

Regular Meeting

Tuesday, September 9, 2025 7:00 AM

Independent School District #2910, 604 West Thorpe Avenue, Ada, Minnesota
56510

I. **Chairperson - Call to order by Chairperson**
_____ at _____ and declaration of
a quorum.

II. **Attendance:**

III. **Pledge of Allegiance**

IV. **Adoption of Agenda**

V. **Public Input**

VI. **School Board Member Comments**

VII. **Budget Report**

VIII. **Administrative Reports**

VIII.A. Superintendent or Business Manager Report

VIII.B. High School Principal

VIII.C. Elementary Principal

VIII.D. Activities Director

VIII.E. School Resource Officer

VIII.F. **Committees**

VIII.F.1. Negotiations

VIII.F.2. HS Meep

IX. **Consideration/Approval of district invoices**

X. **Old or Unfinished Business**

XI. **New Business**

XI.A. Consent Agenda (A)

XI.A.1. Approve minutes from August 12 regular
meeting and August 25 special meeting

XI.B. Accept Donations

XI.C. Personnel

XI.C.1. Approve hiring Stephanie Gonzales as a
paraprofessional (A)

XI.C.2. Approve the lane change request from Noah
Monson from BA10 to BA20 (A)

XI.C.3. Approve the lane change request from
Alison Swenson from BA to MA (A)

XI.C.4. Approve the lane change request from
Emily Brue from BA10 to BA20 (A)

XI.D. Approve the 2025-26 School Board Goals
(A)

XI.E. Approved the proposed 25 pay 26 levy (A)

XI.F. Approve the 2025-2027 Education Minnesota
ABW Master Contract (A)

XII. Board Business Reflection

XIII. Adjourn

Next Regular School Board Meeting Date:

_____ **Time:** _____

INDEPENDENT SCHOOL DISTRICT #2910
 ADA, MINNESOTA 56510
 TREASURER'S REPORT TO SCHOOL BOARD

Date of Report 9/4/2025

For the Month of August 2025

FUNDS	Beginning Balance	Debits	Credits	Ending Balance	Adjustments	Ending Balance	Prior year Balance
General Fund							
Cash	\$291,939.49	\$1,670,324.17	\$1,775,274.00	\$186,989.66	\$0.00	\$186,989.66	-\$9,557.17
Investments	\$4,454,854.41	\$926,634.39		\$5,381,488.80	\$0.00	\$5,381,488.80	\$5,866,196.98
Food Service Fund	\$93,914.65	\$333.09	\$17,746.19	\$76,501.55	\$0.00	\$76,501.55	\$77,680.95
Payroll	-\$114,082.73	\$311,937.77	\$334,679.26	-\$136,824.22	\$0.00	-\$136,824.22	\$ (138,121.49)
Community Service	\$230,781.28	\$1,553.50	\$7,668.43	\$224,666.35	\$0.00	\$224,666.35	\$ 209,770.55
Building Construction							
Cash	\$0.00			\$0.00	\$0.00	\$0.00	\$ -
Investments	\$0.00			\$0.00	\$0.00	\$0.00	\$ (0.00)
Cash Debt Redemption	\$232,641.52	\$164,447.12	\$1,761.07	\$395,327.57	\$0.00	\$395,327.57	\$ 348,401.51
TOTALS	\$5,190,048.62	\$3,075,230.04	\$2,137,128.95	\$6,128,149.71	\$0.00	\$6,128,149.71	\$6,354,371.33

DESCRIPTION	Bank Stmt Balance	O/S Checks	O/S Deposits	Other Reconciling Items	Book Balance
BMO - ABW	\$383,900.70	\$133,563.38		\$0.00	\$250,337.32
BMO - AB	\$0.00	\$0.00			\$0.00
Frandsen Bank & Trust - ABW	\$170,152.59	\$80,321.38		\$0.00	\$89,831.21
Fransen Bank & Trust - AB	\$35,767.85	\$0.00			\$35,767.85
Frandsen Bank & Trust- MM	\$13,324.54				\$13,324.54
BMO - MM	\$16,495.18				\$16,495.18
BMO/Flex	\$8,342.96				\$8,342.96
Northwestern Bank	\$203,535.29	0		-\$12,901.92	\$190,633.37
Red River Bank	\$138,328.48	0			\$138,328.48
MSDLAF	\$5,333,630.33				\$5,333,630.33
MN Trust/PMA	\$47,858.47				\$47,858.47
Petty Cash	\$3,500.00				\$3,500.00
Cash on Hand	\$100.00				\$100.00
Imprest Cash	\$0.00				\$0.00
Balance Per Books					\$6,128,149.71

OPERATING FUNDS

General Cash 01	\$186,989.66
Total 01	\$5,568,478.46
Checking 02	\$76,501.55
Payroll 28	-\$136,824.22
Checking 04	\$224,666.35
Total Operating	\$5,732,822.14

Building Construction	\$0.00
Debt Redemption	\$395,327.57
Total All Funds	\$6,128,149.71

Ada-Borup-West Public Schools

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2163	2910	STAC														
FFA: NC Fair																
			2172	Credit	A	08/07/25	960	Check	1	Misc						
			2910	R	21	300	298	301	099	714	SA - FFA Rev				800.00	0.00
														Receipt Total:	\$800.00	\$0.00
														Deposit Total:	\$800.00	\$0.00
2164	2910	STAC														
CC: NC 5K Run																
			2173	Credit	A	08/07/25	961	Check	1	Misc						
			2910	R	21	300	292	301	099	729	SA - Cross Country Rev				285.00	0.00
														Receipt Total:	\$285.00	\$0.00
														Deposit Total:	\$285.00	\$0.00
2165	2910	STAC														
Conc: VB vs Barnesville 8/27																
			2174	Credit	A	08/27/25	962	Check	1	Misc						
			2910	R	21	300	298	301	099	712	SA - Concessions Rev				1,871.25	0.00
														Receipt Total:	\$1,871.25	\$0.00
														Deposit Total:	\$1,871.25	\$0.00
2166	2910	STAC														
XC: Fair Run																
			2175	Credit	A	08/29/25	963	Check	1	Misc						
			2910	R	21	300	292	301	099	729	SA - Cross Country Rev				50.00	0.00
														Receipt Total:	\$50.00	\$0.00
														Deposit Total:	\$50.00	\$0.00
2167	2910	STAC														
FB: Donation fr S Visser																
			2176	Credit	A	08/29/25	964	Check	1	Misc						
			2910	R	21	300	294	301	099	715	SA - FB Rev				100.00	0.00
														Receipt Total:	\$100.00	\$0.00
														Deposit Total:	\$100.00	\$0.00
2168	2910	STAC														
Trap: Fee/Jerseys																
			2177	Credit	A	08/29/25	965	Check	1	Misc						
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev				123.00	0.00
														Receipt Total:	\$123.00	\$0.00
														Deposit Total:	\$123.00	\$0.00

Ada-Borup-West Public Schools

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Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2169	2910	RAM														
MSDLAF			2178	Credit	A	08/15/25		Check	1	Misc						
						2910	R 01 005 000 000	234	000	Ag Credit				438.79		0.00
						2910	R 04 005 505 321	234	000	Ag Credit				74.62		0.00
						2910	R 07 005 910 000	234	000	Ag Credit				1,007.96		0.00
						2910	R 07 005 910 000	258	000	Other State Credits				57,579.29		0.00
						2910	R 07 005 910 000	229	000	Disparity Reduction				752.41		0.00
						2910	R 04 005 505 321	229	000	Disparity Reduction				51.14		0.00
						2910	R 01 005 000 000	229	000	Disparity Reduction				300.75		0.00
						2910	R 01 005 000 000	211	000	General Ed Aid				861,754.40		0.00
Receipt Total:														\$921,959.36		\$0.00
Deposit Total:														\$921,959.36		\$0.00
2170	2910	RAM														
MSDLAF			2179	Credit	A	08/31/25		Check	1	Misc						
						2910	R 01 005 000 000	211	000	General Ed Aid				275,743.45		0.00
						2910	R 01 200 420 000	360	000	State Aid Spec Ed				221,177.17		0.00
						2910	R 01 005 000 320	300	000	State Aid - Indian Education				1,650.00		0.00
						2910	R 04 005 580 325	300	000	State Aids/Grants				0.21		0.00
						2910	R 04 005 582 344	300	000	School Readiness State Aid				870.04		0.00
						2910	R 04 005 583 354	300	000	Preschool Screening State A				38.70		0.00
						2910	R 01 005 865 000	317	000	LTFM State Aid				780.09		0.00
						2910	R 07 005 865 000	317	000	LTFM State Aid				1,173.31		0.00
						2910	R 01 005 000 312	300	000	State Aids/Grants - Literacy I				978.43		0.00
						2910	R 01 005 000 343	300	000	State Aids/Grants - Library Ai				1,200.00		0.00
						2910	R 01 005 000 373	300	000	State Aids/Grants - Sutdent €				1,200.00		0.00
						2910	R 01 005 000 374	300	000	State Aids/Grants - Student €				1,200.00		0.00
						2910	R 01 005 000 314	300	000	Para Training Aid				125.65		0.00
						2910	R 07 005 910 000	234	000	Ag Credit				1,564.33		0.00
						2910	R 07 005 910 000	258	000	Other State Credits				93,721.67		0.00
						2910	R 07 005 910 000	229	000	Disparity Reduction				1,040.95		0.00
						2910	R 07 005 865 000	317	000	LTFM State Aid				4,260.40		0.00
						2910	R 01 200 420 000	360	000	State Aid Spec Ed				230,612.24		0.00
Receipt Total:														\$837,336.64		\$0.00
Deposit Total:														\$837,336.64		\$0.00

Ada-Borup-West Public Schools

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2171	2910	RAM														
District Deposit			2180	Credit	A	08/05/25		Check	1	Misc						
						2910	E 01 300 294 000 305 106			Consulting Fees/Fees - Base				340.00		0.00
						2910	E 01 300 292 000 401 000			Gen Supplies - AD				213.15		0.00
						2910	R 01 005 000 000 010 000			Co App				8,892.35		0.00
						2910	R 01 005 000 000 001 000			Local Levy				12,580.06		0.00
						2910	R 04 005 505 321 001 000			Local Levy				403.79		0.00
						2910	R 07 005 910 000 001 000			Local Levy				3,346.80		0.00
						2910	R 01 005 020 000 021 000			Shared Supt Rev from other :				11,180.14		0.00
						2910	R 01 300 399 628 405 000			Carl Perkins Thru Other Mn [2,637.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				1,506.36		0.00
						2910	R 01 300 298 000 050 002			Fees from Student Activity Ac				927.72		0.00
						2910	R 01 300 292 000 050 001			Corporate Sponsorships				1,600.00		0.00
						2910	R 01 300 292 000 050 001			Corporate Sponsorships				11,900.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				96.85		0.00
						2910	R 01 005 110 000 021 200			Flex Fund				300.00		0.00
						2910	R 01 200 420 372 071 000			Dept of Human Services Per:				767.92		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				57.40		0.00
						2910	R 02 005 770 701 473 000			Commodity Cash Rebate pro				225.82		0.00
						2910	R 02 005 770 707 601 000			Ala Carte Sales				36.69		0.00
						2910	R 02 005 770 707 601 000			Ala Carte Sales				70.58		0.00
						2910	R 04 005 505 321 050 208			Summer Rec Fees				115.00		0.00
														Receipt Total:	\$57,197.63	\$0.00
														Deposit Total:	\$57,197.63	\$0.00
2172	2910	RAM														
Online Payments			2181	Credit	A	08/31/25		Check	1	Misc						
						2910	R 01 300 292 000 050 000			Participation Fees				2,980.00		0.00
														Receipt Total:	\$2,980.00	\$0.00
														Deposit Total:	\$2,980.00	\$0.00
														Report Total:	\$1,822,702.88	\$0.00

ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No. 2910
604 West Thorpe Avenue
Ada, Minnesota 56510

High School: 218-784-5300 / Elementary: 218-784-5303



Aaron Cook, Superintendent
Josh Carlson, High School Principal
Bree Triplett, Elementary Principal/DAC
High School/Elementary Fax: 218-784-3475

"The mission of the Ada-Borup-West School District is to educate and prepare all students for a successful tomorrow through academics, activities, arts and attitude."

Sept 4, 2025

Superintendent Report

September 2025 School Board Meeting

1. Enrollment
 - a. 2025-26
 - i. K-12: 614
 - ii. EC – 7, VPK – 54
 - b. 2023-24
 - i. Final Total K-12: 641.91
2. School Board Goals
 - a. Approval of goals on agenda
3. Audit
 - a. Still waiting on Norman Co to send Tax forms
4. 25 Pay 26 Levy
 - a. Proposed set to be released Sept 8
 - i. Needs to be approved by end of Sept, can modify in December for certified levy
5. Other
 - a. Start of school Activities
 - i. Business Luncheon
 - ii. Legal presentation to staff
 - b. Radio Repeaters

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Aaron Cook, Superintendent
Josh Carlson, High School Principal
Bree Triplett, Elementary Principal

High School/Elementary Fax: 218-784-3475

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9/9/25

High School School Board Notes

1. Strong Start
 - a. Positive Staff Attitude
 - b. New Staff Training
 - c. Staff Driven Decisions (Tardy Policy)
2. September Objectives
 - a. Intervention (Read Act)
 - b. Grade Level Meetings (Complete)
 - c. Schedule Changes
 - d. Teacher Evaluation Plan/Meetings
3. Homecoming Planning
 - a. Student Council Dress Up Days
 - b. Coronation
 - c. Parade Expectations
 - d. Activities
4. Hearing and Vision Screening
 - a. Monday, September 8th (7th and 10th)
5. ASVAB Testing: September 16th (Juniors)
6. SEL Update
 - a. Mental Health Training (Students and Staff)
 - b. Student Leadership Group (Quarterly Meetings)
 - c. Unplugged Days

This institution is an equal opportunity provider and employer.

