

Regular School Board Meeting of ISD 857

Monday, December 9, 2024 6:00 PM

REMOTE MEETING via ZOOM, 100 County Road 25 , Lewiston, MN 55952

I. Call Meeting to Order

II. Pledge of Allegiance.

III. Quorum Call

**David Baer
Sara Daley
Daniel Kreidermacher
Bree Maki
Melissa Meisch
Dave Pringle
Sarah Sommer**

IV. Approve the December 9, 2024 Meeting Agenda

V. L-A High School Student Report

VI. Truth in Taxation Presentation by Business Manager Julie Schreiber.

VII. Public Comment to Truth in Taxation Presentation

VIII. Open Forum

Guideline: Three minutes per speaker; 15 minutes maximum. Complaints about personnel or individuals are prohibited. No Board action is taken during the Open Forum. This is the only time during the Board meeting that audience participation is allowed unless scheduled prior.

IX. Resolution Stating the Intention of the School Board to Issue General Obligation School Building Bonds, Series 2025A, In the Maximum Aggregate Principal Amount of \$19,950,000; and Taking Other Actions with Respect Thereto

X. Consent Agenda

- A. Board Meeting Minutes: November 12, 2024;
November 15, 2024, December 5, 2024
- B. Financial Reports a. Board Bills
- c. Wire Payments
- d. Nov 2024 Multi Year Guideline by Fund
- e. Nov 2024 Multi Year Guideline by Object

Approve the hire of Wyatt Laumb as the
Assistant Wrestling Coach, Step 1.

Approve the hire of Jessica Clegg, Middle
School Play Assistant Director, Step 2.

Approve the hire of Matthew Kingsbury as Head
Boys/Girls Track Coach, Step 5.

Approve request for an Honor Choir Field trip
to Luther College. (Funded by student fund
raising.)

Approve HS Student Council request to attend a
Leadership Conference in Hibbing, MN. (Funded
by student fund raising.)

Thank you to The Cardinal Foundation for
funding Brain Pop software for academic
reinforcement for elementary students, and the
funding for a HS Mobile Science Unit to come to
our school which will provide students with a
first learning opportunity in biomedical
sciences. Thank you to Sharon Manley and Sol
Simon for making these grant requests.

XI. Certify the 2024 Pay 2025 Levy for
\$3,287,618.88.

XII. Policies and Forms on 2nd Reading

Policy 503 Student Attendance

XIII. PK-5 Principal's Report

XIV. Gr. 6-12 Principal's Report

XV. Superintendent's Report and Report from Dashir

XVI. Board Committee Reports

XVII. Upcoming Meetings

Initial Committee Planning Meeting with
InGensa, Thursday, December 19th at 1:00pm, HS
Conference Room
Organizational and Regular Board Meeting,
January 13th, 6:00pm
Policy Review Committee, January 23, 7:00am
Finance Committee, January 28th, 9:00am

XVIII. **Adjourn**

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)
WINONA COUNTY, MINNESOTA

Pursuant to due call and notice thereof a regular meeting of the School Board of Independent School District No. 857 (Lewiston-Altura Public Schools), Winona County, Minnesota, was held in the School District on December 9, 2024, at 6:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION STATING THE INTENTION OF THE SCHOOL BOARD TO ISSUE GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2025A, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$19,950,000; AND TAKING OTHER ACTIONS WITH RESPECT THERETO

BE IT RESOLVED by the School Board (the “Board”) of Independent School District No. 857 (Lewiston-Altura Public Schools), Winona County, Minnesota (the “District”), as follows:

1. Background. It is hereby determined that:

(a) At a duly called and regularly held special election on November 5, 2024, the voters of the District approved the issuance and sale by the District of general obligation bonds for the acquisition and betterment of school sites and facilities in the maximum principal amount of \$19,950,000 pursuant to Minnesota Statutes, Chapter 475, as amended (the “Act”).

(b) The purpose of the bonds as approved by the voters is to provide financing for the acquisition and betterment of school sites and facilities at the Elementary School and High School, including the creation of secure entrances; the construction of traffic flow improvements; renovations and upgrades to create larger kindergarten classrooms, flexible learning spaces, and improved career & technical education (CTE), science and art classroom spaces; remodeling and upgrades to create Americans with Disabilities Act (ADA) accessible restrooms and improved locker rooms; and the completion of various deferred maintenance projects at school sites and facilities (the “Project”).

(c) It is necessary and expedient to the sound financial management of the affairs of the District to issue its General Obligation School Building Bonds, Series 2025A (the “Bonds”), in the original aggregate principal amount not to exceed \$19,950,000, pursuant to the Act, to provide financing for the Project.

2. Covenant as to State Credit Enhancement.

(a) The District hereby covenants and obligates itself to notify the Commissioner of Education (the “Commissioner”) of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 (the “Credit Enhancement Act”) to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the paying agent for the Bonds (the “Paying Agent”), or any successor paying agent, three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner that it will be unable to make all or a portion of that payment. The Paying Agent is authorized and directed to notify the Commissioner if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds on deposit with the Paying Agent to make that payment. The District understands that as a result of its covenant to be bound by the provisions of the Credit Enhancement Act, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Minnesota Departments of Management and Budget and Education pursuant to subdivision 2(c) of the Credit Enhancement Act and otherwise to take such actions as necessary to

comply with that section. The Board Chair, Clerk, Treasurer, Superintendent, or Business Manager of the District are authorized to execute any applicable Minnesota Department of Education forms.

3. Sale of Bonds. The Board has retained Ehlers and Associates, Inc. (the “Municipal Advisor”), to serve as the District’s independent municipal advisor with respect to the offer and sale of the Bonds and, therefore, is authorized by Section 475.60, subdivision 2(9), of the Act to sell the Bonds other than pursuant to a competitive sale.

4. Acceptance of Proposal. The Board shall meet at the time specified in the Preliminary Official Statement or at such other time designated by the Board to receive and consider proposals for the purchase of the Bonds and take any other appropriate action with respect to the Bonds.

5. Authority of Municipal Advisor. The Municipal Advisor is authorized and directed to assist the District in the preparation and dissemination of a Preliminary Official Statement to be distributed to potential purchasers of the Bonds and to open, read, and tabulate the proposals for the purchase of the Bonds for presentation to the Board. The Municipal Advisor is further authorized and directed to assist the District in the award and sale of the Bonds on behalf of the District after receipt of written proposals and to assist the District in the preparation and dissemination of a final Official Statement with respect to the Bonds.

6. Authority of Bond Counsel. The law firm of Kennedy & Graven, Chartered, is authorized to act as bond counsel for the District (“Bond Counsel”), and to assist in the preparation and review of necessary documents, certificates, and instruments related to the Bonds. The officers, employees, and agents of the District are hereby authorized to assist Bond Counsel in the preparation of such documents, certificates, and instruments.

7. Reimbursement from Bond Proceeds. The District may incur certain expenditures that may be financed temporarily from sources other than the Bonds and reimbursed from the proceeds of the Bonds. Treasury Regulation § 1.150-2 (the “Reimbursement Regulations”) provides that proceeds of tax-exempt bonds allocated to reimburse expenditures originally paid from a source other than the tax-exempt bonds will not be deemed expended unless certain requirements are met. In order to preserve its ability to reimburse certain costs from proceeds of the Bonds in accordance with the Reimbursement Regulations, the District hereby makes its declaration of official intent (the “Declaration”) described below to reimburse certain costs:

(a) Declaration of Intent. The District proposes to issue the Bonds to finance the costs of the Project. The District may reimburse original expenditures made for certain costs of the Project from the proceeds of the Bonds in an estimated maximum principal amount of \$19,950,000. All reimbursed expenditures will be capital expenditures, costs of issuance of the Bonds, or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Reimbursement Regulations.

(b) Declaration Made Not Later Than 60 Days. This Declaration has been made not later than sixty (60) days after payment of any original expenditure to be subject to a reimbursement allocation with respect to the proceeds of the Bonds, except for the following expenditures: (a) costs of issuance of the Bonds; (b) costs in an amount not in excess of \$100,000 or five percent (5%) of the proceeds of the Bonds; or (c) “preliminary expenditures” up to an amount not in excess of twenty (20) percent of the aggregate issue price of the Bonds that finance or are reasonably expected by the District to finance the Project for which the preliminary expenditures were incurred. The term “preliminary expenditures” includes architectural, engineering, surveying, bond issuance, and similar costs that are incurred prior to commencement of acquisition, construction,

or rehabilitation of the Project, other than land acquisition, site preparation, and similar costs incident to commencement of construction.

(c) Reasonable Expectations; Official Intent. This Declaration is an expression of the reasonable expectations of the District based on the facts and circumstances known to the District as of the date hereof. The anticipated original expenditures for the Project and the principal amount of the Bonds described in Section 7(a), above, are consistent with the District's budgetary and financial circumstances. No sources other than proceeds of the Bonds to be issued by the District are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside pursuant to the District's budget or financial policies to pay such original expenditures. This resolution is intended to constitute a declaration of official intent for purposes of the Reimbursement Regulations.

(The remainder of this page is intentionally left blank.)

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

and the following voted against:

whereupon the resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)
COUNTY OF WINONA) ss.
)
INDEPENDENT SCHOOL)
DISTRICT NO. 857)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 857 (Lewiston-Altura Public Schools), Winona County, Minnesota (the “District”), hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the School Board of the District held on the date specified above, with the original minutes on file in my office and the extract is a full, true, and correct copy of the minutes, insofar as they relate to authorizing the issuance of the District’s General Obligation School Building Bonds, Series 2025A, in the maximum aggregate principal amount of \$19,950,000.

WITNESS My hand as such Clerk this ____ day of December, 2024.

Clerk of the School Board
Independent School District No. 857 (Lewiston-Altura
Public Schools), Winona County, Minnesota

MINUTES OF THE LEWISTON-ALTURA REGULAR SCHOOL BOARD MEETING
ISD #857
November 12, 2024

A regular meeting of the School Board of Independent School District #857 was held on November 12, 2024 at 6:00pm in the High School Library. Members present were Bree Maki, Daniel Kreidermacher, David Baer, Sara Daley, Dave Pringle, Sarah Sommer and Melissa Meisch.

Chair Maki called the meeting to order at 6:00pm. The Pledge of Allegiance was recited.

Motion by Pringle and seconded by Sommer to approve the amended meeting agenda. The canvass of the special election and school board elections was postponed due to waiting for official results from Winona County. An agenda item to schedule a special meeting to canvass the votes was added. MCU.

Adam Pierce spoke during Open Forum. David Baer thanked Mr. Scheck for coordinating the Veteran's Day Program and thanked Mr. Wilmes for directing the play "The Election."

Motion by Baer and seconded by Kreidermacher to schedule a Special Meeting on Friday, November 15th at 8:00am in the high school conference room to canvass the postponed canvassing of the November 5, 2024 special election and school board election. MCU.

Jodie Zesbaugh, from Ehlers, Inc., spoke to the Board about the process and timeline of selling the building bonds approved by the voters. She will be at the December 9th Board meeting when there will be an official resolution to approve the sale of the bonds.

Jacqui Coleman and Luke Pfothenhauer, from InGensa, Inc. spoke to the Board regarding their contract for Project Management services for the school construction projects approved by voters. A 'Kick Off Meeting' was scheduled for December 5th at 5:30pm to discuss the details of the process for design, bids, construction and timelines.

Motion by Sommer and seconded by Pringle to authorize Superintendent Carman to execute a contract with InGensa, Inc. upon approval by district's legal counsel. MCU.

Principal Riebel and Dr. Hanson presented data that provided MCA comparisons to area schools, and ACT trend data.

Motion by Baer and seconded by Sommer to approve the Consent Agenda. MCU.

Motion by Baer and seconded by Pringle to approve Policy 503 Student Attendance Policy on a first reading. MCU.

Motion by Baer, seconded by Sommer to approve Policies 711,712, 801, 802. 807 on a second reading. MCU.

Reports were presented by Principal Riebel, Dr. Hanson, Superintendent Carman, Facilities Director Buege and board members.

Motion by Sommer, seconded by Meisch to adjourn the meeting at 8:05pm. MCU.

Dave Pringle, Clerk

MINUTES OF THE LEWISTON-ALTURA SPECIAL SCHOOL BOARD MEETING
ISD #857
November 15, 2024

A special meeting of the School Board of Independent School District #857 was held on November 15, 2024 at 8:00am in the High School Conference Room. Members Sara Daley, Daniel Kreidermacher, Bree Maki, Sarah Sommer, David Baer, Dave Pringle were present. Melissa Meisch was absent.

Maki called the meeting to order 8:00am.

Motion by Pringle and seconded by Sommer to approve the meeting agenda. MCU.

Motion by Baer and seconded by Kreidermacher to approve Resolution canvassing returns of votes of November 5, 2024 school district general election of four school board members. Brein Maki, Luke Miller, Amber Pasche and David Pringle, who received the highest number of votes are elected to four year terms beginning on the first Monday in January 2025. Roll Call Vote: Ayes: Daley, Kreidermacher, Baer, Maki, Pringle, Sommer. Nays: None. Absent: Meisch. Resolution approved.

Motion by Baer and seconded by Sommer to approve Resolution canvassing returns of November 5, 2024 school district special election. 2278 voters of the school district voted on the question of revoking the existing referendum authorization of the School District and replacing that authorization with a new authorization for taxes payable in 2025 and thereafter (SCHOOL DISTRICT QUESTION 1), of which 1246 voted in favor, and 1032 voted against the same. Said proposition, having received the approval of at least a majority of such votes is carried. 2276 voters of the School District voted on the question of authorizing the issuance of school building bonds for a school acquisition and betterment program (SCHOOL DISTRICT QUESTION 2) of which 1179 voted in favor, 1097 voted against the same. Said proposition, having received the approval of at least a majority of such votes is carried. Roll Call Vote: Ayes: Daley, Kreidermacher, Baer, Maki, Pringle, Sommer. Nays: None. Absent: Meisch. Resolution approved.

Motion by Baer, seconded by Sommer to adjourn the meeting at 8:09am. MCU.

Dave Pringle, Clerk

MINUTES OF THE LEWISTON-ALTURA WORKING SCHOOL BOARD MEETING
ISD #857
December 5, 2024

A working meeting of the School Board of Independent School District #857 was held on December 5, 2024 at 5:30pm in the High School Library. Members Sara Daley, Daniel Kreidermacher, Bree Maki, Sarah Sommer, David Baer, David Pringle were present. Melissa Meisch was absent.

Maki called the meeting to order at 5:30pm. Attendance was taken. Daley arrived at 5:40pm.

A discussion was led by Luke Pfothenauer, InGensa Inc. about the upcoming construction projects at the elementary and high school. This included what to expect during the design phases, the bidding process and the construction phases. Estimated timelines were highlighted.

Motion by Pringle, seconded by Baer to adjourn the meeting at 6:15pm. MCU.

Dave Pringle, Clerk

LEWISTON-ALTURA SCHOOL DISTRICT EXTENDED/OVERNIGHT FIELD TRIP APPLICATION

Date of Field Trip: Jan 12-13 Requested By: M. Williams Destination/Event: Dorian Horner Chorus
 Time Leaving School: 11am Time Returning to School: 9pm
 Purpose of Field Trip: Chorus # of Students: 4 # of Adults: 1

Please check the approved volunteer list or check with the office to ensure that all volunteers are approved.
 Will there be any parent volunteers or chaperons not including staff? Yes No

If yes, please list the names: _____

Will you need district transportation? Yes No If yes, # of busses or vans needed 1 van

If you need district transportation, arrangements were made with Victoria (Name) on 11/14/24 (Date).

If district transportation is unavailable or impractical, other transportation arrangements were made with _____ (Name of the Company) on _____ (Date).

Will students be absent from school? Yes No
 So that additional contacts can be made (food service, buildings and grounds) _____ (Office Staff Signature)

Budget Information: Vocal music
 Transportation Cost: miles on school van
 Lodging Cost: none
 Meal Cost: none
 Entry Fees: 72 (approx)

*Knows Fundraising need and Cost
 Waiting on cost of mileage
 Looking for donations
 We need to talk about subs*

Please attach a copy of the Field Trip Parental Permission form and a _____

OFFICE USE ONLY	
Date application was received (Must be received prior to a board meeting when possible): _____	
APPROVED	NOT APPROVED
<u>Ryan</u>	Rationale for not approving the field trip:
(Activity Director's Signature if Applicable)	<u>11/14/24</u>
<u>Gwen Carman</u>	<u>11/14/24</u>
(Principal's Signature)	(Date)
(Superintendent's Signature)	<u>11-21-2024</u>
(School Board Member's Signature)	(Date)



LEWISTON-ALTURA PUBLIC SCHOOLS EXTENDED FIELD TRIP PERMISSION FORM



In compliance with school regulations governing special field trips of a curricular or extra-curricular nature, the following information is provided, so that as a parent/guardian of the student involved you will be aware of the circumstances under which the trip is being taken. Your permission must be obtained prior to the trip and may be given by signing the lower portion of this form and returning it to the classroom teacher sponsoring the trip.

All students participating in school-sponsored field trips must go and return on the transportation provided.

FIELD TRIP DETAILS	
NATURE AND PURPOSE OF FIELD TRIP	Dorian Honor Choir
SCHOOL SPONSORING TRIP	LATS
INSTRUCTOR OR SPONSOR OF FIELD TRIP	M. Wilmes
FIELD TRIP DESTINATION	Luther College
DATE OF FIELD TRIP	January 12-13, 2015
DURATION OF FIELD TRIP	Two days, 1 night
COST OF THE FIELD TRIP TO STUDENTS (LODGING, MEALS, ETC.)	60
HOTEL INFORMATION (LOCATION, CONTACT INFORMATION)	Staying on Campus
STUDENTS REPORT TO	LATS
STUDENTS WILL RETURN TO	LATS
STUDENTS SHALL BRING THE FOLLOWING MATERIALS WITH THEM FOR USE ON TRIP	overnight necessities, clothes, music

I understand the conditions described above and give my permission for _____ (Student Name) to participate in the designated field trip. I further understand that neither the sponsor, school administration, nor the school board of District #857 assumes any unusual responsibility for the safety and welfare of my child.

