subparagraph (ii) above after deducting from said proceeds all of Owner's reasonable expenses in connection with such reletting, including, without limitation, all reasonable and customary repossession costs, brokerage and management commissions, operating expenses, attorneys' fees, alteration costs, and expenses of preparation for such reletting. User shall pay such current damages to Owner monthly on the days on which the Rent would have been payable under this Agreement if this Agreement were still in effect, and Owner shall be entitled to recover the same from User on each such day.

Article 20 DEFAULTS BY OWNER

A. Should Owner default in the performance of any of the covenants on the part of Owner to be kept or performed and such default shall continue for 30 days after receipt of written notice from User stating the nature and extent of the default, or should any warranty or representation made by Owner be untrue and remain untrue 30 days after receipt of written notice from User specifying such untruth, User shall, at its option, in addition to any other remedy available at law or in equity, have the rights and remedies hereinafter set forth.

User shall, upon written notice, have the right to terminate this Agreement, and User shall thereafter be released from all further obligations or liabilities under this Agreement.

Article 21 DAMAGE TO PREMISES

If at any time from and after the Commencement Date and continuing during the Term, the Premises is damaged or destroyed by fire or other casualty, Owner shall within 45 days from the date of said damage or destruction notify and inform User as to the amount of time required to restore the Premises to the condition existing prior to said damage or destruction (the "**Restoration Period**"). Within 20 days after receipt of said notice of the Restoration Period, User shall either:

(i) elect to terminate this Agreement, in which event the parties shall be released from all further obligations and liability hereunder; or (ii) elect to continue this Agreement and have Owner restore the Premises within the time period identified in the Restoration Period. In the event the repair or rebuilding of the Premises has not been completed within the Restoration Period, User may terminate this Agreement and the parties shall be released from all further obligations and liability hereunder. During any period that the damage or destruction is such as to render the use of the Premises impractical or impossible, as determined by User in its reasonable discretion, the Rent and other charges payable by User under this Agreement shall abate.

Article 22
EMINENT DOMAIN

If any portion of or interest in the Premises shall be permanently or temporarily taken under any right of eminent domain or any transfer in lieu thereof, and such taking renders the Premises unsuitable, in the reasonable judgment of User, for User's use thereof, or in the reasonable judgment of User impairs the conduct of User's business in the Premises, User may terminate this Agreement by delivering notice to Owner within 30 days after such taking deprives User of possession of any portion of the Premises or of any other rights of User under this Agreement. Nothing contained herein shall prevent Owner and User from prosecuting claims in any condemnation proceedings for the values of their respective interests in the Premises and User shall have the exclusive right to claim any proceeds for the taking of User's trade fixtures, equipment or personal property and for relocation expenses. Owner acknowledges and agrees that any remediation of Hazardous Substances that interferes with User's use of the Premises shall be deemed to be a taking for purposes of this Article.

Article 23
NOTICES

All notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and shall be deemed to have been duly given upon receipt) by delivery in person, by any national overnight delivery service to each other party or by fax or email (with receipt confirmation and delivery of hard copy by one of the other methods of delivery specified in this Article 23) to the addresses shown in Article 1, or at such other address requested in writing by either party upon 10 days notice to the other party.

Article 24
COVENANT OF QUIET ENJOYMENT

Owner represents and warrants that Owner is seized in fee simple title to the Premises, free, clear and unencumbered except as otherwise disclosed herein. Owner covenants that so long as User fulfills the conditions and covenants required of it to be performed, User will have non-exclusive peaceful and quiet possession of the Premises.

Article 25
HOLDING OVER

If User remains in possession of the Premises or any part thereof after any termination or expiration of this Agreement, such holdover shall be treated as an automatic renewal of this Agreement for a month to month tenancy, subject to all the terms and conditions provided herein; except that User covenants to pay to Owner as Gross Monthly Rent during such tenancy 110% of the Gross Monthly Rent in effect immediately before expiration of the Term, in addition to all other Rent and other charges due hereunder. The provisions of this subparagraph shall survive the expiration or sooner termination of this Agreement.

Article 26
ESTOPPEL

Within 10 days after a request therefor, User will execute, acknowledge and deliver an instrument, attaching a true and exact copy of this Agreement, stating, if the same is true, that (i) there are no amendments hereof (or stating what amendments there may be), (ii) that the Agreement is then in full force and effect, (iii) to the best of its knowledge, there are no offsets, defenses or counterclaims with respect to the payment of Rent reserved hereunder or in the performance of the other terms, covenants and conditions hereof on the part of User to be performed, (iv) that as of such date no default has been declared hereunder by either party or if a default has been declared, the nature of such default, and (v) such other information regarding this Agreement as reasonably requested.

Article 27
REPRESENTATIONS AND WARRANTIES

A. Representations and Warranties.

(i) Litigation. Owner represents and warrants that Owner has received no notice of any claims, causes of action or other litigation or proceeding pending or, to the best of Owner's knowledge, threatened with respect to the ownership, operation or environmental condition of the Premises or any part thereof.

(ii) Zoning. Owner represents and warrants that the Premises is currently zoned to allow the use of the Premises for User's intended use.

(iii) Authority. Owner represents and warrants that Owner has full capacity, right, power and authority to execute, deliver and perform this Agreement and all documents to be executed by Owner pursuant hereto, and all required action and approvals therefor have been duly taken and obtained. The individual signing this Agreement and all other documents executed pursuant hereto on behalf of Owner is duly authorized. This Agreement and all documents to be executed pursuant hereto by Owner are binding upon and enforceable against Owner in accordance with their respective terms, and the transaction contemplated hereby will not result in a breach of, or constitute a default under, any indenture, mortgage, deed of trust, loan agreement, or other agreement to which Owner or the Premises is subject or by which Owner or the Premises is bound.

(iv) Utility Systems. All utility systems, up to and including connections to the Premises, including without limitation the plumbing, electrical, gas, water, sewer, heating, venting and air conditioning and mechanical systems, shall be upon the Commencement Date, and shall remain throughout the Term, in good condition and working order.

Article 28 ENTIRE AGREEMENT

This Agreement contains all of the agreements of the parties hereto with respect to matters covered or mentioned in this Agreement and no prior agreement, letters, representations, warranties, promises, or understandings pertaining to any such matters shall be effective for any such purpose. Owner and User acknowledge that neither of them shall be bound by the representations, promises or preliminary negotiations with respect to the Premises made by their respective employees or agents. It is their intention that neither party be legally bound in any way until this Agreement has been fully executed by both Owner and User.

Article 29 MISCELLANEOUS

A. **Governing Law**. This Agreement is governed by and construed and interpreted in accordance with the laws of the State of Minnesota.

B. **Survival**. The representations, warranties and indemnities contained in this Agreement shall survive the termination or expiration of this Agreement.

C. **Interpretation**. The parties hereto agree that it is their intention hereby to create only the relationship of Owner and User, and no provision hereof, or act of either party hereunder, shall ever be construed as creating the relationship of principal and agent, or a partnership, or a joint venture or enterprise between the parties hereto.

D. **Severability**. Any provision of this Agreement which shall prove to be invalid, void or illegal shall in no way affect, impair or invalidate any other provisions hereof and such other provisions shall remain in full force and effect.

E. **Successors and Assigns**. Except as provided in Article 16, all covenants, promises, conditions, representations and agreements herein contained shall be binding upon, apply and inure to the parties hereto and their respective heirs, executors, administrators, successors and assigns.

F. **Amendment, Modification, and No Waiver**. No amendment, modification, or waiver of any condition, provision, or term of this Agreement shall be valid or of any effect unless made in writing, signed by the party or parties to be bound or its duly authorized representative, and approved in writing by the Commissioner of Minnesota Management and Budget, and specifying with particularity the extent and nature of such amendment, modification, or waiver. Any waiver by any party of any default of another party shall not affect or impair any right arising from any subsequent default.

G. **Counterparts.** This Agreement may be executed in counterparts, and all such executed counterparts shall constitute the same agreement. This Agreement may be signed and delivered by email and said emailed pages shall constitute originally executed and delivered documents.

H. **Enforcement; Attorneys Fees.** In the event that any party hereto is required to commence any action or proceeding against the other in order to enforce or interpret the provisions hereof, the prevailing party in such action shall be awarded, in addition to any amounts or relief otherwise awarded, all reasonable costs incurred in connection therewith, including attorneys' fees.

I. **Commissioner of Minnesota Management and Budget – Required Provisions.**

(i) **Agreement Renewal Not Guaranteed.** Owner may, at its sole option and discretion, allow this Agreement to expire at the end of its original term, and thereafter directly operate hockey programming on the Premises, or contract with some other entity to operate hockey programming on the Premises.

(ii) **Oversight.** User agrees to submit to reasonable oversight by Owner to ensure that User is financially stable and using the Premises to further the development of hockey programming in the City of Virginia. To accomplish this, at a minimum: (1) User's designated representative shall meet weekly with Owner's Parks and Recreation Director to review User's financial condition and current activities; and (2) User shall furnish written reports of its current financial condition and current activities on a monthly basis, which reports shall be considered and reviewed at Owner's monthly Department of Parks and Recreation public meeting.

Remainder of this page is blank

The parties hereto have executed this Agreement on the date set forth in the introductory paragraph hereof.

USER:

By: _____

Name: _____

Title: _____

OWNER:

THE CITY OF VIRGINIA

By: _____

Name: LARRY CUFFE, JR

Title: MAYOR

By: _____

Name: BRITT SEE-BENES

Title: CITY ADMINISTRATOR

EXHIBIT A

RULES AND REGULATIONS

1. User shall schedule and provide adult supervision for any and all hockey games or hockey practices involving User's coaches, members, participants, or invitees. User will provide an adult locker room attendant for each locker room that is being used. Adults shall be any person who is at least 21 years of age or older with designated authority to monitor, react, and correct any undesired behaviors by members, participants, or invitees,

2. All adult supervisors provided by User shall make and keep a written log of the names of all participants in any hockey game or hockey practice.

3. Arena will assign locker rooms for use by the User's teams. Changes will only be allowed with previous consent by Arena at least 72 hours in advance. All locker rooms used by User or its invitees shall be regularly kept clean and neat by User.

4. All adult supervisors provided by User shall ensure that all participants in any hockey game or hockey practice wear proper and approved safety equipment, comply with all of these rules, and comply with any rules posted within Iron Trail Motors Event Center.

5. The posted arena ice and locker room schedule is the official schedule and will be followed by the User. Changes will only be allowed with previous consent by Arena at least 72 hours in advance

6. If User obtains liability waivers from participants or their legal guardians, User agrees to provide copies of same to Owner upon request.

7. User shall keep a current written log with the names and addresses of all persons given keys to the Iron Trail Motors Event Center, which log shall be provided to Owner upon request.

8. No skate changing is allowed in the lobby area of Iron Trail Motors Event Center. All skate changes must be made in the locker rooms or in the aisles adjacent to the rink.

9. User will provide a requested game schedule to the arena no later than November 1st of each year for scheduling purposes. Any changes to the Users requested game schedule will be communicated to the arena promptly. Arena reserves the right to deny schedule changes if not given notice of 72 hours.

10. User will provide a requested practice schedule to the arena two weeks in advance for scheduling purposes. Any changes to the Users requested practice schedule will be communicated to the arena promptly. Arena reserves the right to deny schedule changes if not given notice of 72 hours.

EXHIBIT B

ANNUAL RENTAL RATES

2022/23 School Year			
Hourly Ice Rate	Hours		Total
\$ 115.00	350		\$ 40,250.00
Room	Months	Rate	
Dedicated Boys Varsity Locker Room	6	\$ 900.00	\$ 5,400.00
Dedicated Boys JV Locker Room	6	\$ 900.00	\$ 5,400.00
Dedicated Girls Varsity Locker Room	6	\$ 900.00	\$ 5,400.00
Dedicated Girls JV Locker Room	6	\$ 900.00	\$ 5,400.00
Dedicated Boys Coaches Office	12	\$ 350.00	\$ 4,200.00
Dedicated Girls Coaches Office	12	\$ 350.00	\$ 4,200.00
Shared Trainers Room	6	\$ 400.00	\$ 2,400.00
Annual Total			\$ 72,650.00