Ada-Borup-West Board of Education
Dena Bishop – Faye DeLong – Janna Engel – Peter Jacobson
Gretchen Rockstad – Lucas Spaeth – Barb Spilde

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School Board Notes: September 2025

- Elementary Happenings
 - Great First Week!
 - Cougar Kick-Off Days
 - 96% Attendance (K-5)
 - School Nurse only a handful of students to screen for hearing/vision
 - Early interventions starting September 8th
 - Full implementation of PAWgress September 15th
 - Family/Staff Feedback Surveys
 - Planning for Next Year
 - 1st Day of School -September 4th
 - Bus Safety
 - Classroom Lessons
 - Week of September 8th
 - Bus Evacuation Training
 - September 11th and 12th
 - Active Transportation Safety Training
 - Safe Walking and Bicycling Education
 - Officer Alex
 - Week of September 15th
 - Library
 - Start Monday, September 15th
 - Cougar Pack
 - Sarah Smart- Director
 - Start Monday, September 15th
 - Homecoming Week September 29th- October 3rd
 - Picture Day – September 30th

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Ada-Borup-West



Activities Director Sept. Board Notes

School Board Notes: September 2025

- We are taking Hall of Fame Nominations. Deadline is June 1st 2026 6th Class.
- Hosting the HOF banquet on Saturday Sept. 20th at 1:00 pm in the HS auditorium!
- First Home Cross Country Meet is on Thursday Sept. 11th.
- Fall activities are up and running. Kids are excited! We hosted the 9th Annual Ruth Hayden Volleyball Tourney on Sept. 6th with 18 teams in town. Great for the community!
- Musical- Auditions will be held on Sept. 10th & 11th.
- Trap-
 - Consistent participation numbers with 31 kids expected on the team this fall
 - Registration ends September 8th
 - Season starts September 14th and runs through week of October 19th
 - DGF fall invitational scheduled for October 4th
 - Conference assignments announced September 17th
 - Bradley Kappes joined the team as a coach and will assist Mike Eggen Sr and Pete Kappes
 - Fall Mixed Stag fundraiser to be held Saturday, November 22nd at the Halstad LRC. Tickets available from student athletes and trap families until sold out

Participation Numbers:							
Activity	7th	8th	9th	10th	11th	12th	Total
Football	13	5	5	7	7	6	43
Volleyball	11	13	7	6	6	6	49
Cross Country	3	0	3	3	1	0	10
Clay Target	6	2	3	6	9	5	31

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
CFB	400393	8530		MADISON NATIONAL LIFE		Check		
			B 28 215 030	Mcl Life Insurance			\$351.75	
			B 28 215 030	9/10 month ee's and Flom adjustment			\$519.79	
PO#:	Voucher #:	10604	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt:	\$871.54	
			B 28 215 032	Long Term Disability			\$768.11	
PO#:	Voucher #:	10321	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt:	\$768.11	
			B 28 215 030	Mcl Life Insurance			\$218.11	
PO#:	Voucher #:	10320	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt:	\$218.11	
			B 28 215 032	Long Term Disability			\$157.91	
PO#:	Voucher #:	10605	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt:	\$157.91	
						Check Amount:	\$2,015.67	
CFB	400394	8396		NCPERS Group Life Insurance		Check		
			B 28 215 026	PERA Life			\$42.68	
PO#:	Voucher #:	10609	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt:	\$42.68	
						Check Amount:	\$42.68	
RAM	405491	11647		Thunder Road		Check		
			E 01 100 203 000 369 001	Entry Fees/Student Travel			\$1,500.00	
PO#:	Voucher #:	10461	Invoice	Invoice No: 08042501	8/4/2025	Paid Amt:	\$1,500.00	
						Check Amount:	\$1,500.00	
RAM	405492	2143		ADA BUILDING CENTER		Check		
			E 01 300 292 000 401 001	Corp Sponsor AD Supplies			\$18,111.88	
PO#:	Voucher #:	10464	Invoice	Invoice No: 214620-216690	8/11/2025	Paid Amt:	\$18,111.88	
						Check Amount:	\$18,111.88	
RAM	405493	11875		Ada Chiropractic Clinic		Check		
			E 01 005 760 720 305 000	Consulting Fees/Fees			\$100.00	
PO#:	Voucher #:	10465	Invoice	Invoice No: 08112501	8/11/2025	Paid Amt:	\$100.00	
						Check Amount:	\$100.00	
RAM	405494	10989		AL'S DISPOSAL		Check		
			E 01 005 810 000 330 000	Utility Services			\$134.94	
PO#:	Voucher #:	10466	Invoice	Invoice No: 08112502	8/11/2025	Paid Amt:	\$134.94	
						Check Amount:	\$134.94	
RAM	405495	2552		AREA SPECIAL EDUCATION COOP #997		Check		
			E 01 200 420 000 394 000	ASEC Payments			\$23,481.09	
PO#:	Voucher #:	10467	Invoice	Invoice No: 08112503	8/11/2025	Paid Amt:	\$23,481.09	
						Check Amount:	\$23,481.09	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405496	1659		AUTO VALUE ADA		Check
			E 01 005 760 720 401 000	Consulting Fees/Fees		\$77.72
PO#:	Voucher #:	10468	Invoice	Invoice No: 63207606-63208266	8/11/2025	Paid Amt: \$77.72
						Check Amount: \$77.72
RAM	405497	8337		BITKER INC		Check
			E 01 005 760 720 401 000	Gen Supplies		\$174.00
PO#:	Voucher #:	10469	Invoice	Invoice No: 12488	8/11/2025	Paid Amt: \$174.00
						Check Amount: \$174.00
RAM	405498	11670		BORGEN CHANDI		Check
			E 01 200 405 740 305 000	Consulting Fees/Fees		\$289.88
PO#:	Voucher #:	10470	Invoice	Invoice No: 121	8/11/2025	Paid Amt: \$289.88
						Check Amount: \$289.88
RAM	405499	1873		BRANDT, RACHEL		Check
			E 04 005 505 321 401 000	Gen Supplies		\$640.00
PO#:	Voucher #:	10471	Invoice	Invoice No: 08112503	8/11/2025	Paid Amt: \$640.00
						Check Amount: \$640.00
RAM	405500	8316		BSN Sports LLC		Check
			E 01 300 292 000 401 000	Gen Supplies - AD		\$213.15
PO#:	Voucher #:	10472	Invoice	Invoice No: 929907295	8/11/2025	Paid Amt: \$213.15
						Check Amount: \$213.15
RAM	405501	11865		CHS West Central		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$466.57
PO#:	Voucher #:	10473	Invoice	Invoice No: IA1453	8/11/2025	Paid Amt: \$466.57
						Check Amount: \$466.57
RAM	405502	10030		COLE PAPER, INC		Check
			E 01 005 110 000 401 000	Gen Supplies		\$6,478.00
PO#:	Voucher #:	10474	Invoice	Invoice No: 10592399	8/11/2025	Paid Amt: \$6,478.00
						Check Amount: \$6,478.00
RAM	405503	8956		Concordia VB		Check
			E 01 300 296 000 366 107	Travel - VB		\$125.00
PO#:	Voucher #:	10475	Invoice	Invoice No: 08112503	8/11/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
RAM	405504	8363		CULINEX		Check
			E 02 005 770 701 401 000	Gen Supplies		\$80.95
PO#:	Voucher #:	10476	Invoice	Invoice No: 954966	8/11/2025	Paid Amt: \$80.95

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405504	8363		CULINEX		Check
			E 02	005 770 701 401 000	Gen Supplies	\$21.97
PO#:	Voucher #:	10477	Invoice	Invoice No: 956410	8/11/2025	Paid Amt: \$21.97
						Check Amount: \$102.92
RAM	405505	11876		Data Center Warehouse		Check
			E 01	005 850 302 555 000	Technology Equipment	\$11,900.00
PO#:	Voucher #:	10479	Invoice	Invoice No: INVD237326	8/11/2025	Paid Amt: \$11,900.00
			E 01	005 850 302 555 000	Equipment Purchases	\$340.00
PO#:	Voucher #:	10478	Invoice	Invoice No: INVD238143	8/11/2025	Paid Amt: \$340.00
						Check Amount: \$12,240.00
RAM	405506	11687		Decker Equipment		Check
			E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$2,948.34
PO#:	Voucher #:	10480	Invoice	Invoice No: 921051A	8/11/2025	Paid Amt: \$2,948.34
						Check Amount: \$2,948.34
RAM	405507	2489		DIAMOND VOGEL PAINTS		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$554.94
PO#:	Voucher #:	10481	Invoice	Invoice No: 810261216	8/11/2025	Paid Amt: \$554.94
						Check Amount: \$554.94
RAM	405508	3541		HANDYMAN'S INC		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$387.20
PO#:	Voucher #:	10482	Invoice	Invoice No: 499522	8/11/2025	Paid Amt: \$387.20
						Check Amount: \$387.20
RAM	405509	11344		Hillsboro Dairy, Inc.		Check
			E 02	005 770 709 495 222	Milk - COVID 19	\$973.20
PO#:	Voucher #:	10483	Invoice	Invoice No: 109180-109203	8/11/2025	Paid Amt: \$973.20
						Check Amount: \$973.20
RAM	405510	1992		HILLYARD/HUTCHINSON		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$456.38
PO#:	Voucher #:	10484	Invoice	Invoice No: 605904821	8/11/2025	Paid Amt: \$456.38
						Check Amount: \$456.38
RAM	405511	8858		HUDL		Check
			E 01	300 292 000 305 000	Consulting Fees/Fees	\$6,500.00
PO#:	Voucher #:	10485	Invoice	Invoice No: H00146150	8/11/2025	Paid Amt: \$6,500.00
						Check Amount: \$6,500.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405512	8526		INNOVATIVE OFFICE SOLUTIONS LLC		Check
			E 01 005 110 000 401 000	Gen Supplies		\$509.97
PO#:	Voucher #:	10486	Invoice	Invoice No: IN4856500	8/11/2025	Paid Amt: \$509.97
			E 01 005 110 000 401 000	Gen Supplies		\$464.78
PO#:	Voucher #:	10487	Invoice	Invoice No: IN4886651	8/11/2025	Paid Amt: \$464.78
						Check Amount: \$974.75
RAM	405513	3569		JAMF SOFTWARE, LLC		Check
			E 01 005 620 000 405 000	Software & Licensing		\$2,673.00
PO#:	Voucher #:	10488	Invoice	Invoice No: 90313156	8/11/2025	Paid Amt: \$2,673.00
						Check Amount: \$2,673.00
RAM	405514	8835		Johnson Controls		Check
			E 01 005 865 363 305 000	Consulting Fees/Fees - LTFM Fire Safety		\$3,840.00
PO#:	Voucher #:	10489	Invoice	Invoice No: 41840506	8/11/2025	Paid Amt: \$3,840.00
						Check Amount: \$3,840.00
RAM	405515	10681		KRJB		Check
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$1,070.00
PO#:	Voucher #:	10490	Invoice	Invoice No: 03152507115143	8/11/2025	Paid Amt: \$1,070.00
						Check Amount: \$1,070.00
RAM	405516	2106		MARCO		Check
			E 01 005 620 000 405 000	Software & Licensing		\$261.19
PO#:	Voucher #:	10492	Invoice	Invoice No: INV14100482	8/11/2025	Paid Amt: \$261.19
			E 01 005 620 000 405 000	Software & Licensing		\$1,932.00
PO#:	Voucher #:	10491	Invoice	Invoice No: INV14147341	8/11/2025	Paid Amt: \$1,932.00
			E 01 005 620 000 405 000	Software & Licensing		\$279.85
PO#:	Voucher #:	10493	Invoice	Invoice No: INV14143931	8/11/2025	Paid Amt: \$279.85
						Check Amount: \$2,473.04
RAM	405517	2105		MARCO INC		Check
			E 01 005 850 302 370 000	Facilities Lease		\$3,839.98
PO#:	Voucher #:	10494	Invoice	Invoice No: 560929838	8/11/2025	Paid Amt: \$3,839.98
						Check Amount: \$3,839.98
RAM	405518	1544		MASSP		Check
			E 01 005 640 316 366 000	Travel		\$195.00
PO#:	Voucher #:	10495	Invoice	Invoice No: SLS3057	8/11/2025	Paid Amt: \$195.00
						Check Amount: \$195.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405519	11495		Mat Tech LLC		Check
			E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$313.52
PO#:	Voucher #:	10496	Invoice	Invoice No: 3895	8/11/2025	Paid Amt: \$313.52
						Check Amount: \$313.52
RAM	405520	8535		MENARDS		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$76.89
PO#:	Voucher #:	10497	Invoice	Invoice No: 18682	8/11/2025	Paid Amt: \$76.89
			E 01	005 810 000 401 000	Custodial Supplies	\$144.50
PO#:	Voucher #:	10498	Invoice	Invoice No: 19201	8/11/2025	Paid Amt: \$144.50
						Check Amount: \$221.39
RAM	405521	11877		MNHSVB Showcase		Check
			E 01	300 296 000 366 107	Travel - VB	\$325.00
PO#:	Voucher #:	10499	Invoice	Invoice No: 08112502	8/11/2025	Paid Amt: \$325.00
						Check Amount: \$325.00
RAM	405522	2399		MPS		Check
			E 01	300 211 302 460 000	Secondary Capital	\$3,673.74
PO#:	Voucher #:	10500	Invoice	Invoice No: 67307809	8/11/2025	Paid Amt: \$3,673.74
						Check Amount: \$3,673.74
RAM	405523	3751		NETWORK SERVICES CO		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$237.45
PO#:	Voucher #:	10501	Invoice	Invoice No: 71801	8/11/2025	Paid Amt: \$237.45
						Check Amount: \$237.45
RAM	405524	10069		NORMAN COUNTY INDEX		Check
			E 01	005 110 000 305 000	Consulting Fees/Fees	\$279.00
PO#:	Voucher #:	10502	Invoice	Invoice No: 20787-20812	8/11/2025	Paid Amt: \$279.00
						Check Amount: \$279.00
RAM	405525	10521		NORTH CENTRAL TRUCK EQUIPMENT		Check
			E 01	005 760 720 350 000	Repair & Maint Svc	\$1,865.33
PO#:	Voucher #:	10503	Invoice	Invoice No: 325043-811909	8/11/2025	Paid Amt: \$1,865.33
						Check Amount: \$1,865.33
RAM	405526	2466		NORTHLAND COMM AND TECH COLLEGE		Check
			E 01	300 050 000 394 000	CIHS Payments	\$3,000.00
PO#:	Voucher #:	10504	Invoice	Invoice No: C1000009914	8/11/2025	Paid Amt: \$3,000.00
						Check Amount: \$3,000.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405527	10244		OFFICE SUPPLIES PLUS		Check
			E 01 005 110 000 401 000	Gen Supplies		\$109.72
PO#:	Voucher #:	10505	Invoice	Invoice No: 79352	8/11/2025	Paid Amt: \$109.72
						Check Amount: \$109.72
RAM	405528	8719		PEMBERTON, SORLIE, RUFER & KERSHNER PLLP		Check
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$656.00
PO#:	Voucher #:	10506	Invoice	Invoice No: 76	8/11/2025	Paid Amt: \$656.00
						Check Amount: \$656.00
RAM	405529	11447		Pitney Bowes Global Financial Services		Check
			E 01 005 110 000 329 000	Postage		\$240.00
PO#:	Voucher #:	10507	Invoice	Invoice No: 3107328683	8/11/2025	Paid Amt: \$240.00
						Check Amount: \$240.00
RAM	405530	8935		RANGE PRINTING		Check
			E 01 300 298 000 401 002	Student Activity Account Purchases		\$639.72
PO#:	Voucher #:	10508	Invoice	Invoice No: 107992	8/11/2025	Paid Amt: \$639.72
			E 01 005 760 720 401 000	Gen Supplies		\$225.18
PO#:	Voucher #:	10509	Invoice	Invoice No: 106933	8/11/2025	Paid Amt: \$225.18
						Check Amount: \$864.90
RAM	405531	1913		REGION 1		Check
			E 01 005 640 316 366 000	Travel		\$150.00
PO#:	Voucher #:	10510	Invoice	Invoice No: 08112504	8/11/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
RAM	405532	10367		RENAISSANCE LEARNING, INC		Check
			E 01 100 610 356 405 000	READ Act Subscriptions		\$3,576.85
PO#:	Voucher #:	10511	Invoice	Invoice No: INV5580929	8/11/2025	Paid Amt: \$3,576.85
						Check Amount: \$3,576.85
RAM	405533	3586		RICHARDS OIL & PROPANE		Check
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$125.00
			E 01 005 760 720 440 000	Fuel		\$1,304.34
PO#:	Voucher #:	10512	Invoice	Invoice No: 77602-77635	8/11/2025	Paid Amt: \$1,429.34
						Check Amount: \$1,429.34
RAM	405534	8334		Robert W Baird & Co.		Check
			E 07 005 910 000 790 000	Other D/S Exp		\$1,761.07
PO#:	Voucher #:	10513	Invoice	Invoice No: PF-25016581	8/11/2025	Paid Amt: \$1,761.07
						Check Amount: \$1,761.07