PSAS 10-11

1-12-15

parent/guardian signature

date

My student has a medical record on file with the Lewiston-Altura Public School district that advisors need to consult prior to the trip. (Check only if this applies to your student.)

LEWISTON-ALTURA SCHOOL DISTRICT EXTENDED/OVERNIGHT FIELD TRIP APPLICATION

Date of Field Trip: 4/4-4/6 Requested By: M. Williams Destination/Event: State Str Co Convention

Time Leaving School: unknown Time Returning to School: unknown

Purpose of Field Trip: Student Council Leadership # of Students: 7 # of Adults: 1

Please check the approved volunteer list or check with the office to ensure that all volunteers are approved.
 Will there be any parent volunteers or chaperons not including staff? Yes No

If yes, please list the names: _____

Will you need district transportation? Yes No If yes, # of busses or vans needed 1 van
 If you need district transportation, arrangements were made with Victoria (Name) on 11/14/24 (Date).

If district transportation is unavailable or impractical, other transportation arrangements were made with _____ (Name of the Company) on _____ (Date).

Will students be absent from school? Yes No
 So that additional contacts can be made (food service, buildings and grounds, etc.), I notified _____ (Office Staff Signature) on 11/14/24 (Date) Vickie & Lori Know

Budget Information: <u>Student Council</u>	(Program being billed for costs)
Transportation Cost: <u>miles on School van</u>	<u>STC Co will pay for sub van</u>
Lodging Cost: <u>495</u>	
Meal Cost: <u>unknown</u>	
Entry Fees: <u>1,345</u>	

Please attach a copy of the Field Trip Parental Permission form and any additional guidelines or expectations.

OFFICE USE ONLY	
Date application was received (Must be received prior to a board meeting when possible): _____	
APPROVED <input checked="" type="checkbox"/> NOT APPROVED <input type="checkbox"/> Rationale for not approving the field trip: _____ _____ (Activity Director's Signature if Applicable)	_____ (Date) <u>11/13/24</u> _____ (Date) <u>11/14/24</u> _____ (Date) <u>11-21-2024</u> _____ (Date)
_____ (Principal's Signature) <u>Steven Carman</u> (Superintendent's Signature)	
_____ (School Board Member's Signature)	_____ (Date)



LEWISTON-ALTURA PUBLIC SCHOOLS EXTENDED FIELD TRIP PERMISSION FORM



In compliance with school regulations governing special field trips of a curricular or extra-curricular nature, the following information is provided, so that as a parent/guardian of the student involved you will be aware of the circumstances under which the trip is being taken. Your permission must be obtained prior to the trip and may be given by signing the lower portion of this form and returning it to the classroom teacher sponsoring the trip.

All students participating in school-sponsored field trips must go and return on the transportation provided.

FIELD TRIP DETAILS	
NATURE AND PURPOSE OF FIELD TRIP	Student Council State Convention
SCHOOL SPONSORING TRIP	LAHS
INSTRUCTOR OR SPONSOR OF FIELD TRIP	M. Wilmes
FIELD TRIP DESTINATION	Hibbing HS
DATE OF FIELD TRIP	April 4, 5, 6
DURATION OF FIELD TRIP	Three days, two nights
COST OF THE FIELD TRIP TO STUDENT'S (LODGING, MEALS, ETC.)	unknown at this time
HOTEL INFORMATION (LOCATION, CONTACT INFORMATION)	
STUDENTS REPORT TO	LAHS
STUDENTS WILL RETURN TO	LAHS
STUDENTS SHALL BRING THE FOLLOWING MATERIALS WITH THEM FOR USE ON TRIP	overnight materials

I understand the conditions described above and give my permission for _____ (Student Name) to participate in the designated field trip. I further understand that neither the sponsor, school administration, nor the school board of District #857 assumes any unusual responsibility for the safety and welfare of my child.

parent/guardian signature

date

My student has a medical record on file with the Lewiston-Altura Public School district that advisors need to consult prior to the trip. (Check only if this applies to your student.)

HIBBING HIGH SCHOOL PRESENTS

ENCHANTED ENGAGEMENT

2025 MAHS/MASC STATE
LEADERSHIP CONVENTION

*Empowering Our Leaders in a
Castle in the Woods*



Dress in your best Disney-Inspired outfit!
Google "Disney Bounding" for more ideas!

APRIL 4-6, 2025

Hibbing High School

800 E 21st Ave East Hibbing, MN 55746

RSVP

MORE DETAILS COMING SOON!



Lewiston-Aitura Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P2505P	68132		Wire	1		VISA		No	Yes	No	11/12/2024	1,991.20
001	P2505P	68133		Wire	1		VISA		No	Yes	No	11/12/2024	623.81
001	P2509	68134		Wire	1		MINNESOTA ELECTRONIC FUNDS		No	Yes	No	11/15/2024	7,004.89
001	P2509	68135		Wire	1		FEDERAL TAXES		No	Yes	No	11/15/2024	43,555.09
001	P2509	68136		Wire	1		MINNESOTA TEACHERS RETIREMENT.		No	Yes	No	11/15/2024	27,017.42
001	P2509	68137		Wire	1		Public Employers Retirement Association		No	Yes	No	11/15/2024	6,041.43
001	P2509	68138		Wire	1		MINNESOTA REVENUE		No	Yes	No	11/15/2024	436.05
001	P2509	68139		Wire	1		ING		No	Yes	No	11/15/2024	2,026.84
001	P2509	68140		Wire	1		MinnWest Bank Group		No	Yes	No	11/15/2024	30.00
001	P2509	68141		Wire	1		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	11/15/2024	7,276.83
001	P505AM	68149		Wire	1	R1	Amazon Capital Services		No	No	No	11/15/2024	1,076.71
001	PME505	68177		Wire	1		MINNESOTA ENERGY RESOURCES	Other	No	Yes	No	11/22/2024	2,796.30
001	P2510	68200		Wire	1		MINNESOTA ELECTRONIC FUNDS		No	No	No	11/29/2024	7,172.53
001	P2510	68201		Wire	1		FEDERAL TAXES		No	Yes	No	11/29/2024	44,299.84
001	P2510	68202		Wire	1		MINNESOTA TEACHERS RETIREMENT.		No	Yes	No	11/29/2024	27,325.23
001	P2510	68203		Wire	1		Public Employers Retirement Association		No	Yes	No	11/29/2024	6,098.46
001	P2510	68204		Wire	1		ING		No	No	No	11/29/2024	2,026.84
001	P2510	68205		Wire	1		MinnWest Bank Group		No	Yes	No	11/29/2024	30.00
001	P2510	68206		Wire	1		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	No	No	11/29/2024	7,276.83
001	P255CK	68108	76695	Check	1		Brown's Ice Cream Co		Yes	Yes	No	11/04/2024	399.12
001	P255CK	68092	76696	Check	1		Century Link	S Corporation	Yes	Yes	No	11/04/2024	242.67
001	P255CK	68097	76697	Check	1		City of Lewiston		Yes	Yes	No	11/04/2024	2,109.41
001	P255CK	68107	76698	Check	1		Dalco Enterprises		Yes	Yes	No	11/04/2024	200.86
001	P255CK	68106	76699	Check	1		Dashir Management Services, Inc	S Corporation	Yes	Yes	No	11/04/2024	15,844.16
001	P255CK	68103	76700	Check	1	R1	Dollar General Regions 410526		Yes	Yes	No	11/04/2024	98.60
001	P255CK	68104	76701	Check	1		Ed Midwest LLC	S Corporation	Yes	Yes	No	11/04/2024	5,250.00
001	P255CK	68109	76702	Check	1		Grizzly Tools		Yes	Yes	No	11/04/2024	2,644.00
001	P255CK	68099	76703	Check	1		Kennedy & Graven Chartered	C Corporation	Yes	Yes	No	11/04/2024	475.00
001	P255CK	68100	76704	Check	1		Minnesota Department of Health		Yes	Yes	No	11/04/2024	1,400.00
001	P255CK	68093	76705	Check	1		MISSISSIPPI WELDERS SUPPLY COMP, C Corporation		Yes	Yes	No	11/04/2024	175.85
001	P255CK	68098	76706	Check	1		Pan-O-Gold Baking Company		Yes	Yes	No	11/04/2024	897.65
001	P255CK	68095	76707	Check	1	R1	REINHART FOOD SERVICE		Yes	Yes	No	11/04/2024	22,041.90
001	P255CK	68101	76708	Check	1		ROCKIE HILL BISON	Ind/Sole Proprietor	Yes	Yes	No	11/04/2024	525.00
001	P255CK	68105	76709	Check	1		School Management Services	S Corporation	Yes	Yes	No	11/04/2024	393.04
001	P255CK	68094	76710	Check	1		STUMPF PRINTING		Yes	Yes	No	11/04/2024	360.00
001	P255CK	68102	76711	Check	1		Whitewater Gardens Farm	Ind/Sole Proprietor	Yes	Yes	No	11/04/2024	300.00
001	P255CK	68096	76712	Check	1		ZIEBELL'S HIAWATHA FOODS, INC.	S Corporation	Yes	Yes	No	11/04/2024	7,458.84
001	P255CK	68111	76713	Check	1		Heritage Embroidery		Yes	Yes	No	11/08/2024	722.00
001	P255CK	68110	76714	Check	1		MENARDS		Yes	Yes	No	11/08/2024	49.96

Lewiston-Altura Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P255CK	68112	76715	Check	1	7199	Region 1A		Yes	Yes	No	11/08/2024	3,821.00
001	P255CK	68129	76716	Check	1	7190	Chromebookparts.com	LLC - S Corp	Yes	Yes	No	11/08/2024	149.98
001	P255CK	68114	76717	Check	1	11065	CLIFTON LARSON ALLEN LLP	LLC - Partnership	Yes	No	No	11/08/2024	20,475.00
001	P255CK	68118	76718	Check	1	2440	Culligan Water Services		Yes	Yes	No	11/08/2024	83.50
001	P255CK	68128	76719	Check	1	7091	Dalco Enterprises		Yes	Yes	No	11/08/2024	66.60
001	P255CK	68127	76720	Check	1	6496	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	Yes	Yes	No	11/08/2024	136.08
001	P255CK	68116	76721	Check	1	12630	FACTORY MOTOR PARTS	S Corporation	Yes	Yes	No	11/08/2024	324.02
001	P255CK	68113	76722	Check	1	07141	HIGH PLAINS COOPERATIVE	C Corporation	Yes	Yes	No	11/08/2024	5,452.99
001	P255CK	68126	76723	Check	1	5939	Lanesboro FFA		Yes	Yes	No	11/08/2024	28.00
001	P255CK	68119	76724	Check	1	3038	Lewiston Hardware, LLC		Yes	Yes	No	11/08/2024	330.36
001	P255CK	68124	76725	Check	1	5865	Loffler Companies -- 131511		Yes	Yes	No	11/08/2024	246.39
001	P255CK	68120	76726	Check	1	3061	MENARDS		Yes	Yes	No	11/08/2024	299.99
001	P255CK	68123	76727	Check	1	5801	Midwest Bus Parts, Inc.	C Corporation	Yes	Yes	No	11/08/2024	1,379.21
001	P255CK	68115	76728	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP, C Corporation		Yes	Yes	No	11/08/2024	169.28
001	P255CK	68131	76729	Check	1	7271	Ness Pumping Service and Porta Potty Rer		Yes	Yes	No	11/08/2024	740.00
001	P255CK	68121	76730	Check	1	3184	Rochester Telecom Systems, Inc	S Corporation	Yes	Yes	No	11/08/2024	5.09
001	P255CK	68125	76731	Check	1	5876	Teachers on Call	C Corporation	Yes	Yes	No	11/08/2024	3,544.91
001	P255CK	68130	76732	Check	1	7268	Temp Social Work		Yes	Yes	No	11/08/2024	1,560.00
001	P255CK	68122	76733	Check	1	5318	The McDowell Agency, Inc.		Yes	Yes	No	11/08/2024	44.00
001	P255CK	68117	76734	Check	1	19210	TRI STATE BUSINESS MACHINES		Yes	Yes	No	11/08/2024	819.59
001	P255CK	68143	76736	Check	1	7166	Metropolitan Mechanical Contractors, INC	C Corporation	Yes	Yes	No	11/14/2024	13,296.00
001	P255CK	68144	76737	Check	1	7261	Steak Shop Catering Inc		Yes	Yes	No	11/14/2024	1,769.85
001	P255CK	68142	76738	Check	1	4296	WYHE'S CHOICE FUNDRAISING	S Corporation	Yes	Yes	No	11/14/2024	3,093.00
001	P255CK	68146	76739	Check	1	3400	BIO CORPORATION		Yes	Yes	No	11/14/2024	158.14
001	P255CK	68145	76740	Check	1	2362	Kinsler, Scott		Yes	No	No	11/14/2024	200.00
001	P255CK	68147	76741	Check	1	3866	MATH WIZARDS		Yes	No	Yes	11/14/2024	70.00
001	P255CK	68147	76741	Check	1	3866	MATH WIZARDS		Yes	No	Yes	11/26/2024	(70.00)
001	P255CK	68148	76742	Check	1	90787	SANOW, DAVID	Ind/Sole Proprietor	Yes	Yes	No	11/14/2024	81.00
001	P2509	68161	76743	Check	1	7128	Affinity Plus Credit Union		Yes	Yes	No	11/15/2024	25.00
001	P2509	68157	76744	Check	1	5594	ALTRA FEDERAL CREDIT UNION		Yes	Yes	No	11/15/2024	25.00
001	P2509	68159	76745	Check	1	6406	Ameritas Life Insurance Corp		Yes	No	No	11/15/2024	72.16
001	P2509	68155	76746	Check	1	4951	Bremer Bank		Yes	Yes	No	11/15/2024	375.00
001	P2509	68156	76747	Check	1	5100	DELTA DENTAL OF MINNESOTA		Yes	Yes	No	11/15/2024	1,204.90
001	P2509	68150	76748	Check	1	11202	Education Minnesota - Lewiston-Altura		Yes	Yes	No	11/15/2024	2,022.44
001	P2509	68158	76749	Check	1	6265	ALERUS RETIREMENT BENEFITS ATTN		Yes	Yes	No	11/15/2024	250.00
001	P2509	68160	76750	Check	1	6461	ISD 857 - Flex Plan Checking		Yes	Yes	No	11/15/2024	862.54
001	P2509	68151	76751	Check	1	17090	MADISON NATIONAL LIFE		Yes	Yes	No	11/15/2024	438.73
001	P2509	68153	76752	Check	1	4786	Merchants Bank		Yes	Yes	No	11/15/2024	450.00
001	P2509	68154	76753	Check	1	4877	MINNESOTA Public Employees Insurance		Yes	No	No	11/15/2024	14,989.30

**Lewiston-Aitura Public Schools
Payment Reg by Bank and Check**

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P2509	68162	76754	Check	1	7203	WCF - CARDINAL FOUNDATION		Yes	Yes	No	11/15/2024	100.00
001	P2509	68152	76755	Check	1	3545	Winona National Bank		Yes	Yes	No	11/15/2024	130.00
001	P255CK	68167	76756	Check	1	2440	Culligan Water Services		Yes	Yes	No	11/18/2024	72.25
001	P255CK	68176	76757	Check	1	7091	Dalco Enterprises		Yes	Yes	No	11/18/2024	1,670.91
001	P255CK	68175	76758	Check	1	7089	Dashir Management Services, Inc	S Corporation	Yes	Yes	No	11/18/2024	15,878.36
001	P255CK	68168	76759	Check	1	3210	HBC		Yes	Yes	No	11/18/2024	1,702.06
001	P255CK	68163	76760	Check	1	11260	LEWISTON JOURNAL	S Corporation	Yes	Yes	No	11/18/2024	1,728.64
001	P255CK	68171	76761	Check	1	5865	Loffler Companies -- 131511		Yes	Yes	No	11/18/2024	152.11
001	P255CK	68172	76762	Check	1	5956	MiEnergy Cooperative	Other	Yes	Yes	No	11/18/2024	12,689.67
001	P255CK	68169	76763	Check	1	3872	Minnesota Department of Labor & Industry		Yes	Yes	No	11/18/2024	60.00
001	P255CK	68174	76764	Check	1	6704	Quadient Finance USA, INC.		Yes	Yes	No	11/18/2024	500.00
001	P255CK	68173	76765	Check	1	6454	School Management Services	S Corporation	Yes	Yes	No	11/18/2024	51,500.00
001	P255CK	68164	76766	Check	1	19140	TOM'S LOCK SERVICE		Yes	Yes	No	11/18/2024	195.00
001	P255CK	68165	76767	Check	1	19210	TRI STATE BUSINESS MACHINES		Yes	Yes	No	11/18/2024	212.00
001	P255CK	68166	76768	Check	1	2157	TRUGREEN	LLC - Partnership	Yes	Yes	No	11/18/2024	585.06
001	P255CK	68170	76769	Check	1	4448	VERIZON WIRELESS		Yes	Yes	No	11/18/2024	99.04
001	P255CK	68187	76770	Check	1	3474	AAA Awards	S Corporation	Yes	No	No	11/22/2024	300.81
001	P255CK	68183	76771	Check	1	2183	B & S Rentals Inc.		Yes	No	No	11/22/2024	480.00
001	P255CK	68195	76772	Check	1	6455	Fifth Avenue Awards		Yes	No	No	11/22/2024	260.50
001	P255CK	68185	76773	Check	1	2524	GRAINGER	C Corporation	Yes	Yes	No	11/22/2024	61.48
001	P255CK	68198	76774	Check	1	7221	Happy Numbers, Inc.		Yes	No	No	11/22/2024	261.00
001	P255CK	68178	76775	Check	1	08221	JMC COMPUTER SERVICE, INC.		Yes	No	No	11/22/2024	8,628.66
001	P255CK	68186	76776	Check	1	3282	Kennedy & Graven Chartered	C Corporation	Yes	Yes	No	11/22/2024	1,068.00
001	P255CK	68179	76777	Check	1	10141	KWIK TRIP		Yes	Yes	No	11/22/2024	89.08
001	P255CK	68189	76778	Check	1	5055	LEGACY TOUR & TRAVEL	C Corporation	Yes	No	No	11/22/2024	7,899.00
001	P255CK	68192	76779	Check	1	5893	LeRoy-Ostrander Schools		Yes	Yes	No	11/22/2024	1,481.28
001	P255CK	68196	76780	Check	1	6910	MDE-MCIS		Yes	Yes	No	11/22/2024	330.00
001	P255CK	68197	76781	Check	1	7166	Metropolitan Mechanical Contractors, INC	C Corporation	Yes	Yes	No	11/22/2024	325.00
001	P255CK	68184	76782	Check	1	2447	Minnesota Tech for Success	C Corporation	Yes	Yes	No	11/22/2024	730.00
001	P255CK	68181	76783	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP, C Corporation		Yes	Yes	No	11/22/2024	350.00
001	P255CK	68193	76784	Check	1	6280	Music Mart		Yes	Yes	No	11/22/2024	50.00
001	P255CK	68180	76785	Check	1	1240	PLAINVIEW-ELGIN-MILLVILLE		Yes	No	No	11/22/2024	175.00
001	P255CK	68190	76786	Check	1	5798	SUMMIT PROFESSIONAL EDUCATION		Yes	No	No	11/22/2024	599.98
001	P255CK	68191	76787	Check	1	5876	Teachers on Call	C Corporation	Yes	Yes	No	11/22/2024	3,181.36
001	P255CK	68182	76788	Check	1	19210	TRI STATE BUSINESS MACHINES		Yes	Yes	No	11/22/2024	719.75
001	P255CK	68194	76789	Check	1	6367	TriState Tournaments		Yes	No	No	11/22/2024	1,401.00
001	P255CK	68188	76790	Check	1	4542	WINONA HEALTH SERVICES	Other	Yes	No	No	11/22/2024	1,718.75
001	P255CK	68199	76791	Check	1	7273	JOLENE JORDAHL		Yes	Yes	No	11/25/2024	412.08
001	P2510	68218	76792	Check	1	7128	Affinity Plus Credit Union		Yes	No	No	11/30/2024	25.00