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
RAM	405535	1667		SCHOOL HEALTH CORPORATION		Check			
			E 01	200 720 000 401 000	Health Aide Supplies		\$10.92		
PO#:	Voucher #:	10514	Invoice	Invoice No: CINV000268819	8/11/2025	Paid Amt:	\$10.92		
						Check Amount:	\$10.92		
RAM	405536	9086		SnS Auto Supply		Check			
			E 01	005 760 720 401 000	Gen Supplies		\$811.00		
PO#:	Voucher #:	10515	Invoice	Invoice No: 43666	8/11/2025	Paid Amt:	\$811.00		
						Check Amount:	\$811.00		
RAM	405537	8845		SUPERMARKET FOODS		Check			
			E 01	100 203 000 430 001	Inst Supplies - Summer Program		\$15.57		
			E 02	005 770 709 490 222	Food - SFSP		\$29.07		
PO#:	Voucher #:	10516	Invoice	Invoice No: 2001831710-200080811	8/11/2025	Paid Amt:	\$44.64		
			E 01	200 402 740 433 000	Inst Supp		\$58.42		
PO#:	Voucher #:	10517	Invoice	Invoice No: 200370955-200340956	8/11/2025	Paid Amt:	\$58.42		
						Check Amount:	\$103.06		
RAM	405538	8777		TEAM FITZ GRAPHICS		Check			
			E 01	300 292 000 401 000	Gen Supplies - AD		\$80.00		
PO#:	Voucher #:	10518	Invoice	Invoice No: 70907	8/11/2025	Paid Amt:	\$80.00		
						Check Amount:	\$80.00		
RAM	405539	2122		TECH CHECK		Check			
			E 01	005 850 302 555 000	Technology Equipment		\$146.50		
PO#:	Voucher #:	10519	Invoice	Invoice No: 8184C	8/11/2025	Paid Amt:	\$146.50		
						Check Amount:	\$146.50		
RAM	405540	2028		TITAN MACHINERY		Check			
			E 01	005 760 720 401 000	Gen Supplies		\$127.92		
PO#:	Voucher #:	10520	Invoice	Invoice No: PS0816550-1	8/11/2025	Paid Amt:	\$127.92		
						Check Amount:	\$127.92		
RAM	405541	8440		Ulen Building Supplies		Check			
			E 01	005 760 720 350 000	Repair & Maint Svc		\$3,322.57		
PO#:	Voucher #:	10521	Invoice	Invoice No: 11193	8/11/2025	Paid Amt:	\$3,322.57		
						Check Amount:	\$3,322.57		
RAM	405542	2570		US FOODS		Check			
			E 01	300 298 000 401 002	Student Activity Account Purchases		\$211.22		
			E 02	005 770 707 490 000	Food		\$243.39		
			E 02	005 770 709 490 222	Food - SFSP		\$2,484.95		
			E 02	005 770 705 490 000	Food		\$803.50		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405542	2570		US FOODS		Check
				E 02 005 770 701 490 000 Food		\$884.38
PO#:	Voucher #:	10522	Invoice	Invoice No: 4452496-5228875	8/11/2025	Paid Amt: \$4,627.44
						Check Amount: \$4,627.44
RAM	405543	11878		USI Consulting Group		Check
				E 01 005 110 000 305 000 Consulting Fees/Fees		\$990.00
PO#:	Voucher #:	10523	Invoice	Invoice No: 17223	8/11/2025	Paid Amt: \$990.00
						Check Amount: \$990.00
RAM	405544	10631		VISSER TRENCHING		Check
				E 01 005 810 000 350 000 Repair & Maint Svc		\$397.80
PO#:	Voucher #:	10524	Invoice	Invoice No: 13253	8/11/2025	Paid Amt: \$397.80
						Check Amount: \$397.80
RAM	405545	10809		WEST MAIN PIZZA		Check
				E 01 005 110 000 401 000 Consulting Fees/Fees		\$77.20
PO#:	Voucher #:	10525	Invoice	Invoice No: 1428	8/11/2025	Paid Amt: \$77.20
						Check Amount: \$77.20
RAM	405546	11648		Detroit Lakes Cross Country		Check
				E 01 300 292 000 366 110 Travel - Cross Country		\$40.00
PO#:	Voucher #:	10529	Invoice	Invoice No: 08252504	8/25/2025	Paid Amt: \$40.00
						Check Amount: \$40.00
RAM	405547	10576		HAYDEN, RUTH		Check
				E 01 300 296 000 305 107 Consulting Fees/Fees - VB		\$60.00
PO#:	Voucher #:	10528	Invoice	Invoice No: 08252503	8/25/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
RAM	405548	8343		NEIBAUER NICK		Check
				E 01 300 296 000 305 107 Consulting Fees/Fees - VB		\$170.00
PO#:	Voucher #:	10527	Invoice	Invoice No: 08252502	8/25/2025	Paid Amt: \$170.00
						Check Amount: \$170.00
RAM	405549	8342		PHILION STEVE		Check
				E 01 300 296 000 305 107 Consulting Fees/Fees - VB		\$170.00
PO#:	Voucher #:	10526	Invoice	Invoice No: 08252501	8/25/2025	Paid Amt: \$170.00
						Check Amount: \$170.00
RAM	405550	2552		AREA SPECIAL EDUCATION COOP #997		Check
				E 01 200 420 000 394 000 Contracted Services		\$0.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405550	2552		AREA SPECIAL EDUCATION COOP #997		Check
			E 01	200 420 000 394 000 ASEC Payments		\$23,481.09
PO#:	Voucher #:	10530	Invoice	Invoice No: 08272501	8/27/2025	Paid Amt: \$23,481.09
						Check Amount: \$23,481.09
RAM	405551	2381		ARVIG COMMUNICATION SYSTEMS		Check
			E 01	005 810 000 320 000 Telephone		\$664.27
PO#:	Voucher #:	10533	Invoice	Invoice No: 2584330	8/27/2025	Paid Amt: \$664.27
			E 01	005 810 000 320 000 Telephone		\$40.60
PO#:	Voucher #:	10531	Invoice	Invoice No: 2578356	8/27/2025	Paid Amt: \$40.60
			E 01	005 810 000 320 000 Telephone		\$6.48
PO#:	Voucher #:	10532	Invoice	Invoice No: 2584328	8/27/2025	Paid Amt: \$6.48
						Check Amount: \$711.35
RAM	405552	11175		AUTO-OWNERS, INS CO.		Check
			E 01	005 940 000 340 000 Property Ins		\$996.00
PO#:	Voucher #:	10534	Invoice	Invoice No: 4001822677	8/27/2025	Paid Amt: \$996.00
			E 01	005 940 000 340 000 Property Ins		\$893.00
PO#:	Voucher #:	10537	Invoice	Invoice No: 4001822644	8/27/2025	Paid Amt: \$893.00
			E 01	005 940 000 340 000 Property Ins		\$1,469.00
PO#:	Voucher #:	10535	Invoice	Invoice No: 4001822669	8/27/2025	Paid Amt: \$1,469.00
			E 01	005 940 000 340 000 Property Ins		\$968.00
PO#:	Voucher #:	10536	Invoice	Invoice No: 4001822651	8/27/2025	Paid Amt: \$968.00
						Check Amount: \$4,326.00
RAM	405553	11655		BERENT		Check
			E 01	300 270 000 430 000 Inst Supplies		\$100.00
PO#:	Voucher #:	10538	Invoice	Invoice No: 163	8/27/2025	Paid Amt: \$100.00
						Check Amount: \$100.00
RAM	405554	11867		Brad Jensen Construction		Check
			E 01	005 865 384 350 000 Repair & Maint - LTFM Site Projects		\$11,821.74
PO#:	Voucher #:	10539	Invoice	Invoice No: 661302	8/27/2025	Paid Amt: \$11,821.74
						Check Amount: \$11,821.74
RAM	405555	11424		Built-Rite BR, Inc		Check
			E 01	300 292 000 401 001 Corp Sponsor AD Supplies		\$2,278.00
PO#:	Voucher #:	10540	Invoice	Invoice No: 250590	8/27/2025	Paid Amt: \$2,278.00
						Check Amount: \$2,278.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405556	11580		CAVETT, STEPHANIE		Check
			R 02	005 770 701 601 000	Student Food Service Sales	\$30.35
PO#:	Voucher #:	10541	Invoice	Invoice No: 08272502	8/27/2025	Paid Amt: \$30.35
						Check Amount: \$30.35
RAM	405557	11865		CHS West Central		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$65.82
PO#:	Voucher #:	10542	Invoice	Invoice No: IA1802	8/27/2025	Paid Amt: \$65.82
						Check Amount: \$65.82
RAM	405558	2047		CULLIGAN WATER CONDITIONING		Check
			E 01	005 760 720 401 000	Gen Supplies	\$48.70
PO#:	Voucher #:	10544	Invoice	Invoice No: 250-00026922-6	8/27/2025	Paid Amt: \$48.70
						Check Amount: \$48.70
RAM	405559	9043		Dakota Electric Contruction Co, Inc		Check
			E 01	005 760 720 350 000	Repair & Maint Svc	\$480.75
PO#:	Voucher #:	10545	Invoice	Invoice No: 44896	8/27/2025	Paid Amt: \$480.75
						Check Amount: \$480.75
RAM	405560	11384		DESCON		Check
			E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$2,800.00
PO#:	Voucher #:	10546	Invoice	Invoice No: 258266	8/27/2025	Paid Amt: \$2,800.00
						Check Amount: \$2,800.00
RAM	405561	2641		ECOLAB PEST ELIMINATION DIVISION		Check
			E 01	005 865 352 305 000	Consulting Fee - LTFM Mgmt	\$1,564.76
PO#:	Voucher #:	10547	Invoice	Invoice No: 3431419-7910644	8/27/2025	Paid Amt: \$1,564.76
						Check Amount: \$1,564.76
RAM	405562	1992		HILLYARD/HUTCHINSON		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$676.25
PO#:	Voucher #:	10548	Invoice	Invoice No: 605907588	8/27/2025	Paid Amt: \$676.25
			E 01	005 810 000 401 000	Custodial Supplies	\$3,620.65
PO#:	Voucher #:	10549	Invoice	Invoice No: 605910733	8/27/2025	Paid Amt: \$3,620.65
			E 01	005 810 000 401 000	Custodial Supplies	\$32.59
PO#:	Voucher #:	10550	Invoice	Invoice No: 605912177	8/27/2025	Paid Amt: \$32.59
						Check Amount: \$4,329.49
RAM	405563	8526		INNOVATIVE OFFICE SOLUTIONS LLC		Check
			E 01	005 110 000 401 000	Gen Supplies	\$500.80
PO#:	Voucher #:	10551	Invoice	Invoice No: IN4906846	8/27/2025	Paid Amt: \$500.80
						Check Amount: \$500.80

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405564	10955		ISD #593		Check
			E 01	200 420 740 391 000	payments to other school distr	\$4,613.60
PO#:	Voucher #:	10543	Invoice	Invoice No: 2850	8/27/2025	Paid Amt: \$4,613.60
						Check Amount: \$4,613.60
RAM	405565	1676		JOHN R GREEN COMPANY		Check
			E 01	100 203 000 430 000	Inst Supplies	\$373.95
PO#:	Voucher #:	10552	Invoice	Invoice No: 31837.00	8/27/2025	Paid Amt: \$373.95
						Check Amount: \$373.95
RAM	405566	10527		KELLY'S CHRYSLER CENTER		Check
			E 01	005 760 720 350 000	Repair & Maint Svc	\$148.08
PO#:	Voucher #:	10553	Invoice	Invoice No: 405474	8/27/2025	Paid Amt: \$148.08
						Check Amount: \$148.08
RAM	405567	11376		Linde Gas & Equipment Inc		Check
			E 01	300 361 000 430 000	Inst Supplies	\$65.45
PO#:	Voucher #:	10554	Invoice	Invoice No: 51296855	8/27/2025	Paid Amt: \$65.45
						Check Amount: \$65.45
RAM	405568	8574		MAHS		Check
			E 01	300 710 000 430 000	Inst Supplies	\$85.00
PO#:	Voucher #:	10555	Invoice	Invoice No: 100568	8/27/2025	Paid Amt: \$85.00
						Check Amount: \$85.00
RAM	405569	8535		MENARDS		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$34.35
PO#:	Voucher #:	10556	Invoice	Invoice No: 19482	8/27/2025	Paid Amt: \$34.35
						Check Amount: \$34.35
RAM	405570	1840		MINNESOTA ENERGY		Check
			E 01	005 810 000 330 000	Utility Services	\$6.68
PO#:	Voucher #:	10557	Invoice	Invoice No: 0504407860-00001	8/27/2025	Paid Amt: \$6.68
						Check Amount: \$6.68
RAM	405571	11873		Mission Mechanical, Inc		Check
			E 01	005 810 000 350 000	Repair & Maint Svc	\$2,087.00
PO#:	Voucher #:	10558	Invoice	Invoice No: SVD251659	8/27/2025	Paid Amt: \$2,087.00
						Check Amount: \$2,087.00
RAM	405572	10059		MN STATE HIGH SCHOOL LEAGUE		Check
			E 01	300 292 000 820 000	Dues Membership	\$1,460.00
PO#:	Voucher #:	10559	Invoice	Invoice No: 043444	8/27/2025	Paid Amt: \$1,460.00
						Check Amount: \$1,460.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405573	10028		NORTHWEST SERVICE COOPERATIVE		Check
			E 01 005 865 352 305 000	Consulting Fee - LTFM Mgmt		\$6,394.91
PO#:	Voucher #:	10560	Invoice	Invoice No: 11674	8/27/2025	Paid Amt: \$6,394.91
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$1,200.00
PO#:	Voucher #:	10561	Invoice	Invoice No: 11625	8/27/2025	Paid Amt: \$1,200.00
			E 01 005 640 316 366 000	Travel		\$100.00
PO#:	Voucher #:	10562	Invoice	Invoice No: 11732	8/27/2025	Paid Amt: \$100.00
						Check Amount: \$7,694.91
RAM	405574	10244		OFFICE SUPPLIES PLUS		Check
			E 01 005 110 000 401 000	Gen Supplies		\$4.99
PO#:	Voucher #:	10564	Invoice	Invoice No: 79386	8/27/2025	Paid Amt: \$4.99
			E 01 005 110 000 401 000	Gen Supplies		\$201.40
PO#:	Voucher #:	10565	Invoice	Invoice No: 79071	8/27/2025	Paid Amt: \$201.40
						Check Amount: \$206.39
RAM	405575	8614		ON DECK SPORTS		Check
			E 01 300 292 302 530 000	Equipment Purchases		\$2,202.53
PO#:	Voucher #:	10563	Invoice	Invoice No: INV223176	8/27/2025	Paid Amt: \$2,202.53
						Check Amount: \$2,202.53
RAM	405576	8680		PAN O GOLD BAKING CO		Check
			E 02 005 770 701 490 000	Food		\$123.48
PO#:	Voucher #:	10566	Invoice	Invoice No: 4036778	8/27/2025	Paid Amt: \$123.48
						Check Amount: \$123.48
RAM	405577	11447		Pitney Bowes Global Financial Services		Check
			E 01 005 110 000 329 000	Postage		\$1,017.00
PO#:	Voucher #:	10567	Invoice	Invoice No: 8000909009718805	8/27/2025	Paid Amt: \$1,017.00
						Check Amount: \$1,017.00
RAM	405578	10751		REALLY GOOD STUFF, INC		Check
			E 01 100 203 000 430 000	Inst Supplies		\$142.47
PO#:	Voucher #:	10568	Invoice	Invoice No: 8899203	8/27/2025	Paid Amt: \$142.47
						Check Amount: \$142.47
RAM	405579	10314		RED RIVER PROMOTER (THE)		Check
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$118.00
PO#:	Voucher #:	10569	Invoice	Invoice No: 33629-33633	8/27/2025	Paid Amt: \$118.00
						Check Amount: \$118.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	405580	1913		REGION 1		Check
			E 01	005 110 000 305 000	Consulting Fees/Fees	\$4,615.00
PO#:	Voucher #:	10570	Invoice	Invoice No: 08272501	8/27/2025	Paid Amt: \$4,615.00
						Check Amount: \$4,615.00
RAM	405581	8519		REINDERS		Check
			E 01	005 810 000 401 000	Custodial Supplies	\$187.89
PO#:	Voucher #:	10571	Invoice	Invoice No: 3411550-00	8/27/2025	Paid Amt: \$187.89
						Check Amount: \$187.89
RAM	405582	1667		SCHOOL HEALTH CORPORATION		Check
			E 01	200 720 000 401 000	Health Aide Supplies	\$20.52
PO#:	Voucher #:	10572	Invoice	Invoice No: CINV000278232	8/27/2025	Paid Amt: \$20.52
						Check Amount: \$20.52
RAM	405583	11355		SCHOOL SPECIALTY, LLC		Check
			E 01	100 203 000 430 000	Inst Supplies	\$58.33
PO#:	Voucher #:	10573	Invoice	Invoice No: 20813571863	8/27/2025	Paid Amt: \$58.33
						Check Amount: \$58.33
RAM	405584	9086		SnS Auto Supply		Check
			E 01	005 760 720 401 000	Gen Supplies	\$774.00
PO#:	Voucher #:	10574	Invoice	Invoice No: 43976	8/27/2025	Paid Amt: \$774.00
						Check Amount: \$774.00
RAM	405585	11147		SORENSEN ELECTRIC		Check
			E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$451.10
PO#:	Voucher #:	10575	Invoice	Invoice No: 10933	8/27/2025	Paid Amt: \$451.10
						Check Amount: \$451.10
RAM	405586	11348		Summit Fire Protection		Check
			E 01	005 865 363 305 000	Consulting Fees/Fees - LTFM Fire Safety	\$755.00
PO#:	Voucher #:	10577	Invoice	Invoice No: 3446370	8/27/2025	Paid Amt: \$755.00
			E 01	005 865 363 305 000	Consulting Fees/Fees - LTFM Fire Safety	\$350.00
PO#:	Voucher #:	10576	Invoice	Invoice No: 3471249	8/27/2025	Paid Amt: \$350.00
						Check Amount: \$1,105.00
RAM	405587	2122		TECH CHECK		Check
			E 01	005 850 302 555 000	Technology Equipment	\$2,298.45
PO#:	Voucher #:	10578	Invoice	Invoice No: 62822	8/27/2025	Paid Amt: \$2,298.45
						Check Amount: \$2,298.45

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
RAM	405588	11691		THE NORSK COFFEEHOUSE LLC		Check			
			E 01	100 203 000 369 001	Entry Fees/Student Travel		\$295.00		
PO#:	Voucher #:	10579	Invoice	Invoice No: 1863075700	8/27/2025	Paid Amt:	\$295.00		
						Check Amount:	\$295.00		
RAM	405589	2570		US FOODS		Check			
			E 02	005 770 707 490 000	Food		\$126.87		
			E 02	005 770 701 490 000	Food		\$2,298.63		
PO#:	Voucher #:	10582	Invoice	Invoice No: 5518404-5518406	8/27/2025	Paid Amt:	\$2,425.50		
						Check Amount:	\$2,425.50		
RAM	405590	2706		WEX BANK		Check			
			E 01	005 760 720 440 000	Fuel		\$169.21		
PO#:	Voucher #:	10580	Invoice	Invoice No: 106335655	8/27/2025	Paid Amt:	\$169.21		
						Check Amount:	\$169.21		
RAM	405591	11501		ZIEGLER INC		Check			
			E 01	005 760 720 401 000	Gen Supplies		\$225.21		
PO#:	Voucher #:	10581	Invoice	Invoice No: SI000671458	8/27/2025	Paid Amt:	\$225.21		
						Check Amount:	\$225.21		
RAM	405592	8343		NEIBAUER NICK		Check			
			E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$170.00		
PO#:	Voucher #:	10584	Invoice	Invoice No: 08272502	8/27/2025	Paid Amt:	\$170.00		
						Check Amount:	\$170.00		
RAM	405593	8342		PHILION STEVE		Check			
			E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$170.00		
PO#:	Voucher #:	10583	Invoice	Invoice No: 08272501	8/27/2025	Paid Amt:	\$170.00		
						Check Amount:	\$170.00		
RAM	405594	11337		Wahpeton High School		Check			
			E 01	300 292 000 366 110	Travel - Cross Country		\$225.00		
PO#:	Voucher #:	10585	Invoice	Invoice No: 08272503	8/27/2025	Paid Amt:	\$225.00		
						Check Amount:	\$225.00		
STAC	400775	1741		ADA BORUP WEST SCHOOL		Check			
			E 21	300 296 301 899 717	SA - GBB Exp		\$260.00		
PO#:	Voucher #:	10586	Invoice	Invoice No: 08292501	8/29/2025	Paid Amt:	\$260.00		
			E 21	300 294 301 899 703	SA - BBB Exp		\$262.65		
PO#:	Voucher #:	10587	Invoice	Invoice No: 08292502	8/29/2025	Paid Amt:	\$262.65		
						Check Amount:	\$522.65		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STAC	400776	2174		CROMPTON, NANCY		Check
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$250.00
PO#:	Voucher #:	10588	Invoice	Invoice No: 08292503	8/29/2025	Paid Amt: \$250.00
						Check Amount: \$250.00
STAC	400777	1606		CROWN TROPHY		Check
			E 21 300 298 301 899 714	SA - FFA Exp		\$94.28
PO#:	Voucher #:	10589	Invoice	Invoice No: 08292504	8/29/2025	Paid Amt: \$94.28
						Check Amount: \$94.28
STAC	400778	11648		Detroit Lakes Cross Country		Check
			E 21 300 292 301 899 729	SA - Cross Country Exp		\$200.00
PO#:	Voucher #:	10590	Invoice	Invoice No: 08292505	8/29/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
						Report Total: \$210,091.93

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
CFB	11843			Colonial Life		Wire
		B	28	215 006	American Family	\$115.53
		B	28	215 006	9/10 month ee's	\$904.58
		B	28	215 025	Health Insurance	\$139.60
		B	28	215 032	Long Term Disability	\$47.85
		B	28	215 036	Dental	\$633.73
PO#:	Voucher #:	10602	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$1,841.29
		B	28	215 006	American Family	\$366.86
		B	28	215 025	Health Insurance	\$963.23
		B	28	215 030	Mcl Life Insurance	\$79.95
		B	28	215 032	Long Term Disability	\$287.76
		B	28	215 036	Dental	\$1,799.77
PO#:	Voucher #:	10317	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$3,497.57
						Check Amount: \$5,338.86
CFB	203564			THE OMNI GROUP		Wire
		B	28	215 005	OMNI-TSA	\$950.00
PO#:	Voucher #:	10328	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$950.00
		B	28	215 005	OMNI-TSA	\$1,536.11
PO#:	Voucher #:	10612	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$1,536.11
		B	28	215 005	OMNI-TSA	\$700.00
PO#:	Voucher #:	10331	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$700.00
		B	28	215 005	OMNI-TSA	\$283.30
PO#:	Voucher #:	10326	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$283.30
		B	28	215 005	OMNI-TSA	\$6,424.09
PO#:	Voucher #:	10329	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$6,424.09
		B	28	215 005	OMNI-TSA	\$1,083.34
PO#:	Voucher #:	10330	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$1,083.34
		B	28	215 005	OMNI-TSA	\$3,125.00
PO#:	Voucher #:	10327	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$3,125.00
		B	28	215 005	OMNI-TSA	\$833.34
PO#:	Voucher #:	10611	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$833.34
						Check Amount: \$14,935.18
CFB	210605			MN DEPT OF REVENUE		Wire
		B	28	215 013	MN Tax	\$5,431.80
PO#:	Voucher #:	10607	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$5,431.80

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
CFB	210605			MN DEPT OF REVENUE		Wire
			B 28 215 013	MN Tax		\$11,309.65
PO#:	Voucher #:	10323	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$11,309.65
						Check Amount: \$16,741.45
CFB	210675			MEDICA - Northwest Service Co-op		Wire
			B 28 215 025	Health Insurance		\$17,235.83
			B 28 215 025	9/10 month ee adjustment		\$13,559.27
PO#:	Voucher #:	10606	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$30,795.10
			B 28 215 025	Health Insurance		\$70,679.62
PO#:	Voucher #:	10322	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$70,679.62
						Check Amount: \$101,474.72
CFB	210684			PUBLIC EMPLOYEES RETIREMENT AS		Wire
			B 28 215 017	PERA		\$8,403.42
PO#:	Voucher #:	10608	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$8,403.42
			B 28 215 017	PERA		\$1,267.36
PO#:	Voucher #:	10324	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$1,267.36
						Check Amount: \$9,670.78
CFB	210685			TEACHERS RETIREMENT ASSOCIATIO		Wire
			B 28 215 018	TRA		\$12,439.98
PO#:	Voucher #:	10610	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$12,439.98
			B 28 215 018	TRA		\$51,589.85
PO#:	Voucher #:	10325	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$51,589.85
						Check Amount: \$64,029.83
CFB	21589			IRS		Wire
			B 28 215 010	FICA		\$41,792.22
			B 28 215 011	Fed Tax		\$17,914.86
PO#:	Voucher #:	10318	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$59,707.08
			B 28 215 010	FICA		\$20,530.48
			B 28 215 011	Fed Tax		\$8,970.53
PO#:	Voucher #:	10603	Invoice	Invoice No: M2026020	8/25/2025	Paid Amt: \$29,501.01
						Check Amount: \$89,208.09
CFB	8729			Horace Mann Life Insurance Company		Wire
			B 28 215 030	Mcl Life Insurance		\$1,126.78
PO#:	Voucher #:	10319	Invoice	Invoice No: M202512S1	8/25/2025	Paid Amt: \$1,126.78
						Check Amount: \$1,126.78

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
CFB	11492			WEX - HSA/VEBA		Wire
			B 28 215 021	HSA/VEBA		\$4,625.22
			B 28 215 022	HSA		\$11,333.95
PO#:	Voucher #:	10332	Invoice	Invoice No: M202512S1	8/31/2025	Paid Amt: \$15,959.17
			B 28 215 022	HSA		\$753.65
PO#:	Voucher #:	10637	Credit	Invoice No: Payroll	8/31/2025	Paid Amt: (\$753.65)
						Check Amount: \$15,205.52
CFB	11492			WEX - HSA/VEBA		Wire
			B 28 215 021	HSA/VEBA		\$76.48
			B 28 215 022	HSA		\$3,871.57
PO#:	Voucher #:	10613	Invoice	Invoice No: M2026020	8/31/2025	Paid Amt: \$3,948.05
						Check Amount: \$3,948.05
CFB	210675			MEDICA - Northwest Service Co-op		Wire
			B 28 215 025	Health Insurance		\$10,804.11
PO#:	Voucher #:	10638	Invoice	Invoice No: payroll	8/31/2025	Paid Amt: \$10,804.11
						Check Amount: \$10,804.11
RAM	8546			AMAZON		Wire
			E 01 100 203 000 430 000	Inst Supplies		\$213.79
			E 01 100 203 000 430 000	Inst Supplies		\$95.80
			E 01 100 203 000 430 000	Inst Supplies		\$34.95
			E 01 100 203 000 430 000	Inst Supplies		\$66.15
			E 01 100 203 000 430 000	Inst Supplies		\$250.30
			E 01 100 203 000 430 000	Inst Supplies		\$823.10
			E 01 100 203 000 430 000	Inst Supplies		\$213.09
			E 01 300 218 000 430 000	Inst Supplies		\$16.82
			E 01 300 270 000 430 000	Inst Supplies		\$225.79
			E 01 300 260 000 430 000	Science Supplies		\$90.51
			E 01 300 270 000 430 000	Inst Supplies		\$1,428.77
			E 01 300 260 000 430 000	Science Supplies		\$398.29
			E 01 300 331 000 430 000	Inst Supplies		\$725.26
			E 01 005 110 000 401 000	Gen Supplies		\$196.24
			E 01 005 810 000 401 000	Custodial Supplies		\$492.78
			E 01 300 240 000 430 000	Phy Ed Supplies		\$969.44
			E 01 300 301 000 430 000	Inst Supplies - AG		\$619.10
			E 01 300 240 000 430 000	Inst Supplies		\$258.54
			E 01 005 810 000 401 000	Custodial Supplies		\$299.00
			E 01 300 256 000 430 000	Phy Ed/Health Supplies		\$226.46