Lewiston-Altura Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P2510	68214	76793	Check	1 5594		ALTRA FEDERAL CREDIT UNION		Yes	No	No	11/30/2024	25.00
001	P2510	68216	76794	Check	1 6406		Ameritas Life Insurance Corp		Yes	No	No	11/30/2024	72.16
001	P2510	68212	76795	Check	1 4951		Bremer Bank		Yes	No	No	11/30/2024	375.00
001	P2510	68213	76796	Check	1 5100		DELTA DENTAL OF MINNESOTA		Yes	No	No	11/30/2024	1,204.90
001	P2510	68207	76797	Check	1 11202		Education Minnesota - Lewiston-Altura		Yes	No	No	11/30/2024	2,022.44
001	P2510	68215	76798	Check	1 6265		ALERUS RETIREMENT BENEFITS ATTN		Yes	No	No	11/30/2024	250.00
001	P2510	68217	76799	Check	1 6461		ISD 857 - Flex Plan Checking		Yes	No	No	11/30/2024	880.04
001	P2510	68208	76800	Check	1 17090		MADISON NATIONAL LIFE		Yes	No	No	11/30/2024	438.73
001	P2510	68210	76801	Check	1 4786	R1	Merchants Bank		Yes	No	No	11/30/2024	450.00
001	P2510	68211	76802	Check	1 4877		MINNESOTA Public Employees Insurance		Yes	No	No	11/30/2024	14,989.30
001	P2510	68219	76803	Check	1 7203		WCF - CARDINAL FOUNDATION		Yes	No	No	11/30/2024	100.00
001	P2510	68209	76804	Check	1 3545		Winona National Bank		Yes	No	No	11/30/2024	130.00

Bank Total: \$473,443.81

Report Total: \$473,443.81

Lewiston-Altura Public Schools Check Register by Bank and Check

Batch Co	Bank	Pymt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
P255CK0857	001	68108	76695	Check	1	7096	Brown's Ice Cream Co	Yes	Yes	No	USD	11/04/2024	399.12
		68092	76696	Check	1	1114	Century Link	Yes	Yes	No	USD	11/04/2024	242.67
		68097	76697	Check	1	2707	City of Lewiston	Yes	Yes	No	USD	11/04/2024	2,109.41
		68107	76698	Check	1	7091	Dalco Enterprises	Yes	Yes	No	USD	11/04/2024	200.86
		68106	76699	Check	1	7089	Dashir Management Services, Inc	Yes	Yes	No	USD	11/04/2024	15,844.16
		68103	76700	Check	1	5900	Dollar General Regions 410526	Yes	Yes	No	USD	11/04/2024	98.60
		68104	76701	Check	1	6376	Ed Midwest LLC	Yes	Yes	No	USD	11/04/2024	5,250.00
		68109	76702	Check	1	7260	Grizzly Tools	Yes	Yes	No	USD	11/04/2024	2,644.00
		68099	76703	Check	1	3282	Kennedy & Graven Chartered	Yes	Yes	No	USD	11/04/2024	475.00
		68100	76704	Check	1	3659	Minnesota Department of Health	Yes	Yes	No	USD	11/04/2024	1,400.00
		68093	76705	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COM	Yes	Yes	No	USD	11/04/2024	175.85
		68098	76706	Check	1	3098	Pan-O-Gold Baking Company	Yes	Yes	No	USD	11/04/2024	897.65
		68095	76707	Check	1	2411	REINHART FOOD SERVICE	Yes	Yes	No	USD	11/04/2024	22,041.90
		68101	76708	Check	1	5638	ROCKIE HILL BISON	Yes	Yes	No	USD	11/04/2024	525.00
		68105	76709	Check	1	6454	School Management Services	Yes	Yes	No	USD	11/04/2024	393.04
		68094	76710	Check	1	18645	STUMPF PRINTING	Yes	Yes	No	USD	11/04/2024	360.00
		68102	76711	Check	1	5835	Whitewater Gardens Farm	Yes	Yes	No	USD	11/04/2024	300.00
		68096	76712	Check	1	25014	ZIEBELL'S HIAWATHA FOODS, INC.	Yes	Yes	No	USD	11/04/2024	7,458.84
		68111	76713	Check	1	5779	Heritage Embroidery	Yes	Yes	No	USD	11/08/2024	722.00
		68110	76714	Check	1	3061	MENARDS	Yes	Yes	No	USD	11/08/2024	49.96
		68112	76715	Check	1	7199	Region 1A	Yes	Yes	No	USD	11/08/2024	3,821.00
		68129	76716	Check	1	7190	Chromebookparts.com	Yes	Yes	No	USD	11/08/2024	149.98
		68114	76717	Check	1	11065	CLIFTON LARSON ALLEN LLP	Yes	No	No	USD	11/08/2024	20,475.00
		68118	76718	Check	1	2440	Culligan Water Services	Yes	Yes	No	USD	11/08/2024	83.50
		68128	76719	Check	1	7091	Dalco Enterprises	Yes	Yes	No	USD	11/08/2024	66.60
		68127	76720	Check	1	6496	EDUCATORS BENEFIT CONSULTANT	Yes	Yes	No	USD	11/08/2024	136.08
		68116	76721	Check	1	12630	FACTORY MOTOR PARTS	Yes	Yes	No	USD	11/08/2024	324.02
		68113	76722	Check	1	07141	HIGH PLAINS COOPERATIVE	Yes	Yes	No	USD	11/08/2024	5,452.99
		68126	76723	Check	1	5939	Lanesboro FFA	Yes	Yes	No	USD	11/08/2024	28.00
		68119	76724	Check	1	3038	Lewiston Hardware, LLC	Yes	Yes	No	USD	11/08/2024	330.36
		68124	76725	Check	1	5865	Loffler Companies -- 131511	Yes	Yes	No	USD	11/08/2024	246.39
		68120	76726	Check	1	3061	MENARDS	Yes	Yes	No	USD	11/08/2024	299.99
		68123	76727	Check	1	5801	Midwest Bus Parts, Inc.	Yes	Yes	No	USD	11/08/2024	1,379.21
		68115	76728	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COM	Yes	Yes	No	USD	11/08/2024	169.28
		68131	76729	Check	1	7271	Ness Pumping Service and Porta Potty R	Yes	Yes	No	USD	11/08/2024	740.00
		68121	76730	Check	1	3184	Rochester Telecom Systems, Inc	Yes	Yes	No	USD	11/08/2024	5.09
		68125	76731	Check	1	5876	Teachers on Call	Yes	Yes	No	USD	11/08/2024	3,544.91
		68130	76732	Check	1	7268	Temp Social Work	Yes	Yes	No	USD	11/08/2024	1,560.00
		68122	76733	Check	1	5318	The McDowell Agency, Inc.	Yes	Yes	No	USD	11/08/2024	44.00
		68117	76734	Check	1	19210	TRI STATE BUSINESS MACHINES	Yes	Yes	No	USD	11/08/2024	819.59
		68143	76736	Check	1	7166	Metropolitan Mechanical Contractors, INC	Yes	Yes	No	USD	11/14/2024	13,296.00

Lewiston-Altura Public Schools Check Register by Bank and Check

Batch Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
P255CK0857	001	68144	76737	Check	1	7261		Steak Shop Catering Inc	Yes	Yes	No	USD	11/14/2024	1,769.85
		68142	76738	Check	1	4296		WYHE'S CHOICE FUNDRAISING	Yes	Yes	No	USD	11/14/2024	3,093.00
		68146	76739	Check	1	3400		BIO CORPORATION	Yes	Yes	No	USD	11/14/2024	158.14
		68145	76740	Check	1	2362		Kinstler, Scott	Yes	No	No	USD	11/14/2024	200.00
		68148	76742	Check	1	90787		SANOW, DAVID	Yes	Yes	No	USD	11/14/2024	81.00
		68161	76743	Check	1	7128		Affinity Plus Credit Union	Yes	Yes	No	USD	11/15/2024	25.00
		68157	76744	Check	1	5594		ALTRA FEDERAL CREDIT UNION	Yes	Yes	No	USD	11/15/2024	25.00
		68159	76745	Check	1	6406		Ameritas Life Insurance Corp	Yes	No	No	USD	11/15/2024	72.16
		68155	76746	Check	1	4951		Bremer Bank	Yes	Yes	No	USD	11/15/2024	375.00
		68156	76747	Check	1	5100		DELTA DENTAL OF MINNESOTA	Yes	Yes	No	USD	11/15/2024	1,204.90
P255CK0857	001	68150	76748	Check	1	11202		Education Minnesota - Lewiston-Altura	Yes	Yes	No	USD	11/15/2024	2,022.44
		68158	76749	Check	1	6265		ALERUS RETIREMENT BENEFITS ATT	Yes	Yes	No	USD	11/15/2024	250.00
		68160	76750	Check	1	6461		ISD 857 - Flex Plan Checking	Yes	Yes	No	USD	11/15/2024	862.54
		68151	76751	Check	1	17090		MADISON NATIONAL LIFE	Yes	Yes	No	USD	11/15/2024	438.73
		68153	76752	Check	1	4786	R1	Merchants Bank	Yes	Yes	No	USD	11/15/2024	450.00
		68154	76753	Check	1	4877		MINNESOTA Public Employees Insurant	Yes	No	No	USD	11/15/2024	14,989.30
		68162	76754	Check	1	7203		WCF - CARDINAL FOUNDATION	Yes	Yes	No	USD	11/15/2024	100.00
		68152	76755	Check	1	3545		Winona National Bank	Yes	Yes	No	USD	11/15/2024	130.00
		68167	76756	Check	1	2440		Culligan Water Services	Yes	Yes	No	USD	11/18/2024	72.25
		68176	76757	Check	1	7091		Dalco Enterprises	Yes	Yes	No	USD	11/18/2024	1,670.91
P255CK0857	001	68175	76758	Check	1	7089		Dashir Management Services, Inc	Yes	Yes	No	USD	11/18/2024	15,878.36
		68168	76759	Check	1	3210		HBC	Yes	Yes	No	USD	11/18/2024	1,702.06
		68163	76760	Check	1	11260		LEWISTON JOURNAL	Yes	Yes	No	USD	11/18/2024	1,728.64
		68171	76761	Check	1	5865	R1	Loffler Companies -- 131511	Yes	Yes	No	USD	11/18/2024	152.11
		68172	76762	Check	1	5956		MiEnergy Cooperative	Yes	Yes	No	USD	11/18/2024	12,689.67
		68169	76763	Check	1	3872		Minnesota Department of Labor & Industri	Yes	Yes	No	USD	11/18/2024	60.00
		68174	76764	Check	1	6704		Quadient Finance USA, INC.	Yes	Yes	No	USD	11/18/2024	500.00
		68173	76765	Check	1	6454		School Management Services	Yes	Yes	No	USD	11/18/2024	51,500.00
		68164	76766	Check	1	19140		TOM'S LOCK SERVICE	Yes	Yes	No	USD	11/18/2024	195.00
		68165	76767	Check	1	19210		TRI STATE BUSINESS MACHINES	Yes	Yes	No	USD	11/18/2024	212.00
P255CK0857	001	68166	76768	Check	1	2157		TRUGREEN	Yes	Yes	No	USD	11/18/2024	585.06
		68170	76769	Check	1	4448		VERIZON WIRELESS	Yes	Yes	No	USD	11/18/2024	99.04
		68187	76770	Check	1	3474		AAA Awards	Yes	No	No	USD	11/22/2024	300.81
		68183	76771	Check	1	2183		B & S Rentals Inc.	Yes	No	No	USD	11/22/2024	480.00
		68195	76772	Check	1	6455		Fifth Avenue Awards	Yes	No	No	USD	11/22/2024	260.50
		68185	76773	Check	1	2524	R1	GRAINGER	Yes	Yes	No	USD	11/22/2024	61.48
		68198	76774	Check	1	7221		Happy Numbers, Inc.	Yes	No	No	USD	11/22/2024	261.00
		68178	76775	Check	1	08221		JMC COMPUTER SERVICE, INC.	Yes	No	No	USD	11/22/2024	8,628.66
		68186	76776	Check	1	3282		Kennedy & Graven Chartered	Yes	Yes	No	USD	11/22/2024	1,068.00
		68179	76777	Check	1	10141		KWIK TRIP	Yes	Yes	No	USD	11/22/2024	89.08
68189	76778	Check	1	5055		LEGACY TOUR & TRAVEL	Yes	No	No	USD	11/22/2024	7,899.00		

Lewiston-Altura Public Schools Check Register by Bank and Check

Batch Co	Bank	Pymt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
P255CK0857	001	68192	76779	Check	1	5893	LeRoy-Ostrander Schools	Yes	Yes	No	USD	11/22/2024	1,481.28
		68196	76780	Check	1	6910	MDE-MCIS	Yes	Yes	No	USD	11/22/2024	330.00
		68197	76781	Check	1	7166	Metropolitan Mechanical Contractors, INC	Yes	Yes	No	USD	11/22/2024	325.00
		68184	76782	Check	1	2447	Minnesota Tech for Success	Yes	Yes	No	USD	11/22/2024	730.00
		68181	76783	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COV	Yes	Yes	No	USD	11/22/2024	350.00
		68193	76784	Check	1	6280	Music Mart	Yes	Yes	No	USD	11/22/2024	50.00
		68180	76785	Check	1	1240	PLAINVIEW-ELGIN-MILLVILLE	Yes	No	No	USD	11/22/2024	175.00
		68190	76786	Check	1	5798	SUMMIT PROFESSIONAL EDUCATION	Yes	No	No	USD	11/22/2024	599.98
		68191	76787	Check	1	5876	Teachers on Call	Yes	Yes	No	USD	11/22/2024	3,181.36
		68182	76788	Check	1	19210	TRI STATE BUSINESS MACHINES	Yes	Yes	No	USD	11/22/2024	719.75
		68194	76789	Check	1	6367	TriState Tournaments	Yes	No	No	USD	11/22/2024	1,401.00
		68188	76790	Check	1	4542	WINONA HEALTH SERVICES	Yes	No	No	USD	11/22/2024	1,718.75
		68199	76791	Check	1	7273	JOLENE JORDAHL	Yes	Yes	No	USD	11/25/2024	412.08
P2510 0857	001	68218	76792	Check	1	7128	Affinity Plus Credit Union	Yes	No	No	USD	11/30/2024	25.00
		68214	76793	Check	1	5594	ALTRA FEDERAL CREDIT UNION	Yes	No	No	USD	11/30/2024	25.00
		68216	76794	Check	1	6406	Ameritas Life Insurance Corp	Yes	No	No	USD	11/30/2024	72.16
		68212	76795	Check	1	4951	Bremer Bank	Yes	No	No	USD	11/30/2024	375.00
		68213	76796	Check	1	5100	DELTA DENTAL OF MINNESOTA	Yes	No	No	USD	11/30/2024	1,204.90
		68207	76797	Check	1	11202	Education Minnesota - Lewiston-Altura	Yes	No	No	USD	11/30/2024	2,022.44
		68215	76798	Check	1	6265	ALERUS RETIREMENT BENEFITS ATT	Yes	No	No	USD	11/30/2024	250.00
		68217	76799	Check	1	6461	ISD 857 - Flex Plan Checking	Yes	No	No	USD	11/30/2024	880.04
		68208	76800	Check	1	17090	MADISON NATIONAL LIFE	Yes	No	No	USD	11/30/2024	438.73
		68210	76801	Check	1	4786	Merchants Bank	Yes	No	No	USD	11/30/2024	450.00
		68211	76802	Check	1	4877	MINNESOTA Public Employees Insurant	Yes	No	No	USD	11/30/2024	14,989.30
		68219	76803	Check	1	7203	WCF - CARDINAL FOUNDATION	Yes	No	No	USD	11/30/2024	100.00
		68209	76804	Check	1	3545	Winona National Bank	Yes	No	No	USD	11/30/2024	130.00

Bank Total: 001

\$279,337.51

Report Total:

\$279,337.51

Lewiston-Altura Public Schools Multi Year Guide Obj Series

Sequence: Fd, O/S, Org, Pro, Crs, Fin

202305

202405

202505

Description	Budget 202305		Budget 202405		Budget 202505	
	23REV	Year to Date %	2REV	Year to Date %	25ADP	Year to Date %
01 General						
100 Salaries & Wages	5,121,079.56	1,437,950.40 28%	4,694,589.00	1,366,311.50 29%	4,833,891.00	1,381,745.12 29%
200 Employee Benefits	1,383,286.32	363,949.19 26%	1,344,727.00	364,271.98 27%	1,182,974.00	378,855.63 32%
300 Purchased Services	1,529,536.00	545,997.90 36%	1,846,828.00	590,831.93 32%	1,817,326.00	606,207.57 33%
400 Supplies & Materials	518,595.32	251,991.07 49%	520,672.00	259,542.83 50%	316,145.00	182,883.60 58%
500 Capital Expenditures	361,981.75	151,056.77 42%	410,776.00	124,497.34 30%	396,231.00	89,284.31 23%
700 Debt Service	0.00	0.00 0%	2,500.00	0.00 0%	2,500.00	0.00 0%
800 Other Expenditures	49,224.00	23,027.77 47%	54,476.00	24,586.94 45%	43,360.00	20,352.84 47%
01 General	8,963,702.95	2,773,973.10 31%	8,874,568.00	2,732,042.52 31%	8,592,427.00	2,659,329.07 31%
02 Food Service						
100 Salaries & Wages	191,695.00	66,595.94 35%	189,368.00	54,700.29 29%	215,881.00	63,958.81 30%
200 Employee Benefits	0.00	21,502.85 0%	69,801.00	17,767.52 25%	64,851.00	22,604.95 35%
300 Purchased Services	11,150.00	4,403.68 39%	11,700.00	3,657.46 31%	5,400.00	5,002.55 93%
400 Supplies & Materials	235,000.00	76,666.02 33%	323,309.00	70,331.96 22%	306,809.00	73,516.01 24%
500 Capital Expenditures	4,300.00	0.00 0%	15,000.00	3,986.06 27%	0.00	13,296.00 0%
800 Other Expenditures	3,000.00	2,100.00 70%	2,000.00	1,400.00 70%	2,000.00	1,417.95 71%
02 Food Service	445,145.00	171,268.49 38%	611,178.00	151,843.29 25%	594,941.00	179,796.27 30%
04 Community Education						
100 Salaries & Wages	328,035.92	111,556.21 34%	313,960.00	110,520.80 35%	329,395.00	84,368.65 26%
200 Employee Benefits	67,490.37	21,125.40 31%	66,136.00	22,231.57 34%	78,717.00	17,896.15 23%
300 Purchased Services	16,210.00	9,027.10 56%	11,850.00	956.54 8%	3,600.00	5,756.22 160%
400 Supplies & Materials	34,807.29	9,912.34 28%	38,878.00	6,453.19 17%	30,878.00	6,188.06 20%
04 Community Education	446,543.58	151,621.05 34%	430,824.00	140,162.10 33%	442,590.00	114,209.08 26%
06 Bldg Construction						
300 Purchased Services	0.00	0.00 0%	0.00	0.00 0%	0.00	390.00 0%
06 Bldg Construction	0.00	0.00 0%	0.00	0.00 0%	0.00	390.00 0%
07 Debt						
700 Debt Service	498,150.00	76,337.50 15%	507,425.00	68,287.50 13%	721,325.00	59,325.00 8%
07 Debt	498,150.00	76,337.50 15%	507,425.00	68,287.50 13%	721,325.00	59,325.00 8%
30 Student Activity						
300 Purchased Services	79,415.50	14,593.72 18%	72,400.00	46,290.72 64%	80,500.00	27,393.43 34%

Lewiston-Altura Public Schools Multi Year Guide Obj Series

Sequence: Fd, O/S, Org, Pro, Crs, Fin

Description	202305		202405		202505	
	Budget 23REV	Year to Date %	Budget 2REV	Year to Date %	Budget 25ADP	Year to Date %
30 Student Activity						
400 Supplies & Materials	48,842.13	21,041.28 43%	61,850.00	42,789.01 69%	69,850.00	4,090.77 6%
500 Capital Expenditures	15,000.00	1,239.75 8%	0.00	0.00 0%	0.00	0.00 0%
800 Other Expenditures	1,506.00	1,506.00 100%	500.00	370.95 74%	500.00	150.00 30%
30 Student Activity	144,763.63	38,380.75 27%	134,750.00	89,450.68 66%	150,850.00	31,634.20 21%
Report Totals:	10,498,305.16	3,211,580.89 31%	10,558,745.00	3,181,786.09 30%	10,502,133.00	3,044,683.62 29%

Lewiston-Altura Public Schools Exp Multi Year Guideline

Sequence: Fd, Org, Pro, Crs, Fin, O/S

		202305		202405		202505	
L	Fd Org Pro Crs Fin O/S	Budget	Year to Date	Budget	Year to Date	Budget	Year to Date
	Description	23REV	%	2REV	%	25ADP	%
01	General						
01	General	8,963,702.95	31%	8,874,568.00	31%	8,592,427.00	31%
02	Food Service						
02	Food Service	445,145.00	38%	611,178.00	25%	594,941.00	30%
04	Community Education						
04	Community Education	446,543.58	34%	430,824.00	33%	442,590.00	26%
06	Bldg Construction						
06	Bldg Construction	0.00	0%	0.00	0%	0.00	0%
07	Debt						
07	Debt	498,150.00	15%	507,425.00	13%	721,325.00	8%
30	Student Activity						
30	Student Activity	144,763.63	27%	134,750.00	66%	150,850.00	21%
Report Totals:		10,498,305.16	31%	10,558,745.00	30%	10,502,133.00	29%

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) 24.40	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 12.00
68	2021-22 ADJ SRP ADM				
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,090.20	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) = 20.00
71	2024-25 ADJ SRP ADM				
72	2025-26 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) = 51,000.88	118	EL REVENUE = (117)X\$1,228 = 24,560.00
73	2021-22 ADJ SRP PU			119	2025-26 ADM SRV (EST) 542.52
74	2022-23 ADJ SRP PU				
75	2023-24 ADJ SRP PU				
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) = .02211900
77	2025-26 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .19233913
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =	122	EL PUPIL UNITS = (116)X(121) = 2.31
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 4,263,249.92	123	EL CONCENTRATION REV = (122)X\$436 = 1,007.16
78	2021-22 EXT ADM (ACT)	108	PENSION ADJUST RATE .0200	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) = 25,567.16
79	2022-23 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) = 85,264.99	125	BASIC SKILLS REVENUE = (113)+(124) = 382,128.16
80	2023-24 EXT ADM (PREL)				
81	2024-25 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) = 85,264.99		
82	2025-26 EXT ADM (EST)				
83	2026-27 EXT ADM (EST)				
EXTENDED TIME PU					
84	2021-22 EXT TIME PU				
85	2022-23 EXT TIME PU	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 7,939.36	126	**SPARSITY REVENUE** ATTENDANCE AREA FOR SPARSITY 158.88
86	2023-24 EXT TIME PU			127	DIST TO NEAREST HS
87	2024-25 EXT TIME PU				
88	2025-26 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2025-26 EXT PU (EST)	128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 9.3
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY2026 FORMULA ALLOW 7,465				
57	2025-26 ADJ PU (EST) 610.72				
COMPENSATORY REVENUE					
101	BASIC REVENUE = (57)X(100) = 4,559,024.80	113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 356,561.00	130	2025-26 ADM SRV, 7-12 270.00
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 635.12	115	TOTAL COMPENSATORY REV =(113)+(114)= 356,561.00		
57	2025-26 ADJ PU (EST) 610.72				

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .19402985	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 601.98	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 254.11	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 155,190.06	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 155,190.06
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 368,654.31	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 359,013.19	101	BASIC 4,559,024.80
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 376,963.85	104	DECLINING ENROLL 51,000.88
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 368,654.31	110	PENSION ADJUSTMENT 85,264.99
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 7,939.36
57	2025-26 ADJ PU (EST) 610.72	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 4,681,683.00	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .36383333	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 218,166.43	125	BASIC SKILLS 382,128.16
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 197.93	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 178,400.35	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) = 120,879.81	**TRANSPORTATION SPARSITY**		140	SMALL SCHOOLS 120,879.81
141	ATTENDANCE AREA 158.88	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	160	TRANSPORT SPARSITY 155,190.06
142	SQUARE MILES PER RES PU =(141)/(46)= .2607	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 5,361,428.06
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2607	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 396,566.78	**OPERATING CAPITAL**	
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.40
				163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.4440
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 236.40
				165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 145,595.65
				168	UNEQUALIZED REVENUE =(57)X(165)= 1,221.44

TRANSITION REVENUE

EQUITY REVENUE CONT.

LOCAL OPTIONAL AIDS & LEVIES

204 TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186) 8.81

202 FY2026 DISTRICT REFERENDUM REV/ADJ PU 760.00

176 TOTAL, TIER 1 = (57)X(174) = 183,216.00

205 TRANSITION REVENUE = (57)X(204) = 5,380.44

172 TIER 1 LOR CAP/APU 300.0

177 TOTAL, TIER 2 = (57)X(175) = 258,945.28

223 = GTR OF ZERO OR [(222)-(202)-(172)] =

10 2023 RMV 390,240,325
46 2025-26 RES PU (EST) 609.32

EQUITY REVENUE

57 2025-26 ADJ PU (EST) 610.72
224 = LSR OF

206 METRO 5TH PERCENTILE 7,775.96
207 METRO 95TH PERCENTILE 10,065.03

\$100,000 OR [(57)X(223)] =

234 FY2026 RMV/RES PU = (10)/(46) = 640,452.18

208 METRO GAP = (207)-(206) = 2,289.07

225 = (220)+(224) = 40,881.60

235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .72778657

209 RURAL 5TH PERCENTILE 7,765.00
210 RURAL 95TH PERCENTILE 10,038.13

226 BOTH RUR AND MET = 0.25X(225) 10,220.40

211 RURAL GAP = (210)-(209) = 2,273.13

57 2025-26 ADJ PU (EST) 610.72
227 = \$50.00X(57) = 30,536.00

236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038 = .99753002

212 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR

228 EQUITY REVENUE = (225)+(226)+(227) = 81,638.00

213 DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,273.13

OPERATING CAPITAL AIDS & LEVIES

214 DIST'S REGION'S 95TH PCT = (207) OR (210) = 10,038.13

167 OPERATING CAP REVENUE 145,595.65

238 TIER 2 LOR LEVY = (177)X(236) = 258,305.69

215 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+[(172)X(57)]/(57) = 8,533.81

168 UNEQUALIZED REVENUE = (57)X(165) = 1,221.44

239 TIER 1 LOR AID = (176)-(237) = 49,873.86

216 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,504.32

229 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 144,374.21

240 TIER 2 LOR AID = (177)-(238) = 639.59

217 EQUITY INDEX = (216)/(213) = .66178353

30 2023 ANTC 9,240,055
57 2025-26 ADJ PU (EST) 610.72

EQUITY AIDS & LEVIES
228 EQUITY REVENUE 81,638.00

218 = \$80X(217) = 52.94

230 FY2026 ANTC/ADJ PU = (30)/(57) = 15,129.77

241 LEVY RATIO FOR EQUITY = (234)/\$510,000 1.00000000

219 INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 66.94

231 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .66034262

242 EQUITY LIMIT = (228)*(241) = 81,638.00

57 2025-26 ADJ PU (EST) 610.72
220 = (57)X(219) = 40,881.60

232 OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 95,336.44

243 EQUITY AID = (228)-(242) =

221 FY2026 STATE AVERAGE REF REV & TIER 1 LOR 1,347.01

233 OPERATING CAP AID = (167)-(232) = 50,259.21

TRANSITION AIDS & LEVIES

222 = 0.10X[(221)] = 134.70

205 TRANSITION REVENUE 5,380.44

244 LEVY RATIO FOR TRANSITION = (234)/\$510,000 1.00000000

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 5,380.44	234	FY2026 RMV/RES PU 640,452.18	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID =(205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 760.00	258	TIER 1 LEVY = (253)X(256) = 280,931.20	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) = 183,216.00	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 1,060.00
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 464,147.20	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25		**INITIAL REFERENDUM AID**	274	REF AND LOR REV = (176)+(203) = 647,363.20
250	TIER 1 = LSR OF (202) OR (247) = 460.00	261	TIER 1 AID = (253)-(258) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 300.00	262	TIER 2 AID = (254)-(259) =		**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
252	UNEQUALIZED = (202)-(250) -(251) =	263	TOTAL AID = (261)+(262) =	276	TIER 2 REF AID
		100	FY2026 FORMULA ALLOW 7,465	277	TIER 1 REF AID
		57	ADJ PU (EST) 610.72	278	TIER 1 LOR AID
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 956,540.20	279	TIER 1 LOR LEVY
	BREAKDOWN OF REFERENDUM REVENUES	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	280	TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES 464,147.20		**REFERENDUM LEVY WITH AID LIMIT**	281	TIER 2 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 280,931.20	266	TIER 1 LEVY = (258)+(265) = 280,931.20	282	UNEQL REF LEVY
254	TOTAL, TIER 2 = (57)X(251) = 183,216.00	259	TIER 2 LEVY 183,216.00		
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	255	UNEQUALIZED LEVY		
		267	TOTAL = (266) +(259)+(255) = 464,147.20		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 391,647.83
	= (268)-(277) =		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		=(240)+ (278)+ (279)=
	= (262)-(276) =		LINE 197)		=(285)+ (306)= 50,513.45
285	TIER 1 LOR AID				
	= (239)-(278)	298	FY 2015 COMBINED AID		
	49,873.86		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
286	TIER 1 LOR LEVY		= (296)+(297) =		AFTER REF AID GUARANTEE
	= (237)-(279)		284,911.88		
287	TIER 1 REF LEVY			313	TIER 1 REF LEVY
	= (266)-(280) =	299	FY2026 COMBINED REVENUE		= (287)-(307) = 280,931.20
288	TIER 2 REF LEVY		= (171)+(203) =	314	TIER 2 REF LEVY
	= (259)-(281) =		906,308.48		= (288)-(308) = 183,216.00
289	UNEQL REF LEVY	300	FY2026 COMBINED	315	UNEQL LEVY
	= (255)-(282) =		INITIAL AID		= (289)-(309) =
			= (240)+(290) =		
290	REFER AND LOR TIER 1 EQUALIZATION		50,513.45	316	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE	301	REVENUE RATIO =		=(313)+(314)+(315)= 464,147.20
	= (275)+(283)		LESSER OF 1 OR		
	+(284)+(285) =		[(299)/(295)] =	317	TOTAL REFERENDUM
	49,873.86		1.00000000		EQUALIZATION AID
291	REFERENDUM AND LOR LEVY	302	2012 RMV		=(275)+(283)+(284)
	BEFORE AID GUARANTEE	10	2023 RMV		+(307)+(308)+(309)
	= (286)+(287)	303	RMV RATIO =		-(278)-(279) =
	+(288)+(289) =		LESSER OF 1 OR		
	597,489.34		[(302)/(10)] =		
			.57934377		**ALTERNATIVE ATTENDANCE ADJUST**
		304	FY2026 MINIMUM		(CHARTER TRANSPORT AND
	REFERENDUM AID GUARANTEE		COMBINED AID		MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID		= (298)X(301)X(303) =	145	TRANSPORT ALLOWANCE
	INCREASE FROM GUARANTEE		165,061.92		601.98
	(FY 2015 GEN ED REV	305	FY2026 REFERENDUM HOLD	318	ADJ PU OF CHARTER
	REPORT, LINE 276)		HARMLESS AID INCREASE		SCHOOLS TRANSPORTED
293	FY 2015 REFERENDUM REV		IF (292)=0 THEN 0,		BY DISTRICT
	(FY 2015 GEN ED REV		ELSE GREATER OF 0	319	EXT TME PU OF CHARTER
	REPORT, LINE 289)		OR [(304)-(300)] =		SCHOOLS TRANSPORTED
	638,334.62				BY DISTRICT
294	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**	320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE		ADJUST = (145)X(318)
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS		+\$223X(319) =
	REPORT LINE 198)		ARE REDUCED IN THE FOLLOWING ORDER:	321	2025-26 RES PU ATTENDING
295	FY 2015 COMBINED REVENUE	306	TIER 1 LOR LEVY		MN STATE ACADEMIES
	= (293)+(294) =	307	TIER 1 REF LEVY		MN STATE ACADEMIES
	638,334.62	308	TIER 2 REF LEVY	322	ALT ATTENDANCE ADJ
296	FY 2015 REFERENDUM	309	UNEQL REF LEVY		=(100)X(321) =
	EQUALIZATION PLUS			323	ALT ATTEND ADJUST
	HOLD HARMLESS AID		**LOCAL OPT AID & LEVY SUMMARY**		TO AID
	(FY 2015 GENERAL		AFTER REF AID GUARANTEE		= (320)+(322) =
	EDUC REVENUE REPORT,				
	LINES 276 & 287)	310	TIER 1 LOR LEVY		
	284,911.88		= (286)-(306) =		
		238	TIER 2 LOR LEVY		
			= (238)		
			258,305.69		

REEMPLOYMENT INSURANCE LEVY		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	12,000.00	378	LAST YEAR REVENUE	57 2025-26 ADJ PU (EST) 610.72
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=	12,000.00		(FY2024 CTE AID REPORT, LINE 11)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 50.85
	SAFE SCHOOLS LEVY		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
364	SAFE SCH LVY REQUEST? YES		380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 232,073.60
57	2025-26 ADJ PU (EST)	610.72	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
365	SAFE SCH LEVY LIMIT = \$36X(57) =	21,985.92	382	CAREER TECH REVENUE = (380)+(381) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY			29 2022 ANTC 7,947,223	
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		56	2024-25 ADJ PU (EST) 635.12	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		383	FY2025 ANTC/ADJ PU = (29)/(56) =	12,512.95
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
	JUDGMENT LEVY		385	CAREER TECH LEVY LIMIT = (382)X(384) =	54,250.00
369	DISTRICT JUDGMENTS		386	EST CAREER TECH AID = (382)-(385) =	
370	INTERMED JUDGMENTS			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) + (764)+(765) = 283,527.00
371	JUDGMENT LIMIT = (369)+(370) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
	ICE ARENA LEVY		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766 NET LTFM REQ DEBT SERVICE FOR VPK
372	FY2024 NET OPR COSTS		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	407 NEW PAYGO LTFM LEVY FOR VPK
373	ICE ARENA LEVY LIMIT = 100% OF (372) =			**CAPITAL RELATED LEVY LIMITATIONS**	408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) + (407)+(766) = 515,600.60
	FY2025 CAREER & TECHNICAL			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
374	SHARE OF FY2025 EST COOPERATIVE BUDGET		400	LTFM PLAN APPROVAL STATUS APPROVED	
375	FY2025 ESTIMATED DISTRICT BUDGET	137,000.00			
376	FY2025 EST BUDGET = (374)+(375) =	137,000.00			
377	PRELIMINARY REVENUE = .35X(376) =	47,950.00			