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	8546			AMAZON		Wire
			E 01	005 850 302 555 000	Technology Equipment	\$225.66
			E 01	300 298 000 401 117	E-Sports Supplies	\$2,080.83
			E 01	005 850 302 555 000	Technology Equipment	\$126.96
			E 01	300 301 000 430 000	Inst Supplies - AG	\$143.74
			E 01	300 220 000 430 000	Inst Supplies	\$92.06
			E 01	300 270 000 430 000	Inst Supplies	\$198.37
			E 01	100 203 000 430 000	Inst Supplies	\$465.12
PO#:	Voucher #:	10633	Invoice	Invoice No: 08042501	8/4/2025	Paid Amt: \$10,976.92
						Check Amount: \$10,976.92
RAM	3568			EMC INSURANCE COMPANIES		Wire
			E 01	005 110 000 270 000	Workmens Comp	\$15,411.61
			E 01	005 940 000 340 000	Property Ins	\$35,038.59
PO#:	Voucher #:	10635	Invoice	Invoice No: 7002746668	8/27/2025	Paid Amt: \$50,450.20
						Check Amount: \$50,450.20
RAM	8546			AMAZON		Wire
			E 01	100 203 000 430 000	Inst Supplies	\$246.93
			E 01	100 203 302 460 000	Elem Capital	\$1,209.73
			E 01	300 260 000 430 000	Science Supplies	\$26.28
			E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$2,770.48
			E 01	005 760 720 401 000	Gen Supplies	\$40.97
			E 01	300 240 000 430 000	Phy Ed/Health Supplies	\$172.79
			E 01	005 810 000 401 000	Custodial Supplies	\$24.69
			E 01	300 211 000 430 000	Inst Supplies	\$30.28
			E 01	005 110 000 401 000	Gen Supplies	\$40.97
			E 01	005 850 302 530 000	Equipment	\$969.99
			E 01	300 292 000 401 000	Gen Supplies - AD	\$535.19
			E 01	005 810 000 401 000	Custodial Supplies	\$26.97
			E 01	005 760 720 401 000	Gen Supplies	\$139.38
			E 01	005 850 302 555 000	Technology Equipment	\$105.47
PO#:	Voucher #:	10634	Invoice	Invoice No: 08272501	8/27/2025	Paid Amt: \$6,340.12
						Check Amount: \$6,340.12

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 8.1.2025-8/31/2025 Period: 202601-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	8816			Cardmember Service		Wire
			E 01 005 640 316 366 000	Travel		\$185.51
PO#:	Voucher #:	10636	Invoice	Invoice No: 08122501	8/12/2025	Paid Amt: \$185.51
						Check Amount: \$185.51
						Report Total: \$400,436.12

REGULAR SCHOOL BOARD MEETING

The regular monthly meeting of the Independent School District #2910 was called to order at 7:00 a.m. on Tuesday, August 12, 2025, by Chairperson Gretchen Rockstad in the Ada-Borup-West Board Room, Ada, Minnesota. Chairperson Gretchen Rockstad declared a quorum.

Board members present: Dena Bishop, Nancy Crompton, Faye DeLong, Janna Engel, Gretchen Rockstad, Barb Spilde, Josh Visser

Administration present: Aaron Cook, Josh Carlson, Bree Triplett, Sandy Gunderson

Administration absent: Kenley Wahlin

Citizens present: Jim Birkemeyer, Julie Bitker, Sharnel Bitker, Maria Borgen, Brooke Bueng, Melissa Chisholm, Deanne Flom, Amy Germolus, Tara Jensen, Samantha Kaste, Lisa Thompson, Amy Traut

Pledge of Allegiance

Spilde made the motion to approve adoption of the agenda. Motion seconded by Visser. UC

Chairperson Rockstad called for public input:

- Sharnel Bitker – Expressed concerns on having graduation on a Friday.

School Board Member Comments:

- Josh Visser – Regarding cancellation of bus routes to Georgetown and Shelly, assumed all Shelly families were notified.
- Nancy Crompton – Expressed concerns with surveys e-mailed to households regarding graduation date.
- Barb Spilde – Missoula Children’s Theatre performance was awesome.
- Gretchen Rockstad – Excellent job to Ada Police and NC Sheriff’s Department on conducting the Hostile Event Training held at the school.

Budget Report/Treasurer’s Report given by Aaron Cook.

Superintendent Aaron Cook reported on:

1. Audit – Waiting on the tax shift from MDE and other reports to be released.
2. 2025-2026 School Board Goals – Discussion later
3. Will need to finalize 2026 graduation date. Administration’s recommendation is for Friday, May 22.
4. MTSS Implementation
5. Other
 - a. Bids – All the same as previous years
 - i. Milk – Hillsboro Dairy
 - ii. Bread – Pan-O-Gold
 - iii. Fuel – Richards Fuel
 - b. Business Luncheon – Monday, August 25, at noon. School board is invited.

High School Principal Josh Carlson reported on:

1. Training
 - a. Staff Development
 - b. ASEC
 - c. Read Act
 - d. MTSS
2. Schedules/New Students
 - a. Tours during workshop week
 - b. Modifications through the first week of school
3. Hostile Event Training – Mr. Holte did a great job.
4. Alice Training – August 26
5. 6th Grade Orientation – August 18 at 5:00 p.m.
6. Handbook Changes
7. SEL Goal Planning
8. Community Education:
 - a. Q1 Meeting
 - b. Survey Review
 - c. Missoula Children’s Theatre – 61 participated
 - d. 5th/6th Grade Youth/Flag Football – Jerseys will be purchased/owned by the school.

Elementary Principal Bree Triplett reported on:

1. P-5 Elementary Breakdown
2. 3's Program Changes – Mondays 9:00 to 11:00 a.m.
3. Handbook Updates
4. Goals for the 2025-2026 school year – School-wide and Principal Goals
5. Happenings:
 - Summer Enrichment Program's last day was August 7
 - Back-to-School Newsletter
 - Class assignments emailed
 - Sign-Up Genius for Cougar Kick-Off Appointments
 - Back-to-School Workshop: August 25 – 28
 - Cougar Kick-Off Days – September 2-3
 - First Day of School – Thursday, September 4

Activities Director Kenley Wahlin's report:

1. Approve Activities Handbook
2. Finalize the fifth Hall of Fame. Induction ceremony on Saturday, September 20.
3. Fall Activity Meeting – August 18 for grades 7-12 at 6:00 p.m. in the Auditorium
4. Varsity activities start August 11 with JH starting the following week.
5. Fall Activity Pictures – August 21
6. Corporate Sponsorship – Great response
7. 10,000 Shot Club will be completed by September 3
8. Approve hiring Vanessa Johnson as JH Volleyball
9. Approve hiring Bree Triplett as Speech coach

Committees:

1. DeLong reported on Shared Superintendent committee meeting.
2. Spilde reported on Staff Development committee meeting.

Bishop made the motion to approve district invoices. Motion seconded by Engel. Abstained: Josh Visser Motion Carried.

New Business:

- A. Spilde made the motion to approve the Consent Agenda. Motion seconded by Engel. UC
 1. Approve minutes from the July 8 regular school board meeting
 2. Approve Lease Agreement with City of Ada
 3. Approve Lease Agreement with ARC Lanes
 4. Approve Lease Agreement with Dekko Community Center
 5. Approve Lease Agreement with Heart of the Valley Golf Course
 6. Approve the 2025-2026 Elementary Student Handbook
 7. Approve the 2025-2026 High School Student Handbook
 8. Approve the 2025-2026 Activities Handbook
 9. Approve the 2025-2026 Technology Handbook
 10. Approve the 2025-2026 Milk Bid from Hillsboro Dairy
 11. Approve the 2025-2026 Bread Bid from Pan-O-Gold
 12. Approve the 2025-2026 Fuel Bid from Richards Oil
- B. Rockstad made the motion to accept donations. Motion seconded by Spilde. UC
 - Borup Community Club (Flex Funds) - \$300
 - Jon and Wendy Vesledahl (Johnson Sports Complex) - \$250
 - Dave and Becky Smart (Johnson Sports Complex) - \$100
 - Dorinda Blotsky (Johnson Sports Complex) - \$100
 - Matt and Alayna Wagner (Johnson Sports Complex) - \$100
 - Paul and Dawn Miller (Johnson Sports Complex) - \$100
 - Matt and Angie Borgen (Johnson Sports Complex) - \$250
- C. Personnel:
 1. Spilde made the motion to approve Renee Visser as a Special Education Long-Term Substitute. Motion seconded by Bishop. UC
 2. DeLong made the motion to approve the lane change request for Becky Todd from BA20 to BA30. Motion seconded by Spilde. UC
 3. Engel made the motion to approve hiring Vanessa Johnson as a 1.0 FTE School Social Worker. Motion seconded by DeLong. UC
 4. Spilde made the motion to approve hiring Ashley Willison as a head cook. Motion seconded by Rockstad. UC

5. DeLong made the motion to approve hiring Terri Nelson as a .7 FTE Special Education Teacher. Motion seconded by Spilde. UC
 6. Bishop made the motion to approve hiring Miriah Sannes as a 1.0 FTE Special Education Teacher. Motion seconded by DeLong. UC
 7. Engel made the motion to approve the 2025-2026 substitute teacher list. Motion seconded by Rockstad. Abstained: Faye DeLong, Barb Spilde Motion Carried.
- D. Bishop made the motion to approve the following policies for their first and final reading. Motion seconded by Engel. UC
- 413 – Harassment and Violence
 - 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse
 - 418 – Drug-Free/Workplace/Drug-Free School
 - 501 – School Weapons
 - 512 – School Sponsored Student Publications & Activities
 - 515 – Protection & Privacy of Pupil Records
 - 516 – Student Medication & Telehealth
 - 516.5 – Overdose Medication
 - 524 – Internet, Technology and Cell Phone Acceptable Use and Safety
 - 534 – School Meals
 - 602 – Organization of School Calendar and School Day
 - 707 – Transportation of Public School Students
 - 709 – Student Transportation Safety
 - 802 – Disposition of Obsolete Equipment and Material
 - 806 – Crisis Management
- E. Spilde made the motion to approve the graduation date on Saturday, May 23, 2026. Motion seconded by Visser. Discussion.
Rockstad made the motion to amend original motion, graduation start time at 11:00 a.m. Motion seconded by Visser. UC
Vote taken on original motion with approved amendment and passed. UC
- F. Review MSBA School Board Self Evaluation and 2025-2026 School Board Goals – Discussion
- G. Board Business Reflection

Special School Board Meeting on Monday, August 25, 2025, at 1:00 p.m.

Next Regular School Board Meeting on Tuesday, September 9, 2025, at 7:00 a.m.

Visser made the motion to adjourn regular meeting at 9:05 a.m. Motion seconded by Spilde. UC

Barb Spilde, Clerk

Minutes prepared by: Sandy Gunderson

SPECIAL SCHOOL BOARD MEETING

The special meeting of the Independent School District #2910 was called to order at 1:03 p.m. on Monday, August 25, 2025, by Chairperson Gretchen Rockstad in the Ada-Borup-West High School Board Room, Ada, Minnesota. Chairperson Gretchen Rockstad declared a quorum.

Board members present: Dena Bishop, Nancy Crompton, Faye DeLong, Gretchen Rockstad, Barb Spilde, Josh Visser

Board member absent: Janna Engel

Administration present: Aaron Cook

Administration absent: Josh Carlson, Bree Triplett

Citizens present: None

Pledge of Allegiance

Spilde made the motion to approve adoption of the agenda. Motion seconded by DeLong. UC

New Business:

A. Personnel

1. On a motion by Visser, approved hiring Vanessa Johnson as a JH volleyball coach. Motion seconded by DeLong. UC

B. School Board Goals: DeLong made the motion to open discussion of Ada-Borup-West School board goals. Motion seconded by Visser. UC

DeLong made the motion to recess for 10 minutes at 2:58 p.m., motion seconded by Rockstad. Reopened meeting at 3:06 p.m. UC

Barb Spilde made the motion to adjourn meeting at 3:08 p.m. Motion seconded by Visser. UC

Barb Spilde, Clerk

Minutes prepared by: Sandy Gunderson

RESOLUTION ACCEPTING GIFTS/DONATIONS

WHEREAS, Ada-Borup-West ISD 2910, Ada, MN , is authorized to accept gifts or donations of real or personal property under Minnesota Statutes, Section 465.03; and

WHEREAS, the following persons or entities have offered to contribute the items or funds set forth below to the district:

Donations

FROM	FOR	AMOUNT	DATE				
The Norsk Coffeehouse	Johnson Sports Complex Renovation	200	Sept 25				
Jason & Brianne Gilbertson	Johnson Sports Complex Renovation	100	Sept 25				
DuWayne & Virginia Olson	Johnson Sports Complex Renovation	100	Sept 25				
Elyse Fassino	Johnson Sports Complex Renovation	100	Sept 25				
Randy & Lorie Paulsrud	Johnson Sports Complex Renovation	100	Sept 25				
Mike & Angie Nelson	Johnson Sports Complex Renovation	100	Sept 25				
Tom & Kim Hemberger	Johnson Sports Complex Renovation	200	Sept 25				
Jake & Ashley Kappes	Johnson Sports Complex Renovation	200	Sept 25				
Faye & Kris DeLong	Johnson Sports Complex Renovation	1000	Sept 25				
Aaron & Aimee Eggen	Johnson Sports Complex Renovation	200	Sept 25				
Paul & Kari Bergman	Johnson Sports Complex Renovation	200	Sept 25				
Ada-Borup-West Booster Club	1st Grade Supplies	262.23	August 25				
Ada-Borup-West Booster Club	Weight Room Sound System	4816.24	August 25				

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	2020 MARKET VALUE	1,303,220,186	
B.	PUPIL DATA	1	2021 MARKET VALUE	1,313,016,045	
		3	2022 MARKET VALUE	1,607,688,434	
II.	INITIAL COMPUTATIONS BY FUND	4	2023 MARKET VALUE	1,984,950,177	
A.	GENERAL	2	2024 MARKET VALUE	2,284,876,492	
B.	COMMUNITY SERVICE	12			**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13			MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16			
		6	2020 RMV	195,304,500	36 2022-23 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND	7	2021 RMV	202,475,800	37 2023-24 RES ADM (ACT)
A.	GENERAL	17	2022 RMV	230,698,900	38 2024-25 RES ADM (PRE)
B.	COMMUNITY SERVICE	24	2023 RMV	259,833,900	39 2025-26 RES ADM (EST)
C.	GENERAL DEBT	24	2024 RMV	307,790,000	40 2026-27 RES ADM (EST)
D.	OPEB/PENSION DEBT	24			41 2027-28 RES ADM (EST)
					616.00
IV.	ABATEMENT ADJUSTMENTS	24			**RESIDENT PUPIL UNITS**
		11	2020 NTC	11,486,948	42 2022-23 RES PU (ACT)
V.	OFFSET ADJUSTMENTS	26	2021 NTC	11,623,471	43 2023-24 RES PU (ACT)
		13	2022 NTC	14,451,648	44 2024-25 RES PU (PRE)
VI.	TACONITE ADJUSTMENTS	27	2023 NTC	18,000,403	45 2025-26 RES PU (EST)
		15	2024 NTC	20,586,453	46 2026-27 RES PU (EST)
VII.	LEVY AND AID SUMMARY	29			679.40
VIII.	TOTAL LEVY LIMITATION	30			**ADJUSTED ADM**
		16	2020 SALES RATIO	95.3%	47 2022-23 ADJ ADM (ACT)
		17	2021 SALES RATIO	93.8%	48 2023-24 ADJ ADM (ACT)
SCHOOL	FORMULA	18	2022 SALES RATIO	86.9%	49 2024-25 ADJ ADM (PRE)
YEAR	ALLOWANCE	19	2023 SALES RATIO	88.3%	50 2025-26 ADJ ADM (EST)
		20	2024 SALES RATIO	89.9%	51 2026-27 ADJ ADM (EST)
2020-21	6,567				52 2027-28 ADJ ADM (EST)
2021-22	6,728				632.00
2022-23	6,863				**ADJUSTED PUPIL UNITS**
2023-24	7,138	21	2020 UANTC=(11)/(16)=	12,049,951	
2024-25	7,281	22	2021 UANTC=(12)/(17)=	12,386,427	53 2022-23 ADJ PU (ACT)
2025-26	7,481	23	2022 UANTC=(13)/(18)=	16,613,552	54 2023-24 ADJ PU (ACT)
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	20,373,120	55 2024-25 ADJ PU (PRE)
		25	2024 UANTC=(15)/(20)=	22,876,457	56 2025-26 ADJ PU (EST)
					57 2026-27 ADJ PU (EST)
*FORECAST ESTIMATES, SUBJECT TO CHANGE					707.00
					ADJUSTED NTC (ANTC)
WEIGHTS FOR	FY 2025	26	2020 ANTC	12,049,951	**VOLUNTARY PRE-K ADJUSTED ADM**
PUPIL UNITS	& LATER	27	2021 ANTC	12,386,427	58 2022-23 ADJ VPK ADM
		28	2022 ANTC	14,739,848	59 2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2023 ANTC	17,540,419	60 2024-25 ADJ VPK ADM
HCP-KGN:	1.000	30	2024 ANTC	20,873,099	61 2025-26 ADJ VPK ADM
REG-KGN PART:	0.550				62 2026-27 ADJ VPK ADM
REG-KGN ALL:	1.000				25.80
GRADES 1-3:	1.000				**AG MODIFIED ANTC FOR LTFM**
GRADES 4-6:	1.000	31	2020 AG MODIFIED ANTC	6,903,581	**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 7-12:	1.200	32	2021 AG MODIFIED ANTC	7,147,742	63 2022-23 ADJ VPK PU
		33	2022 AG MODIFIED ANTC	8,505,813	64 2023-24 ADJ VPK PU
		34	2023 AG MODIFIED ANTC	10,121,918	65 2024-25 ADJ VPK PU
		35	2024 AG MODIFIED ANTC	12,045,083	66 2025-26 ADJ VPK PU
					67 2026-27 ADJ VPK PU
					25.80

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) =	11.60	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	15.00
68	2022-23	ADJ SRP ADM						
69	2023-24	ADJ SRP ADM						
70	2024-25	ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,157.40	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) =	20.00
71	2025-26	ADJ SRP ADM						
72	2026-27	ADJ SRP ADM						
SCHOOL READINESS PLUS PUPIL UNIT			104	DECLINING ENROLL REV = (102)X(103) =	25,025.84	118	EL REVENUE = (117)X\$1,775 =	35,500.00
73	2022-23	ADJ SRP PU				119	2026-27 ADM SRV (EST)	624.86
74	2023-24	ADJ SRP PU						
75	2024-25	ADJ SRP PU						
76	2025-26	ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		120	EL CONCENTRATION RATIO = (116)/(119) =	.02400538
77	2026-27	ADJ SRP PU				121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =	.20874243
(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) =	3.13
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			107	FY2026 RETIRE SALARY	4,383,134.08	123	EL CONCENTRATION REV = (122)X\$630 =	1,971.90
78	2022-23	EXT ADM (ACT)	108	PENSION ADJUST RATE	.0231	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) =	28,597.58
79	2023-24	EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	101,250.39	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) =	66,069.48
80	2024-25	EXT ADM (PRE)	110	TOTAL PENSION ADJ REV = (106)+(109) =	101,250.39	125	BASIC SKILLS REVENUE = (115)+(124) =	719,213.74
81	2025-26	EXT ADM (EST)				**SPARSITY REVENUE**		
82	2026-27	EXT ADM (EST)				126	ATTENDANCE AREA FOR SPARSITY	543.95
83	2027-28	EXT ADM (EST)				127	DIST TO NEAREST HS	15.0
EXTENDED TIME PU						128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	32.3
84	2022-23	EXT TIME PU				129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	.93
85	2023-24	EXT TIME PU	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 =	9,191.00	130	2026-27 ADM SRV, 7-12	268.86
86	2024-25	EXT TIME PU						
87	2025-26	EXT TIME PU						
88	2026-27	EXT TIME PU						
GENERAL EDUCATION REVENUE			88	2026-27 EXT PU (EST)				
BASIC REVENUE			112	EXTENDED TIME REVENUE = (88)X\$5,117 =				
100	FY2027	FORMULA ALLOW			7,705			
57	2026-27	ADJ PU (EST)			707.00			
101	BASIC REVENUE = (57)X(100) =	5,447,435.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)=	653,144.26			
DECLINING ENROLLMENT REV			114	COMPENSATORY PILOT				
56	2025-26	ADJ PU (EST)	115	TOTAL COMPENSATORY REV = (113)+(114) =	653,144.26			
57	2026-27	ADJ PU (EST)						

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] = .19606495	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 831.79	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO = 351,747.49	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 472.74	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) = 334,227.18	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 334,227.18
134	PRELIM SPARSITY REVENUE = (132)+(133) = 351,747.49	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 285,018.82	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88) 158,705.30	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 279,744.83	101	BASIC 5,447,435.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 293,732.07	104	DECLINING ENROLL 25,025.84
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134) 351,747.49	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 285,018.82	110	PENSION ADJUSTMENT 101,250.39
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 9,191.00
57	2026-27 ADJ PU (EST) 707.00	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 5,353,403.60	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .26354167	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 249,468.61	124	BASIC SKILLS 719,213.74
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 143.37	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 329,655.45	137	SPARSITY 351,747.49
140	SMALL SCHOOLS REVENUE = (57)X(139) = 101,362.59			140	SMALL SCHOOLS 101,362.59
TRANSPORTATION SPARSITY		155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	160	TRANSPORT SPARSITY 334,227.18
141	ATTENDANCE AREA 543.95	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 7,089,453.23
142	SQUARE MILES PER RES PU = (141)/(46) = .8006	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 579,124.06	**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .8006			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 26.57
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			163	MAINTENANCE COST INDEX = 1+ [.01X(162)] = 1.2657
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 216.96
				165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 154,804.72
				168	UNEQUALIZED REVENUE = (57)X(165) = 1,414.00

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
57	2026-27 ADJ PU (EST)	707.00	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	286.03
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	511,868.00	185	FY2027 ANNUAL INFLATION FACTOR	1.0237		
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =			
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2699
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,340.76
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	300.00
176	TOTAL, TIER 1 = (57)X(174) =	212,100.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	80.97
177	TOTAL, TIER 2 = (57)X(175) =	299,768.00	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	9,999.99
	REFERENDUM ALLOWANCES				202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	286.03
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				57	2026-27 ADJ PU (EST)	707.00
	REF AUTH W/O INFLATION				203	FY2027 REFER REVENUE = (57)X(202) =	202,223.21
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	286.03	192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025			
179	PHASEOUT OF LINE (178)		193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025			
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY						
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	286.03					

TRANSITION AIDS & LEVIES CONT		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 13,270.21	234	FY2027 RMV/RES PU 453,032.09	268	TIER 1 AID = (261)-(265) = 40,647.19
246	TRANSITION AID = (205)-(245) = 1,668.70	256	TIER 1 = LSR OF 1	262	TIER 2 AID =
		257	OR (234)/\$567,000 = .79899840	269	TOTAL AID = (268)+(262) = 40,647.19
			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 286.03	258	TIER 1 LEVY = (253)X(256) = 161,576.02	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 75,960.50
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 249.79
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 9,999.99	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 586.03
137	SPARSITY REVENUE 351,747.49	260	TOTAL = (258) +(259)+(255) = 161,576.02	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 75,960.50
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) 9,999.99		**INITIAL REFERENDUM AID**	274	REF AND LOR REV = (176)+(203) = 414,323.21
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) = 40,647.19	275	CAPPED TBRA = LSR OF (273) OR (274) = 75,960.50
250	TIER 1 = LSR OF (202) OR (247) = 286.03	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:
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	263	TOTAL AID = (261)+(262) = 40,647.19	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) =		**EQUALIZATION AID LIMIT**	277	TIER 1 REF AID 40,647.19
	BREAKDOWN OF REFERENDUM REVENUES	100	FY2027 FORMULA ALLOW 7,705	278	TIER 1 LOR AID 35,313.31
		57	ADJ PU (EST) 707.00	279	TIER 1 LOR LEVY
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 1,149,758.75	280	TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES 202,223.21	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	281	TIER 2 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 202,223.21		**REFERENDUM LEVY WITH AID LIMIT**	282	UNEQL REF LEVY
254	TOTAL, TIER 2 = (57)X(251) =	266	TIER 1 LEVY = (258)+(265) = 161,576.02		
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	259	TIER 2 LEVY =		
		255	UNEQUALIZED LEVY =		
		267	TOTAL = (266) +(259)+(255) = 161,576.02		

GENERAL ED REVENUE SUMMARY		***ALT TEACHER COMP AIDS & LEVIES***		***ACHIEVEMENT AND INTEGRATION*** REVENUE	
101	BASIC	5,447,435.00	330	ALT COMP REVENUE	
104	DECLINING ENROLL	25,025.84			
110	PENSION ADJUSTMENT	101,250.39	331	ALT COMP BASIC AID	57 2026-27 ADJ PU (EST) 707.00
111	GIFTED & TALENTED	9,191.00		= 0.65X(330) =	
112	EXTENDED TIME				346 FY2027 EST INITIAL BUDGET
124	BASIC SKILLS	719,213.74	332	BASIC AID PRORATION	1.00000000
137	SPARSITY	351,747.49			
140	SMALL SCHOOLS	101,362.59	333	PRORATED BASIC AID	347 FY2027 EST INCENTIVE BUDGET
160	TRANSPORT SPARSITY	334,227.18		= (331)X(332) =	348 FY2027 ADJ INITIAL BUDGET
167	OPERATING CAPITAL	154,804.72			= (346)X1.003 =
171	LOCAL OPTIONAL	511,868.00	334	PRO BASIC AID TO LEVY	
203	REFERENDUM	202,223.21		= (331)-(333) =	349 OCT 1, 2024 ENROLL OF PROTECTED STUDENTS
205	TRANSITION	14,938.91			
228	EQUITY REVENUE	109,425.92	335	ALT COMP LEVY REVENUE	
323	ALT ATTENDANCE ADJ	9,246.00-		= (330)-(331)+(334) =	350 EST OCT 1, 2025 ENROLL OF PROTECTED STUDENTS
324	TOTAL GENERAL REVENUE		230	FY2027 ANTC/ADJ PU	29,523.48
	= (101)+(104)+(110)		336	ALT COMP LEVY RATIO	
	+(111)+(112)+(124)			= LESSER OF 1 OR	
	+(137)+(140)+(160)			[(230)/\$6,100] =	1.00000000
	+(167)+(171)+(203)		337	ALT TEACHER COMP LEVY	
	+(205)+(228)+(323) =	8,073,467.99		= (335)X(336) =	351 OCT 1, 2024 TOTAL ENROLLMENT
			338	ALT COMP EQUALIZATION AID	352 EST OCT 1, 2025 TOTAL ENROLLMENT
				= (330)-(333)-(337) =	= (351) =
					353 PROTECTED ENROLLMENT RATIO = (350)/(352) =
					354 INITIAL ACHIEVE & INTEG REVENUE FORMULA = IF (346) > 0 = \$350 X(57)X(353) =
232	OPERATING CAP LEVY	153,390.72			355 INTEG HOLD HARMLESS (FROM FY2026 INTEG REV RPT, LINE 11)
242	EQUITY LEVY	97,202.85			356 INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =
245	TRANSITION LEVY	13,270.21			357 INCENTIVE REV = LSR OF(347) OR [(57)X\$10] =
311	LOCAL OPTIONAL	311,478.27			358 ACHIEVE & INTEG REVENUE = (356)+(357) =
316	TOTAL REFERENDUM LEVY	161,576.02			359 ACHIEVE & INTEG LEVY = (358)X.30 =
325	TOTAL GENERAL ED LEVY				360 TRANSFER TO MDE IF (356) = (348) THEN (360) = (348)-(346) ELSE (360) = (356)X.013 =
	= (232)+(242)+(245)				361 ACHIEVE & INTEG AID = (358)-(359)-(360) =
	+(311)+(316) =	736,918.07			
326	TOTAL GENERAL ED AID		339	SPEC ED REGULAR	
	= (324)-(325) =	7,336,549.92		BEFORE TUITION ADJ	
			340	NET TUITION ADJUST	
			341	EXCESS COST AID	
			342	HOLD HARM/GROWTH LMT	
			343	CROSS SUB REDUC AID	
			344	TOTAL SPECIAL EDUC AID	
				= (339) TO (343) =	
			345	FY 2027 NON-PUBLIC	
				TRANSPORTATION AID	
327	ENROLLMENT AS OF OCT 1, 2024 AT PARTICIPATING SITES (FY2026 GENERAL EDUC RPT, LINE 317)				
328	EST ENROLLMENT AS OF OCTOBER 1, 2025 AT PARTICIPATING SITES = (327)X[(50)/(49)] =				
329	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(328) =				

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	77,649.86	**LONG TERM FAC MAINT REV (LTFM)**
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	77,649.86	400 LTFM PLAN APPROVAL STATUS APPROVED
SAFE SCHOOLS LEVY				**INITIAL LTFM REVENUE**	
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	77,649.86	57 2026-27 ADJ PU (EST) 707.00
57	2026-27 ADJ PU (EST) 707.00				401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 28.57
365	SAFE SCH LEVY LIMIT = \$36X(57) = 25,452.00	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .81628571
SAFE SCHOOLS INTERMEDIATE LEVY		382	CAREER TECH REVENUE = (380)+(381) =	77,649.86	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 219,303.32
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	29	2023 ANTC 17,540,419		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	56	2025-26 ADJ PU (EST) 718.60		
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	383	FY2026 ANTC/ADJ PU = (29)/(56) =	24,409.16	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 166,462.07
JUDGMENT LEVY		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
369	DISTRICT JUDGMENTS	385	CAREER TECH LEVY LIMIT = (382)X(384) =	77,649.86	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
370	INTERMED JUDGMENTS	386	EST CAREER TECH AID = (382)-(385) =		770 NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K
371	JUDGMENT LIMIT = (369)+(370) =	**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
ICE ARENA LEVY		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	104,953.00	406 NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K
372	FY2025 NET OPR COSTS	388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) = 166,462.07
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	104,953.00	
FY2026 CAREER & TECHNICAL					
374	SHARE OF FY2026 EST COOPERATIVE BUDGET				
375	FY2026 ESTIMATED DISTRICT BUDGET 209,078.00				
376	FY2026 EST BUDGET = (374)+(375) = 209,078.00				
377	PRELIMINARY REVENUE = .35X(376) = 73,177.30				