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 515,600.60	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 94,063.24
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 138,010.36
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 515,600.60	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 283,527.00
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 421,537.36
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 515,600.60	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 283,527.00	57	2025-26 ADJ PU (EST) 610.72	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 232,073.60	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 283,527.00
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 6,573,350	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 661.80	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 46,673.00
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 283,527.00	424	FY2023 ANTC PER APU = (35)/(54) = 9,932.53	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 330,200.00
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 232,073.60
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .40531642
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 39,086.08	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .59468358	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 94,063.24
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 322,613.08	428	LTFM AID RATIO = 1-(427) = .40531642	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 94,063.24
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 94,063.24	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 138,010.36
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 138,010.36	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 98,126.40
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	515,600.60			
			456	**ADMINISTRATIVE SPACE**	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY2025 JOINT	474
	= (422)-(768) =	185,400.60		FY2026 JOINT	475
					FY2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		458	**INSTRUCTIONAL/STORAGE**	476
	= (423)-(436) =		459	FY2025 JOINT	1,749.24
				FY2026 JOINT	477
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	REG OPERATING LEASES
	= (432)-(438) =			= (456) TO (459) =	1,749.24
					= SUM (472) TO (475)=
444	GEN FUND LTFM EQUAL LIMIT			***APPROVED INTERMED CAPITALIZED**	***APPROVED REGULAR***
	= GTR OF ZERO OR			***ADMINISTRATIVE SPACE***	CAPITALIZED LEASES
	(442)-(443) =		461	FY2025 JOINT	**ADMINISTRATIVE SPACE**
			462	FY2026 JOINT	477
445	GEN FUND LTFM UNEQUAL LIMIT				FY2025 NONJOINT
	= GTR OF ZERO OR				478
	(441)-(443)-(444) =	185,400.60		***INSTRUCTIONAL/STORAGE***	FY2026 NONJOINT
			463	FY2025 JOINT	**INSTRUCTIONAL/STORAGE**
446	TOTAL GEN FUND LTFM LEVY		464	FY2026 JOINT	479
	= (444)+(445) =	185,400.60			FY2025 NONJOINT
				EXCESS FUNDS CAP LEASE	480
			465	FY2025 JOINT	FY2026 NONJOINT
	DISABLED ACCESS LIMIT		466	FY2026 JOINT	**EXCESS FUNDS CAP LEASE**
447	FY 1992-FY2026 APPROV DIS ACC COSTS	84,118.00	467	TOT INTERMED CAPITALIZED	481
				= SUM[(461) TO (464)]	FY2025 NONJOINT
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00		-(465)-(466) =	482
					FY2026 NONJOINT
449	LSR OF (447) OR (448)	84,118.00	468	TOT INTERMED LEASE COSTS	483
				= (460)+(467) =	REG CAPITALIZED LEASES
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED		57	2025-26 ADJ PU (EST)	= [SUM (477) TO (480)]
	1992		469	INTERMED PUPIL UNIT MAX	-(481)+(482)] =
451	LAST YEAR TO CERTIFY			LIMIT = \$65X(57) =	484
	= (450)+7 YEARS =	1999			TOTAL APPROVED REGULAR
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	84,118.00	470	INTERMED LEASE LIMIT	LEASE COST & CARRYOVER
				=LSR (468) OR (469) =	=(471)+(476)+(483)=
					76,506.42
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT)	57
454	TOTAL CERTIFIED LEVY			= (468)-(470) =	2025-26 ADJ PU (EST)
	= (452)+(453) =	84,118.00			610.72
					485
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			***APPROVED REG OPERATING LEASES**	REG PUPIL UNIT MAXIMUM
				***ADMINISTRATIVE SPACE**	LIMIT = \$212X(57) =
					129,472.64
			472	FY2025 NONJOINT	486
			473	FY2026 NONJOINT	COMM APPROVED LIMIT
	LEASE LEVY LIMITATION				487
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	287, 288, 916 AND 917			REGULAR MAX LIMIT
					=GTR (485) OR (486)=
					129,472.64
					488
					REGULAR LEASE LIMIT
					=LSR (484) OR (487)=
					76,506.42
					489
					TOTAL LEASE LEVY LIMIT
					= (470)+(488) =
					116,203.22

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)=
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628)=	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 283,527.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID 1,555,552.00
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 46,673.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) = 1,555,552.00
	SCHOOL-AGE CARE	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) = 330,200.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST) 36,000.00		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2023 ANTC 9,240,055	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
46	2025-26 RES PU (EST) 609.32			719	FACIL BOND-MS 123B.62
634	ANTC/RES PU = (30)/(46) = 15,164.54			720	EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	721	REORG OPER DEBT
636	FY2026 SCH-AGE CARE LIM = (633)X(635) = 36,000.00	707	TACONITE BONDS REQ DEBT SERV LEVY	722	ECON DEV ABATEMENT
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	723	JUDGMENT
	COMMUNITY SERVICE SUMMARY	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	724	OTHER NON-VOTER
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725	INELG LEASE PURCHASE
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 85,474.10	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)=
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 1,885,752.00

NON-VTR APPR INELIG BOND CONT.		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 1,555,552.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) =
30	2023 ANTC 9,240,055	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)=		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] =	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) =
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) =	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) =
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 330,200.00		**LONG TERM FACILITIES MAINT AID**
	FUND 7 DEBT BALANCE			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)=	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 283,527.00
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 46,673.00
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 26,318.46	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 330,200.00
740	PAY 23 DEBT EXCESS LEVY REDUCTION	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 232,073.60
741	PAY 24 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID 94,063.24
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 94,287.60			439	LTFM DEBT EQUAL LEVY 138,010.36
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] =			440	LTFM DEBT UNEQUAL LTV 98,126.40
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 236,136.76

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	9,240,055	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	924,005	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	661.80	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	13,962.01	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.32155512	54	2022-23 ADJ PU (ACT)	661.80		
776	DISASTER AID RATIO = = 1-(775) =	.67844488	790	2023 ANTC /ADJ APU = (30)/(54) =	13,962.01	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	.96466557	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID		793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) = 1,555,552.00
732	DEBT EQUAL BASE		794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.03533443	809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT		795	TIER 1 DEBT AID = (788)X(793) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 236,136.76
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		796	TIER 2 DEBT AID = (789)X(794) =		778	DISASTER LEVY LIMIT VOTER APPROVED
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =		797	TOTAL DEBT EQ AID = (795)+(796) =			
30	2023 ANTC	9,240,055	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
781	= .1050X(30) =	970,205.78	799	VOTER APPR DEBT AID = (797)-(798) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,454,384.66					

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 1,555,552.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 236,136.76	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,791,688.76	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 81,196.45
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	23 PAY 24 LIMIT 82,045.92
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 82,045.92
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 849.47-
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY2025 LOR TIER 1 LEVY ADJUST**
	FUND 47 DEBT BALANCE			1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 155,093.64
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	23 PAY 24 LIMIT 155,093.64
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE			1008	23 PAY 24 LEVY 155,093.64
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 155,093.64
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 155,093.64
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =
913	JUNE 2023 FUND 47-464				

FY2025 LOR TIER 2		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
LEVY ADJUSTMENT							
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	272,632.00	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	272,632.00	1027	23 PAY 24 LIMIT	33,384.56		
1014	23 PAY 24 LEVY	272,632.00	1028	23 PAY 24 LEVY	33,384.56	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT		1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	33,384.56	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
FY2025 EQUITY LEVY ADJUSTMENT			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	33,384.56	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	105,877.99	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT		1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	105,853.87				1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	105,853.87	**FY2025 2ND TIER REF LEVY ADJUST**			1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	24.12	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
FY2025 TRANSITION LEVY ADJUST			1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	5,664.83	1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1021	23 PAY 24 LIMIT	5,664.83	1035	23 PAY 24 LIMIT		1048	TIER 1 LEVY
1022	23 PAY 24 LEVY	5,664.83	1036	23 PAY 24 LEVY		1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT		1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1050	UNEQL LEVY
FY2025 1ST TIER REFERENDUM LEVY ADJUST			1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	33,384.56	1039	FY2025 2ND TIER REF LEVY ADJUSTMENT		1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)					1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY2025 LOR TBRA ALLOCATION ADJ		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT		**FY2024 LTFM EQUAL LEVY ADJUST**
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1067	23 PAY 24 LEVY	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)
	FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT	1083	22 PAY 23 LIMIT
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)		**FY2025 ALT TEACHER COMP ADJ**	1084	22 PAY 23 LEVY
1057	TIER 1 LEVY	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT
1058	TIER 2 LEVY	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT
1059	UNEQL LEVY	1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64) 195,589.00
	FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1090	22 PAY 23 LIMIT 205,697.00
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1074	23 PAY 24 LIMIT	1091	22 PAY 23 LEVY 205,697.00
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1075	23 PAY 24 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 10,108.00-
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1076	FY2025 LTFM EQUALIZED LEVY ADJUST	1093	23 PAY 24 ADJ LIMIT 5,700.00
			FY2025 LTFM UNEQUAL LEVY ADJ*	1094	23 PAY 24 ADJ LEVY 5,700.00
		1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64) 190,973.60	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1094) = 15,808.00-
			3 YEAR PRIOR ADJUSTMENTS*		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1078	23 PAY 24 LIMIT 196,932.00	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 66,456.50
		1079	23 PAY 24 LEVY 196,932.00		
		1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) = 5,958.40-	1097	21 PAY 22 LIMIT 66,473.34
				1098	21 PAY 22 LEVY 66,473.34

FY2023 OPER CAP ADJ CONT.			***FY2023 EQUITY LEVY ADJUSTMENT***			***FY2023 1ST TIER VTR APPROVED***		
			REFER LEVY ADJUST CONT.					
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1098)) =	16.84-	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	107,679.04	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	31,148.59
1100	22 PAY 23 ADJ LIMIT	160.13-	1118	21 PAY 22 LIMIT	101,799.29	1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	579.17-
1101	22 PAY 23 ADJ LEVY	160.13-	1119	21 PAY 22 LEVY	101,799.29	1135	22 PAY 23 ADJ LIMIT	337.68
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	143.29	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	5,879.75	1136	22 PAY 23 ADJ LEVY	337.68
FY2023 LOR TIER 1 LEVY ADJ			1121	22 PAY 23 ADJ LIMIT	1,252.42	1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =	916.85-
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	118,944.74	1122	22 PAY 23 ADJ LEVY	1,252.42	**FY2023 2ND TIER REF LEVY ADJ**		
1104	21 PAY 22 LIMIT	115,964.56	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	4,627.33	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	
1105	21 PAY 22 LEVY	115,964.56	**FY2023 TRANSITION LEVY ADJ**			1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	2,980.18	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	5,766.89	1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	
1107	22 PAY 23 ADJ LIMIT	1,257.20	1125	21 PAY 22 LIMIT	5,460.28	1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH	
1108	22 PAY 23 ADJ LEVY	1,257.20	1126	21 PAY 22 LEVY	5,460.28	1142	22 PAY 23 ADJ LIMIT	
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,722.98	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) =	306.61	1143	22 PAY 23 ADJ LEVY	
FY2023 LOR TIER 2 LEVY ADJUST			1128	22 PAY 23 ADJ LIMIT	59.20	1144	FY2023 2ND TIER REF LEVY ADJUSTMENT	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	257,901.57	1129	22 PAY 23 ADJ LEVY	59.20			
1111	21 PAY 22 LIMIT	262,787.81	1130	FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	247.41			
1112	21 PAY 22 LEVY	262,787.81	***FY2023 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST					
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	4,886.24-	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	30,569.42			
1114	22 PAY 23 ADJ LIMIT	2,848.95	1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	31,148.59			
1115	22 PAY 23 ADJ LEVY	2,848.95						
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	7,735.19-						

FY2023 UNEQUAL REF LEVY ADJ		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
FY2023 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL 12,963.64
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 12,963.64
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT 10,000.00
				1186	22 PAY 23 LEVY 10,000.00
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1185)) = 2,963.64
				FY2023 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2022-23 ADJ PU (ACT) 661.80
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 23,824.80

FY2023 SAFE SCHOOLS ADJ CONT.		***FY2023 LTFM EQUAL ADJ CONT.***		***FY2023 CAREER TECHNICAL ADJ***			
1190	21 PAY 22 LIMIT	27,072.00	1206	21 PAY 22 LIMIT	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	27,072.00	1207	21 PAY 22 LEVY		LEVY AUTHORITY	
						(FY2023 CTE AID REPORT	
1192	FY2023 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT		LINE 21)	43,257.10
	= ((1189)-(1191)) =	3,247.20-					
			1209	22 PAY 23 ADJ LIMIT	1228	22 PAY 23 LIMIT	54,372.50
			1210	22 PAY 23 ADJ LEVY	1229	22 PAY 23 LEVY	54,372.50
	FY2023 SAFE SCHOOLS						
	INTERMEDIATE ADJUST		1211	23 PAY 24 ADJ LIMIT	1230	FY2023 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1212	23 PAY 24 ADJ LEVY		ADJUSTMENT	
	LEVY ALLOW					= ((1227)-(1229)) =	11,115.40-
54	2022-23 ADJ PU (ACT)	661.80	1213	FY2023 EQUAL LIMIT ADJUST			
				= (1209)+(1211) =		**FY2023 HEALTH BENEFIT**	
1194	FY2023 SAFE SCHOOLS		1214	FY2023 EQUAL LEVY ADJUST		LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	1231	FY2023 ACTUAL COST	
	= (1193)X(54) =		1215	FY2023 LTFM EQUALIZED		(LIMITED TO \$600,000)	
				LEVY ADJUST	1232	22 PAY 23 LIMIT	
1195	21 PAY 22 LIMIT				1233	22 PAY 23 LEVY	
1196	21 PAY 22 LEVY						
1197	FY2023 SAFE SCHOOLS			**FY2023 LTFM UNEQUAL LEVY ADJ**	1234	FY2023 HEALTH	
	INTERMEDIATE ADJUST					BENEFITS ADJUST	
			1216	FY2023 EST LTFM			
				UNEQUALIZED LEVY AUTH		**FY2023 ANNUAL OPEB LEVY ADJ**	
	FY2023 ALTERNATE TEACHER			(FROM FY2023 WEBSITE			
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	202,606.00		
1198	FY2023 ALT COMP LEVY AUTH		1217	21 PAY 22 LIMIT	236,882.00	1235	FY2023 ACTUAL COST
	(FROM FY2023 GENERAL		1218	21 PAY 22 LEVY	236,882.00		(FIN 797+OBJ 291)
	EDUC REVENUE REPORT,					1236	PRORATION FACTOR TO
	LINE 324)		1219	TOTAL ADJUSTMENT			REFLECT STATEWIDE CAP
				= (1216)-(1218) =	34,276.00-		1.00000000
1199	21 PAY 22 LIMIT		1220	22 PAY 23 ADJ LIMIT	41,724.00-	1237	PRORATED ANNUAL
1200	21 PAY 22 LEVY		1221	22 PAY 23 ADJ LEVY	41,724.00-		OPEB LEVY AUTH
1201	TOTAL ADJUST TO PAY 22		1222	23 PAY 24 ADJ LIMIT		1238	23 PAY 24 LIMIT
	ALT COMP LEVY AUTH		1223	23 PAY 24 ADJ LEVY		1239	23 PAY 24 LEVY
1202	22 PAY 23 ADJ LIMIT		1224	FY2023 UNEQUAL LIMIT ADJUST		1240	FY2023 ANNUAL
1203	22 PAY 23 ADJ LEVY			= (1220)+(1222) =	41,724.00-		OPEB ADJUSTMENT
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1225	FY2023 UNEQUAL LEVY ADJUST			(NO ADJUSTMENT)
				= (1221)+(1223) =	41,724.00-		
			1226	FY2023 LTFM UNEQUALIZED			
	FY2023 LTFM EQUALIZED LEVY ADJ			LEVY ADJUST			
1205	FY2023 EST LTFM			= (1219)-(1224) =	7,448.00		
	EQUALIZED LEVY AUTHORITY						
	(FROM FY2023 WEBSITE						
	REPORT, LINE 63)						

PAY 22 LEASE LEVY ADJUST	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH =(1310)-(1312)=		1003	FY2025 OPER CAP ADJ	849.47-
FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=		1102	FY2023 OPER CAP ADJ	143.29
**PAY 22 FY2022 LEASE COSTS LEASE COSTS	54	2022-23 ADJ PU (ACT)	661.80	1076	FY2025 LTFM EQ ADJ	
REG OPERATING LEASES	1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	140,301.60	1080	FY2025 LTFM UNEQ ADJ	5,958.40-
1300 INTERMEDIATE				1081	FY2025 H&S REBATES	
1301 NON-JOINT				1088	FY2024 LTFM EQ ADJ	
** CAPITALIZED LEASES **				1095	FY2024 LTFM UNEQ ADJ	15,808.00-
1302 INTERMEDIATE				1215	FY2023 LTFM EQ ADJ	
1303 NON-JOINT				1226	FY2023 LTFM UNEQ ADJ	7,448.00
1304 PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=			3,449.79	1322	PAY 22 LEASE LEVY ADJ	
PAY 22 FY2023 LEASE COSTS	1316	PAY 22 COMMISSIONER APPROVED LIMIT		1323	LEASE LEVY ADJ (MEMO)	
REG OPERATING LEASES	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	140,301.60	1324	OTHER CEX ADJ (MEMO)	
1305 INTERMEDIATE				1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1322)+(1323)+(1324)=	15,024.58-
1306 NON-JOINT					**OTHER GENERAL LIMITATION ADJ**	
** CAPITALIZED LEASES **	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =		758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1307 INTERMEDIATE				1326	ECON DEV ABATE ADJUST (MEMO)	
1308 NON-JOINT				1327	DEBT SURPLUS TRANSFER (MEMO)	
1309 PAY 22 FY2023 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=	1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	3,449.79	1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1310 FY2022 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307)=			3,449.79	1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
54 2022-23 ADJ PU (ACT)			661.80	1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1311 INTERM PUPIL UNIT AUTH = \$65X(54) =			43,017.00	1331	MAINT PU VAR (MEMO)	
1312 INTERM LEASE AUTH = LSR OF (1310) OR (1311) =			3,449.79			

FY2024 LTFM DEBT LEVY ADJ CONT.		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	401,323.22	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	401,323.22		ADJ VOTER APPROVED		=(2005)/(2009)=	.68488963
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	5,168.03	1903	REDUCTION DEBT EXCESS,		=(2006)/(2009)=	.04049866
1713	23 PAY 24 ADJ LIMIT	2,901.41-		NON-VOTER =GTR OF	2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	2,901.41-		[(921)OR(924)]X-1 =		=(2007)/(2009)=	.27461171
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2013	OPEB DEBT SERVICE	
	ADJ =(1712)-(1713)=	8,069.44		(MEMO)NON-VOTER APPR		=(2008)/(2009)=	
					2014	TOTAL	1.00000000
FY2023 LTFM DEBT LEVY ADJUST			1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM** PART III OF FY2025 ABATE AID RPT)		
1716	FY2023 EST LTFM			NON-VOTER APPROVED	2015	GENERAL	
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2016	COMMUNITY SERVICE	
	(FROM WEBSITE				2017	GENERAL DEBT SERVICE	
	FY2023 RPT, LINE 59)	394,099.64		**ABATEMENT ADJUSTMENTS**	2018	TOTAL	
1717	21 PAY 22 LIMIT	376,741.52		**INITIAL ABATEMENT LEVY ADJUST**	2019	EST FY2025 ABATEMENT	
1718	21 PAY 22 LEVY	376,741.52	2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
1719	TOTAL ADJUSTMENT			IN 2023	**PRORATED ABATEMENT AID BY FUND**		
	= (1716)-(1717) =	17,358.12	2001	SCHOOL TAXES ADDED	2020	GENERAL	
1720	22 PAY 23 ADJ LIMIT	21,136.21		IN 2023		=(2019)X(2015)=	
1721	22 PAY 23 ADJ LEVY	21,136.21	2002	NET CHANGE IN SCHOOL	2021	COMMUNITY SERVICE	
				TAXES		=(2019)X(2016)=	
1722	23 PAY 24 ADJ LIMIT			= (2000)+(2001) =	2022	GENERAL DEBT SERVICE	
1723	23 PAY 24 ADJ LEVY		2003	ABATEMENT RECOVERY		=(2019)X(2017)=	
				REVENUE [GTR OF ZERO	2023	TOTAL	
1724	FY2023 DEBT LIMIT ADJUST			OR -1X(2002)]			
	= (1720)+(1722) =	21,136.21	2023	FY2025 ABATEMENT AID	**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)		
1725	FY2023 DEBT LEVY ADJUST				2024	GENERAL=(2003)-(2023)-	
	= (1721)+(1723) =	21,136.21	2004	INITIAL ABATEMENT LEVY		(2025)-(2026)-(2027)=	
1726	FY2023 LTFM DEBT LEVY			ADJUSTMENT	2025	COMMUNITY SERVICE [(2003)X	
	ADJ =(1719)-(1724)=	3,778.09-		= (2003)-(2023) =		(2011)]-(2021) =	
1727	TOTAL DEBT SERV ADJUST			**PAY 22 CERTIFIED LEVY PLUS**	2026	GENERAL DEBT SERV DBT [(2003)X	
	NON-VOTER APPROVED			AUDITOR ADJUSTMENT BY FUND		(2012)]-(2022) =	
	= (1703)+(1704)+		2005	GENERAL	2027	OPEB DEBT [(2003)X	
	(1708)+(1715)+(1726)=	7,146.06		949,070.91		(2013)] =	
			2006	COMMUNITY SERVICE	2004	TOTAL = (2003)-(2023)	
				56,120.13	**ABATEMENT INTEREST ADJUSTMENT**		
			2007	GENERAL DEBT SERVICE	2028	ABATEMENT INTEREST	
				380,537.20		DEDUCTED FROM TAX	
			2008	OPEB DEBT SERVICE		SETTLEMENTS IN 2023	
			2009	TOTAL			
				1,385,728.24			
1900	REDUCTION DEBT EXCESS,						
	VOTER APPROV = GTR OF						
	[(920)OR(923)] X-1 =						
1901	OTHER OPEB DS ADJUST						
	(MEMO) VOTER APPROVED						

ABATEMENT INTEREST ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)=
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)=
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL
					2,566.88
					151.78
					1,029.21
					3,747.87
FY2023 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024		
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024		
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	3000	GENERAL RMV VOTER APPROVED = (506)+(1342) =
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	3001	GENERAL RMV OTHER = (507)+(1343) =
2037	TOTAL			3002	GENERAL NTC VOTER APPROVED = (508)+(1344) =
TOTAL REGULAR ABATE LEVY ADJ				3003	GENERAL NTC OTHER +(509)+(1345)+(2038) +(2051)+(2069) =
2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=	1,402,102.79	
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=		
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)		
2042	TOTAL	2059	TOTAL	**COM SERV INITIAL LEVY SUMMARY**	
CARRY-OVER ABATE LEVY AUTHORITY				3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =
PAY 24 REGULAR ABATEMENT LIMIT		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		85,652.06	
2043	GENERAL	2064	GENERAL		
2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE		
2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE		
2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE		
PAY 24 REGULAR ABATEMENT LEVY		2068	TOTAL	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2047	GENERAL			3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =
2048	COMMUNITY SERVICE			1,556,581.21	
2049	GENERAL DEBT SERVICE			3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =
2050	OPEB DEBT SERVICE			243,282.82	

GEN DBT SERV INI SUMMARY CONT.	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,799,864.03	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
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).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
OFFSET CARRIED FORWARD	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

FY2024 TACONITE RECEIPT CONT.

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

4030 FY2024 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

4052 REMAINING REDUCTION
= (4048)+(4051) =

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4053 GEN OTH RMV = -1 X (LSR
OF (4034) OR (4052))=
4054 REMAINING REDUCTION
= (4052)+(4053) =

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

4055 OPER REF = -1 X (LSR
OF (4036) OR (4054))=

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4056 REMAINING REDUCTION
= (4054)+(4055) =

4034 OTHER GENERAL RMV

4057 CAP PROJ = -1 X (LSR
OF (4038) OR (4056))=

4035 OP REFERENDUM (VOTER)
4036 = 50% OF (4035) =

4058 REMAINING REDUCTION
= (4056)+(4057) =

4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =

4059 OPEB DEBT TAC ADJUST
VOTER APPR= -1 X (LSR
OF (4041) OR (4058))=

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4060 REMAINING REDUCTION
= (4058)+(4059) =

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS

4061 GDS TACONITE ADJUST
VOTER APPR= -1 X (LSR
OF (4044) OR (4060))=

4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4062 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4045)+(4047)+(4049)+
(4051)+(4053)+(4055)+
(4057)+(4059)+(4061)=

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

4045 COM SERV = -1 X (LSR
OF (4024) OR (4031))=

4063 CITY/TOWNSHIP DISTRIBUTION
= (4024)+(4062) =

4046 REMAINING REDUCTION
= (4024)+(4045) =

4047 GEN OTH NTC = -1 X (LSR
OF (4033) OR (4046))=

FY2026 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

4048 REMAINING REDUCTION
= (4046)+(4047) =

4049 OPEB TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4039) OR (4048))=

4050 REMAINING REDUCTION
= (4048)+(4049) =

4051 GDS TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4042) OR (4050))=

5000	***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	5013	***GENERAL DEBT SERVICE FUND*** GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025	***TOTAL, ALL FUNDS*** TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	GENERAL FUND		1,556,581.21		3,287,618.88
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 463,230.35	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 243,282.82	5026	TOTAL AID = (5006)+(5010) + (5016) = 6,929,836.55
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 477,552.92	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,799,864.03	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 94,063.24	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 461,319.52	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 10,217,455.43
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,402,102.79	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 6,813,412.15	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 1,893,927.27 +(5017)+(5018)=		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 8,215,514.94	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 85,652.06	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 22,361.16	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -1*(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 108,013.22				

I. COMPUTATION OF 2024 PAYABLE 2025 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	464,147.20	916.85-	N/A			463,230.35
GEN-RMV OTHER-EXEMP	478,666.27	1,113.35-	N/A			477,552.92
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	485,176.18	26,423.54-	2,566.88			461,319.52
TOTAL GENERAL	1,427,989.65	28,453.74-	2,566.88			1,402,102.79
COM SERV-EXEMP	85,474.10	26.18	151.78			85,652.06
DEBT-VOTER-NONEXEMP	1,555,552.00		1,029.21			1,556,581.21
DEBT-OTHER-NONEXEMP	236,136.76	7,146.06				243,282.82
TOTAL DEBT SERV	1,791,688.76	7,146.06	1,029.21			1,799,864.03
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,305,152.51	21,281.50-	3,747.87			3,287,618.88

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	870,559.89	1,402,102.79	531,542.90	61.06
COMMUNITY SERVICE	81,407.10	85,652.06	4,244.96	5.21
GENERAL DEBT SERVICE	425,301.31	1,799,864.03	1,374,562.72	323.20
OPEB DEBT SERVICE				
TOTAL	1,377,268.30	3,287,618.88	1,910,350.58	138.71

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	870,559.89			
COMMUNITY SERVICE	81,407.10			
GENERAL DEBT SERVICE	425,301.31			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,377,268.30			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	32,411.68	32,411.68	463,230.35	30,791.73	
(5002)	GENERAL-RMV OTHER	522,490.36	522,490.36	477,552.92	496,576.84	
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	315,657.85	315,657.85	461,319.52	462,705.92	
(5009)	COMMUNITY SERV-NTC OTHER	81,407.10	81,407.10	85,652.06	85,652.06	
(5013)	GENL DEBT-NTC VOTER			1,556,581.21		*1
(5014)	GENL DEBT-NTC OTHER	425,301.31	425,301.31	243,282.82	234,503.57	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	870,559.89	870,559.89	1,402,102.79	990,074.49	
(5009)	COMMUNITY SERVICES FUND	81,407.10	81,407.10	85,652.06	85,652.06	
(5015)	GENERAL DEBT SERVICE FUND	425,301.31	425,301.31	1,799,864.03	234,503.57	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	554,902.04	554,902.04	940,783.27	527,368.57	
	NET TAX CAPACITY	822,366.26	822,366.26	2,346,835.61	782,861.55	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	32,411.68	32,411.68	2,019,811.56	30,791.73	
	OTHER	1,344,856.62	1,344,856.62	1,267,807.32	1,279,438.39	
TOTAL LEVY						
	TOTAL LEVY	1,377,268.30	1,377,268.30	3,287,618.88	1,310,230.12	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT				1,977,388.76	
	MAXIMUM ALLOWABLE CERTIFIED LEVY				3,287,618.88	

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	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	33,384.56	33,384.56	280,931.20	31,708.58	*2
(314)	2ND TIER RMV REFER			183,216.00		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST	768.79	768.79			*2
(1039)	FY2025 2ND TIER REF ADJUST					*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	1,741.67-	1,741.67-	916.85-	916.85-	
(1144)	FY2023 2ND TIER REF ADJUST					
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	32,411.68	32,411.68	463,230.35	30,791.73	
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	155,093.64	155,093.64	133,342.14	133,342.14	133,342.14 *3
(238)	2ND TIER LOCAL OPTIONAL	272,632.00	272,632.00	258,305.69	258,305.69	258,305.69 *3
(242)	EQUITY	105,853.87	105,853.87	81,638.00	100,661.92	*3
(245)	TRANSITION	5,664.83	5,664.83	5,380.44	5,380.44	*3
(1011)	FY2025 LOR TIER 1 ADJUST	2,862.19	2,862.19			*3
(1015)	FY2025 LOR TIER 2 ADJUST	6,360.00	6,360.00			*3
(1019)	FY2025 EQUITY ADJUST	2,560.66	2,560.66	24.12	24.12	*3
(1023)	FY2025 TRANSITION ADJUST	132.15	132.15			*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	6,484.11-	6,484.11-	1,722.98	1,722.98	1,722.98
(1116)	FY2023 LOR TIER 2 ADJUST	15,812.74-	15,812.74-	7,735.19-	7,735.19-	7,735.19-
(1123)	FY2023 EQUITY ADJUST	6,043.56-	6,043.56-	4,627.33	4,627.33	
(1130)	FY2023 TRANSITION ADJUST	328.57-	328.57-	247.41	247.41	
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	522,490.36	522,490.36	477,552.92	496,576.84	

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	82,045.92	82,045.92	95,336.44	95,336.44	*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS	12,000.00	12,000.00	12,000.00	12,000.00	
(365)	SAFE SCHOOLS	23,148.00	23,148.00	21,985.92	21,985.92	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	54,250.00	54,250.00	54,250.00	54,250.00	
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	196,932.00	196,932.00	185,400.60	186,787.00	
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	2,499.51	2,499.51	116,203.22	116,203.22	
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	370,875.43	370,875.43	485,176.18	486,562.58	

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	148.69	148.69	849.47-	849.47-	*3
(1102)	FY2023 OPER CAPITAL ADJUST	148.65	148.65	143.29	143.29	
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	35,000.00-	35,000.00-	2,963.64	2,963.64	
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,924.92-	1,924.92-	3,247.20-	3,247.20-	
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	11,115.40-	11,115.40-	11,115.40-	11,115.40-	
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST					
(1080)	FY2025 LTFM UNEQUAL ADJUST	5,700.00	5,700.00	5,958.40-	5,958.40-	
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST			15,808.00-	15,808.00-	
(1215)	FY2023 LTFM EQUAL ADJUST					
(1226)	FY2023 LTFM UNEQUAL ADJUST	13,174.60-	13,174.60-	7,448.00	7,448.00	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	55,217.58-	55,217.58-	26,423.54-	26,423.54-	

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST					
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT					*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST			2,566.88	2,566.88	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER			2,566.88	2,566.88	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	370,875.43	370,875.43	485,176.18	486,562.58	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	55,217.58-	55,217.58-	26,423.54-	26,423.54-	
(5004)	TOTAL GENERAL - NTC OTHER	315,657.85	315,657.85	461,319.52	462,705.92	

FOOTNOTES:

*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	29,802.09	29,802.09	30,473.70	30,473.70	*13
(619)	EARLY CHILD FAMILY	15,916.06	15,916.06	18,471.52	18,471.52	*14
(624)	HOME VISITING	442.80	442.80	528.88	528.88	
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	36,000.00	36,000.00	36,000.00	36,000.00	*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	805.47-	805.47-	28.95-	28.95-	
(1407)	FY2023 HOME VISITING ADJUST	51.62	51.62	55.13	55.13	
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST			151.78	151.78	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	81,407.10	81,407.10	85,652.06	85,652.06	

FOOTNOTES:

- *10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG						*15
(808)	DEBT SERVICE-AID INELIG			1,555,552.00			*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS						
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST			1,029.21			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED			1,556,581.21			*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG						*15
(769)	LT FACILITIES DEBT SERVICE	421,824.15	421,824.15	236,136.76	236,136.76		*15
(1708)	FY2025 LTFM DEBT SERV ADJ	2,901.41-	2,901.41-	2,854.71	2,854.71	2,854.71	
(1715)	FY2024 LTFM DEBT SERV ADJ			8,069.44	8,069.44	8,069.44	
(1726)	FY2023 LTFM DEBT SERV ADJ	6,378.57	6,378.57	3,778.09-	3,778.09-	3,778.09-	
(1703)	REDUCTION FOR DEBT EXCESS				9,808.46-		
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST				1,029.21		*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE OTHER	425,301.31	425,301.31	243,282.82	234,503.57		*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 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 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- *10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 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 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

December 9, 2024

PRE-SALE REPORT FOR

Independent School District No. 857 (Lewiston-Altura Public Schools), Minnesota

**\$19,950,000 General Obligation School Building Bonds,
Series 2025A**



Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, MN 55113

Advisors:

Shelby McQuay, Senior Municipal Advisor
Jodie Zesbaugh, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$19,950,000 General Obligation School Building Bonds, Series 2025A

Purposes:

The proposed issue will finance the acquisition and betterment of school sites and facilities as authorized by voters in an election held on November 5, 2024.

Authority:

The Bonds are being issued pursuant to Minnesota Statutes, Chapter 475. The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged. Debt service will be paid from annual debt service property tax levies and state aid received as part of the School Building Bond Agricultural Credit program.

Term/Call Feature:

The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on February 1 in the years 2026 through 2045. Interest will be due every six months beginning August 1, 2025.

The Bonds maturing on February 1, 2034 and later will be subject to prepayment at the discretion of the District on February 1, 2033 or any date thereafter.

State Credit Enhancement:

By resolution the District will covenant and obligate itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State of Minnesota in the event of a potential default of a school district obligation.

To qualify for the credit enhancement, the District must submit an application to the State. Ehlers will coordinate the application process to the State on your behalf.

Rating:

Under current bond ratings, the state credit enhancement would bring a Moody's "Aa1" rating. The District does not currently have an underlying rating, but will request both a new credit-enhanced rating and an underlying rating for the Bonds.

Basis for Recommendation:

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option.

Method of Sale/Placement:

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” Any net premium received may be used to reduce the principal amount of the Bonds, increase the net proceeds for the project, or to fund a portion of the interest on the Bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the District and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the District’s outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

The District will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The District is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The District must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The District’s specific arbitrage responsibilities will be detailed in the Tax Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the District within 30 days after the sale date to review the District’s specific responsibilities for the Bonds. The District is currently receiving arbitrage services from Ehlers in relation to the Bonds.

Investment of Bond Proceeds:

The District will be able to invest the Bond proceeds until the funds are needed to pay project costs.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Kennedy & Graven, Chartered

Paying Agent: Bond Trust Services Corporation

Rating Agency: Moody’s Investors Service, Inc.

PROPOSED DEBT ISSUANCE SCHEDULE

Ehlers Presents Pre-Sale Report to School Board, School Board Approves Resolution Authorizing Sale of the Bonds:	December 9, 2024
Due Diligence Call to Review Official Statement:	Week of December 9, 2024
Conference with Rating Agency:	Tuesday December 17, 2024
Distribute Official Statement:	January 2, 2025
Ehlers Receives and Evaluates Proposals for Purchase of Bonds:	January 13, 2025
School Board Meeting to Award Sale of Bonds:	January 13, 2025
Estimated Closing Date:	February 6, 2025

Attachments

- Estimated Sources and Uses of Funds
- Estimated Debt Service Schedule
- Estimated Long-Term Financing Plan for Debt and Capital Payments and Levies
- Resolution Authorizing Ehlers to Proceed with Bond Sale/Credit Enhancement
- Resolution (provided separately)

EHLERS' CONTACTS

Shelby McQuay, Senior Municipal Advisor	(651) 697-8548
Jodie Zesbaugh, Senior Municipal Advisor	(651) 697-8526
Tess Kuhn, Public Finance Analyst	(651) 697-8518
Brian Shannon, Senior Finance Manager	(651) 697-8515

ESTIMATES PRIOR TO BOND SALE

Lewiston-Altura School District, ISD No. 857

December 6, 2024

Estimated Sources and Uses of Funds
Proposed General Obligation School Building Bonds

Bond Amount Term Dated Date	Pre-Election	Presale
	\$19,950,000 20 2/1/2025	\$19,950,000 20 2/6/2025
Sources of Funds		
Par Amount	\$19,950,000	\$19,950,000
Investment Earnings ¹	146,344	150,676
Bond Premium ²	0	477,856
Total Sources	\$20,096,344	\$20,578,532
Uses of Funds		
Underwriter's Discount ³	\$299,250	\$199,500
Legal and Fiscal Costs ⁴	138,250	138,250
Net Available for Project Costs	19,658,844	20,240,782
Total Uses	\$20,096,344	\$20,578,532
Deposit to Construction Fund	\$19,512,500	\$20,090,106

¹ Estimated investment earnings are based on an average interest rate of 0.75%, and an average life of 12 months.

² The underwriter of the bonds may receive a reoffering premium in the sale of the bonds. They will retain a portion of the premium as their compensation, or underwriter's discount. The remainder of the premium will be deposited in the construction fund and used to fund a portion of the project costs.

³ The underwriter's discount is an estimate of the compensation taken by the underwriter who provides the lowest true interest cost as part of the competitive bidding process and purchases the bonds. Ehlers provides independent municipal advisory services as part of the bond sale process and is not an underwriting firm.

⁴ Includes fees for municipal advisor, bond counsel, rating agency, paying agent and county certificate.

I.S.D. No. 857 (Lewiston Altura), MN

\$19,950,000 General Obligation School Building Bond, Series 2025A

Dated: February 6, 2025

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/06/2025	-	-	-	-	-
08/01/2025	-	-	446,381.25	446,381.25	-
02/01/2026	575,000.00	5.000%	459,135.00	1,034,135.00	1,480,516.25
08/01/2026	-	-	444,760.00	444,760.00	-
02/01/2027	530,000.00	5.000%	444,760.00	974,760.00	1,419,520.00
08/01/2027	-	-	431,510.00	431,510.00	-
02/01/2028	560,000.00	5.000%	431,510.00	991,510.00	1,423,020.00
08/01/2028	-	-	417,510.00	417,510.00	-
02/01/2029	640,000.00	5.000%	417,510.00	1,057,510.00	1,475,020.00
08/01/2029	-	-	401,510.00	401,510.00	-
02/01/2030	670,000.00	5.000%	401,510.00	1,071,510.00	1,473,020.00
08/01/2030	-	-	384,760.00	384,760.00	-
02/01/2031	705,000.00	5.000%	384,760.00	1,089,760.00	1,474,520.00
08/01/2031	-	-	367,135.00	367,135.00	-
02/01/2032	745,000.00	5.000%	367,135.00	1,112,135.00	1,479,270.00
08/01/2032	-	-	348,510.00	348,510.00	-
02/01/2033	775,000.00	5.000%	348,510.00	1,123,510.00	1,472,020.00
08/01/2033	-	-	329,135.00	329,135.00	-
02/01/2034	820,000.00	5.000%	329,135.00	1,149,135.00	1,478,270.00
08/01/2034	-	-	308,635.00	308,635.00	-
02/01/2035	860,000.00	5.000%	308,635.00	1,168,635.00	1,477,270.00
08/01/2035	-	-	287,135.00	287,135.00	-
02/01/2036	900,000.00	4.000%	287,135.00	1,187,135.00	1,474,270.00
08/01/2036	-	-	269,135.00	269,135.00	-
02/01/2037	935,000.00	4.000%	269,135.00	1,204,135.00	1,473,270.00
08/01/2037	-	-	250,435.00	250,435.00	-
02/01/2038	975,000.00	4.100%	250,435.00	1,225,435.00	1,475,870.00
08/01/2038	-	-	230,447.50	230,447.50	-
02/01/2039	1,275,000.00	4.250%	230,447.50	1,505,447.50	1,735,895.00
08/01/2039	-	-	203,353.75	203,353.75	-
02/01/2040	1,340,000.00	4.250%	203,353.75	1,543,353.75	1,746,707.50
08/01/2040	-	-	174,878.75	174,878.75	-
02/01/2041	1,395,000.00	4.500%	174,878.75	1,569,878.75	1,744,757.50
08/01/2041	-	-	143,491.25	143,491.25	-
02/01/2042	1,460,000.00	4.500%	143,491.25	1,603,491.25	1,746,982.50
08/01/2042	-	-	110,641.25	110,641.25	-
02/01/2043	1,525,000.00	4.500%	110,641.25	1,635,641.25	1,746,282.50
08/01/2043	-	-	76,328.75	76,328.75	-
02/01/2044	1,595,000.00	4.650%	76,328.75	1,671,328.75	1,747,657.50
08/01/2044	-	-	39,245.00	39,245.00	-
02/01/2045	1,670,000.00	4.700%	39,245.00	1,709,245.00	1,748,490.00
Total	\$19,950,000.00	-	\$11,342,628.75	\$31,292,628.75	-

Yield Statistics

Bond Year Dollars	\$250,612.92
Average Life	12.562 Years
Average Coupon	4.5259554%
Net Interest Cost (NIC)	4.4148854%
True Interest Cost (TIC)	4.3796351%
Bond Yield for Arbitrage Purposes	4.2655786%
All Inclusive Cost (AIC)	4.4548687%

IRS Form 8038

Net Interest Cost	4.2798260%
Weighted Average Maturity	12.427 Years

2025 One Issue PRESALE | SINGLE PURPOSE | 12/ 6/2024 | 3:53 PM



ESTIMATES PRIOR TO BOND SALE

Lewiston-Altura Public School District No. 857
Analysis of Possible Structure for Capital and Debt Levies

\$19,950,000 Bond Issue
20 Tax Levies
Wrapped Around Existing Debt

Type of Bond	Principal Amount	Dated Date	Interest Rate
Voter-Approved Building	\$19,950,000	02/06/24	4.38%

December 6, 2024

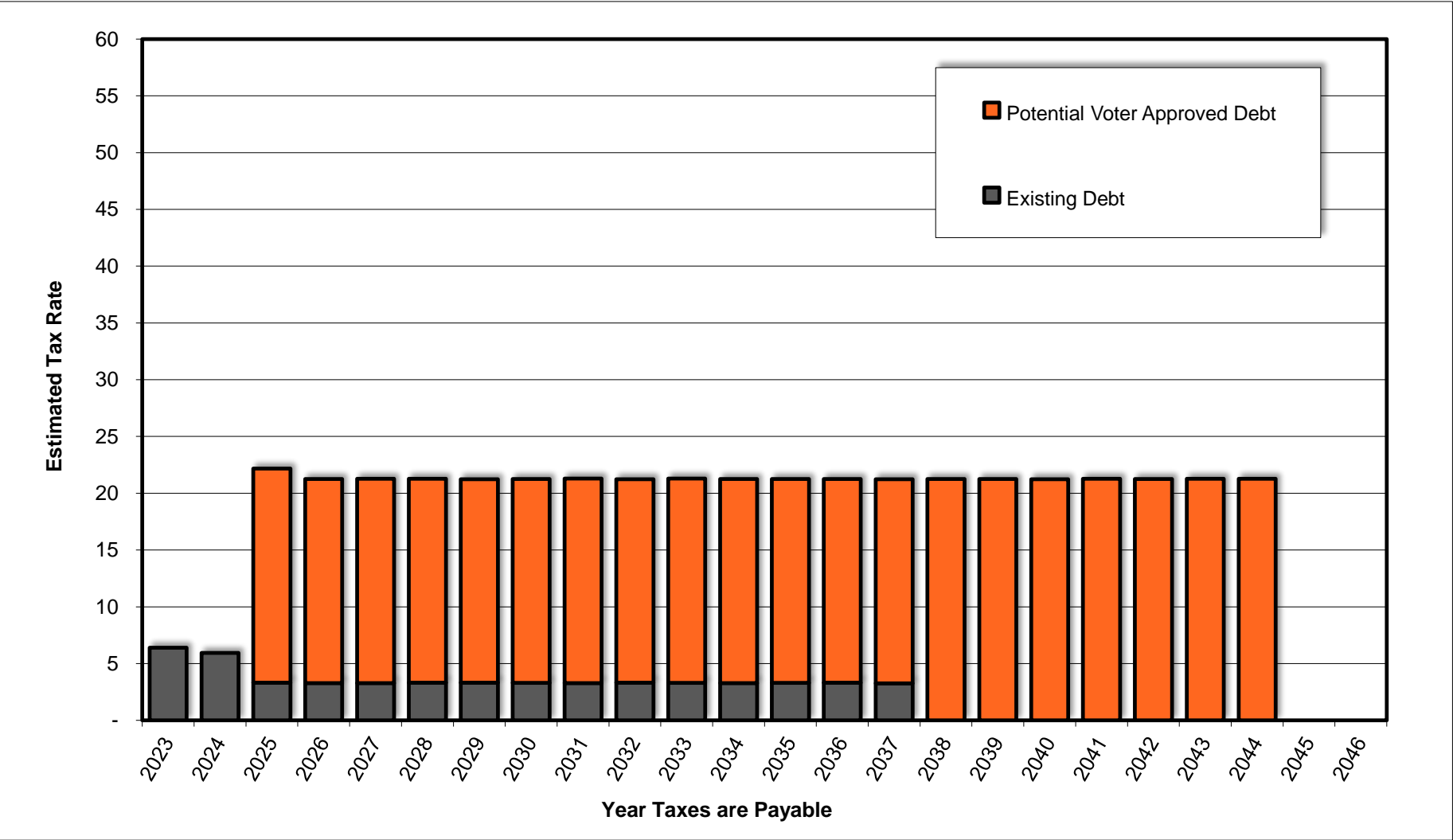
Levy Payable	Fiscal Year	Tax Capacity Value ¹		Existing Commitments				Existing Tax Rate	Proposed New School Building Bonds				Combined Totals			
		Year	Year	(\$000s)	% Chg	Alt Fac/Fac Maint H&S Bonds ²	Est. Debt Excess ³		Net Levy	Tax Rate	Principal	Interest	Add'l. Debt Excess ³	Net Levy	Initial Debt Levy	Net Levy
2023	2024	7,542	14.5%			482,765	-	482,765	6.40	-	-	-	-	482,765	482,765	6.40
2024	2025	8,287	9.9%			491,427	-	491,427	5.93	-	-	-	-	491,427	491,427	5.93
2025	2026	8,294	0.1%			283,526	(8,422)	275,105	3.32	575,000	905,516	8,422	1,563,974	1,839,078	1,839,078	22.17
2026	2027	8,294	0.0%			283,106	(11,341)	271,765	3.28	530,000	889,520	-	1,490,496	1,762,261	1,762,261	21.25
2027	2028	8,294	0.0%			282,529	(11,324)	271,205	3.27	560,000	863,020	-	1,494,171	1,765,376	1,765,376	21.28
2028	2029	8,294	0.0%			287,044	(11,301)	275,743	3.32	640,000	835,020	(59,767)	1,489,004	1,764,747	1,764,747	21.28
2029	2030	8,294	0.0%			285,994	(11,482)	274,512	3.31	670,000	803,020	(59,560)	1,487,111	1,761,623	1,761,623	21.24
2030	2031	8,294	0.0%			284,786	(11,440)	273,347	3.30	705,000	769,520	(59,484)	1,488,762	1,762,108	1,762,108	21.25
2031	2032	8,294	0.0%			283,421	(11,391)	272,030	3.28	745,000	734,270	(59,550)	1,493,683	1,765,713	1,765,713	21.29
2032	2033	8,294	0.0%			287,149	(11,337)	275,812	3.33	775,000	697,020	(59,747)	1,485,874	1,761,686	1,761,686	21.24
2033	2034	8,294	0.0%			285,311	(11,486)	273,825	3.30	820,000	658,270	(59,435)	1,492,749	1,766,574	1,766,574	21.30
2034	2035	8,294	0.0%			283,316	(11,412)	271,904	3.28	860,000	617,270	(59,710)	1,491,424	1,763,327	1,763,327	21.26
2035	2036	8,294	0.0%			285,180	(11,333)	273,847	3.30	900,000	574,270	(59,657)	1,488,327	1,762,174	1,762,174	21.25
2036	2037	8,294	0.0%			286,676	(11,407)	275,269	3.32	935,000	538,270	(59,533)	1,487,400	1,762,669	1,762,669	21.25
2037	2038	8,294	0.0%			282,555	(11,467)	271,088	3.27	975,000	500,870	(59,496)	1,490,167	1,761,255	1,761,255	21.23
2038	2039	8,294	0.0%			-	-	-	-	1,275,000	460,895	(59,607)	1,763,083	1,763,083	1,763,083	21.26
2039	2040	8,294	0.0%			-	-	-	-	1,340,000	406,708	(70,523)	1,763,520	1,763,520	1,763,520	21.26
2040	2041	8,294	0.0%			-	-	-	-	1,395,000	349,758	(70,541)	1,761,455	1,761,455	1,761,455	21.24
2041	2042	8,294	0.0%			-	-	-	-	1,460,000	286,983	(70,458)	1,763,873	1,763,873	1,763,873	21.27
2042	2043	8,294	0.0%			-	-	-	-	1,525,000	221,283	(70,555)	1,763,042	1,763,042	1,763,042	21.26
2043	2044	8,294	0.0%			-	-	-	-	1,595,000	152,658	(70,522)	1,764,519	1,764,519	1,764,519	21.27
2044	2045	8,294	0.0%			-	-	-	-	1,670,000	78,490	(70,581)	1,765,334	1,765,334	1,765,334	21.28
2045	2046	8,294	0.0%			-	-	-	-	-	-	-	-	-	-	-
2046	2047	8,294	0.0%			-	-	-	-	-	-	-	-	-	-	-
Totals						4,674,786	(145,143)	4,529,642		19,950,000	11,342,629	(1,070,305)	31,787,965	36,317,608	36,317,608	

- 1 Tax capacity value for taxes payable in 2023 is the actual value. Estimates for future years are based on the percentage changes as shown above.
- 2 Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.
- 3 Debt excess adjustment for taxes payable in 2023 and 2024 are the actual amounts. The adjustment for 2025 is an estimate using the June 30, 2023 debt service fund balance. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.
- 4 The District's levy for taxes payable in 2025 is certified in December of 2024 and includes a debt service levy of \$1,555,552 (based on a preliminary estimate of principal and interest payments totalling \$1,480,516.25 due in fiscal year 2025-26 and the requirement to levy at 105% of that amount).

ESTIMATES PRIOR TO BOND SALE

Lewiston-Altura Public School District No. 857
Estimated Tax Rates for Capital and Debt Service Levies
Existing Commitments and Proposed New Debt

\$19,950,000 Bond Issue
20 Tax Levies
Wrapped Around Existing Debt



Date Prepared: December 6, 2024



503 STUDENT ATTENDANCE POLICY

I. PURPOSE

- A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teachers and administrators. This policy will assist students in attending class.

II. RESPONSIBILITIES

- A. **Student's Responsibility**
It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes and study halls every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class or study hall. **Finally, it is the student's responsibility to request any missed assignments due to an absence.**
- B. **Parent or Guardian's Responsibility**
It is the responsibility of the student's parent or guardian to ensure the student is attending school, to **inform the school in the event of a student absence daily and one week in advance for a vacation**, and to work cooperatively with the school and the student to solve any attendance problems that may arise.
- C. **Teacher's Responsibility**
It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class and study hall. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.
- D. **Administrator's Responsibility**
 - 1. It is the administrator's responsibility to require students to attend all assigned classes and study halls. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate

records on student attendance, to inform the student's parent or guardian of the student's attendance, and to work cooperatively with students and their parents/guardians to solve attendance problems.

2. In accordance with the Minnesota Compulsory Instruction Law, Minn. Stat. § 120A.22, the students of the school district are required to attend all assigned classes and/or study halls every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

III. EXCUSED ABSENCES – K-12

A. Legitimate exemptions.

1. To have the child excused from attendance for the whole or any part of the time school is in session during any school year. Application may be made to any member of the board, a truant officer, a principal, or the superintendent. The school district may state in its school attendance policy that it may ask the student's parent or legal guardian to verify in writing the reason for the child's absence from school. A note from a physician or a licensed mental health professional stating that the child cannot attend school is a valid excuse. The board of the district in which the child resides may approve the application upon the following being demonstrated to the satisfaction of that board:
 - a. that the child's physical or mental health is such as to prevent attendance at school or application to study for the period required, which includes:
 - i. child illness, medical, dental, orthodontic, or counseling appointments;
 - ii. family emergencies;
 - iii. the death or serious illness or funeral of an immediate family member;
 - iv. active duty in any military branch of the United States;
 - v. the child has a condition that requires ongoing treatment for a mental health diagnosis; or
 - vi. other exemptions included in the district's school attendance policy;
 - b. that the child has already completed state and district standards required for graduation from high school; or
 - c. that it is the wish of the parent, guardian, or other person having control of the child, that the child attend for a period or periods not

exceeding in the aggregate three hours in any week, a school for religious instruction conducted and maintained by some church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof. This school for religious instruction must be conducted and maintained in a place other than a public school building, and it must not, in whole or in part, be conducted and maintained at public expense. However, a child may be absent from school on such days as the child attends upon instruction according to the ordinances of some church.

B. Excessive Excused Absences

1. When patterns of excessive excused absences are detrimental to the success of a student, district personnel will implement interventions listed on the Attendance Intervention Checklist, included as Appendix A.
2. A parent/guardian may clear four days per academic quarter that school is in session. Subsequent clearances for illnesses/appointments require verification by a doctor or other valid health care professional, unless otherwise approved by the building principal. It is recommended that students/parents provide notes from providers for all visits, as that note will prevent that absence from counting towards excessive excused absences and truancy. Additional absences beyond 4 per quarter, without documentation or preapproval of a vacation will result in the absence being counted as unexcused.

C. Consequence for Unexcused Absences – High School

An unexcused absence of half of any class period during the day will result in detention assigned to the student. An unexcused absence is an absence for a reason that is not acceptable by this policy. Three unexcused absences of three periods or more will mean that the student will be identified as a continuing truant and the parent/guardian will be contacted by school officials regarding the students' absences and the student will be referred to Winona County Restorative Justice. Seven unexcused absences of three periods or more will mean that the student will be identified as a habitual truant and school officials will file educational neglect or truancy charges against the parent/guardian and juvenile.

D. Habitual Truancy – K-12

A habitual truant is a student who is absent from attendance at school without lawful excuse for seven school days; if the child is in elementary school or for three or more class periods on seven school days if the child is in middle school, junior high school, or high school. A student who becomes a habitual truant according to Minnesota Statue 260C.007 Subd. 19, will be reported to legal authorities to assure compliance to Minnesota Compulsory Instruction laws.

- E. Pre-approval Procedures for Family Vacations and Unique Situations – K-12
One Vacation may be excused per school year. A vacation will be defined as a planned and preapproved absence of 2 -5 days that requires preapproval one week prior to the event. Students and parents must request approval by completing a pre-approval form included as Appendix B and presenting it to the principal at least one week prior to the expected absence. Each request will be considered based on the number of days that the student will be absent, the number of previous excused and unexcused absences.. Vacations that are not preapproved will be documented as unexcused absences.
- F. No more than two total days per school year for personal trips to higher education schools or college campuses will be excused.

IV. ATTENDANCE PROCEDURES – K-12

- A. All absences require that the parent/guardian contact the school. They should call the school before 9:00 a.m. on the morning of the absence. They need to inform the office of the student's absence, give their permission for the absence, and state the reason for the absence. In special circumstances where the parent/guardian is not able to call the school, the school must receive an explanation of the absence from the parent/guardian within 48 hours of the absence.
- B. When absences are known about in advance, the student is expected to make arrangements to complete make-up work prior to being absent.
- C. It is the student's responsibility to check with the teachers regarding make-up work before or after school.
- D. The school reserves the right to request verification information such as required court appearances, funeral leaves, etc.

V. STUDENT MAKE-UP WORK

- A. For excused absences, students will be given the number of days absent plus one to turn in all make-up work and take tests or quizzes after returning from the absence. Work or tests announced prior to a pre-approved absence will be taken on time if the teacher feels it is appropriate. Example: A test was assigned for Friday and the student was pre-approved to miss class on Thursday. The student will take the test if the teacher believes the student is ready.
 - 1. This may be extended only for extenuating circumstances and with the approval of the teacher and/or Principal.
 - 2. Students will only be allowed a maximum of two (2) weeks after the end of a quarter to make up work unless the teacher grants an extension with the approval of the Principal.

- B. For unexcused absences, students have a right to obtain the information they have missed from their teacher due to any absence. However, if the absence is unexcused it is the teacher's discretion whether or not to award full credit for work missed during that absence.

VI. Tardiness – K-12

- A. Tardies - "A little late is too late!" If you arrive to school late, you are to report to the office for a pass. You must have a parental note indicating the reason you are late in arriving to school. If students do not have a note they will be assigned an unexcused tardy. If you are going to be late to your next class because of a previous class or teacher having detained you, get a pass from the teacher responsible and take it with you.
- B. At the high school, teachers are encouraged to address student tardies in their classrooms. Students that have issues with excessive tardies may be referred to administration for assistance. Students referred to the office for excessive tardies in the classroom may be assigned detention or other consequences.

Adopted: April 17, 2000
 Revised: May 12, 2003
 Revised: May 8, 2006
 Revised: March 10, 2008
 Revised: January 10, 2011
 Revised: May 13, 2013
 Revised: November 12, 2013
 Revised: June 8, 2020
 Revised: December 9, 2024

Legal References: Minn. Stat. § 120A.05 (Definitions)
 Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 120A.24 (Reporting)
 Minn. Stat. § 120A.26 (Enforcement and Prosecution)
 Minn. Stat. § 120A.34 (Violations; Penalties)
 Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
 Minn. Stat. § 260A.02 (Definitions)
 Minn. Stat. § 260A.03 (Notice to Parent or Guardian when Child is Continuing Truant)
 Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant defined)
 Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)
Goss v. Lopez, 419 U.S. 565, 95 S.Ct. 729 (1975)
Slocum v. Holton Board of Education, 429 N.W.2d 607 (Mich. App. Ct. 1988)
Campbell v. Board of Education of New Milford, 475 A.2d 289 (Conn. 1984)

Hamer v. Board of Education of Township High School District No. 113,
66 Ill. App.3d 7 (1978)

Gutierrez v. School District R-1, 585 P.2d 935 (Co. Ct. App. 1978)

Knight v. Board of Education, 348 N.E.2d 299 (1976)

Dorsey v. Bale, 521 S.W.2d 76 (Ky. 1975)

Cross References: MSBA/MASA Model Policy 506 (Student Discipline)

Appendix A

Attendance Intervention Checklist

When attendance issues are detrimental to a student's success at school, district personnel will use the Attendance Checklist to begin interventions intended to encourage regular school attendance. The following interventions will be used and documented in all cases concerning attendance including educational neglect, unexcused absences and truancy.

1. _____ Attendance data check.
 - Check current year and previous year's attendance reports for attendance data and / or history of attendance issues.
 - Check with school nurse for any medical indicators that affect attendance / history of medical problems.

2. _____ Telephone / contact parent(s) / guardian(s)
A telephone or direct parent / guardian contact will be made to:
 - explain attendance record to date.
 - explain attendance laws and school policy.

3. _____ Letter sent to the home upon the third unexcused absence.

If telephone or direct discussions are not possible and / or when attendance issues continue to be detrimental to student success, a letter will be sent to the home that:
 - explains the student attendance record to date
 - explains attendance laws and school policy.

4. _____ Liaison
A liaison will attempt to discuss interventions and or options to be implemented to encourage regular school attendance between absences 3 and 6.

5. _____ School meeting / home visit.
A meeting will be offered to discuss interventions and / or options to be implemented to encourage regular school attendance on unexcused absence number 5.

6. _____ Turn in documentation to the county legal authorities upon unexcused absence 7.

Vacation Form/Homework Request

Based upon state statute and school policy 503, ISD 857 schools will excuse absences for one vacation per year, not to exceed five school days; additional school year trips will count against students four excused absences per quarter and may result in unexcused absences for all or part of the trip and/or additional absences for that quarter. **Please complete the following steps at least one week prior to departure to excuse absences:**

1. Notify the office at least one week prior to departure (below):

Student Name _____ Today's Date _____

Parent Name _____ Telephone Number _____

I am requesting that my son/daughter be excused **on the following day(s)** for a family vacation/trip:

(Dates of Absence)

Parent's Signature _____

2. Present Homework Request (below) to teachers for completion. (Allow multiple days for homework compilation.)

Class	Assignment	Teacher Initials

3. Return this form to the office at least one week prior to vacation. A copy of the completed form will be provided to the student. (Date Received by the Office _____)

4. Gather homework materials needed to complete over vacation/absence.

5. Upon return, communicate with teachers regarding work completed during vacation, and determine what additional work requires completion.

Report to the School Board

December 9, 2024

By Elementary School Principal Dave Riebel

Strategic Priority 1: Student Success

- Parent-Teacher Conferences

Our fall parent-teacher conferences took place on November 19 and 21 with parents choosing a time slot via a registration website. We continue to enjoy near perfect attendance for conferences. We were able to relay how the year has started for students and will meet again in mid February. Thank you to the PLAY group for providing a much appreciated evening meal for staff.

- LA CARES assembly



Our November LA CARES assembly took place on Nov. 26. Our monthly theme of cooperation was enhanced by Clipper Cardinal who cooperated by attending in order to congratulate this month's students and fire up the crowd. A slideshow highlighted students caught cooperating throughout the school. We finish each assembly with a raucous rendition of the Cardinal Strong Song, our Elementary School song.



- Ten Days of Giving and Toys for Tots:

The elementary school student council members are leading the efforts to gather non perishable food items and cash donations for the annual school Ten Days of Giving Drive. The barrels and boxes are piling up in the front entry. We will soon find out who won the Golden Can award this year.

- Peace Poster winners:

Congratulations to the local winners of the annual Lions Peace Poster contest. Hayven Dahl placed first and her poster will advance to the next level. Laila Pasche was second and Khloe Smith was third.

Strategic Priority 2: Effective Staffing

No professional development days in December.

Strategic Priority 3: Finance

No report this month

Strategic Priority 4: Facilities

- Wellness room updates

Thank you to various members of the elementary staff and the wellness team for enhancing our building wellness room. A new paint job enhances the room filled with massage recliner, sound machine, yoga mat and muscle roller.

- Season's Greetings

The east hallway of the elementary is gathering decorations in preparation for Early Childhood Family Education Winter Wonderland set for December 12, from 5:30-7:00pm.

Strategic Priority 5: Community Engagement

Winter Activities in full swing

The evenings at the Elementary School will find a full parking lot as students and parents participate in their after school and evening practices and events. Junior wrestlers fill the basement on Mondays and Thursdays. Many additional activities like Art Camp and snowmobile safety training are also



Independent School Dist. No. 857
100 County Road 25
Lewiston, MN 55952
(507) 523-2191

Gwen Carman, Superintendent
Dave Riebel, PreK-5 Elementary Principal
Cory Hanson, 6-12 High School Principal

Priority 1: Student Success

- Congratulations to the following All Conference student athletes for Fall: Rylee Kenned and Lavin LeJeune.
- Congratulations to the following All Conference Honorable mention athletes for Fall: Emily Hansen, Teagan Hartman, and Alaina Barkeim.
- Congratulations to the following All District student athletes for Fall: Will Kreidermacher, Zane Nelson, Riley Merchlewitz, Josh Dietrich, Tyson Prigge, Eli Jensen, and Carter Cady.
- Congratulations to the following All District Honorable mention student athletes for Fall: Peyton Snitker and Tyler Steele.
- Congratulations to the Lewiston-Altura Volleyball team on their gold ranking for conference academics.
- Congratulations to Chloe Bronk on qualifying for state FFA for creed speaking. This is now in the December portion of FFA state, which is new this year.
- Congratulations to our Cardinals of the Month for November – Braelee Dockter, Mitchell Dandrea, Luis Morales Itehua
- Congratulations to our Cardinals of the Month for December – Beau Brand, Sarah Hennessy, Alyssa Moger

Priority 2: Effective Staffing

- Congratulations to Coach LeJeune on being named the conference coach of the year for volleyball for the 2024 season.

Priority 3: Finance

- Thank you to all that donated and supported to the senior dinner. It is a wonderful free event this year because of the out pouring of donations.
- The activities department is selling strawberries with orders due in February.

Priority 4: Facilities

- Thank you to Dashir for getting all of our outdoor areas prepped for winter.

Priority 5: Community Engagement

- We are in the middle of the 10 Days of Giving with Goals of 2500 and 4500 items for movie and possible concessions. Please reach out if you would like to make a donation and have not had a student ask.
- We are in the middle of our Toys for Tots campaign. Please feel free to donate new unwrapped toys to families in need.
- We hosted the Senior Citizen Dinner on December 5 for approximately 102 orders along with all students. Thank you to the food service, NHS, maintenance, band, and choir for their support of the event.

Upcoming Events:

December 12 – Choir Concerts

January 9 – High School Conferences from 4-7



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Gwen Carman, Superintendent
Cory Hanson, High School Principal • Dave Riebel, PK - Elementary Principal

Building A Caring, Adaptable, Respectful, Determined, Successful Community of Learners

Belief Statements (internal operations- beliefs to drive decisions):

- **LIFELONG LEARNERS:** We believe in the value of education for all ages.
- **ACCOUNTABILITY:** We believe we are accountable for our actions and outcomes.
- **COMMUNITY CENTERED:** We believe our schools are the central hub of our community and essential for building strong communities.
- **ADAPTABLE:** We believe in being responsive to an ever-changing world.
- **RESPECTFUL:** We believe in everyone’s right to safety, respect, and dignity in our schools.
- **DIVERSE:** We believe in fostering the value of each other’s individual differences, perspectives, and life experiences.
- **STUDENT FOCUSED:** We believe that we are all responsible for the success of students.

Goals

1. **STUDENT SUCCESS:** Provide all students with the education they need for success: academically, emotionally, and socially.
2. **EFFECTIVE STAFFING:** Hire, maintain, train and support staff to be as effective as possible.
3. **FINANCE:** Be financially healthy and sustainable.
4. **FACILITIES:** Have facilities that are safe, modern and conducive to 21st century education.
5. **COMMUNITY ENGAGEMENT:** Engage with parents, community members and business owners.

Superintendent’s Report to the School Board

Respectfully Submitted by Gwen Carman

December 9, 2024

Meeting Agenda Items Notes

Truth in Taxation Hearing/Certification of the Pay 2025 Levy Business Manager Julie Schreiber will present the annually required ‘Truth in Taxation’ presentation. This will be followed by an opportunity for the public to comment. The levy will be a significant increase primarily due to the passing of the operating levy (\$760/student) and the building bond referendum.

Resolution Calling for the Sale of the Bonds Jodie Zesbaugh, Ehlers, Inc., will be present to guide the discussion about the sale of \$19,950,000 in bonds in January 2025. Even though we will not need most of these funds until 2026, we will be able to generate interest by investing the funds.

OTHER ITEMS

Literacy Aid MOU Negotiations with EdMN/L-A We are continuing to wait to hear from MDE regarding their approved training options for Phase II teachers. The website now says this will be announced in January.

Meeting with The Cardinal Foundation I attended the Cardinal Foundation meeting on December 2nd. I expressed my profound appreciation for all that they are doing for our students and teachers. We are continuing to clarify the details of the grant request/awarding/payment process.

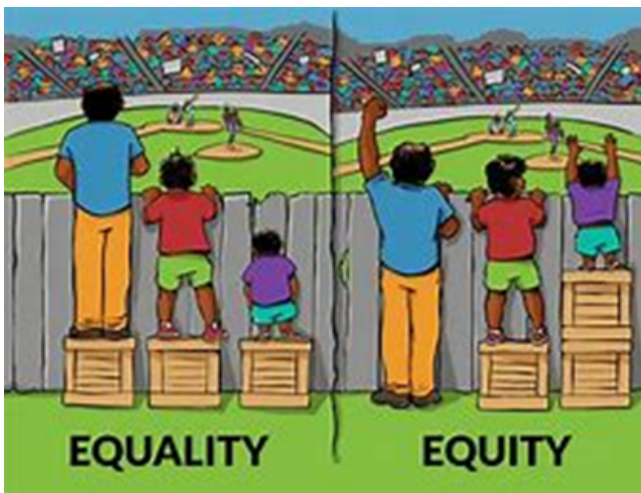
College/Career Readiness – CTE Space Planning It is important that we be thoughtful in anticipating how we want to configure the CTE space as part of the renovation. In order to do this, we need to consider not just the physical space, but also equipment and how they align with our curricular goals. This is an opportunity to also plan our college/career readiness goals in other areas including but not limited to business and medical related fields.

One important factor in these decisions should be driven by input from area employers. At the meeting, I will have an update on this process.

Senior Citizen Lunch It was wonderful to have over 90 senior citizens present for the Senior Lunch on December 5th. In addition many HS students were amazing. This included the choir and band performances, as well as serving the meals and assisting with clean up. It was great to see their positivity and engagement! Thank you to the food service staff, the custodial staff, the elementary teachers who had the students make place mats and Bree and Sarah who helped serve! Thank you also to the community members who donated over \$700 to enable the meals to be free for our guests.

Thank you Sarah Sommer and Melissa Meisch! The December 9th meeting is the last meeting for Sarah Sommer (8 years) and Melissa Meisch (stepped forward in October). On behalf of the Board, the entire district and the Lewiston and Altura communities, thank you for your time, heart, and service!

January 13th Organizational Meeting/Regular Board Meeting This meeting will include the 2025 organizational items and regular meeting items. Organizational agenda items will include election of officers and committee assignments. We will have a ceremonial oath of office and welcome Amber Pasche and Luke Miller to the Board!



Equity is important in all of our decision making.

Dashir Management Services, Inc.

www.dashirmanagement.com

Lewiston Altura School District

Custodial / Maintenance Report

December 2024

Personnel Information

We are currently fully staffed.

Training Conducted

- Staff completed OSHA required safety training on indoor air quality.
- I completed the Minnesota Department of Health Air quality Webinar.

Inspections

- IEA completed Mock OSHA inspection on November 8. I now have the results back and working to correct areas that needed attention.

Progress on Projects

- Working with Prigge Electric to replace parking lot lights at the elementary. These are the two lights on the tall poles.
- Working with Ryan Erasmus from Verkada to test out a couple of cameras in the schools. There is no charge to the district for testing the equipment. Verkada is a manufacturer of cameras and security systems.
- Jeff Schmitz with Mission Filtration, our filter supplier, was here helping to look our HVAC filter needs and thought we wouldn't need to do a filter change for another two months. The current filters are lasting longer and with fewer change outs is saving money.

Comments

We are into busy winter activities season and my people are working hard to make it a successful one.

Respectfully Submitted,

Dan Buege
Facility Manager