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 727.32
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) = 166,462.07	425	FY2024 ANTC PER APU = (35)/(54) = 16,560.91
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 385,765.39	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
	OLD LAW HEALTH & SAFETY (H&S)	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 36,935.30	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 203,397.37	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .96615324
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 385,765.39	429	LTFM AID RATIO = 1-(428) = .03384676
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 9,093.27
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	421	DISTRICT LTFM REVENUE = (419)-(420) = 385,765.39	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 259,566.73
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	423	TOTAL LTFM REVENUE = (421)+(422) = 385,765.39	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 9,093.27
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 166,462.07	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 268,660.00	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 259,566.73
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 12,045,083	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 117,105.39
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =			436	TOTAL LTFM LEVY = (434)+(435) = 376,672.12
768	NET LTFM REQ DEBT SERVICE FOR VPK			**DEBT SERV PORTION OF LTFM REV**	
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K			765	NET ALT FAC REG DEBT
				766	NET ALT FAC/H&S DEBT 166,462.07
				767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
				768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 239,621.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 166,462.07	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 166,462.07	450	LSR OF (448) OR (449) 239,621.00		**INSTRUCTIONAL/STORAGE**
429	LTFM AID RATIO .03384676	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995	464	FY2026 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 5,634.20	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2002	465	FY2027 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 5,634.20	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 239,621.00	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 160,827.87	454	CERT LEVY PAY 2025	467	FY2027 JOINT
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 239,621.00	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) =
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) =
			LEASE LEVY LIMITATION	57	2026-27 ADJ PU (EST) 707.00
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) =
423	TOTAL LTFM REVENUE 385,765.39			471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) =
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 219,303.32			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 102,197.93				**APPROVED REG OPERATING LEASES**
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 3,459.07				**ADMINISTRATIVE SPACE**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 98,738.86	457	FY2026 JOINT	473	FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 117,105.39	458	FY2027 JOINT	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 215,844.25				**INSTRUCTIONAL/STORAGE**
		459	FY2026 JOINT	475	FY2026 NONJOINT 21,500.00
		460	FY2027 JOINT	476	FY2027 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	477	REG OPERATING LEASES = SUM (473) TO (476)= 21,500.00

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 4,133
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 4,133
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? NO
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE
481	FY2027 NONJOINT	501	ADMIN DISTRICT	= \$6.35X(601) = 26,244.55	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
482	FY2026 NONJOINT	503	TREE GROWTH	REV = \$1.00X(601) =	
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	REVENUE = \$1.85X(601)	
		506	OTHER GENERAL (MEMO)	NOT TO EXCEED 10,000	
		SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =		AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 7,646.05	
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 21,500.00	**INITIAL GENERAL FUND LEVY**		607	FY2027 COMMUNITY EDUCATION REVENUE
57	2026-27 ADJ PU (EST) 707.00	507	GENERAL RMV VOTER APPROVED = (316) = 161,576.02	= (604)+(605)+(606) = 33,890.60	
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 149,884.00	508	GENERAL RMV OTHER = (311)+(242) +(245) = 421,951.33	30	2024 ANTC 20,873,099
487	COMM APPROVED LIMIT	509	GENERAL NTC VOTER APPROVED = (493)	608	STANDARD COMM ED LEVY = 0.003128X(30) = 65,291.05
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 149,884.00	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 598,789.83	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 33,890.60
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 21,500.00	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,182,317.18	610	FY2027 EST GROSS COMM ED AID = (607)-(609) =
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 21,500.00	**INITIAL CAPITAL RELATED LEVIES**		**EARLY CHILD FAMILY EDUCATION**	
232	OPERATING CAPITAL 153,390.72			FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
447	LT FAC MAINTENANCE 215,844.25			611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
456	DISABLED ACCESS			612	ECFE ANNUAL REPORT SUBMITTED? YES
490	LEASE LEVY 21,500.00			613	POPULATION UNDER FIVE YEARS OF AGE 186
491	COOP BLDG REPAIR			614	GTR OF 150 OR (613) = 186
492	OTHER CAPITAL (MEMO)			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 390,734.97				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***			
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	32,962.92	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)		
30	2024 ANTC	20,873,099	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV		
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY	
618	= (617)X(30) =	36,965.84		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY 169,409.00	
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	32,962.92	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
620	EST FY2027 EARLY CHILD AID = (616)-(619) =		30	2024 ANTC	20,873,099	703	NEW LTFM REQ DEBT SERVICE FOR VPK
	HOME VISITING LIMIT		46	2026-27 RES PU (EST)	679.40	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	30,722.84	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	558.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) = 169,409.00
230	FY2027 ANTC/ADJ PU	29,523.48	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =			
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	558.00		**COMMUNITY SERVICE SUMMARY**		707	NATURAL DISASTER REQ DEBT SERV LEVY
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)
	ADULTS WITH DISABILITIES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	67,411.52	708	TACONITE BONDS REQ DEBT SERV LEVY
626	ADULTS WITH DISABILITIES REQUEST? NO					709	TAC FUNDING FOR BONDS (NOT IRRRB)
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =					710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =
628	FY 23 ADULTS WITH DISABILITIES REVENUE					711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =					712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025 928,093.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 1,097,502.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 19,091.46
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 928,093.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 928,093.00	30	2024 ANTC 20,873,099	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 19,091.46
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 928,093.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 19,091.46
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,097,502.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)= .01739538
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 16,144.53
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) = 2,946.93
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT		(FOR DEBT EXCESS) 73,966.56	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	741	PAY 24 DEBT EXCESS LEVY REDUCTION	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 54,875.10		
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 163,774.80	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 928,093.00	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 163,774.80	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,091,867.80	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 928,093.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD*** HARMLESS ADJ TO VTR-APPROVED LEVIES	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)	**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		1058	TIER 2 LEVY
1035	24 PAY 25 LIMIT	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		1059	UNEQL LEVY
1036	24 PAY 25 LEVY	1048	TIER 1 LEVY	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1049	TIER 2 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1050	UNEQL LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	
FY2026 UNEQUAL REF LEVY ADJ		1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)	**FY2026 LOR TBRA ALLOCATION ADJ**		1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	**FY2026 INTEGRATION ADJUSTMENT**	
1043	24 PAY 25 LEVY	1055	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)
1044	24 PAY 25 LEVY	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =			1067	24 PAY 25 LEVY
				1068	FY2026 INTEGRATION ADJUSTMENT LIMIT

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***				
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)	1083	23 PAY 24 LIMIT	90,386.15	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	72,036.78	
		1084	23 PAY 24 LEVY	90,386.15				
		1085	TOTAL ADJUSTMENT = (1082)-(1084) =	5,640.16-				
1070	24 PAY 25 LIMIT				1104	22 PAY 23 LIMIT	71,291.98	
1071	24 PAY 25 LEVY				1105	22 PAY 23 LEVY	71,291.98	
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT	1086	24 PAY 25 ADJ LIMIT	5,640.16-	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	744.80	
		1087	24 PAY 25 ADJ LEVY	5,640.16-				
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1107	23 PAY 24 ADJ LIMIT	1,646.26	
FY26 & FY25 CAPITAL RELATED ADJ					1108	23 PAY 24 ADJ LEVY	1,646.26	
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**			1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	901.46-	
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	84,339.91	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)	99,779.53			
1074	24 PAY 25 LIMIT	84,340.31				**FY2024 LOR TIER 2 LEVY ADJUST**		
1075	24 PAY 25 LEVY	84,340.31	1090	23 PAY 24 LIMIT	98,003.94			
			1091	23 PAY 24 LEVY	98,003.94	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	175,675.58
1076	FY2026 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) =	.40-	1092	TOTAL ADJUSTMENT = (1089)-(1090) =	1,775.59			
			1093	24 PAY 25 ADJ LIMIT	1,775.59	1111	22 PAY 23 LIMIT	173,859.25
			1094	24 PAY 25 ADJ LEVY	1,775.59	1112	22 PAY 23 LEVY	173,859.25
			1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST		1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	1,816.33
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)	113,034.57	**3 YEAR PRIOR ADJUSTMENTS**			1114	23 PAY 24 ADJ LIMIT	4,014.70
1078	24 PAY 25 LIMIT	113,034.57	**FY2024 OPERATING CAPITAL** LEVY ADJUSTMENT			1115	23 PAY 24 ADJ LEVY	4,014.70
1079	24 PAY 25 LEVY	113,034.57				1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	2,198.37-
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	116,701.20			
			1097	22 PAY 23 LIMIT	120,020.50	**FY2024 EQUITY LEVY ADJUSTMENT**		
			1098	22 PAY 23 LEVY	120,020.50	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	63,319.86
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1098)) =	3,319.30-			
			1100	23 PAY 24 ADJ LIMIT	3,908.59-	1118	22 PAY 23 LIMIT	62,352.53
			1101	23 PAY 24 ADJ LEVY	3,908.59-	1119	22 PAY 23 LEVY	62,352.53
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	84,745.99	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	589.29	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) =	967.33

FY2024 EQUITY LEVY ADJ CONT		***FY2024 2ND TIER REF LEVY ADJ***		***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	1,743.97	1138	FY2024 2ND TIER REF LEVY AUTH (FROM FY2024 GENERAL EDUC REV RPT, LINE 253)	1152	FY2024 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)
1122	23 PAY 24 ADJ LEVY	1,743.97				
1123	FY2024 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	776.64-	1139	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1037)	1153	PAY 23 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 23 LEVY RPT, LINES 277 TO 279)
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1038)	1154	FY2024 TBRA ALLOC TOT ADJ = (1153)-(1152) =
1124	FY2024 TRANSITION LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 222)	8,754.78	1141	TOTAL ADJUST TO PAY 23 2ND TIER REF LEVY AUTH	1155	23 PAY 24 ADJ LIMIT
1125	22 PAY 23 LIMIT	8,664.26			1156	23 PAY 24 ADJ LEVY
1126	22 PAY 23 LEVY	8,664.26	1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
1127	TOTAL ADJUST TO PAY 23 TRANSITION LEVY AUTH = ((1124)-(1125)) =	90.52	1143	23 PAY 24 ADJ LEVY		
1128	23 PAY 24 ADJ LIMIT	200.07	1144	FY2024 2ND TIER REF LEVY ADJUSTMENT	**FY2024 LOR TBRA ADJUST**	
1129	23 PAY 24 ADJ LEVY	200.07			1158	FY2024 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINE 265)
1130	FY2024 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) =	109.55-	**FY2024 UNEQUAL REF LEVY ADJ**		1159	ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINE 276)
FY2024 1ST TIER VOTER APPROVED REFER LEVY ADJUST			1145	FY2024 UNEQUAL REF LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 255)	1160	FY2024 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =
1131	FY2024 1ST TIER REF LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 254)	106,596.82	1146	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1045)	1161	23 PAY 24 ADJ LIMIT
1132	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1029)	105,494.70	1147	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1046)	1162	23 PAY 24 ADJ LEVY
1133	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1030)	105,494.70	1148	TOTAL ADJUST TO PAY 23 UNEQUAL REF LEVY AUTH	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
1134	TOTAL ADJUST TO PAY 23 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	1,102.12	1149	23 PAY 24 ADJ LIMIT	**FY2024 REFERENDUM HOLD HARM**	
1135	23 PAY 24 ADJ LIMIT	2,436.05	1150	23 PAY 24 ADJ LEVY	1164	FY2024 ALLOC OF HOLD HARM (FROM FY2024 GENED REV RPT LINES 294 TO 296)
1136	23 PAY 24 ADJ LEVY	2,436.05	1151	FY2024 UNEQUAL REF LEVY ADJUSTMENT	1165	PAY 23 HOLD HARM ALLOC (FROM PAY 23 LEVY RPT, LINES 304 TO 306)
1137	FY2024 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =	1,333.93-			1166	FY2024 HOLD HARM TOTAL = (1165)-(1164) =

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	1,000.00	1202	23 PAY 24 ADJ LIMIT	
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	1,000.00	1203	23 PAY 24 ADJ LEVY	
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	409.02-	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	122,503.67
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	727.32	1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	26,183.52
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1190	22 PAY 23 LIMIT	28,313.64	1206	22 PAY 23 LIMIT	139,632.55
1173	23 PAY 24 ADJ LIMIT		1191	22 PAY 23 LEVY	28,313.64	1207	22 PAY 23 LEVY	139,632.55
1174	23 PAY 24 ADJ LEVY		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1191)) =	2,130.12-	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	17,128.88-
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1209	23 PAY 24 ADJ LIMIT	16,120.92-
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		54	2023-24 ADJ PU (ACT)	727.32	1210	23 PAY 24 ADJ LEVY	16,120.92-
1177	22 PAY 23 LIMIT		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1211	24 PAY 25 ADJ LIMIT	2,317.14-
1178	22 PAY 23 LEVY		1195	22 PAY 23 LIMIT		1212	24 PAY 25 ADJ LEVY	2,317.14-
1179	TOTAL ADJUSTMENT		1196	22 PAY 23 LEVY		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	18,438.06-
1180	23 PAY 24 ADJ LIMIT		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	18,438.06-
1181	23 PAY 24 ADJ LEVY		1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)		1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	1,309.18
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1199	22 PAY 23 LIMIT		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1183	FY2024 EXPEND ACTUAL	590.98	1200	22 PAY 23 LEVY		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	115,661.32
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	590.98	1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH		1217	22 PAY 23 LIMIT	115,661.32
						1218	22 PAY 23 LEVY	115,661.32
						1219	TOTAL ADJUSTMENT	
						1220	23 PAY 24 ADJ LIMIT	74,821.40-
						1221	23 PAY 24 ADJ LEVY	74,821.40-
						1222	24 PAY 25 ADJ LIMIT	74,821.40
						1223	24 PAY 25 ADJ LEVY	74,821.40

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	780.01	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	589.29		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	.40-		+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		697.05
1088	FY2025 LTFM EQ ADJ			(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	1,309.18				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ			VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		31,589.36
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+	2,678.08		REPORT, LINE 28)		= ((1400)-(1401)) =
	(1322)+(1323)+(1324)=					2,116.40
			1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
	OTHER GENERAL LIMITATION ADJ			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)
	(MEMO)			+(1340) =	1405	22 PAY 23 LIMIT
1327	DEBT SURPLUS TRANSFER				1406	22 PAY 23 LEVY
	(MEMO)			**GEN FUND ADJUST SUMMARY**		479.32
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED	1407	FY2024 HOME VISIT
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		ADJUSTMENT
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		= ((1404)-(1405)) =
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)		50.84
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
				1,333.93-	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		2,804.00
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
1331	MAINT PU VAR (MEMO)			+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
				+(1130)+(1163)+(1175)		
				+(1334) =	1411	FY2024 SCH-AGE CARE
			1344	GENERAL NTC VOTER		ADJUSTMENT
	OTHER GENERAL LIMITATION ADJ			= (1337) =		= ((1408)-(1409)) =
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER		2,804.00
	(FROM STR ADJUST			= (760)+(1068)+(1072)+		
	REPORT, LINE 14)			(1182)+(1187)+(1192)+		
1333	OTHER ADJUST, GEN			(1197)+(1204)+(1230)+		
	RMV OTHER (MEMO)			(1234)+(1240)+(1325)+		
				(1326)+(1327)+(1341)=		
				6,172.50		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	127,464.49	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710	23 PAY 24 LIMIT	127,463.13	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	127,463.13	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	1.36	1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	1713	24 PAY 25 ADJ LIMIT	1.36	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	4,971.24	1714	24 PAY 25 ADJ LEVY	1.36	
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
GENERAL DEBT SERVICE ADJUST		**FY2024 LTFM DEBT LEVY ADJUST**			1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	103,025.67	
	16,144.53-	1717	22 PAY 23 LIMIT	103,019.81	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	22 PAY 23 LEVY	103,019.81	**ABATEMENT ADJUSTMENTS**
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	5.86	**INITIAL ABATEMENT LEVY ADJUST**
	16,144.53-	1720	23 PAY 24 ADJ LIMIT	5.86	2000 SCHOOL TAXES ABATED IN 2024
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1721	23 PAY 24 ADJ LEVY	5.86	2001 SCHOOL TAXES ADDED IN 2024
	2,946.93-	1722	24 PAY 25 ADJ LIMIT		2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	24 PAY 25 ADJ LEVY		100.23
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	5.86	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	5.86	2023 FY2026 ABATEMENT AID
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =		2004 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
1706	24 PAY 25 LIMIT	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726) =	2,947.61-	**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1707	24 PAY 25 LEVY				2005 GENERAL 941,686.78
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2006 COMMUNITY SERVICE 62,258.30
	.68-				2007 GENERAL DEBT SERVICE 949,533.72
					2008 OPEB DEBT SERVICE
					2009 TOTAL 1,953,478.80

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2010	GENERAL = (2005)/(2009) = .48205631	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .03187048	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .48607321	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =
2013	OPEB DEBT SERVICE = (2008)/(2009) =	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =
2014	TOTAL 1.00000000	2028	TOTAL	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)		**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025
2016	COMMUNITY SERVICE	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025 87.00
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 87.00
2018	TOTAL	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL		
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		**ADVANCE ABATEMENT AUTH BY FUND**	
2020	GENERAL = (2019)X(2015) =	2038	GENERAL = (2024) +(2029)+(2033) =	2060	GENERAL = (2059)-(2061) -(2062)-(2063) =
2021	COMMUNITY SERVICE = (2019)X(2016) =	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=	2061	COMMUNITY SERVICE = (2059)X(2011) =
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) =
2023	TOTAL	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2063	OPEB DEBT SERVICE = (2059)X(2013) =
		2042	TOTAL	2059	TOTAL
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		**CARRY-OVER ABATE LEVY AUTHORITY**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	**PAY 25 REGULAR ABATEMENT LIMIT**		2064	GENERAL 419.26
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	2043	GENERAL	2065	COMMUNITY SERVICE 28.86
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	2044	COMMUNITY SERVICE	2066	GENERAL DEBT SERVICE 410.90
2027	OPEB DEBT = [(2004)X (2013)] =	2045	GENERAL DEBT SERVICE	2067	OPEB DEBT SERVICE
2004	TOTAL	2046	OPEB DEBT SERVICE	2068	TOTAL 859.02
ABATEMENT INTEREST ADJUSTMENT		**PAY 25 REGULAR ABATEMENT LEVY**			
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	2047	GENERAL		
		2048	COMMUNITY SERVICE		
		2049	GENERAL DEBT SERVICE		
		2050	OPEB DEBT SERVICE		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 419.26-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,072,364.76	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 28.86-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 410.90-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 859.02-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
GEN FUND INITIAL LEVY SUMMARY				**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 160,242.09	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 417,809.81			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 604,543.07			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,182,594.97		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY		3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 72,353.90	3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE		
GEN DBT SERV INITIAL LEVY SUMMARY			**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 911,537.57	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 160,827.19	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
		3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 705.17 57 2026-27 ADJ PU (EST) 707.00
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 911,537.57	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 160,827.19	**FY2027 TAC ADD REF REV**
			MAXIMUM EFFORT LOAN AID	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 = 4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	
		3507	GEN DEBT OTHER =	
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	

FY2025 TACONITE RECEIPTS (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION	***FY2025 TACONITE RECEIPT CONT***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)	4030 FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR	**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1X(LSR OF (4034) OR (4052)) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE	4054 REMAINING REDUCTION = (4052)+(4053) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032 OTHER GENERAL NTC	4055 OPER REF = -1X(LSR OF (4036) OR (4054)) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4056 REMAINING REDUCTION = (4054)+(4055) =
4020 MINING 3.43 CENTS/TON	4034 OTHER GENERAL RMV	4057 CAP PROJ = -1X(LSR OF (4038) OR (4056)) =
4021 TAC RAILR GRANDFATHER	4035 OP REFERENDUM (VOTER)	4058 REMAINING REDUCTION = (4056)+(4057) =
4022 DEER RVR GRANDFATHER	4036 = 50% OF (4035) =	4059 OPEB DEBT TAC ADJUST VOTER APPR = -1X(LSR OF (4041) OR (4058)) =
4023 FY2025 ELIGIBLE TAC RECEUOTS BASE AMOUNT = SUM (4019)TO(4022) =	4037 CAP PROJ LIMIT(VOTER)	4060 REMAINING REDUCTION = (4058)+(4059) =
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)] =	4038 = 50% OF (4037) =	4061 GDS TACONITE ADJUST VOTER APPR = -1X(LSR OF (4044) OR (4060)) =
4025 TOTAL PAY 24 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4026 FY2025 ELIG DIST TAC REPL AMT PLUS PAY 24 TAC LEVY ADJUSTMENT = (4023) +(4025)-(4018) =	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041 = 50% OF (4040) =	FY2027 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	
4029 FY2025 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
	4044 = 50% OF (4043) =	
	4045 COM SERV = -1X(LSR OF (4024) OR (4031)) =	
	4046 REMAINING REDUCTION = (4024)+(4045) =	
	4047 GEN OTH NTC = -1X(LSR OF (4033) OR (4046)) =	
	4048 REMAINING REDUCTION = (4046)+(4047) =	
	4049 OPEB TACONITE ADJUST NON-VOTER = -1X(LSR OF (4039) OR (4048)) =	
	4050 REMAINING REDUCTION = (4048)+(4049) =	
	4051 GDS TACONITE ADJUST NON-VOTER = -1X(LSR OF (4042) OR (4050))=	

5000	***FY2027 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		911,537.57		2,327,313.63
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 160,242.09	5014	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 160,827.19	5026	TOTAL AID = (5006)+(5010) +(5016) = 7,345,643.19
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 417,809.81	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,072,364.76	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016	TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 5,634.20	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 604,543.07	5017	MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029	TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 9,672,956.82
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,182,594.97	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 7,340,008.99	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 1,077,998.96 +(5017)+(5018) =		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 8,522,603.96	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 72,353.90	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -1X(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 72,353.90				

I. COMPUTATION OF 2025 PAYABLE 2026 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	161,576.02	1,333.93-	N/A			160,242.09
GEN-RMV OTHER-EXEMP	421,951.33	4,141.52-	N/A			417,809.81
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	598,789.83	6,172.50	419.26-			604,543.07
TOTAL GENERAL	1,182,317.18	697.05	419.26-			1,182,594.97
COM SERV-EXEMP	67,411.52	4,971.24	28.86-			72,353.90
DEBT-VOTER-NONEXEMP	928,093.00	16,144.53-	410.90-			911,537.57
DEBT-OTHER-NONEXEMP	163,774.80	2,947.61-				160,827.19
TOTAL DEBT SERV	1,091,867.80	19,092.14-	410.90-			1,072,364.76
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,341,596.50	13,423.85-	859.02-			2,327,313.63

II. COMPARISON OF 2024 PAYABLE 2025 LEVY LIMITATION WITH 2025 PAYABLE 2026 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,157,321.27	1,182,594.97	25,273.70	2.18
COMMUNITY SERVICE	67,884.25	72,353.90	4,469.65	6.58
GENERAL DEBT SERVICE	1,073,901.27	1,072,364.76	1,536.51-	.14-
OPEB DEBT SERVICE				
TOTAL	2,299,106.79	2,327,313.63	28,206.84	1.23

III. COMPARISON OF 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,157,321.27			
COMMUNITY SERVICE	67,884.25			
GENERAL DEBT SERVICE	1,073,901.27			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,299,106.79			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	144,728.87	144,728.87	160,242.09		
(5002)	GENERAL-RMV OTHER	384,260.24	384,260.24	417,809.81		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	628,332.16	628,332.16	604,543.07		
(5009)	COMMUNITY SERV-NTC OTHER	67,884.25	67,884.25	72,353.90		
(5013)	GENL DEBT-NTC VOTER	931,540.89	931,540.89	911,537.57		*1
(5014)	GENL DEBT-NTC OTHER	142,360.38	142,360.38	160,827.19		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,157,321.27	1,157,321.27	1,182,594.97		
(5009)	COMMUNITY SERVICES FUND	67,884.25	67,884.25	72,353.90		
(5015)	GENERAL DEBT SERVICE FUND	1,073,901.27	1,073,901.27	1,072,364.76		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	528,989.11	528,989.11	578,051.90		
	NET TAX CAPACITY	1,770,117.68	1,770,117.68	1,749,261.73		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,076,269.76	1,076,269.76	1,071,779.66		
	OTHER	1,222,837.03	1,222,837.03	1,255,533.97		
TOTAL LEVY						
	TOTAL LEVY	2,299,106.79	2,299,106.79	2,327,313.63		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	139,166.52	139,166.52	161,576.02		*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	4,319.07-	4,319.07-			*2
(1039)	FY2026 2ND TIER REF ADJUST					*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	9,881.42	9,881.42	1,333.93-		
(1144)	FY2024 2ND TIER REF ADJUST					
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	144,728.87	144,728.87	160,242.09		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	94,046.98	94,046.98	109,191.03		*3
(238)	2ND TIER LOCAL OPTIONAL	182,184.48	182,184.48	202,287.24		*3
(242)	EQUITY	83,295.50	83,295.50	97,202.85		*3
(245)	TRANSITION	11,429.71	11,429.71	13,270.21		*3
(1011)	FY2026 LOR TIER 1 ADJUST	2,918.78-	2,918.78-			*3
(1015)	FY2026 LOR TIER 2 ADJUST	17,117.12-	17,117.12-			*3
(1019)	FY2026 EQUITY ADJUST	2,460.91-	2,460.91-	155.51-		*3
(1023)	FY2026 TRANSITION ADJUST	354.72-	354.72-	.01		*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	9,903.82	9,903.82	901.46-		
(1116)	FY2024 LOR TIER 2 ADJUST	15,132.46	15,132.46	2,198.37-		
(1123)	FY2024 EQUITY ADJUST	9,788.49	9,788.49	776.64-		
(1130)	FY2024 TRANSITION ADJUST	1,359.49	1,359.49	109.55-		
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	29.16-	29.16-			
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	384,260.24	384,260.24	417,809.81		

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	154,476.57	154,476.57	153,390.72		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS	1,000.00	1,000.00			
(365)	SAFE SCHOOLS	25,761.60	25,761.60	25,452.00		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	76,832.70	76,832.70	77,649.86		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	110,131.00	110,131.00	104,953.00		
(445)	LT FACILITIES EQUAL	84,340.31	84,340.31	98,738.86		*4
(446)	LT FACILITIES UNEQUAL	113,034.57	113,034.57	117,105.39		
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	21,500.00	21,500.00	21,500.00		
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	587,076.75	587,076.75	598,789.83		

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	655.27-	655.27-	780.01		*3
(1102)	FY2024 OPER CAPITAL ADJUST	3,802.47-	3,802.47-	589.29		
(1072)	FY2026 ALT TEACHER COMP ADJUST					*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST			409.02-		
(1192)	FY2024 SAFE SCHOOLS ADJUST	2,427.48-	2,427.48-	2,130.12-		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	2,118.88	2,118.88	6,033.56		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST	5,640.16-	5,640.16-	.40-		
(1080)	FY2026 LTFM UNEQUAL ADJUST	1,775.59	1,775.59			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	2,317.14-	2,317.14-			
(1095)	FY2025 LTFM UNEQUAL ADJUST	74,821.40	74,821.40			
(1215)	FY2024 LTFM EQUAL ADJUST	1,346.62-	1,346.62-	1,309.18		
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE	62,526.73	62,526.73	6,172.50		
	GENERAL NTC OTHER					

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	21,500.00-	21,500.00-			
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST	190.59-	190.59-			
(2038)	ABATEMENT ADJUSTMENT					*10
(2051)	CARRY-OVER ABATEMENT ADJUST	.01	.01			*11
(2069)	ADVANCE ABATEMENT ADJUST	419.26	419.26	419.26-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	21,271.32-	21,271.32-	419.26-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	587,076.75	587,076.75	598,789.83		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	62,526.73	62,526.73	6,172.50		
(5004)	TOTAL GENERAL - NTC OTHER	628,332.16	628,332.16	604,543.07		

FOOTNOTES:

*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	38,023.60	38,023.60	33,890.60		*13
(619)	EARLY CHILD FAMILY	29,472.96	29,472.96	32,962.92		*14
(624)	HOME VISITING	528.00	528.00	558.00		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	53.70-	53.70-	2,116.40		
(1407)	FY2024 HOME VISITING ADJUST	115.47-	115.47-	50.84		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST			2,804.00		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	28.86	28.86	28.86-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	67,884.25	67,884.25	72,353.90		

FOOTNOTES:

- *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	931,130.00	931,130.00	928,093.00		*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS			16,144.53-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT	.01-	.01-			*11,16
(2071)	ADVANCE ABATE ADJUST	410.90	410.90	410.90-		*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	931,540.89	931,540.89	911,537.57		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG					*15
(772)	LT FACILITIES DEBT SERVICE	142,359.02	142,359.02	163,774.80		*15
(1708)	FY2026 LTFM DEBT SERV ADJ	1.36	1.36	.68-		
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS			2,946.93-		
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	142,360.38	142,360.38	160,827.19		*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 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 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT