

Regular School Board Meeting

Monday, September 15, 2025 5:45 PM

School District Media Center, 131 Hickory Street North, Lester Prairie, MN 55354

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

III.A. Approve Meeting Agenda

IV. Recognition of Communications Since Last Meeting

V. Open Dialogue

VI. Approval of Consent Agenda

VI.A. Approve consent agenda:

- Aug 18 Mtg Minutes
- wire payment bill vouchers: 49226-49258; and Check payments: 54587-54668 for a total amount of \$542,249.79

VII. Reports

VII.A. Dashir Report

VIII. New Business

IX. Old Business

X. School Finance

X.A. Action to approve certifying proposed 2025-Payable 2026 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

XI. Policy Administration

XI.A. Action to approve the following policies:

- **201 Legal Statues of the School Board** - no changes
- **202 School Board Officers:** - Commissioner clarification
- **203 Operation of the School Board** - no changes
- **204 School Board Meeting Minutes** - add legal references
- **206 Public Participation in School**

- Bd Mtgs** - update legal references
- **209 Code of Ethics** - no changes
- **404 Employment Background Checks** - no changes
- **407 Employee Right to Know** - no changes
- **418 Drug Free Workplace** - no changes
- **419 Tobacco Free Environment** - statute change to allow smudging
- **420 Students and Employees Infectious Diseases** - no changes
- **470 Employee Use of Social Media** - no changes
- **519 Interviews of Students by Outside Agencies** - Statutory 260E.22 compliance
- **521 Student Disability Nondiscrimination** - revised statutory definition of disability
- **531 Pledge of Allegiance** - no changes
- **606 Textbook and Instructional Materials Policy** - added required statute
- **707 Transportation of Public Students** - Statutory 123B.92 compliance
- **721 Uniform Grant Guidance Policy** - Federal Govt cap of \$175,000 for small purchases; consideration of veteran-owned businesses; cyber-security measures added; mandatory disclosures added
- **722 Public Data Requests** - statutory updates
- **410 Family & Medical Leave Policy** - no changes
- **413 Harassment and Violence** - disability definition update
- **413A Form** - no changes
- **414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse** - statutory update
- **415 Mandated Reporting of Maltreatment of Vulnerable Adults** - no changes
- **506 Student Discipline** - no changes
- **514 Bullying Prohibition Policy** - statutory updates
- **522 Student Sex Nondiscrimination** - no changes
- **522A Form** - no changes
- **524 Internet Acceptable Use,**

Safety, and Data Privacy Policy -
no changes

- o **524A Form** - added Google Workspace for Education permissions
- o **616 School District System Accountability** - no changes
- o **806 Crisis Management Policy** - no changes

XI.B.

XI.C. First Reading **Policy 706**
Acceptance of Gifts - Discussion

XII. **Personnel**

XII.A. Action to approve lane change request for **Mary Wensich** from BA+30 step 2 to MA step 2.

Action to approve lane change request for **Wes Kapping** from MA+10 step 11 to MA+20 step 11.

Action to approve lane change request for **Danny Mages** from BA+0 step 6 to BA+10 step 6.

Action to approve the following contracts:

- o **Terri Helland:** National Honor Society & HS Student Council Advisor
- o **Beth Sawatzke:** JH Volleyball Coach
- o **Nicole Kleve:** JH Volleyball Coach

XII.B.

XIII. **Other Items for the Board**

XIV. **Adjourn the Regular Board Meeting**



Lester Prairie Schools

District Office
131 Hickory St. N
Lester Prairie, MN 55354

Phone: 320-395-2521
Fax: 320-395-4202
Website: www.lp.k12.mn.us/

REGULAR BOARD MEETING AGENDA

DATE: Monday, September 15, 2025
LOCATION: School Media Center and
201 Main St. S Hutchinson, MN
TIME: 5:45 PM

I. Call to Order

- A. Board Chair Christen to open the Lester Prairie School District Regular Board meeting at 5:45 pm.
- B. Welcome to public and guests

II. Pledge of Allegiance

III. Approval of Agenda

Motion by _____ and seconded by _____ to approve agenda.

Voting was _____ for and _____ against

IV. Recognition of Communications Since the Last Meeting

- A. Communications received by Board Members
 - o Good News Section:
 - 1. _____
- B. Open Dialogue. (Each person in the audience will be given three (3) minutes - total time - 15 minutes.)

V. Approval of Consent Agenda

A. Approve Previous Minutes

- o Regular Board Meeting: Aug. 18, 2025

B. Approve wire payment bill vouchers: Approve wire payment bill vouchers: 49226-49258; and Check payments: 54587-54668 for a total amount of \$542,249.79

Motion by _____ and seconded by _____ to approve consent agenda, board minutes, & payment of bills presented.

Voting was _____ for and _____ against.

VI. Administrative Reports

- A. Principal - Mike Lee
- B. AD/DoS - Ross Scheevel
- C. Superintendent - Melissa Radeke

VII. School Board Committee Reports

- A. Community Ed - Anderson, R.Heimerl
- B. PTO - LaMott, R. Heimerl
- C. Facilities/Maintenance - Engen, Christen, B.Heimerl
- D. Tech/Media - Christen, Engen
- E. Activities - Engen, Christen, B.Heimerl
- F. Negotiations:
 - Certified -LaMott, B.Heimerl, Christen
 - Non-Certified - R.Heimerl, Anderson, Engen
 - Administration - R.Heimerl, B.Heimerl, Christen
- G. Meet and Confer - LaMott, B.Heimerl
- H. Policy - R.Heimerl, Anderson
- I. Legislative - B.Heimerl
- J. City Council - B.Heimerl, LaMott

VIII. New Business

- A. District Data Presentation - Success Coach Ryan Sinda
- B. Senior Class Trip to Boston presentation and Senior High Band Trip to Chicago - Terri Helland

- c. Action to approve the **Senior Class Trip** for the 2025-26 school year.

Motion by _____ and seconded by _____ to approve senior class trip as presented.

Voting was _____ for and _____ against.

- D. Action to approve the **Senior High Band Trip** for the 2025-26 school year.

Motion by _____ and seconded by _____ to approve senior high band trip as presented.

Voting was _____ for and _____ against.

IX. Old Business

- A. None

X. School Finance

- A. Set annual **Truth in Taxation** meeting date (after Nov. 25th and no later than Dec. 29th and held at 6:00pm or later)
 - o Truth in Taxation meeting is set for _____ at _____pm.

- B. Action to approve certifying proposed 2025-Payable 2026 Property Tax Levy Limitations at the maximum

amount. Final amount to be given at the December School Board meeting.

Motion by _____ and seconded by _____ to approve certification of proposed Payable 2025 Payable 2026 Property Tax Levy at the maximum amount.

Roll Call Vote:

*BH _____ RH _____ KC _____
CA _____ JE _____ DL _____*

Voting was _____ for and _____ against.

C. Action to approve the following fundraisers:

- o **Football:** Clothing Store Round Up
- o **National Honor Society:** Airplane Toss
- o **Student Council:** Homecoming bracelets/buttons; concessions; donuts/hot chocolate; flower & candygrams; ice cream sales

Motion by _____ and seconded by _____ to approve fundraisers as presented.

Voting was _____ for and _____ against.

XI. Policy Administration

A. Action to approve the following policies:

- o **201 Legal Statues of the School Board** - no changes
- o **202 School Board Officers:** - Commissioner clarification
- o **203 Operation of the School Board** - no changes
- o **204 School Board Meeting Minutes** - add legal references
- o **206 Public Participation in School Bd Mtgs** - update legal references
- o **209 Code of Ethics** - no changes
- o **404 Employment Background Checks** - no changes
- o **407 Employee Right to Know** - no changes
- o **418 Drug Free Workplace** - no changes
- o **419 Tobacco Free Environment** - statute change to allow smudging
- o **420 Students and Employees Infectious Diseases** - no changes
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- o **519 Interviews of Students by Outside Agencies** - Statutory 260E.22 compliance
- o **521 Student Disability Nondiscrimination** - revised statutory definition of disability
- o **531 Pledge of Allegiance** - no changes
- o **606 Textbook and Instructional Materials Policy** - added required statute
- o **707 Transportation of Public Students** - Statutory 123B.92 compliance

- **721 Uniform Grant Guidance Policy** - Federal Govt cap of \$175,000 for small purchases; consideration of veteran-owned businesses; cyber-security measures added; mandatory disclosures added
- **722 Public Data Requests** - statutory updates
- **410 Family & Medical Leave Policy** - no changes
- **413 Harassment and Violence** - disability definition update
- **413A Form** - no changes
- **414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse** - statutory update
- **415 Mandated Reporting of Maltreatment of Vulnerable Adults** - no changes
- **506 Student Discipline** - no changes
- **514 Bullying Prohibition Policy** - statutory updates
- **522 Student Sex Nondiscrimination** - no changes
- **522A Form** - no changes
- **524 Internet Acceptable Use, Safety, and Data Privacy Policy** - no changes
- **524A Form** - added Google Workspace for Education permissions
- **616 School District System Accountability** - no changes
- **806 Crisis Management Policy** - no changes

B. First Reading **Policy 706 Acceptance of Gifts - Discussion**

XII. Personnel

- A. Action to approve lane change request for **Mary Wensich** from BA+30 step 2 to MA step 2.

Motion by _____ and seconded by _____ to approve lane change request as presented.

Voting was _____ for and _____ against.

- B. Action to approve lane change request for **Wes Kapping** from MA+10 step 11 to MA+20 step 11.

Motion by _____ and seconded by _____ to approve lane change request as presented.

Voting was _____ for and _____ against.

- C. Action to approve lane change request for **Danny Mages** from BA+0 step 6 to BA+10 step 6.

Motion by _____ and seconded by _____ to approve lane change request as presented.

Voting was _____ for and _____ against.

- D. Action to approve the following contracts:

- o **Terri Helland:** National Honor Society & HS Student Council Advisor
- o **Beth Sawatzke:** JH Volleyball Coach
- o **Nicole Kleve:** JH Volleyball Coach

Motion by _____ and seconded by _____ to approve contracts as presented.

Voting was _____ for and _____ against.

XIII. Other Items for the Board

XIV. Adjourn the Regular Board meeting at _____

UPCOMING DATES and NOTES:

- A. October 2 & 6: Parent Teacher Conferences 3:30-7:30
- B. October 3: K-6 Early Dismissal 11:30
- C. October 16-17: MEA Break - no school
- D. October 20: Regular School Board Meeting 5:45pm
- E. October 31: End of 1st Quarter - 11:30 dismissal

REGULAR MEETING of the SCHOOL BOARD of EDUCATION
Lester Prairie Public Schools
Monday, August 18, 2025 5:45pm
Lester Prairie School Media Center

Roll call was taken and the following board members were present: Keith Christen, Jeff Engen, Brian Heimerl, Rebecca Heimerl, Candice Anderson and Dan LaMott.
Administration present: Dr. Melissa Radeke, Mike Lee and Ross Scheevel

Guests: None

Call to order

- Meeting called to order by Board Chair Keith Christen
- Welcome to the public and guests
- **Pledge of Allegiance** - Led by board member Jeff Engen

Agenda

- Motion by R. Heimerl 2nd by Anderson to approve the Agenda as presented and or modified
 - **Vote: 6 for, 0 against.**

Recognition of Communications since Last Meeting:

- Communication - none
- Open dialogue - none

Minutes and Bills

- Motion by R. Heimerl and 2nd by B. Heimerl to approve consent agenda, the meeting minutes of the Regular Board meeting on July 21, 2025, minutes of work session July 21, 2025 and payment of bills in the amount of:
 - o Total amount: \$416,170.57
- **Vote: 6 for, 0 against.**

Administrative Reports

Mr. Lee K-12 Principal Report: - highlights

- August 5th & 6th , accompanied a group to Simley High School for 2 days of AVID training. AVID - Achievement Via Individual Determination
- 9th grade will have an AVID class and teachers will implement AVID course strategies for teaching. Examples: small group, collaboration

- Aug 12th was new teacher day, 3 new teachers met with mentors, completed onboarding activities and got familiar with the school. Very excited about the new teachers.
- Aug 14th - Paraprofessional training in Willmar. Completed 4 hours of LETRS training with 4 hours left to complete.
- Aug 14th - attended data mine event in Marshall gathering data for required reports and evaluating how LP students are doing
- Letters have gone out to elementary students with teacher information along with additional information
- Inservice week begins Aug 25th with multiple training and presentations for teachers and paraprofessionals along with class time
- Open house Tuesday, Aug 26th from 4 - 7 pm
- With discussions around declining enrollment, PSEO program impacts enrollment and costs the district money. LP has 28 PSEO students for the upcoming school year. Great program, however it should be noted when discussing impacts on enrollment and funding.

Ross Scheevel AD/DoS - highlights

- MSHSL making 9th grade governance official this year with new handbooks being mailed out. Minimal impact as LP has already been doing this due to lower numbers and not having separate 9th grade levels for activities
- Arbiter Activity registration platform is up and running. Positive comments and working fairly well thus far. Should be able to utilize this platform for CE registrations along with other various school registrations.
- All fall activities are underway with the exception of JH volleyball which begins on Monday, August 25th
- Most fall activity worker positions have been filled, only a couple left
- Board to approve hiring of Trevor Elhard as Girls Head Basketball Coach later in the meeting
- Postings for other winter activities positions should be in the next few weeks
- Fall activities meeting was reasonably attended. Will have another Winter/Spring activities meeting late Oct/early Nov
- Fall Varsity activities are in the 2nd week of practices with overall participation down. Girls VB: 32 participants grades 7-12, Cross Country: 3 girls and 6 boys participating, Cheer: 15 participants and Football: 45 participants grades 7-12 with 29 on 9 - 12 Varsity roster.
- First VB match Friday Aug 29th, Football scrimmage Saturday Aug 23rd and Cross Country is at Baylor Park for NYA Alumni meet

Dr. Melissa Radeke Superintendent Report: - highlights

- Enrollment update: Ended last year with 432 students, current enrollment is at 408 students
- District does not currently have a policy for accepting donations, MSBA highly recommends having a policy with gifts/donations accepted by Board Resolution. Propose first reading for policy 706 Acceptance of Gifts in September. Second reading in October with potential approval. November would be first resolution for any donations.
- Social Worker(Mariah) position will be filled, state funded position. If the position is not filled the funding will be lost.
- Fall Inservice begins August 25th
- Open House Tuesday August 26th.

Lauren Syrup - Business Manager

- No report

School Board Committee Reports

- Community Ed. - none
- PTO - none
- Facilities/Maintenance- none
- Facility Planning - none
- Tech/Media - none
- Activities Committee - none
- Negotiations - Certified - Going to mediation
- Negotiations - Non-Certified - none
- Negotiations - Administration - none
- Meet and Confer - none
- Policy - Scheduled to meet at conclusion of Aug board meeting
- Legislative - none
- City Coucil - Met with Katie Helmbrecht (park board), continue to work on communication.

New Business

- None

Old Business

- None

School Finance

- Motion by R. Heimerl and 2nd by LaMott to approve following fundraisers
 - **Track and Field:** Snap Raise
 - **Band:** Elephant Joe's Coffee and Butterbraids
 - **Seniors:** Carlson's Pies

Vote: 6 for, 0 against

Policy Administration

- None

Personnel

- Motion by B. Heimerl and 2nd by Anderson to approve lane change request for **Matt Thode** from BA+10 step 6 to MA step 6.

Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by LaMott to approve resignation for **Mariah Lenz-Scherping** as Social Worker and REACH Instructor effective August 5, 2025.

Vote: 6 for, 0 against

- Motion by LaMott and 2nd by Anderson to approve the following contracts:
 - **Neil Maddox:** Jr High Football Coach
 - **Trevor Elhard:** Head Girls Basketball Coach

Vote: 6 for, 0 against

- Motion by R. Heimerl and 2nd by LaMott to approve **Marc Wawrzyniak** as a volunteer football coach for the 2025 season.

Vote: 6 for, 0 against

Other Items for the Board

- None

Meeting was adjourned at 6:10 PM

Jeff Engen, Clerk ISD #424

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	2633			American Express		Wire
		E 01	005	640 000 308 366	PARA CONFERENCE	\$440.00
		E 01	005	020 000 000 366	FINANCIAL MANAGMENT WORKSHOP	\$50.00
		E 01	005	010 381 000 305	HERALD JOURNAL SUBSCRIPTION	\$138.00
		E 01	005	020 000 000 366	MDE BACK TO SCHOOL CONFRENCE	\$289.00
		E 01	005	020 000 000 366	TEACHING STRATEGIES	\$319.03
		E 01	005	110 000 000 820	MOSYLE	\$476.00
		E 01	005	110 000 000 820	EXTRA FEES	\$75.94
PO#:	Voucher #:	49227	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$1,787.97
						Check Amount: \$1,787.97
100	3002			Fidelity Security Life Insurance Co.		Wire
		B 01	215	000	EYE MED	\$132.42
PO#:	Voucher #:	49226	Invoice	Invoice No: 166905235	8/11/2025	Paid Amt: \$132.42
						Check Amount: \$132.42
100	00160			MN Teachers Retirement Assoc.		Wire
		B 01	215	018	TRA	\$2,139.59
PO#:	Voucher #:	49232	Invoice	Invoice No: 8152025	8/15/2025	Paid Amt: \$2,139.59
						Check Amount: \$2,139.59
100	00165			Public Empl. Retirement Assoc		Wire
		B 01	215	014	PERA	\$321.31
PO#:	Voucher #:	49231	Invoice	Invoice No: 8152025	8/15/2025	Paid Amt: \$321.31
						Check Amount: \$321.31
100	00196			INTERNAL REVENUE SERVICE		Wire
		B 01	215	011	Federal taxes	\$5,454.72
		B 01	215	010	OSADI	\$11,804.10
		B 01	215	010	Medicare taxes	\$2,760.50
PO#:	Voucher #:	49229	Invoice	Invoice No: 08152025	8/15/2025	Paid Amt: \$20,019.32
						Check Amount: \$20,019.32
100	01022			MN Department of Revenue		Wire
		B 01	215	013	State taxes	\$3,295.10
PO#:	Voucher #:	49230	Invoice	Invoice No: 8152025	8/15/2025	Paid Amt: \$3,295.10
						Check Amount: \$3,295.10
100	2455			EBC		Wire
		B 01	215	005	403B	\$6,440.58
PO#:	Voucher #:	49234	Invoice	Invoice No: 8152025	8/15/2025	Paid Amt: \$6,440.58
						Check Amount: \$6,440.58

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
100	3269			WEX Health, Inc.		Wire			
			B 01 215 023	HSA			\$1,637.75		
PO#:	Voucher #:	49233	Invoice	Invoice No: 8152025	8/15/2025		Paid Amt:	\$1,637.75	
							Check Amount:	\$1,637.75	
100	00160			MN Teachers Retirement Assoc.		Wire			
			B 01 215 018	TRA			\$1,815.00		
PO#:	Voucher #:	49250	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$1,815.00	
							Check Amount:	\$1,815.00	
100	00165			Public Empl. Retirement Assoc		Wire			
			B 01 215 014	PERA			\$894.49		
PO#:	Voucher #:	49249	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$894.49	
							Check Amount:	\$894.49	
100	00196			INTERNAL REVENUE SERVICE		Wire			
			B 01 215 011	FEDERAL			\$1,814.00		
			B 01 215 011	FEDERAL--SUMMER PAYOFF			\$4,142.01		
			B 01 215 010	OSADI			\$2,783.08		
			B 01 215 010	OSADI--SUMMER PAYOFF			\$9,288.06		
			B 01 215 010	MEDICARE			\$650.90		
			B 01 215 010	MEDICARE--SUMMER PAYOFF			\$2,172.30		
PO#:	Voucher #:	49247	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$20,850.35	
							Check Amount:	\$20,850.35	
100	01022			MN Department of Revenue		Wire			
			B 01 215 013	STATE			\$795.18		
			B 01 215 013	STATE--SUMMER PAYOFF			\$2,641.64		
PO#:	Voucher #:	49248	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$3,436.82	
							Check Amount:	\$3,436.82	
100	2455			EBC		Wire			
			B 01 215 005	403b			\$2,546.11		
			B 01 215 005	403B--SUMMER PAYOFF			\$4,054.94		
PO#:	Voucher #:	49251	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$6,601.05	
							Check Amount:	\$6,601.05	
100	3269			WEX Health, Inc.		Wire			
			B 01 215 023	HSA			\$697.92		
			B 01 215 023	HSA--SUMMER PAYOFF			\$939.83		
PO#:	Voucher #:	49252	Invoice	Invoice No: 82925	8/29/2025		Paid Amt:	\$1,637.75	
							Check Amount:	\$1,637.75	

Lester Prairie Public Schools Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	2633			American Express		Wire
		E 01	005 020 000 000	366 MASA FALL CONFERENCE		\$359.00
		E 01	005 020 000 000	366 MREA		\$329.14
		E 01	005 020 000 000	366 HOTEL FOR CONFRENCE		\$227.64
		E 01	005 020 000 000	366 REGIONAL DATA MIND CONFRENCE		\$450.00
		E 01	300 294 412 000	401 CASEYS-FB PIZZA		\$117.03
		E 01	005 020 000 000	366 EXTRA INNINGS-ADMIN FOOS REIMBURSM		\$73.77
		E 01	300 294 412 000	401 CASEYS--FB PIZZA		\$150.22
		E 01	100 203 101 000	430 J. BRANDEL-BINS FOR ROOM		\$8.04
		E 01	300 255 000 000	430 MATT-MEYER--SANDPAPER		\$201.44
		E 01	300 294 312 000	305 VOLLEYBALL AND FOOTBALL RULE BOOK:		\$115.58
		E 04	005 582 000 344	430 TARGET--HELEN LESTER SUPPLIES		\$95.20
		E 01	005 810 193 000	350 PITTSBURGH PAINT--LISA HINS		\$383.83
		E 01	005 020 000 000	366 cREDIT CARD CHARGES		\$39.86
		E 01	100 203 000 000	460 FEDEX		\$445.48
PO#:	Voucher #:	49254	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$2,996.23
						Check Amount: \$2,996.23
100	3002			Fidelity Security Life Insurance Co.		Wire
		B 01	215 000	SEPTEMBER BILL		\$101.64
PO#:	Voucher #:	49255	Invoice	Invoice No: 166949428	8/29/2025	Paid Amt: \$101.64
						Check Amount: \$101.64
100	3269			WEX Health, Inc.		Wire
		E 01	005 110 000 000	305 BENIFITS SOULUTION ACH		\$107.25
PO#:	Voucher #:	49257	Invoice	Invoice No: 0002208377	8/29/2025	Paid Amt: \$107.25
						Check Amount: \$107.25
100	3497			Merchant Services - Wires Only		Wire
		E 01	005 110 000 000	305 QUARTERLY PCI		\$140.70
PO#:	Voucher #:	49258	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$140.70
						Check Amount: \$140.70
100	3571			Dufault Publishing		Wire
		E 01	300 211 165 000	401 YEARBOOK		\$1,758.88
PO#:	Voucher #:	49256	Invoice	Invoice No: 5655	8/29/2025	Paid Amt: \$1,758.88
						Check Amount: \$1,758.88
100	54587	3226		Ampion PBC C/o Department 850		Check
		E 01	005 810 184 000	330 monthly charges		\$1,077.43

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54587	3226		Ampion PBC C/o Department 850		Check
			E 01 005 810 184 000 330	monthly charges		\$13.33
PO#:	Voucher #:	49161	Invoice	Invoice No: 2025080002139644	8/7/2025	Paid Amt: \$1,090.76
						Check Amount: \$1,090.76
100	54588	00126		CenterPoint Energy		Check
			E 01 005 810 181 000 330	Monthly Charges		\$1,135.16
PO#:	Voucher #:	49162	Invoice	Invoice No: 8725	8/7/2025	Paid Amt: \$1,135.16
						Check Amount: \$1,135.16
100	54589	3022		H&B Specialized Products, Inc.		Check
			E 01 005 865 000 347 305	baskets, curtains & cages in gym		\$1,344.00
PO#:	Voucher #:	49163	Invoice	Invoice No: 34980	8/7/2025	Paid Amt: \$1,344.00
						Check Amount: \$1,344.00
100	54590	00419		JK Sports Inc		Check
			E 01 300 294 412 000 401	Footbaal jersey and bags		\$1,418.00
PO#:	Voucher #:	49164	Invoice	Invoice No: 97490	8/7/2025	Paid Amt: \$1,418.00
						Check Amount: \$1,418.00
100	54591	3367		Squire, Waldspurger & Mace, P.A.		Check
			E 01 005 110 150 000 305	negotiation conversations		\$112.00
PO#:	Voucher #:	49165	Invoice	Invoice No: 25665	8/7/2025	Paid Amt: \$112.00
						Check Amount: \$112.00
100	54592	00272		SW/WC SERVICE COOPERATIVES		Check
			E 01 005 401 000 740 396	SLP Anthony Frank		\$329.81
			E 01 005 401 000 740 397	SLP Anthony Frank		\$112.14
			E 01 005 401 000 740 366	SLP Anthony Frank		\$38.46
			E 01 005 412 000 740 396	ECSE- C Van Overbeke		\$398.48
			E 01 005 412 000 740 397	ECSE- C Van Overbeke		\$135.48
			E 01 005 412 000 740 366	ECSE- C Van Overbeke		\$27.50
			E 01 005 404 000 740 396	OT- T. Lenarz		\$149.93
			E 01 005 404 000 740 397	OT- T. Lenarz		\$50.98
			E 01 005 404 000 740 366	OT- T. Lenarz		\$32.22
			E 01 005 404 000 740 396	PT - D Hamilton		\$355.89
			E 01 005 404 000 740 397	PT - D Hamilton		\$121.00
			E 01 005 404 000 740 366	PT - D Hamilton		\$60.68
PO#:	Voucher #:	49158	Invoice	Invoice No: 79614	8/7/2025	Paid Amt: \$1,812.57
			E 01 005 720 000 374 316	School Support- School nurse		\$2,250.27

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54592	00272		SW/WC SERVICE COOPERATIVES		Check
			E 01	005 740 000 374 316	School Support--Social Worker	\$2,459.43
PO#:	Voucher #:	49159	Invoice	Invoice No: 79379	8/7/2025	Paid Amt: \$4,709.70
			E 01	005 110 000 000 316	bank rec assistance	\$1,200.00
PO#:	Voucher #:	49160	Invoice	Invoice No: 79585	8/7/2025	Paid Amt: \$1,200.00
			E 01	005 408 000 740 396	Behavior analyst- Kreuter, Sarah	\$956.70
			E 01	005 408 000 740 397	Behavior analyst- Kreuter, Sarah	\$325.28
			E 01	005 408 000 740 366	Behavior analyst- Kreuter, Sarah	\$863.02
			E 01	005 412 000 740 396	ECSE- Mello, Ingrid	\$3,921.15
			E 01	005 412 000 740 397	ECSE- Mello, Ingrid	\$1,333.19
			E 01	005 412 000 740 366	ECSE- Mello, Ingrid	\$270.66
			E 01	005 404 000 740 396	OT- Hoffman, Mackenzie	\$2,372.30
			E 01	005 404 000 740 397	OT- Hoffman, Mackenzie	\$806.58
			E 01	005 404 000 740 366	OT- Hoffman, Mackenzie	\$509.86
			E 01	005 404 000 740 396	PT-Hamilton, Dana	\$1,689.00
			E 01	005 404 000 740 396	PT-Nelson, Daydrea	\$844.00
			E 01	005 420 000 740 396	School Psychologist- Pauly, Karen	\$733.00
			E 01	005 401 000 740 396	Speech Lang/pathologist - Frank, Anthony	\$20,338.50
			E 01	005 401 000 740 397	Speech Lang/pathologist - Frank, Anthony	\$6,915.09
			E 01	005 401 000 740 366	Speech Lang/pathologist - Frank, Anthony	\$1,778.91
			E 01	005 405 000 740 396	Teacher- DHH- Grems-Nelson, Katelyn	\$1,270.00
			E 01	005 740 000 374 316	Nurse- Brandt, Danielle- Gen Ed	\$1,525.00
PO#:	Voucher #:	49157	Invoice	Invoice No: 79450	8/7/2025	Paid Amt: \$46,452.24
						Check Amount: \$54,174.51
100	54593	3261		UHL		Check
			E 02	005 770 000 701 350	Old gas disconnect & new gas connect	\$598.00
PO#: 10754	Voucher #:	49166	Invoice	Invoice No: 75589A	8/7/2025	Paid Amt: \$598.00
						Check Amount: \$598.00
100	54594	2786		Xcel Energy Solutions		Check
			E 01	005 810 184 000 330	Monthly charges	\$6,074.95
PO#:	Voucher #:	49167	Invoice	Invoice No: 004040	8/7/2025	Paid Amt: \$6,074.95
						Check Amount: \$6,074.95
100	54595	1245		Amazon		Check
			E 01	100 203 101 000 430	BUTTERFLY KIT WI TH VOUVHER	\$24.99
			E 01	100 203 101 000 430	DRAWING PAPER	\$14.69
			E 01	100 203 101 000 430	PLASTIC ENVELOPES	\$13.99
			E 01	100 203 101 000 430	RUBBER PENCIL HOLDER	\$26.10

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54595	1245		Amazon		Check
			E 01	100 203 101 000 430	GIFT WRAP	\$15.98
			E 01	100 203 101 000 430	WHITE BULLETIN BOARD BORDER	\$9.46
			E 01	100 203 101 000 430	GREEN FOLDERS	\$23.75
			E 01	100 203 101 000 430	HAPPY BD AY CHART	\$6.39
			E 01	100 203 101 000 430	TEACHER PALNNER	\$15.99
			E 01	100 203 101 000 430	AWARD CEERTIFICATES	\$8.59
			E 01	100 203 101 000 430	ADDRESS LABELS	\$6.98
			E 01	100 203 101 000 430	EVERGREEN TREES	\$7.83
			E 01	100 203 101 000 430	CIRCLE CUTOTS	\$8.84
			E 01	100 203 101 000 430	NAME TAG STICKERS	\$5.69
			E 01	100 203 101 000 430	BASKETBALL CUTOUTS	\$7.99
			E 01	100 203 101 000 430	DRY ERASE FOR TABLE	\$15.00
			E 01	100 203 101 000 430	SHIP LABELS	\$10.87
			E 01	100 203 101 000 430	PROMO/DISOCUNTS	(\$0.75)
PO#: 10799	Voucher #:	49178	Invoice	Invoice No: 1NYTKRR6FF6X	8/11/2025	Paid Amt: \$222.38
			E 01	300 212 000 000 430	DRAWING PAPER 12x18	\$29.10
			E 01	300 212 000 000 430	GRAPHIC CUT DRAWING PENCIL	\$21.52
			E 01	300 212 000 000 430	BLOCK ERASER	\$19.98
			E 01	300 212 000 000 430	WATERCOLOR PAPER	\$29.13
			E 01	300 212 000 000 430	PURPLE GLUE	\$33.16
			E 01	300 212 000 000 430	ALL PURPUSE GLUE	\$69.72
			E 01	300 212 000 000 430	DRAWING PAPER 9x12	\$17.23
			E 01	300 212 000 000 430	WHITE NEWSPRINT 12x18	\$16.59
			E 01	300 212 000 000 430	CANVAS PANELS	\$31.34
			E 01	300 212 000 000 430	RUBBER STAMPS	\$39.99
			E 01	300 212 000 000 430	PROMOS/DISCOUNTS	(\$6.97)
PO#: 10789	Voucher #:	49173	Invoice	Invoice No: 16PRDQ7W6FR6	8/11/2025	Paid Amt: \$300.79
			E 01	100 201 000 000 430	ELECTRIC PENCIL SHARPENER	\$32.00
			E 01	100 201 000 000 430	DRY ERASE DOTS	\$13.99
			E 01	100 201 000 000 430	SCRIBBLEDO DRY ERASE POCKETS	\$15.74
			E 01	100 201 000 000 430	NUMBER CHART	\$8.99
			E 01	100 201 000 000 430	MIRROR MY SOUNDS	\$19.94
			E 01	100 201 000 000 430	DRY ERASE LAP BOARDS	\$21.99
			E 01	100 201 000 000 430	PAPER LANTERNS	\$15.25
			E 01	100 201 000 000 430	DESK NAME TAGS	\$9.69
			E 01	100 201 000 000 430	PRIVACY SHIELDS	\$45.08

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date		Pmt Type
100	54595	1245		Amazon							Check
			E 01	100 201 000 000 430	TEACHER PLANNER						\$14.69
			E 01	100 201 000 000 430	MOUNTING PUTTY						\$6.48
			E 01	100 201 000 000 430	BINDER POCKET						\$12.49
			E 01	100 201 000 000 430	FELT TIP MARKERS						\$16.79
			E 01	100 201 000 000 430	DRY ERASE MARKERS						\$9.99
			E 01	100 201 000 000 430	MATH GAME						\$22.99
PO#: 10796	Voucher #:	49179	Invoice	Invoice No: 1QXKNLDDCV6N				8/11/2025		Paid Amt:	\$266.10
			E 01	100 203 105 000 430	TEACHER CREATED RESOURCES CORRU						\$15.28
			E 01	100 203 105 000 430	TEACHER CREATED BLACK STRAIGHT RO						\$17.98
			E 01	100 203 105 000 430	BLACK BRICK PAPER BULLETIN BOARD						\$24.23
			E 01	100 203 105 000 430	WHITE BRICK BULLETIN PAPER						\$23.60
			E 01	100 203 105 000 430	DRY ERASE MARKERS BULK						\$18.89
			E 01	100 203 105 000 430	PENCILS						\$51.34
			E 01	100 203 105 000 430	EXPO DRY ERASE MARKERS						\$24.67
			E 01	100 203 105 000 430	96 PIECES UNIQUE SENSORY STICKERS						\$17.99
PO#: 10792	Voucher #:	49174	Invoice	Invoice No: 1T1HVDTP7XDP				8/11/2025		Paid Amt:	\$193.98
			E 01	100 203 102 000 430	TEACHER CREATED RESOURCESBLACK F						\$35.99
			E 01	100 203 102 000 430	HOMZ 2PK DRAWER TOWER						\$175.98
			E 01	100 203 102 000 430	VANHEL 100 PCS GIFT BAGS						\$25.99
			E 01	100 203 102 000 430	REALLY GOOD STUFF PAW PRINTS NAMEI						\$44.54
			E 01	100 203 102 000 430	12 PCS DRY ERASE WHITBOARDS						\$39.98
PO#: 10791	Voucher #:	49181	Invoice	Invoice No: 1D1TQYKQ3RCH				8/11/2025		Paid Amt:	\$322.48
			E 01	100 219 000 317 430	AVERY MULTI USE LABELS						\$1.42
			E 01	100 219 000 317 430	LAMINATING SHEETS						\$16.03
			E 01	100 219 000 317 430	MAGNETIC SQUARE						\$9.49
			E 01	100 219 000 317 430	LOW ODOR DRY ERASE MARKERS						\$6.79
			E 01	100 219 000 317 430	LOWERCASE ALPHABET STAMPS						\$15.98
			E 01	100 219 000 317 430	MAGNETIC DRY ERASE TRAYS						\$23.49
			E 01	100 219 000 317 430	LEARN TO READ ACTIVITY BOOK						\$6.56
			E 01	100 219 000 317 430	SIGHT WORDS WORKBOOK						\$7.62
			E 01	100 219 000 317 430	DOT MARKERS						\$8.59
			E 01	100 219 000 317 430	DRY ERASE PADDLES WITH HANDLES						\$16.95
			E 01	100 219 000 317 430	WORD SHARK SHORT VOWEL GAME						\$14.44
			E 01	100 219 000 317 430	CVC WORD GAME-MEMORY						\$9.79
			E 01	100 219 000 317 430	UNO CLASSIC CARD GAME						\$13.76
			E 01	100 219 000 317 430	SIGHT WORD BINGO						\$18.50

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54595	1245		Amazon		Check
			E 01	100 219 000 317 430	SPRING FLOWER SIGHT WORD GAME	\$11.99
			E 01	100 219 000 317 430	SIGHT WORD TOSS GAME	\$15.69
			E 01	100 219 000 317 430	CARSON DELLOSA SIGHT WORDS	\$5.59
			E 01	100 219 000 317 430	FLASHCARDS FIRST WORDS	\$3.49
			E 01	100 219 000 317 430	PLAYDOH ALPHABET CUTTERS	\$8.54
			E 01	100 219 000 317 430	PLAYDOUGH	\$7.83
			E 01	100 219 000 317 430	PARTY FAVORS FIDGET TOYS	\$6.99
			E 01	100 219 000 317 430	SOCCER FIDGET SPINNER	\$6.99
			E 01	100 219 000 317 430	VERBS FLASH CARDS	\$18.99
			E 01	100 219 000 317 430	CRA-Z-ART MARKERS	\$6.72
PO#: 10794	Voucher #:	49169	Invoice	Invoice No: 1TDG-3C79-3QFX	8/11/2025	Paid Amt: \$262.23
			E 01	100 240 000 000 430	CHAMPION SPORTS RHINO SKIN DODGEB	\$99.98
			E 01	100 240 000 000 430	GOSPORTS PLAYGROUND DODGEBALL	\$97.98
			E 01	100 240 000 000 430	INDOOR PICKLBALLS	\$39.98
			E 01	100 240 000 000 430	BADMITON BIRDIES	\$16.99
			E 01	100 240 000 000 430	PICKELBALL NET	\$69.99
			E 01	100 240 000 000 430	BADMITON BIRDIES PK 12	\$7.99
			E 01	100 240 000 000 430	RESISTANCE BANDS	\$58.00
			E 01	100 240 000 000 430	DRY ERASE MARKERS	\$11.24
			E 01	100 240 000 000 430	USB CHARGER	\$19.99
			E 01	100 240 000 000 430	Promo	(\$4.90)
PO#: 10793	Voucher #:	49170	Invoice	Invoice No: 1HMD-KNG4-4L7L	8/11/2025	Paid Amt: \$417.24
			E 04	005 580 000 325 430	ABC FRIDGE MAGNETS	\$18.47
			E 04	005 580 000 325 430	HUMPTY DUMPTY BOOK	\$8.23
			E 04	005 580 000 325 430	BAA BAA BLACK SHEEP BOOK	\$8.99
			E 04	005 580 000 325 430	ELEPHANT WENT UP THE CLOCK	\$9.99
			E 04	005 580 000 325 430	HICKORY DICKORY DOCK	\$8.36
			E 04	005 580 000 325 430	HICKORY DICKORY DOCK	\$14.97
			E 04	005 580 000 325 430	ART CONCEPT	\$37.09
			E 04	005 580 000 325 430	TEA PARTY SET	\$23.74
			E 04	005 580 000 325 430	LADYBUG COUNTING STONES	\$36.29
			E 04	005 580 000 325 430	LADYBUG CARDS	\$23.70
			E 04	005 580 000 325 430	PLASTIC FISH	\$7.99
			E 04	005 580 000 325 430	TORTOISE	\$13.64
			E 04	005 580 000 325 430	AQUARIUM	\$21.55
			E 04	005 580 000 325 430	LAMINATING SHEETS	\$27.06

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54595	1245		Amazon		Check
			E 04	005 580 000 325 430	MATCHING DONUT GAME	\$9.03
			E 04	005 580 000 325 430	COUNTING CUPCAKES	\$20.49
			E 04	005 580 000 325 430	PLUFFLE	\$33.99
			E 04	005 580 000 325 430	STACKING OWLS	\$15.99
			E 04	005 580 000 325 430	PAGE PROTECTORS	\$8.74
			E 04	005 580 000 325 430	MEUSEUM BOOK	\$9.25
			E 04	005 580 000 325 430	MEET PETE MONDRIAN	\$7.59
			E 04	005 580 000 325 430	MEET VINCENT VAN GOGH	\$7.59
PO#: 10798	Voucher #:	49168	Invoice	Invoice No: 144Y-G7KQ-3X9Q	8/11/2025	Paid Amt: \$372.74
			E 01	100 203 106 000 430	24 PACK PRIVACY FOLDERS	\$49.99
			E 01	100 203 106 000 430	86 COUNT FINE TIP EXPO MARKERS	\$19.99
			E 01	100 203 106 000 430	KIDS HEADPHONES	\$32.97
			E 01	100 203 106 000 430	26 DRAWER PLASTIC STORAGE CONTAINERS	\$32.99
			E 01	100 203 106 000 430	30 POCKETS HANGING WALL FILE ORGAN	\$24.29
			E 01	100 203 106 000 430	WOOD CASED #2 HB PENCILS	\$24.29
			E 01	100 203 106 000 430	POST IT SUPER STICKY NOTES	\$12.83
			E 01	100 203 106 000 430	CRAYOLA TAKE NOTE DRY ERASE MARKERS	\$11.48
			E 01	100 203 106 000 430	30 PIECES SELF ADHESIVE CLIPS	\$7.99
			E 01	100 203 106 000 430	24 PIECES BASIC MINI CALCULATORS	\$29.44
			E 01	100 203 106 000 430	GLUE STICKS	\$6.45
			E 01	100 203 106 000 430	KICK BANDS	\$13.99
			E 01	100 203 106 000 430	45 PCS ROUND WHITEBOARD MAGNETS	\$9.97
PO#: 10788	Voucher #:	49175	Invoice	Invoice No: 1NRTWVVK7Q7C	8/11/2025	Paid Amt: \$276.67
			E 01	100 216 635 401 430	COLORED PAPER	\$19.49
			E 01	100 216 635 401 430	CARDSTOCK	\$19.49
			E 01	100 216 635 401 430	ABC POPSICLE GAME	\$16.19
			E 01	100 216 635 401 430	SHEET PROTECTORS	\$39.59
			E 01	100 216 635 401 430	JOYCAT MYSTERY ABC BOX	\$25.89
			E 01	100 216 635 401 430	SCOTCH HEAVY DUTY TAPE	\$12.59
			E 01	100 216 635 401 430	SCHOLASTIC TEACHING ARTICULATION CARDS	\$28.39
			E 01	100 216 635 401 430	STICKY NOTES	\$6.99
			E 01	100 216 635 401 430	COMMAND POSTER STRIPS	\$29.19
			E 01	100 216 635 401 430	DRY ERASE MARKERS	\$11.48
			E 01	100 216 635 401 430	FLOOR MATSET	\$35.46
PO#: 10795	Voucher #:	49171	Invoice	Invoice No: 1D1TQYKQ7TPC	8/11/2025	Paid Amt: \$244.75
			E 01	300 255 000 000 430	PLASTIC SQUEEZE BOTTLE	\$14.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54595	1245		Amazon		Check
			E 01	300 255 000 000 430	RUBBER SANDING BLOCK	\$12.76
			E 01	300 255 000 000 430	FLAME RESISTANT WELDING JACKET	\$54.55
			E 01	300 255 000 000 430	DOWEL WOOD RODS	\$4.99
			E 01	300 255 000 000 430	WOOD DOWEL PINS	\$19.74
			E 01	300 255 000 000 430	WOODPECKER DIY WOOD CUBES	\$23.97
			E 01	300 255 000 000 430	WOOD CUBES WITH HOLES	\$34.89
			E 01	300 255 000 000 430	ALBO WOOD DOWEL PINS	\$24.21
			E 01	300 255 000 000 430	YALIULIU DOWEL RODS	\$27.00
			E 01	300 255 000 000 430	DRILL BIT	\$26.99
			E 01	300 255 000 000 430	CUTTING BLADE	\$25.45
			E 01	300 255 000 000 430	PROMO/DISCOUNTS	(\$1.20)
PO#: 10790	Voucher #:	49180	Invoice	Invoice No: 17K449J39CMK	8/11/2025	Paid Amt: \$268.34
			E 04	005 582 000 344 430	MESH POCKETS	\$16.99
			E 04	005 582 000 344 430	ANIMAL X RAY SET	\$22.49
			E 04	005 582 000 344 430	MAGENETIC BLOCKS	\$29.99
			E 04	005 582 000 344 430	STACKING OWLS	\$15.99
			E 04	005 582 000 344 430	GRAB THAT DONUT GAME	\$19.99
			E 04	005 582 000 344 430	TABLE MATH	\$44.64
			E 04	005 582 000 344 430	WOODEN PUZZLES	\$14.99
			E 04	005 582 000 344 430	BUTTON ART TOYS	\$16.55
			E 04	005 582 000 344 430	WOODEN BLOCK GAME	\$36.99
			E 04	005 582 000 344 430	RAINBOW STACKING TOY	\$9.95
PO#: 10797	Voucher #:	49176	Invoice	Invoice No: 1PWV1QHX6RCR	8/11/2025	Paid Amt: \$228.57
			E 01	005 020 000 000 401	sticky notes 4x6	\$15.28
			E 01	005 020 000 000 401	sticky notes -green	\$13.48
			E 01	005 020 000 000 401	sticky notes-pink	\$13.48
			E 01	005 020 000 000 401	file folder-colored	\$22.94
			E 01	005 020 000 000 401	sharpie gel pens	\$19.98
			E 01	100 203 000 000 401	Swingline staples heavy duty	\$9.35
			E 01	100 203 000 000 401	chair mat	\$55.09
			E 01	100 203 000 000 401	AA batteries	\$24.38
			E 01	100 203 000 000 401	AAA batteries	\$23.60
			E 01	100 203 000 000 401	D batteries	\$20.69
			E 01	100 203 000 000 401	C batteires	\$13.29
			E 01	100 203 000 000 401	calculator	\$12.58

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
100	54595	1245		Amazon		Check		
			E 01	100 203 000 000 401	sharpie markers	\$15.78		
PO#: 10782	Voucher #:	49172	Invoice	Invoice No: 1NYTKRR6C7TW	8/11/2025	Paid Amt:	\$259.92	
			E 01	005 110 000 000 401	Avery easy peel labels	\$52.34		
			E 01	005 110 000 000 401	3" binders	\$22.92		
			E 01	005 110 000 000 401	1" binders	\$28.54		
PO#: 10815	Voucher #:	49177	Invoice	Invoice No: 1VMX6K4WCML3	8/11/2025	Paid Amt:	\$103.80	
						Check Amount:	\$3,739.99	
100	54596	3595		Amplify		Check		
			E 01	100 203 000 000 460	GK Science	\$3,466.76		
			E 01	100 203 000 000 460	G1 Science	\$3,506.76		
			E 01	100 203 000 000 460	G2 Science	\$3,469.40		
			E 01	100 203 000 000 460	G3 Science	\$6,183.80		
			E 01	100 203 000 000 460	g4 Science	\$6,188.48		
			E 01	100 203 000 000 460	G5 Science	\$4,943.80		
			E 01	100 203 000 000 460	MS Earth Science G6	\$11,067.44		
			E 01	100 203 000 000 460	MS Life Science G7	\$11,145.40		
			E 01	100 203 000 000 460	MS Physical Science G8	\$11,815.60		
			E 01	100 203 000 000 460	Professional Development	\$3,000.00		
			E 01	100 203 000 000 460	Shipping	\$6,000.00		
PO#: 10728	Voucher #:	49183	Invoice	Invoice No: 372809	8/11/2025	Paid Amt:	\$70,787.44	
						Check Amount:	\$70,787.44	
100	54597	2225		Andy's Lawn & Snow LLC		Check		
			E 01	005 810 191 000 305	LAWN MOWING AND FERTILIZATION	\$1,455.00		
PO#:	Voucher #:	49224	Invoice	Invoice No: 42190-42543-42547	8/11/2025	Paid Amt:	\$1,455.00	
						Check Amount:	\$1,455.00	
100	54598	3614		ArbiterSports, LLC		Check		
			E 01	300 292 000 000 820	ACTIVITY SCHEDULER--HIGH SCHOOL	\$345.00		
			E 01	300 292 000 000 820	ACTIVITY SCHEDULER MIDDLE SCHOOL	\$88.55		
PO#:	Voucher #:	49182	Invoice	Invoice No: INV72737	8/11/2025	Paid Amt:	\$433.55	
						Check Amount:	\$433.55	
100	54599	3529		Aviben		Check		
			E 01	005 110 800 000 305	403B ADMIN & COMPLIANCE	\$68.20		
PO#:	Voucher #:	49184	Invoice	Invoice No: 38399	8/11/2025	Paid Amt:	\$68.20	
						Check Amount:	\$68.20	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54600	3018		CarpetsPlus Color Tile		Check
			E 01 005 850 824 000 305	PO # 10779 hALL/SM VESTIBULE		\$3,309.05
PO#:	Voucher #:	49186	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$3,309.05
						Check Amount: \$3,309.05
100	54601	00126		CenterPoint Energy		Check
			E 01 005 110 000 000 320	MONTHLY SERVICES		\$466.45
PO#:	Voucher #:	49187	Invoice	Invoice No: 81125	8/11/2025	Paid Amt: \$466.45
						Check Amount: \$466.45
100	54602	03821		CenturyLink		Check
			E 01 005 110 000 000 320	MONTHLY SERVICES		\$1,437.62
PO#:	Voucher #:	49188	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$1,437.62
						Check Amount: \$1,437.62
100	54603	3579		CESO Finance, LLC		Check
			E 01 005 110 000 000 305	BUSINESS MANAGER SUPPORT		\$10,416.67
PO#:	Voucher #:	49190	Invoice	Invoice No: 1958	8/11/2025	Paid Amt: \$10,416.67
						Check Amount: \$10,416.67
100	54604	00061		CITY OF LESTER PRAIRIE		Check
			E 01 005 718 000 342 311	SCHOOL LIASON OFFICER		\$2,400.00
			E 01 005 810 183 000 330	MONTHLY CHARGES		\$169.35
			E 01 005 810 183 000 330	MONTHLY CHARGES		\$114.80
			E 01 005 810 183 000 330	MONTHLY CHARGES		\$257.80
PO#:	Voucher #:	49189	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$2,941.95
						Check Amount: \$2,941.95
100	54605	01694		CULLIGAN-METRO		Check
			E 02 005 770 000 701 305	SOLAR SALT DELIVERIES		\$78.00
PO#:	Voucher #:	49191	Invoice	Invoice No: 101X40426002	8/11/2025	Paid Amt: \$78.00
						Check Amount: \$78.00
100	54606	2624		Dalco/ Imperial Dade		Check
			E 01 005 810 810 000 401	SUPPLIES		\$150.36
			E 01 005 810 810 000 401	SUPPLIES		\$157.27
PO#:	Voucher #:	49192	Invoice	Invoice No: 4408117	8/11/2025	Paid Amt: \$307.63
						Check Amount: \$307.63
100	54607	2573		Dashir Management Services Inc		Check
			E 01 005 810 810 000 305	CUSTODIAL SERVICES		\$25,619.82

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54607	2573		Dashir Management Services Inc		Check
			E 01	005 810 810 000 305	STAFFING CREDIT	(\$854.10)
PO#:	Voucher #:	49185	Invoice	Invoice No: 8997	8/11/2025	Paid Amt: \$24,765.72
						Check Amount: \$24,765.72
100	54608	3619		DAVE RUE		Check
			E 01	100 258 000 000 430	PIANO PURCHASE	\$500.00
PO#:	Voucher #:	49209	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$500.00
						Check Amount: \$500.00
100	54609	3253		Game One		Check
			E 01	300 292 000 000 530	FOOTBALL HELMET RECERTIFIED	\$1,890.00
			E 01	300 292 000 000 530	COLLEGIATE FOOTBAL HELMETS	\$6,977.25
			E 01	300 294 312 000 401	FOOTBALL PANTS	\$1,983.40
			E 01	300 292 000 000 530	RECERTIFIED HELMETS	\$1,348.00
PO#:	Voucher #:	49193	Invoice	Invoice No: 10451023--10451021	8/11/2025	Paid Amt: \$12,198.65
						Check Amount: \$12,198.65
100	54610	3380		Gold Tree Apparel		Check
			E 01	300 211 201 000 401	SHIRT ORDER	\$2,641.50
PO#:	Voucher #:	49220	Invoice	Invoice No: 0582	8/11/2025	Paid Amt: \$2,641.50
						Check Amount: \$2,641.50
100	54611	2799		Greater Minnesota Family Services		Check
			E 01	005 420 000 740 394	CONTRACTED SERVICES	\$3,074.55
PO#:	Voucher #:	49194	Invoice	Invoice No: 1300038	8/11/2025	Paid Amt: \$3,074.55
						Check Amount: \$3,074.55
100	54612	01306		Herald Journal Publishing		Check
			E 01	005 110 000 000 305	PRAIRIE DAYS AD	\$107.00
			E 01	005 110 000 000 305	SCHOOL BOARD MINUTES	\$149.95
PO#:	Voucher #:	49197	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$256.95
						Check Amount: \$256.95
100	54613	01667		HOUGHTON MIFFLIN CO		Check
			E 01	100 203 000 000 460	PAID 8/11/2025	\$36,851.20
PO#: 10644	Voucher #:	49195	Invoice	Invoice No: 956316980	8/11/2025	Paid Amt: \$36,851.20
			E 01	005 610 000 312 405	Gr. 1 Structured Literacy Manuals	\$143.00
			E 01	005 610 000 312 405	Gr. 2 Structured literacy manual	\$143.00
			E 01	005 610 000 312 405	Kindergarten Structured Literacy Manual	\$143.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
100	54613	01667		HOUGHTON MIFFLIN CO		Check	
			E 01	005 610 000 312 405	Freight	\$55.77	
PO#:	10811	Voucher #:	49196	Invoice	Invoice No: 956336262	8/11/2025	Paid Amt: \$484.77
						Check Amount: \$37,335.97	
100	54614	1134		Innovative Office Solutions		Check	
			E 01	100 203 101 000 430	MEDIUM BINDER CLIPS	\$1.44	
			E 01	100 203 101 000 430	FILE FOLDER	\$10.56	
			E 01	100 203 101 000 430	3x5 INDEX CARDS	\$1.24	
			E 01	100 203 101 000 430	MR. SKETCH	\$7.02	
			E 01	100 203 101 000 430	MASKING TAPE	\$3.96	
			E 01	100 203 101 000 430	9x12 BLACK	\$1.75	
			E 01	100 203 101 000 430	9x12 BLUE	\$2.03	
			E 01	100 203 101 000 430	12x18 BLUE	\$3.65	
			E 01	100 203 101 000 430	9X12 FESTIVE GREEN	\$2.10	
			E 01	100 203 101 000 430	9x12 GRAY	\$1.77	
			E 01	100 203 101 000 430	9x12 HOLIDAY GREEN	\$2.07	
			E 01	100 203 101 000 430	12x18 HOLIDAY RED	\$3.72	
			E 01	100 203 101 000 430	9x12 ORANGE	\$1.96	
			E 01	100 203 101 000 430	9x12 ROYAL BLUE	\$1.92	
			E 01	100 203 101 000 430	12x18 SKY BLUE	\$3.29	
			E 01	100 203 101 000 430	9x12 VIOLET	\$1.81	
			E 01	100 203 101 000 430	9x12 YELLOW	\$1.90	
			E 01	100 203 101 000 430	12x18 YELLOW	\$3.47	
PO#:	10806	Voucher #:	49198	Invoice	Invoice No: 4892759 & 4894151	8/11/2025	Paid Amt: \$55.66
			E 01	100 201 000 000 430	9x12 BLACK	\$0.89	
			E 01	100 201 000 000 430	12x18 BLACK	\$1.83	
			E 01	100 201 000 000 430	9X12 HOLIDAY GREEN	\$0.85	
			E 01	100 201 000 000 430	9x12 HOLIDAY RED	\$1.13	
			E 01	100 201 000 000 430	12x18 WHITE	\$1.83	
			E 01	100 201 000 000 430	12x18 ASSORTED	\$4.02	
			E 01	100 201 000 000 430	12x18 ASSORTED BRIGHTS	\$4.32	
			E 01	100 201 000 000 430	Freight	\$3.00	
PO#:	10808	Voucher #:	49200	Invoice	Invoice No: 4892795	8/11/2025	Paid Amt: \$17.87
			E 01	300 206 403 433 430	clipboard	\$14.10	
			E 01	300 206 403 433 430	mouse pad	\$1.41	
			E 01	300 206 403 433 430	crayons	\$1.48	
			E 01	300 206 403 433 430	dry erase	\$1.82	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54614	1134		Innovative Office Solutions		Check
			E 01	300 206 403 433 430	Mr. Sketch	\$7.02
			E 01	300 206 403 433 430	pencils	\$18.04
			E 01	300 206 403 433 430	colored pencils	\$4.64
			E 01	300 206 403 433 430	desk sharpener	\$14.21
			E 01	300 206 403 433 430	rubberbands	\$0.99
PO#: 10814	Voucher #:	49201	Invoice	Invoice No: 4892767	8/11/2025	Paid Amt: \$63.71
			E 01	300 270 000 000 430	small binder clips	\$0.62
			E 01	300 270 000 000 430	medium binder clips	\$1.44
			E 01	300 270 000 000 430	large binder clips	\$3.84
			E 01	300 270 000 000 430	correction tape	\$12.48
			E 01	300 270 000 000 430	rubber cement	\$6.72
			E 01	300 270 000 000 430	yellow highlighter	\$2.33
			E 01	300 270 000 000 430	green highlighter	\$2.56
			E 01	300 270 000 000 430	orange highlighter	\$2.57
			E 01	300 270 000 000 430	blue highlighter	\$2.57
			E 01	300 270 000 000 430	pink highlighter	\$2.56
			E 01	300 270 000 000 430	4x6 index cards	\$6.54
			E 01	300 270 000 000 430	expo chisel	\$17.70
			E 01	300 270 000 000 430	sharpie fine black	\$29.13
			E 01	300 270 000 000 430	marker fine permanet	\$11.10
			E 01	300 270 000 000 430	3x3 note	\$14.55
			E 01	300 270 000 000 430	magic eraser	\$7.12
			E 01	300 270 000 000 430	golf pencil	\$12.02
			E 01	300 270 000 000 430	poster board	\$41.76
			E 01	300 270 000 000 430	left hand shears	\$3.98
PO#: 10813	Voucher #:	49204	Invoice	Invoice No: 4894478	8/11/2025	Paid Amt: \$181.59
			E 01	100 219 000 317 430	1" BINDER	\$4.58
			E 01	100 219 000 317 430	1.5" BINDER	\$5.96
			E 01	100 219 000 317 430	HIGHLIGHTER YELLOW	\$2.39
			E 01	100 219 000 317 430	HIGHLIGHTER BLUE	\$2.57
			E 01	100 219 000 317 430	FILE FOLDER	\$10.56
PO#: 10803	Voucher #:	49199	Invoice	Invoice No: 4892760	8/11/2025	Paid Amt: \$26.06
			E 01	300 260 000 000 430	GLUE STICKS	\$13.31
			E 01	300 260 000 000 430	SCHOOL GLUE	\$4.76
			E 01	300 260 000 000 430	EXPO SET OF 4	\$4.36
			E 01	300 260 000 000 430	GOLF PENCIL	\$6.29

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
100	54614	1134		Innovative Office Solutions		Check			
			E 01	300 260 000 000 430	OFFICE SHEARS	\$4.96			
			E 01	300 260 000 000 430	WHITE TAG BOARD	\$13.29			
PO#: 10807	Voucher #:	49202	Invoice	Invoice No: 4894155 & 4892791	8/11/2025	Paid Amt:	\$46.97		
			E 01	300 211 975 000 430	GLUE STICKS	\$11.50			
			E 01	300 211 975 000 430	EXPO CHISEL	\$17.70			
			E 01	300 211 975 000 430	LEGAL PADS	\$51.99			
			E 01	300 211 975 000 430	PENCILS	\$9.48			
			E 01	300 211 975 000 430	COLORED PENCILS	\$11.60			
			E 01	300 211 975 000 430	POSTER BOARD	\$12.36			
			E 01	300 211 975 000 430	OFFICE SHEARS	\$1.27			
			E 01	300 211 975 000 430	LEFT/RIGHT SHEARS	\$3.98			
			E 01	300 211 975 000 430	STAPLE	\$15.78			
			E 01	300 211 975 000 430	DRY ERASE CLEANER	\$14.50			
PO#: 10804	Voucher #:	49203	Invoice	Invoice No: 4892771	8/11/2025	Paid Amt:	\$150.16		
						Check Amount:	\$542.02		
100	54615	03070		MADISON NATIONAL LIFE INSURANCE CO		Check			
			B 01	215 026	LIFE	\$443.59			
			B 01	215 027	LTD	\$510.72			
PO#:	Voucher #:	49217	Invoice	Invoice No: 1706363	8/11/2025	Paid Amt:	\$954.31		
						Check Amount:	\$954.31		
100	54616	00391		MARCO		Check			
			E 01	005 110 000 000 401	CONTRACT PAYMENTS	\$3,801.96			
PO#:	Voucher #:	49212	Invoice	Invoice No: 560171407	8/11/2025	Paid Amt:	\$3,801.96		
						Check Amount:	\$3,801.96		
100	54617	3223		MEI		Check			
			E 01	005 865 000 347 305	BATTERY EMERGENCY LIGHT	\$169.26			
PO#:	Voucher #:	49221	Invoice	Invoice No: 1138138	8/11/2025	Paid Amt:	\$169.26		
						Check Amount:	\$169.26		
100	54618	00535		Menards-Hutchinson		Check			
			E 01	005 810 810 000 401	PULSAR 21" 200CC GAS PUSH LAWN MOW	\$189.99			
			E 01	005 810 810 000 401	PUTTY KNIFE AND PURPOSE COMPOUND	\$7.65			
PO#: 10764	Voucher #:	49205	Invoice	Invoice No: 10796	8/11/2025	Paid Amt:	\$197.64		
						Check Amount:	\$197.64		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54619	01157		MetLife SBC		Check
			B 01 215 030	DENTAL COVERAGE		\$3,360.47
PO#:	Voucher #:	49225	Invoice	Invoice No: TS05389347	8/11/2025	Paid Amt: \$3,360.47
						Check Amount: \$3,360.47
100	54621	3315		Pink's Hardware Store		Check
			E 01 005 810 810 000 401	EXTENSION CORD		\$129.99
			E 01 005 810 810 000 401	OIL		\$7.49
			E 01 005 810 810 000 401	RIVET		\$8.88
PO#:	Voucher #:	49222	Invoice	Invoice No: 49590-49724-49965	8/11/2025	Paid Amt: \$146.36
						Check Amount: \$146.36
100	54622	00025		Pitney Bowes Bank Inc		Check
			E 01 005 110 000 000 329	POSTAGE		\$1,000.00
PO#:	Voucher #:	49206	Invoice	Invoice No: 8112025	8/11/2025	Paid Amt: \$1,000.00
						Check Amount: \$1,000.00
100	54623	00633		Renaissance Learning, Inc.		Check
			E 01 100 203 000 000 430	FAST/BRIDGE SUBSCRIPTION		\$917.00
PO#:	Voucher #:	49219	Invoice	Invoice No: 5580675	8/11/2025	Paid Amt: \$917.00
						Check Amount: \$917.00
100	54624	3473		SAVVAS Learning Company		Check
			E 01 300 211 000 000 460	EXPERIENCE CHEMISTRY		\$6,117.12
PO#: 10810	Voucher #:	49207	Invoice	Invoice No: 7029108598	8/11/2025	Paid Amt: \$6,117.12
			E 01 300 211 000 000 460	REFER TO PO 10727		\$26,770.71
			E 01 300 211 000 000 460	REFER TO PO 10727		\$460.43
PO#:	Voucher #:	49218	Invoice	Invoice No: 7029070685 & 4027380	8/11/2025	Paid Amt: \$27,231.14
						Check Amount: \$33,348.26
100	54625	3008		Summit Fire Protection		Check
			E 01 005 865 000 363 305	ANNUAL INSPECTION		\$401.25
			E 01 005 865 000 363 305	ANNUAL INSPECTION		\$819.60
PO#:	Voucher #:	49208	Invoice	Invoice No: 3397970 & 3397965	8/11/2025	Paid Amt: \$1,220.85
						Check Amount: \$1,220.85
100	54626	00249		SUPREME SCHOOL SUPPLY CO.		Check
			E 01 005 110 000 000 401	TEACHER'S DAILY LESSON PLANS BOOK		\$11.50
			E 01 005 110 000 000 401	TEACHERS DAILY PLAN BOOK		\$5.75
			E 01 005 110 000 000 401	TEACHER'S DAILY REFERENCE PLANNER		\$9.00
			E 01 005 110 000 000 401	DUPLICATE MONEY RECEIPTS		\$19.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54626	00249		SUPREME SCHOOL SUPPLY CO.		Check
			E 01	005 110 000 000 401 Freight		\$12.22
PO#:	10784	Voucher #:	49210	Invoice Invoice No: 192826	8/11/2025	Paid Amt: \$57.47
						Check Amount: \$57.47
100	54627	00272		SW/WC SERVICE COOPERATIVES		Check
			E 01	005 640 000 308 366 PARA CONFRENCE		\$40.00
PO#:		Voucher #:	49211	Invoice Invoice No: 79411	8/11/2025	Paid Amt: \$40.00
			E 01	005 105 000 000 820 BUSINESS/SMART SYSTEMS		\$3,606.75
			E 01	005 110 000 000 820 MARSS CONTRACT		\$642.89
			E 01	005 850 000 302 305 HEALTH A ND SAFETY		\$1,184.76
PO#:		Voucher #:	49216	Invoice Invoice No: 79695	8/11/2025	Paid Amt: \$5,434.40
						Check Amount: \$5,474.40
100	54628	3618		TODAY'S DRIVING SCHOOL		Check
			R 04	005 505 016 321 040 BEHIND THE WHEEL FOR LESTER PRAIRIE		\$11,550.00
PO#:		Voucher #:	49223	Invoice Invoice No: 81125	8/11/2025	Paid Amt: \$11,550.00
						Check Amount: \$11,550.00
100	54629	1602		Verizon Wireless		Check
			E 01	005 020 000 000 320 SUPERINTENDENT		\$50.21
			E 01	300 050 000 000 320 PRINCIPAL		\$49.52
			E 01	300 292 311 000 320 AD		\$49.52
PO#:		Voucher #:	49213	Invoice Invoice No: 6119267588	8/11/2025	Paid Amt: \$149.25
						Check Amount: \$149.25
100	54630	00524		Waste Management-TC West		Check
			E 01	005 810 186 000 330 MONTHLY SERVICES		\$371.77
PO#:		Voucher #:	49215	Invoice Invoice No: 8122391-1593-2	8/11/2025	Paid Amt: \$371.77
						Check Amount: \$371.77
100	54631	3619		DAVE RUE		Check
			E 01	100 258 000 000 430 Piano Purchase		\$50.00
PO#:		Voucher #:	49228	Invoice Invoice No: 8132025	8/13/2025	Paid Amt: \$50.00
						Check Amount: \$50.00
100	54632	2239		Sysco Western Minnesota		Check
			E 02	005 770 000 701 490 Equipment payment		\$4,389.35
PO#:		Voucher #:	49235	Invoice Invoice No: 8202025	8/20/2025	Paid Amt: \$4,389.35
						Check Amount: \$4,389.35

Lester Prairie Public Schools Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54633	2598		Cash		Check
			E 01	300 292 311 000 401	Open house and ticket boxes	\$2,500.00
PO#:	Voucher #:	49236	Invoice	Invoice No: 8202025	8/20/2025	Paid Amt: \$2,500.00
						Check Amount: \$2,500.00
100	54634	3255		Flagship Insurance Services, Inc		Check
			E 01	005 110 000 000 340	Premium	\$4,513.15
PO#:	Voucher #:	49238	Invoice	Invoice No: 197322	8/20/2025	Paid Amt: \$4,513.15
						Check Amount: \$4,513.15
100	54635	2483		Greater MN Communications		Check
			E 01	100 203 000 000 401	athletic passes	\$70.00
PO#: 10809	Voucher #:	49240	Invoice	Invoice No: 33649	8/20/2025	Paid Amt: \$70.00
						Check Amount: \$70.00
100	54636	00358		GUARDIAN PEST SOLUTIONS INC		Check
			E 01	005 810 192 000 305	Monthly inspection	\$82.45
PO#:	Voucher #:	49237	Invoice	Invoice No: 2676319	8/20/2025	Paid Amt: \$82.45
						Check Amount: \$82.45
100	54637	3400		Kapping, Wes		Check
			R 01	005 000 000 000 099	Bank account was changed and the check did	\$1,805.68
PO#:	Voucher #:	49246	Invoice	Invoice No: 8202025	8/20/2025	Paid Amt: \$1,805.68
						Check Amount: \$1,805.68
100	54638	1268		Perform Better		Check
			E 01	300 292 321 000 305	Stretch out strap	\$109.75
PO#: 10828	Voucher #:	49242	Invoice	Invoice No: 351024	8/20/2025	Paid Amt: \$109.75
						Check Amount: \$109.75
100	54639	3621		Performance Office Papers		Check
			E 01	100 203 034 000 401	Paper order	\$4,792.20
PO#:	Voucher #:	49245	Invoice	Invoice No: 447522-00	8/20/2025	Paid Amt: \$4,792.20
						Check Amount: \$4,792.20
100	54640	01467		Region 2A		Check
			E 01	300 292 321 000 369	Cross Country entry fee	\$300.00
PO#:	Voucher #:	49239	Invoice	Invoice No: 8192025	8/20/2025	Paid Amt: \$300.00
						Check Amount: \$300.00
100	54641	3473		SAVVAS Learning Company		Check
			E 01	300 211 000 000 460	Physics and chemistry kits	\$9,146.30
PO#:	Voucher #:	49241	Invoice	Invoice No: 7029134479	8/20/2025	Paid Amt: \$9,146.30
						Check Amount: \$9,146.30

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54642	2224		Shooting Sport Souvenirs		Check
			E 01	300 298 305 000 401	Walnut bird back engraved stand	\$162.62
PO#:	Voucher #:	49243	Invoice	Invoice No: 8192025	8/20/2025	Paid Amt: \$162.62
						Check Amount: \$162.62
100	54643	3274		BerganKDV		Check
			E 01	005 110 022 000 305	INTERIM BILLING ON THE AUDIT	\$25,000.00
PO#:	Voucher #:	49276	Invoice	Invoice No: 1266168	8/29/2025	Paid Amt: \$25,000.00
						Check Amount: \$25,000.00
100	54644	2185		Bernick's		Check
			E 21	300 298 947 301 401	CLASS OF 2027-CONCESSIONS	\$379.44
PO#:	Voucher #:	49283	Invoice	Invoice No: 10394099	8/29/2025	Paid Amt: \$379.44
						Check Amount: \$379.44
100	54645	00126		CenterPoint Energy		Check
			E 01	005 810 181 000 330	MONTHLY CHARGES	\$2,115.79
PO#:	Voucher #:	49262	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$2,115.79
						Check Amount: \$2,115.79
100	54646	01342		Cheer Zone		Check
			E 01	300 296 419 000 401	Gold Pom poms	\$164.85
			E 01	300 296 419 000 401	Light maroon pom poms	\$164.85
			E 01	300 296 419 000 401	shipping	\$29.14
PO#: 10820	Voucher #:	49272	Invoice	Invoice No: SI-225382	8/29/2025	Paid Amt: \$358.84
			E 01	300 296 319 000 305	cheer tops	\$1,951.68
			E 01	300 296 319 000 305	cheer undershirts	\$255.84
			E 01	300 296 319 000 305	shipping	\$169.05
PO#: 10817	Voucher #:	49273	Invoice	Invoice No: SI-224970	8/29/2025	Paid Amt: \$2,376.57
						Check Amount: \$2,735.41
100	54647	2624		Dalco/ Imperial Dade		Check
			E 01	005 810 810 000 401	ORDER # BQ6HR/01	\$50.91
PO#:	Voucher #:	49277	Invoice	Invoice No: 4414471	8/29/2025	Paid Amt: \$50.91
			E 01	005 810 810 000 401	SUPPLIES	\$3,485.23
PO#:	Voucher #:	49285	Invoice	Invoice No: 4412860	8/29/2025	Paid Amt: \$3,485.23
						Check Amount: \$3,536.14
100	54648	3622		Daryn Hoof		Check
			E 02	005 770 000 701 490	Lunch balance Reimbursment	\$114.50
PO#:	Voucher #:	49253	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$114.50
						Check Amount: \$114.50

Lester Prairie Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54649	2573		Dashir Management Services Inc		Check
			E 01	005 810 810 000 305	CUSTODIAL/MAINTENCE MANAGMENT SEI	\$25,619.82
PO#:	Voucher #:	49282	Invoice	Invoice No: 9031	8/29/2025	Paid Amt: \$25,619.82
						Check Amount: \$25,619.82
100	54650	3154		David Behning Contracting LLC		Check
			E 01	005 810 192 000 350	WALL REPAIR	\$1,070.00
PO#:	Voucher #:	49274	Invoice	Invoice No: 180825	8/29/2025	Paid Amt: \$1,070.00
						Check Amount: \$1,070.00
100	54651	3253		Game One		Check
			E 01	300 296 417 000 401	JERSEYS	\$970.60
			E 01	300 296 417 000 401	DTF	\$1,152.06
PO#:	Voucher #:	49275	Invoice	Invoice No: 10471579 & 10465507	8/29/2025	Paid Amt: \$2,122.66
			E 01	300 294 312 000 305	Athletic tape	\$190.00
			E 01	300 294 312 000 305	shipping	\$12.36
PO#: 10840	Voucher #:	49286	Invoice	Invoice No: 10468540	8/29/2025	Paid Amt: \$202.36
						Check Amount: \$2,325.02
100	54652	3284		Hins, Lisa		Check
			E 01	005 810 000 000 366	MILE REIMBURSMENT FOR PAINT PICK UP	\$57.60
PO#:	Voucher #:	49267	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$57.60
						Check Amount: \$57.60
100	54653	3143		HLS Outdoor		Check
			E 01	300 294 312 000 305	12x20oz white marking paint	\$1,396.80
PO#: 10829	Voucher #:	49269	Invoice	Invoice No: 0022628574-001	8/29/2025	Paid Amt: \$1,396.80
						Check Amount: \$1,396.80
100	54654	01667		HOUGHTON MIFFLIN CO		Check
			E 01	100 203 000 000 460	INTRO TO MATH	\$17,800.00
PO#:	Voucher #:	49263	Invoice	Invoice No: 956245428	8/29/2025	Paid Amt: \$17,800.00
						Check Amount: \$17,800.00
100	54655	1134		Innovative Office Solutions		Check
			E 01	300 256 000 000 430	AA BATTERIES	\$18.90
			E 01	300 256 000 000 430	AAA BATTERIES	\$18.90
			E 01	300 256 000 000 430	MEDIUM BINDER CLIPS	\$1.44
			E 01	300 256 000 000 430	LARGE BINDER CLIPS	\$4.08
			E 01	300 256 000 000 430	JUMBO BINDER CLIPS	\$15.12
			E 01	300 256 000 000 430	4x6 RULED WHITE INDEX CARDS	\$3.27
			E 01	300 256 000 000 430	EXPO BLACK	\$13.71

Lester Prairie Public Schools Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
100	54655	1134		Innovative Office Solutions		Check		
			E 01	300 256 000 000 430	EXPO BLUE	\$13.71		
			E 01	300 256 000 000 430	STAPLES	\$1.48		
PO#:	10805	Voucher #:	49271	Invoice	Invoice No: 4913885	8/29/2025	Paid Amt:	\$90.61
			E 01	300 212 000 000 430	MASKING TAPE	\$49.20		
			E 01	300 212 000 000 430	BLACK CONSTRUCTION PAPER	\$5.49		
			E 01	300 212 000 000 430	WHITE PAPER	\$5.49		
			E 01	300 212 000 000 430	BALCK PAPER-SULF	\$1.75		
			E 01	300 212 000 000 430	GREY PAPAER-SULF	\$3.54		
PO#:	10801	Voucher #:	49264	Invoice	Invoice No: 4913881	8/29/2025	Paid Amt:	\$65.47
							Check Amount:	\$156.08
100	54656	00467		Intermediate District #287		Check		
			E 01	005 720 000 000 396	CARE & TREATMENT FY 24-25	\$822.48		
PO#:		Voucher #:	49265	Invoice	Invoice No: 0002500616	8/29/2025	Paid Amt:	\$822.48
							Check Amount:	\$822.48
100	54657	00419		JK Sports Inc		Check		
			E 01	300 294 312 000 401	EQUIPMENT BAGS	\$109.00		
PO#:		Voucher #:	49268	Invoice	Invoice No: 97696	8/29/2025	Paid Amt:	\$109.00
							Check Amount:	\$109.00
100	54658	03070		MADISON NATIONAL LIFE INSURANCE CO		Check		
			B 01	215 026	LIFE	\$443.56		
			B 01	215 026	LIFE	\$443.56		
			B 01	215 027	LTD	\$510.72		
			B 01	215 027	LTD	\$510.72		
PO#:	Voucher #:	49259	Invoice	Invoice No: 1706363 & 1713168		8/29/2025	Paid Amt:	\$1,908.56
							Check Amount:	\$1,908.56
100	54659	2475		Marco Technologies LLC		Check		
			E 01	100 203 000 000 560	CONTRACT PAYMENT	\$3,948.21		
PO#:	Voucher #:	49278	Invoice	Invoice No: 562359240		8/29/2025	Paid Amt:	\$3,948.21
							Check Amount:	\$3,948.21
100	54660	01157		MetLife SBC		Check		
			B 01	215 030	MONTHLY CHARGES	\$3,234.86		
PO#:	Voucher #:	49261	Invoice	Invoice No: 82925		8/29/2025	Paid Amt:	\$3,234.86
							Check Amount:	\$3,234.86

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
100	54661	00306		MN STATE HIGH SCHOOL LEAGUE		Check			
			E 01	300 292 000 000 820	ANNUAL SPORTS MEMBERSHIPS		\$1,375.00		
PO#:	Voucher #:	49266	Invoice	Invoice No: REF# 043623	8/29/2025	Paid Amt:	\$1,375.00	Check Amount:	\$1,375.00
100	54662	3623		NICOLLET PROJECTSI LLC		Check			
			E 01	005 810 184 000 330	MONTHLY CHARGES		\$7,892.58		
PO#:	Voucher #:	49281	Invoice	Invoice No: 004078	8/29/2025	Paid Amt:	\$7,892.58	Check Amount:	\$7,892.58
100	54663	3315		Pink's Hardware Store		Check			
			E 01	005 810 193 000 350	V BELT		\$17.98		
			E 01	005 810 193 000 350	PAINT SUPPLIES		\$155.35		
PO#:	Voucher #:	49280	Invoice	Invoice No: 51335--51386	8/29/2025	Paid Amt:	\$173.33		
			E 01	300 255 000 000 430	CHANNEL LOCK 16 FT TAPE MEASURE		\$129.87		
			E 01	300 255 000 000 430	IRWIN QUICK GRIP CLAMP		\$119.96		
			E 01	300 255 000 000 430	LOCKING PLIES		\$51.98		
			E 01	300 255 000 000 430	DRABLO 10" 40 TOOTH SAW BLADE		\$65.98		
			E 01	300 255 000 000 430	MILWAKEE 6.5" 24 TOOTH SAWBLADE		\$25.98		
			E 01	300 255 000 000 430	FISKARS SCISSORS		\$35.94		
			E 01	300 255 000 000 430	1/2 x 36 DOWELS		\$29.90		
PO#: 10787	Voucher #:	49287	Invoice	Invoice No: 51391	8/29/2025	Paid Amt:	\$459.61	Check Amount:	\$632.94
100	54664	1216		School Mate		Check			
			E 01	100 203 000 000 430	ELEMENTARY PLANNERS		\$778.75		
PO#:	Voucher #:	49279	Invoice	Invoice No: 000639826	8/29/2025	Paid Amt:	\$778.75	Check Amount:	\$778.75
100	54665	3509		Studies Weekly		Check			
			E 01	100 203 000 000 430	My World Studies Weekly: near and Far		\$278.60		
			E 01	100 203 000 000 430	The World Around Me Studies Weekly Yesterd		\$258.70		
			E 01	100 203 000 000 430	Connecting Communities Study Weekly Expar		\$199.00		
			E 01	100 203 000 000 430	Our Community Studies Weekly People and P		\$278.60		
			E 01	100 203 000 000 430	The United States Studies Weekly Past and P		\$358.20		
			E 01	100 203 000 000 430	Our nation Studies Weekly American Foundati		\$318.40		
			E 01	100 203 000 000 430	shipping		\$228.35		
PO#: 10755	Voucher #:	49288	Invoice	Invoice No: 532865	8/29/2025	Paid Amt:	\$1,919.85	Check Amount:	\$1,919.85

Lester Prairie Public Schools
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 8/1/2025-8/31/2025 Period: 202602-202602 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	54666	3261		UHL		Check
			E	01 005 810 193 000 350	RTU10 PROJECT	\$16,550.00
			E	01 005 810 193 000 350	DHC PROJECT	\$7,400.00
PO#:	Voucher #:	49284	Invoice	Invoice No: 80887--80886	8/29/2025	Paid Amt: \$23,950.00
						Check Amount: \$23,950.00
100	54667	1948		University of Oregon		Check
			E	01 005 105 108 000 401	SWIS ANNUAL LICENSE	\$400.00
PO#:	Voucher #:	49270	Invoice	Invoice No: 00080427	8/29/2025	Paid Amt: \$400.00
						Check Amount: \$400.00
100	54668	00127		Xcel Energy		Check
			E	01 005 810 184 000 330	MONTHLY CHARGES	\$3,511.97
PO#:	Voucher #:	49260	Invoice	Invoice No: 82925	8/29/2025	Paid Amt: \$3,511.97
						Check Amount: \$3,511.97
						Report Total: \$542,249.79

Dashir Management Services, Inc.

www.dashirmanagement.com

Lester Prairie School District

September 2025

Custodial / Maintenance Report

Personnel Information

We are currently fully staffed.

Training Conducted

The OSHA required safety training on Hazard Communication (GHS) was completed on August 27, and Blood Borne Pathogen Exposure was completed on August 29.

Inspections

- Custodial audits took place throughout the district and results were shared with each individual custodian audited.
- Playground inspection was completed.

Progress on Projects

- Elevator inspection was conducted on August 6, with some codes that need to be brought up to date. I am working with MEI on getting dates set up to complete the work needed.
- Working with H&B Specialized Products for replacement of the cables on the north gym basketball hoops on October 21.
- The constant problem we have been having with the water heater pump motors was discovered to be a defect in the design of the motor pump itself, and the reason they keep leaking. Until they figure out how to fix the problem, the company recommends we disconnect the pump motor and let it run without it for now. UHL will be coming to disconnect the pump motor that is not leaking as recommended.
- Filters for the rooftop unit and air handlers are scheduled to be replaced early next month.
- Repainted Special Education room before open house.

Comments

Open house went very well and had lots of compliments on how the school looked. The first week of school went well with the first couple of volleyball and football games going on as well. Everyone is settling back into a normal school year routine.

Respectfully Submitted,
Lisa Hins
Facility Manager

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2020 MARKET VALUE	364,431,300	
B. PUPIL DATA	1	2	2021 MARKET VALUE	381,756,100	
		3	2022 MARKET VALUE	469,070,400	
II. INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	527,567,921	
A. GENERAL	2	5	2024 MARKET VALUE	564,739,670	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2020 RMV	259,090,400	36 2022-23 RES ADM (ACT) 555.28
III. ADJUSTMENTS BY FUND		7	2021 RMV	275,816,025	37 2023-24 RES ADM (ACT) 530.97
A. GENERAL	17	8	2022 RMV	343,553,600	38 2024-25 RES ADM (PRE) 525.61
B. COMMUNITY SERVICE	24	9	2023 RMV	364,510,000	39 2025-26 RES ADM (EST) 412.00
C. GENERAL DEBT	24	10	2024 RMV	371,383,500	40 2026-27 RES ADM (EST) 393.00
D. OPEB/PENSION DEBT	24				41 2027-28 RES ADM (EST) 378.00
					REFERENDUM MARKET VALUE (RMV)
IV. ABATEMENT ADJUSTMENTS	24				
			NET TAX CAPACITY (NTC)		**RESIDENT PUPIL UNITS**
V. OFFSET ADJUSTMENTS	26	11	2020 NTC	3,413,766	42 2022-23 RES PU (ACT) 609.07
		12	2021 NTC	3,589,070	43 2023-24 RES PU (ACT) 584.85
VI. TACONITE ADJUSTMENTS	27	13	2022 NTC	4,455,025	44 2024-25 RES PU (PRE) 579.14
		14	2023 NTC	4,954,668	45 2025-26 RES PU (EST) 455.80
VII. LEVY AND AID SUMMARY	29	15	2024 NTC	5,205,843	46 2026-27 RES PU (EST) 435.80
VIII. TOTAL LEVY LIMITATION	30				**ADJUSTED ADM**
		16	2020 SALES RATIO	95.0%	47 2022-23 ADJ ADM (ACT) 485.08
		17	2021 SALES RATIO	95.1%	48 2023-24 ADJ ADM (ACT) 453.05
SCHOOL YEAR	FORMULA	18	2022 SALES RATIO	88.2%	49 2024-25 ADJ ADM (PRE) 430.73
	ALLOWANCE	19	2023 SALES RATIO	89.9%	50 2025-26 ADJ ADM (EST) 412.00
		20	2024 SALES RATIO	95.5%	51 2026-27 ADJ ADM (EST) 393.00
2020-21	6,567				52 2027-28 ADJ ADM (EST) 378.00
2021-22	6,728				**ADJUSTED PUPIL UNITS**
2022-23	6,863				
2023-24	7,138	21	2020 UANTC=(11)/(16)=	3,594,651	
2024-25	7,281	22	2021 UANTC=(12)/(17)=	3,771,078	53 2022-23 ADJ PU (ACT) 533.21
2025-26	7,481	23	2022 UANTC=(13)/(18)=	5,047,308	54 2023-24 ADJ PU (ACT) 500.24
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	5,511,356	55 2024-25 ADJ PU (PRE) 474.15
		25	2024 UANTC=(15)/(20)=	5,446,313	56 2025-26 ADJ PU (EST) 455.80
*FORECAST ESTIMATES, SUBJECT TO CHANGE					57 2026-27 ADJ PU (EST) 435.80
					ADJUSTED NTC (ANTC)
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26	2020 ANTC	3,594,651	**VOLUNTARY PRE-K ADJUSTED ADM**
		27	2021 ANTC	3,771,078	
		28	2022 ANTC	4,487,583	58 2022-23 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2023 ANTC	5,340,224	59 2023-24 ADJ VPK ADM
HCP-KGN:	1.000	30	2024 ANTC	5,446,313	60 2024-25 ADJ VPK ADM
REG-KGN PART:	0.550				61 2025-26 ADJ VPK ADM
REG-KGN ALL:	1.000				62 2026-27 ADJ VPK ADM
GRADES 1-3:	1.000		**AG MODIFIED ANTC FOR LTFM**		
GRADES 4-6:	1.000	31	2020 AG MODIFIED ANTC	3,058,039	**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 7-12:	1.200	32	2021 AG MODIFIED ANTC	3,252,272	
		33	2022 AG MODIFIED ANTC	3,870,204	63 2022-23 ADJ VPK PU
		34	2023 AG MODIFIED ANTC	4,574,895	64 2023-24 ADJ VPK PU
		35	2024 AG MODIFIED ANTC	4,562,333	65 2024-25 ADJ VPK PU
					66 2025-26 ADJ VPK PU
					67 2026-27 ADJ VPK PU

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) =	20.00	116 2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 54.00
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) = 54.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	43,148.00	118 EL REVENUE = (117)X\$1,775 = 95,850.00
73	2022-23 ADJ SRP PU				
74	2023-24 ADJ SRP PU				119 2026-27 ADM SRV (EST) 393.93
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		120 EL CONCENTRATION RATIO = (116)/(119) = .13708019
77	2026-27 ADJ SRP PU				
(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) =		121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = 1.00000000
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY	2,292,954.31	122 EL PUPIL UNITS = (116)X(121) = 54.00
78	2022-23 EXT ADM (ACT) .07	108	PENSION ADJUST RATE	.0231	123 EL CONCENTRATION REV = (122)X\$630 = 34,020.00
79	2023-24 EXT ADM (ACT) .22	109	RETIRE PENSION ADJUST = (107)X(108) =	52,967.24	123.5 EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 2,373.06
80	2024-25 EXT ADM (PRE)				
81	2025-26 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) =	52,967.24	124 DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 132,243.06
82	2026-27 EXT ADM (EST)				
83	2027-28 EXT ADM (EST)				
EXTENDED TIME PU					
84	2022-23 EXT TIME PU .07				
85	2023-24 EXT TIME PU .24	111	GIFTED & TALENTED REV = (57)X\$13.00 =	5,665.40	125 BASIC SKILLS REVENUE = (115)+(124) = 329,072.41
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)		126 ATTENDANCE AREA FOR SPARSITY 41.59
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		127 DIST TO NEAREST HS 12.0
100	FY2027 FORMULA ALLOW 7,705				128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 16.8
57	2026-27 ADJ PU (EST) 435.80				
101	BASIC REVENUE = (57)X(100) = 3,357,839.00	113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)=	196,829.35	129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		130 2026-27 ADM SRV, 7-12 211.06
56	2025-26 ADJ PU (EST) 455.80	115	TOTAL COMPENSATORY REV = (113)+(114) =	196,829.35	
57	2026-27 ADJ PU (EST) 435.80				

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] = .30920041	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 526.75	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 167.70	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) = 73,083.66	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 73,083.66
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 217,754.24	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 217,147.41	101	BASIC 3,357,839.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 228,004.78	104	DECLINING ENROLL 43,148.00
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 217,754.24	110	PENSION ADJUSTMENT 52,967.24
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 5,665.40
57	2026-27 ADJ PU (EST) 435.80	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 3,450,237.20	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .54604167	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 160,781.05	124	BASIC SKILLS 329,072.41
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 297.05	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 73,381.53	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) = 129,454.39	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	140	SMALL SCHOOLS 129,454.39
TRANSPORTATION SPARSITY		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 73,083.66
141	ATTENDANCE AREA 41.59	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 234,162.58	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 3,991,230.10
142	SQUARE MILES PER RES PU = (141)/(46) = .0954	162	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 3,450,237.20	**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000	163	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 160,781.05	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 31.06
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0954	164	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 73,381.53	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3106
		165	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 221.86
		166	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
		167	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 234,162.58	166	YEAR ROUND PU SERVED
		168	UNEQUALIZED REVENUE = (57)X(165) = 871.60	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 97,558.19

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)	435.80	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	693.87
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	315,519.20	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 =	625.52
176	TOTAL, TIER 1 = (57)X(174) =	130,740.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	494.35
177	TOTAL, TIER 2 = (57)X(175) =	184,779.20	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	573.87		
	REFERENDUM ALLOWANCES				137	SPARSITY REVENUE	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
	REF AUTH W/O INFLATION				202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	693.87
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	693.87	192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	57	2026-27 ADJ PU (EST)	435.80
179	PHASEOUT OF LINE (178)		193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	203	FY2027 REFER REVENUE = (57)X(202) =	302,388.55
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY						
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	693.87					

TRANSITION REVENUE		***EQUITY REVENUE CONT***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY2027 DISTRICT REFERENDUM REV/ADJ PU	693.87	176 TOTAL, TIER 1 = (57)X(174) = 130,740.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU	300.00	177 TOTAL, TIER 2 = (57)X(175) = 184,779.20
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10 2024 RMV 371,383,500 46 2026-27 RES PU (EST) 435.80
	EQUITY REVENUE	57	2026-27 ADJ PU (EST)	435.80	234 FY2027 RMV/RES PU = (10)/(46) = 852,187.93
206	METRO 5TH PERCENTILE 8,015.96	224	= LSR OF \$100,000 OR		235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .96839538
207	METRO 95TH PERCENTILE 10,379.48		[(57)X(223)] =		236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 = 1.00000000
208	METRO GAP = (207)-(206) = 2,363.52	225	= (220)+(224) = 30,941.80		237 TIER 1 LOR LEVY = (176)X(235) = 126,608.01
209	RURAL 5TH PERCENTILE 8,005.00	226	BOTH RUR AND MET = 0.25X(225) = 7,735.45		238 TIER 2 LOR LEVY = (177)X(236) = 184,779.20
210	RURAL 95TH PERCENTILE 10,418.80				239 TIER 1 LOR AID = (176)-(237) = 4,131.99
211	RURAL GAP = (210)-(209) = 2,413.80	57	2026-27 ADJ PU (EST)	435.80	240 TIER 2 LOR AID = (177)-(238) =
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	227	= \$50.00X(57) = 21,790.00		**EQUITY AIDS & LEVIES**
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,413.80	228	EQUITY REVENUE = (225)+(226)+(227) = 60,467.25		228 EQUITY REVENUE 60,467.25
214	DIST'S REGION'S 95TH PCT = (207) OR (210)= 10,418.80		**OPERATING CAPITAL AIDS & LEVIES**		241 LEVY RATIO FOR EQUITY = (234)/\$510,000 = 1.00000000
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) = 8,698.87	167	OPERATING CAP REVENUE	97,558.19	242 EQUITY LIMIT = (228)X(241) = 60,467.25
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,719.93	168	UNEQUALIZED REVENUE = (57)X(165) = 871.60		243 EQUITY AID = (228)-(242) =
217	EQUITY INDEX = (216)/(213) = .71254039	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 96,686.59		**TRANSITION AIDS & LEVIES**
218	= \$80X(217) = 57.00	30	2024 ANTC	5,446,313	205 TRANSITION REVENUE
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218) 71.00	57	2026-27 ADJ PU (EST)	435.80	244 LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 = 1.00000000
57	2026-27 ADJ PU (EST)				
220	= (57)X(219) = 30,941.80	230	FY2027 ANTC/ADJ PU = (30)/(57) = 12,497.28		
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR 1,484.69	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .54544693		
222	= 0.10X[(221)] = 148.47	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 52,737.40		
		233	OPERATING CAP AID = (167)-(232) = 44,820.79		

TRANSITION AIDS & LEVIES CONT

245 TRANSITION LIMIT
 = (205)X(244) =
 246 TRANSITION AID
 = (205)-(245) =

REFERENDUM AIDS & LEVIES

202 REFER \$/APU
 ALL AUTHORITIES 693.87
 247 TIER 1 CAP/APU 460
 248 TIER 2 CAP/APU
 = 0.25X(100)-\$300 = 1,626.25
 137 SPARSITY REVENUE
 249 TIER 2 CAP/APU
 IF (137) > ZERO
 THEN (249) = 9,999.99
 ELSE (249) = (248) 1,626.25
 BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES
 250 TIER 1 = LSR OF
 (202) OR (247) = 460.00
 251 TIER 2 = [LSR OF (202)
 OR (249)]-(250) = 233.87
 252 UNEQUALIZED
 = (202)-(250)
 -(251) =

BREAKDOWN OF REFERENDUM
 REVENUES

203 REFERENDUM REVENUE
 ALL AUTHORITIES 302,388.55
 253 TOTAL, TIER 1
 = (57)X(250) = 200,468.00
 254 TOTAL, TIER 2
 = (57)X(251) = 101,920.55
 255 TOTAL, UNEQUALIZED
 = (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 852,187.93
 256 TIER 1 = LSR OF 1
 OR (234)/\$567,000 = 1.00000000
 257 TIER 2 = LSR OF 1
 OR (234)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
 = (253)X(256) = 200,468.00
 259 TIER 2 LEVY
 = (254)X(257) = 101,920.55
 255 UNEQUALIZED LEVY
 260 TOTAL = (258)
 +(259)+(255) = 302,388.55

INITIAL REFERENDUM AID

261 TIER 1 AID
 = (253)-(258) =
 262 TIER 2 AID
 = (254)-(259) =
 263 TOTAL AID
 = (261)+(262) =

EQUALIZATION AID LIMIT

100 FY2027 FORMULA ALLOW 7,705
 57 ADJ PU (EST) 435.80
 264 REFERENDUM EQUALIZATION AID LIMIT
 = [[0.25X(100)]
 -\$300]X(57) = 708,719.75

265 REFERENDUM EQUALIZATION AID CAP
 = GRT OF (263)-(264)
 OR 0 =

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
 = (258)+(265) = 200,468.00
 259 TIER 2 LEVY = 101,920.55
 255 UNEQUALIZED LEVY =
 267 TOTAL = (266)
 +(259)+(255) = 302,388.55

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
 = (261)-(265) =
 262 TIER 2 AID =
 269 TOTAL AID
 = (268)+(262) =

TAX BASE REPLACEMENT
 AID (TBRA)

270 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11)
 271 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254) 1.00
 272 UNCAPPED REF AND LOR ALLOWANCE
 = (174)+(196) = 993.87
 273 PRORATED TBRA
 = LSR OF (270) OR
 [(270)X(272)/(271)] =
 274 REF AND LOR REV
 = (176)+(203) = 433,128.55
 275 CAPPED TBRA = LSR OF
 (273) OR (274) =

INITIAL REVENUES ARE REDUCED TO
 MAKE TAX BASE REPLACEMENT AID
 REVENUE-NEUTRAL. REVENUE COMPONENTS
 ARE REDUCED IN THE FOLLOWING ORDER:

276 TIER 2 REF AID
 277 TIER 1 REF AID
 278 TIER 1 LOR AID
 279 TIER 1 LOR LEVY
 280 TIER 1 REF LEVY
 281 TIER 2 REF LEVY
 282 UNEQL REF LEVY

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 311,387.21
283	TIER 1 REF AID = (268)-(277) =			312	LOCAL OPTIONAL AID = (240)+(278)+(279) = 4,131.99
284	TIER 2 REF AID = (262)-(276) =		72,243.33		= (285)+(306) =
285	TIER 1 LOR AID = (239)-(278) = 4,131.99	298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 219,318.74		
286	TIER 1 LOR LEVY = (237)-(279) = 126,608.01			**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE	
287	TIER 1 REF LEVY = (266)-(280) = 200,468.00	299	FY2027 COMBINED REVENUE = (171)+(203) = 617,907.75	313	TIER 1 REF LEVY = (287)-(307) = 200,468.00
288	TIER 2 REF LEVY = (259)-(281) = 101,920.55			314	TIER 2 REF LEVY = (288)-(308) = 101,920.55
289	UNEQL REF LEVY = (255)-(282) =	300	FY2027 COMBINED INITIAL AID = (240)+(290) = 4,131.99	315	UNEQL LEVY = (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) = 4,131.99	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] = 1.00000000	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315) = 302,388.55
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) = 428,996.56	302	2012 RMV 165,699,700	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) =
		10	2024 RMV 371,383,500		
		303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] = .44616872		
		304	FY2027 MINIMUM COMBINED AID = (298)X(301)X(303) = 97,853.16	**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY2027 REFERENDUM HOLD HARMLESS AID INCREASE IF (292) = 0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	145	TRANSPORT ALLOWANCE 526.75
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)			318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
295	FY 2015 COMBINED REVENUE = (293)+(294) = 490,535.80	306	TIER 1 LOR LEVY	320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	307	TIER 1 REF LEVY	321	2026-27 RES PU ATTENDING MN STATE ACADEMIES
	147,075.41	308	TIER 2 REF LEVY	322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =
		309	UNEQL REF LEVY	323	ALT ATTEND ADJUST TO AID = (320)+(322) =
			LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		
		310	TIER 1 LOR LEVY = (286)-(306) = 126,608.01		
		238	TIER 2 LOR LEVY = (238) = 184,779.20		

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) 500.24
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) = 195,774.57	425	FY2024 ANTC PER APU = (35)/(54) = 9,120.29
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 361,378.57	426	STATEWIDE ANTC/APU 13,658.23	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
	OLD LAW HEALTH & SAFETY (H&S)	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .53207207	429	LTFM AID RATIO = 1-(428) = .46792793
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	430	LTFM INITIAL EQUAL AID = (424)X(429) = 77,490.74
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 27,891.20	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 88,113.26
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 223,665.77	432	2015 TOTAL ALT FAC GRANDFATHER AID
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =		**LTFM REVENUE**	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 77,490.74
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 361,378.57	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 88,113.26
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 195,774.57
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 195,774.57	421	DISTRICT LTFM REVENUE = (419)-(420) = 361,378.57	436	TOTAL LTFM LEVY = (434)+(435) = 283,887.83
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		**DEBT SERV PORTION OF LTFM REV**
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	423	TOTAL LTFM REVENUE = (421)+(422) = 361,378.57	765	NET ALT FAC REG DEBT
768	NET LTFM REQ DEBT SERVICE FOR VPK	57	2026-27 ADJ PU (EST) 435.80	766	NET ALT FAC/H&S DEBT 195,774.57
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 165,604.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
		35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 4,562,333	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 54,628.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 195,774.57	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 165,604.00	450	LSR OF (448) OR (449) 54,628.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 13,563.00
429	LTFM AID RATIO .46792793	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1993	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 77,490.74	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2000	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 77,490.74	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 54,628.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 88,113.26	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 13,563.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 30,170.57	455	TOTAL CERTIFIED LEVY = (453)+(454) = 54,628.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 15,645.00
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 435.80
			LEASE LEVY LIMITATION	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 28,327.00
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 15,645.00
423	TOTAL LTFM REVENUE 361,378.57			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 165,604.00				**APPROVED REG OPERATING LEASES**
443	LTFM GEN FUND EQUAL REV = (424)-(437) =	457	FY2026 JOINT		**ADMINISTRATIVE SPACE**
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	458	FY2027 JOINT	473	FY2026 NONJOINT
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	459	FY2026 JOINT 2,082.00	474	FY2027 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 165,604.00	460	FY2027 JOINT		**INSTRUCTIONAL/STORAGE**
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 165,604.00	461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 2,082.00	475	FY2026 NONJOINT 2,000.00
				476	FY2027 NONJOINT
				477	REG OPERATING LEASES = SUM (473) TO (476)= 2,000.00

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) 3,093
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 3,093
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		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) = 19,640.55	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
482	FY2026 NONJOINT	503	TREE GROWTH	REV = \$1.00X(601) = 3,093.00	
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601)
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	NOT TO EXCEED 10,000 AND \$0.43XPOPULATION	
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 2,000.00	506	OTHER GENERAL (MEMO)	IN EXCESS OF 10,000 = 5,722.05	
57	2026-27 ADJ PU (EST) 435.80	**INITIAL GENERAL FUND LEVY**		607	FY2027 COMMUNITY EDUCATION REVENUE
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 92,389.60	507	GENERAL RMV VOTER APPROVED = (316) = 302,388.55	= (604)+(605)+(606) = 28,455.60	
487	COMM APPROVED LIMIT	508	GENERAL RMV OTHER = (311)+(242) +(245) = 371,854.46	30	2024 ANTC 5,446,313
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 92,389.60	509	GENERAL NTC VOTER APPROVED = (493)	608	STANDARD COMM ED LEVY = 0.003128X(30) = 17,036.07
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 2,000.00	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 273,973.69	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 17,036.07
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 17,645.00	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 948,216.70	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 11,419.53
INITIAL CAPITAL RELATED LEVIES				**EARLY CHILD FAMILY EDUCATION**	
232	OPERATING CAPITAL 52,737.40			FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
447	LT FAC MAINTENANCE 165,604.00			611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
456	DISABLED ACCESS			612	ECFE ANNUAL REPORT SUBMITTED? YES
490	LEASE LEVY 17,645.00			613	POPULATION UNDER FIVE YEARS OF AGE 127
491	COOP BLDG REPAIR			614	GTR OF 150 OR (613) = 150
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) = 235,986.40				

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) = 1,350,543.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 59,202.44
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 1,060,113.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 934,113.00	30	2024 ANTC 5,446,313	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) = 59,202.44
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 934,113.00	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) = 59,202.44
	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 126,000.00		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,350,543.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .04383603
720	FACIL BOND-MS 123B.62 85,680.00	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 40,947.81
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) = 8,975.43
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 311,149.50	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 123,330.09	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 61,089.82	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 67,527.15		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 85,680.00				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 211,680.00				

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	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) = .25563110		=GTR OF [(713)-(801)-(808)] OR ZERO =	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	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =		= (716)+(719) = 126,000.00	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED	910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =		= (717)+(727) = 85,680.00	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
			127,259.26	913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
		781	DISASTER LEVY LIMIT VOTER APPROVED		
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED	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) =		= (809)+(811)+(781) = 1,060,113.00	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
			= (810)+(812)+(772) = 212,939.26	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
		815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,273,052.26	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
				919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =		
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 934,113.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT
				1022	24 PAY 25 LEVY
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT	124,106.41	
		1008	24 PAY 25 LEVY	124,106.41	
		1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1007) =	124,106.41	
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1008) =	124,106.41	
		1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	158.36	
	LEVY LIMITATION ADJUSTMENTS IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY B PREVIOUSLY CALCULATED AUTHORITY C CERTIFIED LEVY BASED ON (B) D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO		**FY2026 LOR TIER 2** LEVY ADJUSTMENT		
		1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202)	195,548.80	
		1013	24 PAY 25 LIMIT	199,364.80	
		1014	24 PAY 25 LEVY	199,364.80	
	GENERAL FUND ADJUSTMENTS	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	3,816.00-	
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197)	51,710.13			
1001	24 PAY 25 LIMIT	51,572.62			
1002	24 PAY 25 LEVY	51,572.62			
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =	137.51			
		1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205)	62,873.09	
		1017	24 PAY 25 LIMIT	64,405.65	
	FY2026 LOR TIER 1 LEVY ADJUST	1018	24 PAY 25 LEVY	64,405.65	
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185)	124,264.77			
		1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	1,532.56-	
		1023	FY2026 TRANSITION LEVY ADJUSTMENT		
			FY2026 1ST TIER REFERENDUM LEVY ADJUST		
		1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)	212,152.00	
		1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)		
		1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)		
		1027	24 PAY 25 LIMIT	216,292.00	
		1028	24 PAY 25 LEVY	216,292.00	
		1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	216,292.00	
		1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	216,292.00	
		1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030)) =	4,140.00-	

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
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)
	107,860.84				
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
				1059	UNEQL LEVY
1035	24 PAY 25 LIMIT		**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1036	24 PAY 25 LEVY			1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
	109,965.67				
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1048	TIER 1 LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
	109,965.67	1049	TIER 2 LEVY		
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1050	UNEQL LEVY		**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES
	109,965.67	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =	1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =		
	2,104.83-				
	FY2026 UNEQUAL REF LEVY ADJ	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)			1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)		**FY2026 LOR TBRA ALLOCATION ADJ**		
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	1005	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				14,185.88
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT
				1067	24 PAY 25 LEVY
					14,855.86
				1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) =
					669.98-

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	7,282.99	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	80,425.17
		1084	23 PAY 24 LEVY	7,282.99			
		1085	TOTAL ADJUSTMENT = (1082)-(1084) =	5,870.48-			
1070	24 PAY 25 LIMIT				1104	22 PAY 23 LIMIT	94,028.19
1071	24 PAY 25 LEVY				1105	22 PAY 23 LEVY	94,028.19
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT	1086	24 PAY 25 ADJ LIMIT	5,870.48-	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	13,603.02-
		1087	24 PAY 25 ADJ LEVY	5,870.48-			
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1107	23 PAY 24 ADJ LIMIT	719.08
FY26 & FY25 CAPITAL RELATED ADJ					1108	23 PAY 24 ADJ LEVY	719.08
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**					
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)	181,240.48	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	14,322.10-
1074	24 PAY 25 LIMIT						
1075	24 PAY 25 LEVY	1090	23 PAY 24 LIMIT	181,240.48			
		1091	23 PAY 24 LEVY	181,240.48	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	196,132.29
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1092	TOTAL ADJUSTMENT				
		1093	24 PAY 25 ADJ LIMIT		1111	22 PAY 23 LIMIT	227,603.20
		1094	24 PAY 25 ADJ LEVY		1112	22 PAY 23 LEVY	227,603.20
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST				
FY2026 LTFM UNEQUAL LEVY ADJ		**3 YEAR PRIOR ADJUSTMENTS**			1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1112)) =	31,470.91-
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)	175,256.00			1114	23 PAY 24 ADJ LIMIT	3,456.29
1078	24 PAY 25 LIMIT	178,676.00			1115	23 PAY 24 ADJ LEVY	3,456.29
1079	24 PAY 25 LEVY	178,676.00			1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115)) =	34,927.20-
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) =	3,420.00-					
					FY2024 EQUITY LEVY ADJUSTMENT		
FY2026 HEALTH & SAFETY		1097	22 PAY 23 LIMIT	36,221.25	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	62,147.11
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1098	22 PAY 23 LEVY	36,221.25			
		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) =	197.51	1118	22 PAY 23 LIMIT	71,199.81
		1100	23 PAY 24 ADJ LIMIT	98.75	1119	22 PAY 23 LEVY	71,199.81
		1101	23 PAY 24 ADJ LEVY	98.75			
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1,412.51			1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1119)) =	9,052.70-
		1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	98.76			

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	1,973.57	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	1,973.57		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
				REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1122)) =	11,026.27-		(FROM PAY 24 LEVY		
				REPORT, LINE 1037)	1153	PAY 23 ALLOC OF TBRA
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE		TO VOTER-APPR REF LEVY
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ		(FROM PAY 23 LEVY RPT,
	(FROM FY2024 GENED			(FROM PAY 24 LEVY		LINES 277 TO 279)
	REV RPT, LINE 222)			REPORT, LINE 1038)	1154	FY2024 TBRA ALLOC TOT ADJ
1125	22 PAY 23 LIMIT		1141	TOTAL ADJUST TO PAY 23		= (1153)-(1152) =
1126	22 PAY 23 LEVY			2ND TIER REF LEVY AUTH	1155	23 PAY 24 ADJ LIMIT
				= ((1138)-(1140)) =	1156	23 PAY 24 ADJ LEVY
1127	TOTAL ADJUST TO PAY 23			8,550.29-		
	TRANSITION LEVY AUTH		1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
			1143	23 PAY 24 ADJ LEVY		
				3,882.24		
1128	23 PAY 24 ADJ LIMIT		1144	FY2024 2ND TIER REF		
1129	23 PAY 24 ADJ LEVY			LEVY ADJUSTMENT		**FY2024 LOR TBRA ADJUST**
				= ((1141)-(1143)) =	1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION			12,432.53-		TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT					(FROM FY2024 GENED
						REV RPT, LINE 265)
FY2024 1ST TIER VOTER			1145	FY2024 UNEQUAL REF LEVY AUTH	1159	ALLOCATION OF TBRA
APPROVED REFER LEVY ADJUST				(FROM FY2024 GENERAL		(FROM PAY 23 LEVY RPT,
1131	FY2024 1ST TIER REF LEVY AUTH			EDUC REVENUE REPORT,		LINE 276)
	(FROM FY2024 GENED		1146	LINE 255)	1160	FY2024 ALLOCATION OF TBRA
	REV RPT, LINE 254)	191,393.94				LOR LEVY TIER 1 ADJUSTMENT
1132	PAY 23 LIMIT BEFORE					= (1158)-(1159) =
	TBRA AND HOLD HARM ADJ		1147	PAY 23 LEVY BEFORE	1161	23 PAY 24 ADJ LIMIT
	(FROM PAY 24 LEVY			TBRA AND HOLD HARM ADJ	1162	23 PAY 24 ADJ LEVY
	REPORT, LINE 1029)	223,766.09		(FROM PAY 24 LEVY		
1133	PAY 23 LEVY BEFORE			REPORT, LINE 1046)	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
	TBRA AND HOLD HARM ADJ		1148	TOTAL ADJUST TO PAY 23		
	(FROM PAY 24 LEVY			UNEQUAL REF LEVY AUTH		**FY2024 REFERENDUM HOLD HARM**
	REPORT, LINE 1030)	223,766.09				
1134	TOTAL ADJUST TO PAY 23		1149	23 PAY 24 ADJ LIMIT	1164	FY2024 ALLOC OF HOLD HARM
	1ST TIER REF LEVY AUTH		1150	23 PAY 24 ADJ LEVY		(FROM FY2024 GENED REV RPT
	= ((1131)-(1133)) =	32,372.15-				LINES 294 TO 296)
1135	23 PAY 24 ADJ LIMIT	1,711.25	1151	FY2024 UNEQUAL REF	1165	PAY 23 HOLD HARM ALLOC
1136	23 PAY 24 ADJ LEVY	1,711.25		LEVY ADJUSTMENT		(FROM PAY 23 LEVY RPT,
						LINES 304 TO 306)
1137	FY2024 1ST TIER REF				1166	FY2024 HOLD HARM TOTAL
	LEVY ADJUSTMENT					= (1165)-(1164) =
	= ((1134)-(1136)) =	34,083.40-				

FY2024 REF HOLD HARM CONT		***FY2024 REEMPLOYMENT ADJUSTMENT***		***FY2024 ALT TEACHER ADJ CONT***	
1167	23 PAY 24 ADJ LIMIT	1185	23 PAY 24 LIMIT	1202	23 PAY 24 ADJ LIMIT
1168	23 PAY 24 ADJ LEVY	1186	23 PAY 24 LEVY	1203	23 PAY 24 ADJ LEVY
1169	FY2024 HOLD HARM ALLOC	1187	FY2024 REEMPLOY ADJUST	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)
		54	2023-24 ADJ PU (ACT) 500.24		
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)	1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) = 18,008.64	1206	22 PAY 23 LIMIT 2,029.34
		1190	22 PAY 23 LIMIT 19,324.80	1207	22 PAY 23 LEVY 2,029.34
		1191	22 PAY 23 LEVY 19,324.80	1208	TOTAL ADJUSTMENT = (1205)-(1207) = 2,029.34-
1172	FY2024 LOR TIER 1 HOLD HARM ADJ	1192	FY2024 SAFE SCH ADJUST = ((1189)-(1191)) = 1,316.16-	1209	23 PAY 24 ADJ LIMIT 2,995.44
				1210	23 PAY 24 ADJ LEVY 2,995.44
1173	23 PAY 24 ADJ LIMIT	**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST		1211	24 PAY 25 ADJ LIMIT 5,024.78-
1174	23 PAY 24 ADJ LEVY			1212	24 PAY 25 ADJ LEVY 5,024.78-
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT	1193	SAFE SCH INTERMEDIATE LEVY ALLOW	1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) = 2,029.34-
		54	2023-24 ADJ PU (ACT) 500.24	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) = 2,029.34-
FY2024 INTEGRATION ADJUSTMENT		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	1215	FY2024 LTFM EQUALIZED LEVY ADJUST
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1195	22 PAY 23 LIMIT	**FY2024 LTFM UNEQUAL LEVY ADJ**	
1177	22 PAY 23 LIMIT	1196	22 PAY 23 LEVY	1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64) 190,091.20
1178	22 PAY 23 LEVY	1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST	1217	22 PAY 23 LIMIT 199,710.00
1179	TOTAL ADJUSTMENT			1218	22 PAY 23 LEVY 199,710.00
1180	23 PAY 24 ADJ LIMIT	**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST		1219	TOTAL ADJUSTMENT = (1216)-(1218) = 9,618.80-
1181	23 PAY 24 ADJ LEVY	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	1220	23 PAY 24 ADJ LIMIT
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT	1199	22 PAY 23 LIMIT	1221	23 PAY 24 ADJ LEVY
		1200	22 PAY 23 LEVY	1222	24 PAY 25 ADJ LIMIT 5,454.00-
FY2024 REEMPLOYMENT ADJUSTMENT		1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH	1223	24 PAY 25 ADJ LEVY 5,454.00-
1183	FY2024 EXPEND ACTUAL				
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =				

1224	FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	5,454.00-	1313	***PAY 23 LEASE LEVY ADJUST*** FY2023 AND FY2024 LEASE COST WITH A PAY 23 LEVY (PAY 24 LEASE LEVY FOR FY2024 & 2025 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =		
1225	FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =	5,454.00-	1314		1314	FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	2,000.00	
1226	FY2024 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1225) =	4,164.80-		**PAY 23 FY2023 LEASE COSTS** LEASE COSTS	54	2023-24 ADJ PU (ACT)	500.24	
	FY2024 CAREER TECHNICAL ADJ		1300	INTERMEDIATE	5,208.00			
1227	FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21)	20,286.48	1301	NON-JOINT	2,000.00	1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) =	106,050.88
				** CAPITALIZED LEASES **		1316	PAY 23 COMMISSIONER APPROVED LIMIT	
1228	23 PAY 24 LIMIT	19,337.50	1302	INTERMEDIATE	4,282.00	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	106,050.88
1229	23 PAY 24 LEVY	19,337.50	1303	NON-JOINT		1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	2,000.00
1230	FY2024 CAREER TECH ADJ = ((1227)-(1228))	948.98	1304	PAY 23 FY2023 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=	11,490.00	1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	11,490.00
	FY2024 HEALTH BENEFIT LEVY ADJ			**PAY 23 FY2024 LEASE COSTS** **REG OPERATING LEASES**				
1231	FY2024 ACTUAL COST (LIMITED TO \$600,000)		1305	INTERMEDIATE				
1232	23 PAY 24 LIMIT		1306	NON-JOINT			**PAY 23 NET LEASE COSTS**	
1233	23 PAY 24 LEVY			** CAPITALIZED LEASES **		1320	22 PAY 23 LIMIT	12,759.00
1234	FY2024 HEALTH BENEFITS ADJUST		1307	INTERMEDIATE		1321	22 PAY 23 LEVY	12,759.00
			1308	NON-JOINT		1322	PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) =	1,269.00-
	FY2024 ANNUAL OPEB LEVY ADJ		1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=				
1235	FY2024 ACTUAL COST (FIN 797+OBJ 291)		1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	9,490.00			
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000				54	2023-24 ADJ PU (ACT)	500.24
1237	PRORATED ANNUAL OPEB LEVY AUTH		1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	32,515.60			
1238	24 PAY 25 LIMIT		1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =	9,490.00			
1239	24 PAY 25 LEVY							
1240	FY2024 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)							

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	137.51	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	98.76		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ			+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ	3,420.00-				+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		213,561.22-
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					**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ	4,164.80-	1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ	1,269.00-		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) =		9,617.46
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)+	8,617.53-		REPORT, LINE 28)		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=					1,058.02-
			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	85,680.00-		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**		146.61
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)		30.38
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
				52,760.76-	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		9,204.76
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
				+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)			+(1130)+(1163)+(1175)		5,381.00
				+(1334) =		5,381.00
				65,465.77-	1411	FY2024 SCH-AGE CARE
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER		ADJUSTMENT
1332	SCH TAX ADJUSTMENT			= (1337) =		= ((1408)-(1409)) =
	(FROM STR ADJUST		1345	GENERAL NTC OTHER		3,823.76
	REPORT, LINE 14)			= (760)+(1068)+(1072)+		
1333	OTHER ADJUST, GEN			(1182)+(1187)+(1192)+		
	RMV OTHER (MEMO)			(1197)+(1204)+(1230)+		
				(1234)+(1240)+(1325)+		
				(1326)+(1327)+(1341)=		
				95,334.69-		

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)	108,303.43	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	108,302.50	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	108,302.50	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	.93	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	.93	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	2,796.12	1714	24 PAY 25 ADJ LEVY	.93	
		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)	99,882.11	
	46,471.15-	1717	22 PAY 23 LIMIT	94,824.43	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	22 PAY 23 LEVY	94,824.43	**ABATEMENT ADJUSTMENTS**
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	5,057.68	**INITIAL ABATEMENT LEVY ADJUST**
	46,471.15-	1720	23 PAY 24 ADJ LIMIT	6.29	2000 SCHOOL TAXES ABATED IN 2024
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1721	23 PAY 24 ADJ LEVY	6.29	2001 SCHOOL TAXES ADDED IN 2024
	12,731.29-	1722	24 PAY 25 ADJ LIMIT	2,864.21	2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	24 PAY 25 ADJ LEVY	2,864.21	2,465.12-
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	2,870.50	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	2,870.50	2004 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
	117,947.41	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =	2,187.18	2,056.60
1706	24 PAY 25 LIMIT	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	8,881.40-	**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1707	24 PAY 25 LEVY				2005 GENERAL 905,098.32
	116,284.70				2006 COMMUNITY SERVICE 41,182.39
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2007 GENERAL DEBT SERVICE 1,120,637.99
	1,662.71				2008 OPEB DEBT SERVICE
					2009 TOTAL 2,066,918.70

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) = .43789740	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .01992453	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .54217807	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 397.41	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE 11.11	2034	COMMUNITY SERVICE	2057	IN 1ST 6 MO OF 2025 2,363.38-
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	SCHOOL TAXES ADDED
2018	TOTAL 408.52	2036	OPEB DEBT SERVICE	2058	IN 1ST 6 MO OF 2025
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 2,363.38-
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] = 2,363.38
2020	GENERAL = (2019)X(2015) = 397.41	2038	GENERAL = (2024) +(2029)+(2033) = 682.06	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) = 11.11	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)= 38.01	2060	GENERAL = (2059)-(2061) -(2062)-(2063) = 1,034.92
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)= 1,336.53	2061	COMMUNITY SERVICE = (2059)X(2011) = 47.09
2023	TOTAL 408.52	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) = 1,281.37
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL 2,056.60	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)= 682.06	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL 2,363.38
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) = 38.01	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) = 1,336.53	2043	GENERAL	2064	GENERAL 1,034.32
2027	OPEB DEBT = [(2004)X (2013)] =	2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE 53.81
2004	TOTAL 2,056.60	2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE 1,376.99
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	2047	GENERAL	2068	TOTAL 2,465.12
		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) = .60	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,218,940.62	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 6.72-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 95.62-		**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 101.74-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
GEN FUND INITIAL LEVY SUMMARY		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 249,627.79			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3001	GENERAL RMV OTHER = (508)+(1343) = 306,388.69		**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) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 179,321.66		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 735,338.14	3012	GENERAL	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [- (3006)] =
	COM SERV INITIAL LEVY SUMMARY		**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [- (3007)] =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 34,284.82	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =		
	GEN DBT SERV INITIAL LEVY SUMMARY	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 1,014,882.76	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 204,057.86	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) 579.14 57 2026-27 ADJ PU (EST) 435.80
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 =
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 1,014,882.76	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 204,057.86	**FY2027 TAC ADD REF REV**
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3506	GEN DEBT VOTER =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3507	GEN DEBT OTHER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4012 TAC TOTAL REF REV = (4006)+(4011) =
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
				4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

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

FY2027 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	GENERAL FUND	5013 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 1,014,882.76	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 1,988,563.58
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 249,627.79	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 204,057.86	5026 TOTAL AID = (5006)+(5010) +(5016) = 4,191,477.59
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 306,388.69	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,218,940.62	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) = 77,490.74	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 179,321.66	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 6,180,041.17
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 735,338.14	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 4,085,513.55	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 1,296,431.36 +(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) = 4,820,851.69	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =	
	COMMUNITY SERVICE FUND		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 34,284.82	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 28,473.30	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) = 62,758.12		

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	302,388.55	52,760.76-	N/A			249,627.79
GEN-RMV OTHER-EXEMP	371,854.46	65,465.77-	N/A			306,388.69
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	273,973.69	95,334.69-	682.66			179,321.66
TOTAL GENERAL	948,216.70	213,561.22-	682.66			735,338.14
COM SERV-EXEMP	31,457.41	2,796.12	31.29			34,284.82
DEBT-VOTER-NONEXEMP	1,060,113.00	46,471.15-	1,240.91			1,014,882.76
DEBT-OTHER-NONEXEMP	212,939.26	8,881.40-				204,057.86
TOTAL DEBT SERV	1,273,052.26	55,352.55-	1,240.91			1,218,940.62
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,252,726.37	266,117.65-	1,954.86			1,988,563.58

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	831,988.46	735,338.14	96,650.32-	11.62-
COMMUNITY SERVICE	33,303.41	34,284.82	981.41	2.95
GENERAL DEBT SERVICE	1,213,631.01	1,218,940.62	5,309.61	.44
OPEB DEBT SERVICE				
TOTAL	2,078,922.88	1,988,563.58	90,359.30-	4.35-

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	831,988.46			
COMMUNITY SERVICE	33,303.41			
GENERAL DEBT SERVICE	1,213,631.01			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,078,922.88			

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	276,424.49	276,424.49	249,627.79		
(5002)	GENERAL-RMV OTHER	344,863.96	344,863.96	306,388.69		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	210,700.01	210,700.01	179,321.66		
(5009)	COMMUNITY SERV-NTC OTHER	33,303.41	33,303.41	34,284.82		
(5013)	GENL DEBT-NTC VOTER	1,025,311.00	1,025,311.00	1,014,882.76		*1
(5014)	GENL DEBT-NTC OTHER	188,320.01	188,320.01	204,057.86		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	831,988.46	831,988.46	735,338.14		
(5009)	COMMUNITY SERVICES FUND	33,303.41	33,303.41	34,284.82		
(5015)	GENERAL DEBT SERVICE FUND	1,213,631.01	1,213,631.01	1,218,940.62		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	621,288.45	621,288.45	556,016.48		
	NET TAX CAPACITY	1,457,634.43	1,457,634.43	1,432,547.10		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,301,735.49	1,301,735.49	1,264,510.55		
	OTHER	777,187.39	777,187.39	724,053.03		
TOTAL LEVY						
	TOTAL LEVY	2,078,922.88	2,078,922.88	1,988,563.58		

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	216,292.00	216,292.00	200,468.00		*2
(314)	2ND TIER RMV REFER	109,965.67	109,965.67	101,920.55		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	14,628.00-	14,628.00-	4,140.00-		*2
(1039)	FY2026 2ND TIER REF ADJUST	7,437.07-	7,437.07-	2,104.83-		*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	26,180.13-	26,180.13-	34,083.40-		
(1144)	FY2024 2ND TIER REF ADJUST	1,587.98-	1,587.98-	12,432.53-		
(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	276,424.49	276,424.49	249,627.79		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	124,106.41	124,106.41	126,608.01		*3
(238)	2ND TIER LOCAL OPTIONAL	199,364.80	199,364.80	184,779.20		*3
(242)	EQUITY	64,405.65	64,405.65	60,467.25		*3
(245)	TRANSITION					*3
(1011)	FY2026 LOR TIER 1 ADJUST	91.49	91.49	158.36		*3
(1015)	FY2026 LOR TIER 2 ADJUST	13,483.20-	13,483.20-	3,816.00-		*3
(1019)	FY2026 EQUITY ADJUST	4,032.71-	4,032.71-	1,532.56-		*3
(1023)	FY2026 TRANSITION ADJUST					*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	2,887.60	2,887.60	14,322.10-		
(1116)	FY2024 LOR TIER 2 ADJUST	24,929.61-	24,929.61-	34,927.20-		
(1123)	FY2024 EQUITY ADJUST	3,546.47-	3,546.47-	11,026.27-		
(1130)	FY2024 TRANSITION ADJUST					
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	344,863.96	344,863.96	306,388.69		

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 OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	51,572.62	51,572.62	52,737.40		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION	14,855.86	14,855.86	10,251.65		*5
(363)	FY2026 REEMPLOYMENT INS	2,000.00	2,000.00	300.00		
(365)	SAFE SCHOOLS	16,927.20	16,927.20	15,688.80		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	11,746.84	11,746.84	11,746.84		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(445)	LT FACILITIES EQUAL					*4
(446)	LT FACILITIES UNEQUAL	178,676.00	178,676.00	165,604.00		
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	24,431.00	24,431.00	17,645.00		
(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	300,209.52	300,209.52	273,973.69		

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	303.81-	303.81-	137.51		*3
(1102)	FY2024 OPER CAPITAL ADJUST	94.15	94.15	98.76		
(1072)	FY2026 ALT TEACHER COMP ADJUST					*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST	14,869.29	14,869.29	669.98-		*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST	5,000.00-	5,000.00-			
(1192)	FY2024 SAFE SCHOOLS ADJUST	900.36	900.36	1,316.16-		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	702.73-	702.73-	948.98		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST	5,870.48-	5,870.48-			
(1080)	FY2026 LTFM UNEQUAL ADJUST			3,420.00-		
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	5,024.78-	5,024.78-			
(1095)	FY2025 LTFM UNEQUAL ADJUST	5,454.00-	5,454.00-			
(1215)	FY2024 LTFM EQUAL ADJUST	4,498.83-	4,498.83-			
(1226)	FY2024 LTFM UNEQUAL ADJUST			4,164.80-		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	10,990.83-	10,990.83-	8,385.69-		

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	2,452.00	2,452.00	1,269.00-		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST	82,005.00-	82,005.00-	85,680.00-		
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT			682.06		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	1,034.32	1,034.32	.60		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	78,518.68-	78,518.68-	86,266.34-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	300,209.52	300,209.52	273,973.69		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	10,990.83-	10,990.83-	8,385.69-		
(5004)	TOTAL GENERAL - NTC OTHER	210,700.01	210,700.01	179,321.66		

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	17,612.06	17,612.06	17,036.07		*13
(619)	EARLY CHILD FAMILY	10,675.48	10,675.48	9,645.31		*14
(624)	HOME VISITING	250.85	250.85	276.03		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	4,602.38	4,602.38	4,500.00		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	16.35-	16.35-	1,058.02-		
(1407)	FY2024 HOME VISITING ADJUST	16.77-	16.77-	30.38		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST	141.95	141.95	3,823.76		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT			38.01		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	53.81	53.81	6.72-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	33,303.41	33,303.41	34,284.82		

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	935,951.00	935,951.00	934,113.00		*15
(811)	DEBT SERVICE-AID INELIG	136,238.00	136,238.00	126,000.00		*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	48,254.99-	48,254.99-	46,471.15-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT			1,336.53		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST			95.62-		*12,16
(3034)	GDS VTR NET OFFSET ADJUST	1,376.99	1,376.99			
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	1,025,311.00	1,025,311.00	1,014,882.76		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG	82,005.00	82,005.00	85,680.00		*15
(772)	LT FACILITIES DEBT SERVICE	116,284.70	116,284.70	127,259.26		*15
(1708)	FY2026 LTFM DEBT SERV ADJ	.93	.93	1,662.71		
(1715)	FY2025 LTFM DEBT SERV ADJ	2,864.21	2,864.21			
(1726)	FY2024 LTFM DEBT SERV ADJ			2,187.18		
(1703)	REDUCTION FOR DEBT EXCESS	12,834.83-	12,834.83-	12,731.29-		
(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	188,320.01	188,320.01	204,057.86		*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

202 SCHOOL BOARD OFFICERS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. ORGANIZATION

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

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

IV. OFFICER'S RESPONSIBILITIES

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

B. Treasurer

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

C. Clerk

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

7. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.
8. The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.

D. Vice-Chair [Optional]

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

E. Superintendent

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

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

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

204 SCHOOL BOARD MEETING MINUTES

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. MAINTENANCE OF MINUTES AND RECORDS

A. The clerk shall keep and maintain permanent records of the school board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law must be recorded in a journal or minutes kept for that purpose. Public records maintained by the school district must be available for inspection by members of the public during the regular business hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a school board meeting shall be approved or modified by the school board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting.

B. Recordings of Closed Meetings

1. All closed meetings, except those closed as permitted by the attorney-client privilege, must be electronically recorded at the school district's expense. Recordings of closed meetings shall be made separately from the recordings of an open meeting to the extent such meetings are recorded. If a meeting is closed to discuss more than one (1) matter, each matter shall be separately recorded.
2. Recordings of closed meetings shall be preserved by the school district for the following time periods:
 - a. Meetings closed to discuss labor negotiations strategy shall be preserved for two (2) years after the contract is signed.
 - b. Meetings closed to discuss security matters shall be preserved for at least four (4) years.
 - c. Meetings closed to discuss the purchase or sale of property shall be preserved for at least eight (8) years after the date of the meeting.
 - d. All other closed meetings shall be preserved by the school district for at least three (3) years after the date of the meeting.
 - e. Following the expiration of the above time periods, recordings of closed meetings shall be maintained as set forth in the school district's Records Retention Schedule.
3. Recordings of closed meetings shall be classified by the school district as protected non-public data that is not accessible by the public or any subject of the data, with the following exceptions:
 - a. Recordings of labor negotiations strategy meetings shall be classified as public data and made available to the public after all labor contracts are signed by the school district for the current budget period.
 - b. Recordings of meetings related to the purchase or sale of property shall be classified as

public data and made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school district has abandoned the purchase or sale.

- c. Recordings of any other closed meetings shall be classified and/or released as required by court order.
4. Recordings of closed meetings shall be maintained separately from recordings of open meetings, to the extent recordings of open meetings are maintained by the school district, with the exception of recordings that have been classified as public data as set forth in Section III.B.3. above. Recordings of closed meetings classified as non-public data also shall be maintained in a secure location, separate from recordings classified as public data.
5. Recordings of closed meetings shall be maintained in a manner to easily identify the data classification of the recording. The recordings shall be identified with at least the following information:
 - a. The date of the closed meeting;
 - b. The basis upon which the meeting was closed (i.e.: labor negotiations strategy, purchase or sale of real property, educational data, etc.); and
 - c. The classification of the data.
6. Recordings of closed meetings related to labor negotiations strategy and the purchase or sale of property shall be maintained and monitored in a manner that reclassifies the recording as public upon the occurrence of an event reclassifying that data as set forth in Section III.B.3. above.

IV. PUBLICATION OF OFFICIAL PROCEEDINGS

- A. The school board shall cause its official proceedings to be published once in the official newspaper of the school district within thirty (30) days of the meeting at which the proceedings occurred; however, if the school board conducts regular meetings not more than once every thirty (30) days, the school board need not publish the minutes until ten (10) days after they have been approved by the school board.
- B. The proceedings to be published shall be sufficiently full to fairly set forth the proceedings. They must include the substance of all official actions taken by the school board at any regular or special meeting, and at minimum must include the subject matter of a motion, the persons making and seconding the motion, a listing of how each member present voted on the motion, the character of resolutions offered including a brief description of their subject matter and whether adopted or defeated. The minutes and permanent records of the school board may include more detail than is required to be published with the official proceedings. If the proceedings have not yet been approved by the school board, the proceedings to be published may reflect that fact.
- C. The proceedings to be published may be a summary of the essential elements of the proceedings, and/or of resolutions and other official actions of the school board. Such a summary shall be written in a clear and coherent manner and shall, to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When a summary is published, the publication shall clearly indicate that the published material is only a summary and that the full text is available for public inspection at the administrative offices of the school district and that a copy of the proceedings, other than attachments to the minutes, is available without cost at the offices of the school district or by means of standard or electronic mail.

Legal References: Minn. Stat. § 13D.01, Subds. 4-6 (Meetings Must be Open to the Public; Exceptions)
Minn. Stat. § 123B.09, Subd. 10 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 331A.01 (Definitions)
Minn. Stat. § 331A.05, Subd. 8 (Form of Public Notices)
Minn. Stat. § 331A.08, Subd. 3 (Computation of Time)
Op. Atty. Gen. 161-a-20, December 17, 1970

Ketterer v. Independent School District No. 1, 248 Minn. 212, 79 N.W.2d 428 (1956)

Cross References: MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)

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

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.
- B. Personnel data on current and former employees that is "public" includes:

Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary

action as defined in Minn. Stat. § 13.43, Subd. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat. § 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and awards received; and payroll time sheets or other comparable data that are only used to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

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

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

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

appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.

IV. RIGHTS TO PRIVACY

- A. School district employees have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing for teachers, pursuant to Minn. Stat. § 122A.40, Subd. 14 (Teachers Discharge Hearing);
 2. right to privacy of personnel data as provided by Minn. Stat. § 13.43 (Personnel Data);
 3. right to consideration by the school board of certain data treated as not public as provided in Minn. Stat. § 13D.05 (Not Public Data);
 4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.
- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
 2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);
 3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

V. THE PUBLIC'S OPPORTUNITY TO BE HEARD

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

VI. PROCEDURES

- A. Agenda Items
1. Persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of

the school board meeting. The person should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed.

2. Persons who wish to address the school board on a particular subject should identify the subject and identify agenda item(s) to which their comments pertain.
3. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization.
5. Matters proposed for placement on the agenda which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with governing law.
6. The school board chair shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities

involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a designated person, the matter should be referred to the superintendent.

3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

C. Open Forum

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

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

D. No Board Action at Same Meeting

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

VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

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

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

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

419 TOBACCO-FREE ENVIRONMENT; POSSESSION AND USE OF TOBACCO, TOBACCO-RELATED DEVICES, AND ELECTRONIC DELIVERY DEVICES; VAPING AWARENESS AND PREVENTION INSTRUCTION

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is tobacco free.

II. GENERAL STATEMENT OF POLICY

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district or person smokes or uses tobacco, ~~or~~ tobacco-related devices, or carries or uses an activated electronic delivery device in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student ~~to~~ possesses any type of tobacco, ~~or~~ tobacco-related devices, or electronic delivery devices in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.

[Note: The following language is not required by law but is recommended by MSBA for inclusion in this policy.]

- D. The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, tobacco-related devices, or electronic delivery devices. The school district will not promote or allow promotion of tobacco products or electronic delivery devices on school property or at school-sponsored events.

III. DEFINITIONS

- A. “Electronic delivery device” means any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption through inhalation of aerosol or vapor from the product. Electronic delivery device includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately. Electronic delivery device excludes drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- B. “Heated tobacco product” means a tobacco product that produces aerosols containing nicotine and other chemicals which are inhaled by users through the mouth.
- C. “Tobacco” means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- D. “Tobacco-related devices” means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking, or inhalation of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.
- E. “Smoking” means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking carrying or using an activated electronic delivery device.
- F. “Vaping” means using an activated electronic delivery device or heated tobacco product.

IV. EXCEPTIONS

- A. A violation of this policy does not occur when an Indian adult lights tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. An

American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices. An Indian is a person who is a member of an Indian tribe as defined under Minnesota law.

- B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco-cessation product, as a tobacco-dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose. Nothing in this exception authorizes smoking or use of tobacco, tobacco-related devices, or electronic delivery devices on school property or at off-campus events sponsored by the school district.
- C. An American Indian student or staff member may use tobacco, sage, sweetgrass, and cedar to conduct individual or group smudging in a public school. The process for conducting smudging is determined by the building or site administrator. Smudging must be conducted under the direct supervision of an appropriate staff member, as determined by the building or site administrator.

V. VAPING PREVENTION INSTRUCTION

- A. The school district must provide vaping prevention instruction at least once to students in grades 6 through 8.
- B. The school district may use instructional materials based upon the Minnesota Department of Health's school e-cigarette toolkit or may use other smoking prevention instructional materials with a focus on vaping and the use of electronic delivery devices and heated tobacco products. The instruction may be provided as part of the school district's locally developed health standards.

VI. ENFORCEMENT

- A. All individuals on school premises shall adhere to this policy.
- B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.
- C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.
- A. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota or federal law, and school district policies.

- B. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area of program at which the violation occurred.
- C. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act and is a petty misdemeanor. A court injunction may be instituted against a repeated violator.
- G. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area or program at which the violation occurred.
- F. No persons shall be discharged, refused to be hired, penalized, discriminated against, or in any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

VII. DISSEMINATION OF POLICY

- A. This policy shall appear in the student handbook.
- B. The school district will develop a method of discussing this policy with students and employees.

Legal References: Minn. Stat. § 120B.238 (Vaping Awareness and Prevention)
Minn. Stat. § 121A.08 (Smudging Permitted)
Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)
Minn. Stat. § 609.685 (Sale of Tobacco to Children)
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA Service Manual, Chapter 2, Students; Rights, Responsibilities and Behavior

519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES

I. PURPOSE

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

II. GENERAL STATEMENT OF POLICY

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. The principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT

- A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. **When it is possible and the report alleges substantial child endangerment or sexual abuse, the** ~~The~~ interview may take place outside the presence of the **alleged offender and may take place prior to any interviews of the alleged offender.** ~~perpetrator or parent, legal custodian, guardian, or school district official.~~
- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record.

The school district official must receive a copy of the order from the local welfare or law enforcement agency.

- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.
- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)

Cross References: MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

521 STUDENT DISABILITY NONDISCRIMINATION

I. PURPOSE

The purpose of this policy is to protect students with disabilities from discrimination on the basis of disability and to identify and evaluate learners who, within the intent of Section 504 of the Rehabilitation Act of 1973, need special services, accommodations, or programs in order that such learners may receive a free appropriate public education.

II. GENERAL STATEMENT OF POLICY

- A. Students with disabilities who meet the criteria of Paragraph C below are protected from discrimination on the basis of a disability.
- B. It is the responsibility of the school district to identify and evaluate learners who, within the intent of Section 504, need services, accommodations, or programs in order that such learners may receive a free appropriate public education.
- C. For this policy, a learner who is protected under Section 504 is one who:
 - 1. has a physical or mental impairment that substantially limits one or more of such person's major life activities; or
 - 2. has a record of such an impairment; ~~or~~
 - 3. is regarded as having such an impairment; **or**
 - 4. **has an impairment that is episodic or in remission and would materially limit a major life activity when active.**
- D. Learners may be protected from disability discrimination and be eligible for services, accommodations, or programs under the provisions of Section 504 even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Act.

III. COORDINATOR

Persons who have questions, comments, or complaints should contact Christine Mattson regarding grievances or hearing requests regarding disability issues. This person is the school district's ADA/504 Coordinator. Persons who wish to make a complaint regarding a disability discrimination matter may use the accompanying Student Disability

Discrimination Grievance Report Form. The form should be given to the ADA/Section 504 coordinator.

Section 504 Coordinator

Christine Mattson
131 Hickory Street North
320-395-2521
mattson@lp.k12.mn.us

Title IX Coordinator

Ross Scheevel
131 Hickory Street North
320-395-2521
scheevel@lp.k12.mn.us

Legal References:

Minn. Stat. § 363A.03, Subd. 12 (Definitions)
42 U.S.C. Ch. 126 (Equal Opportunity for Individuals with Disabilities)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. Part 104 (Section 504 Implementing Regulations)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination)

Adopted: August 21, 2006
Revised: 2-2012; 6-2018; 9-2025
Reviewed: 5-2023

ISD 424 Policy 606

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

III. RESPONSIBILITY OF SELECTION

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:
1. support the goals and objectives of the education programs;
 2. consider the needs, age, and maturity of students;
 3. foster respect and appreciation for cultural diversity and varied opinion;
 4. fit within the constraints of the school district budget;
 5. are in the English language. Another language may be used, pursuant to Minnesota Statutes sections 124D.59 to 124D.61;
 6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

- A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.
- B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)
Minn. Stat. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)
Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)

Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8th Cir. 1982)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. “Child with a disability” includes every child identified under federal and state special education law as deaf or hard of hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Education (“Commissioner”). A licensed physician, an advanced practice nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability. In addition, every child under age three, and at the school district’s discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner, is not a child with a disability.
- B. “Home” is the legal residence of the child. In the discretion of the school district, “home” also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student’s parent or guardian as the home of a student for part or all of the day, if requested by the student’s parent or guardian, if the

facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district.

- C. “Homeless student” means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings and migratory children who qualify as homeless because they are living in any of the preceding listed circumstances.
- D. “Nonpublic school” means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minnesota Statutes section 120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964.
- E. “Nonresident student” is a student who attends school in the school district and resides in another district, defined as the “nonresident district.” In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student’s parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides.
- F. “Pupil support services” are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located.
- G. “School of origin,” for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled.
- H. “Shared time basis” is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minn. Stat. § 120A.22 by attendance at a nonpublic school.
- I. “Student” means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota.

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student's parent or guardian
- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.

The Lester Prairie School District #424 will provide transportation for all PreK-grade 4 students living within one mile of the school building at bus stops determined at the beginning of the year. School District #424 will provide transportation to all resident students who reside two miles or more from the school building.

- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the school district's expenditures for transportation.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students.
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation.
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district.
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the

transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program.

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week.
- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district.
- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion.

VII. SPECIAL EDUCATION/DISABLED STUDENTS/STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, the board must provide necessary transportation, consistent with Minnesota Statutes section 123B.92, subdivision 1(b)(4), for a resident child with ~~disabilities a disability~~ not yet enrolled in kindergarten for the provision of special instruction and services. Special instruction and services for a child with ~~disabilities a disability~~ not yet enrolled in kindergarten include an individualized education program (IEP) team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs.
- B. Resident students with ~~disabilities a disability whose disabling conditions are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is who are~~ transported on a special route

for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district.

- C. Resident disabled students who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district.
- D. If a resident disabled student attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary.
- E. When a student with a disability or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at a day care and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district.
- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation.
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use

of protective safety devices, and will be provided with access to emergency health care information as required by law.

- H. Any parent of a disabled student who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minnesota Statutes Chapter 125A.

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district.
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter on the same basis as transportation services are provided to other students in the school district.
 - 2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation.
 - 3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located.
 - 4. A homeless nonresident student enrolled under Minnesota Statutes section 124D.08, subdivision 2a, must be provided transportation from the student's district of residence to and from the school of enrollment.

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days.

Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days.

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means.

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 United States Code section 1415 (Individuals with Disabilities Act), 29 United States Code section 794 (the Rehabilitation Act), and 42 United States Code section 12132, (Americans with Disabilities Act) are governed by these provisions.

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay.
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee.
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the

payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs.

- Legal References:**
- Minn. Stat. § 120A.22 (Compulsory Instruction)
 - Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
 - Minn. Stat. § 121A.59 (Bus Transportation a Privilege Not a Right)
 - Minn. Stat. § 123B.36 (Authorized Fees)
 - Minn. Stat. § 123B.41 (Definitions)
 - Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
 - Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 - Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
 - Minn. Stat. § 124D.03 (Enrollment Options Program)
 - Minn. Stat. § 124D.04 (Options for Enrolling in Adjoining States)
 - Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
 - Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
 - Minn. Stat. Ch. 125A (Special Education and Special Programs)
 - Minn. Stat. § 125A.02 (Child with a Disability Defined)
 - Minn. Stat. § 125A.12 (Attendance in Another District)
 - Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
 - Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
 - Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
 - Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)
 - Minn. Stat. § 126C.01 (Definitions)
 - Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
 - Minn. Stat. § 190.05 (Definitions)
 - Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
 - Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
 - 20 U.S.C. § 1415 (Individuals with Disabilities Education Act)
 - 29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
 - 42 U.S.C. § 2000d (Prohibition against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
 - 42 U.S.C. § 11431 *et seq.* (McKinney-Vento Homeless Assistance Act of 2001)
 - 42 U.S.C. § 12132 *et seq.* (Americans with Disabilities Act)
- Cross References:**
- MSBA/MASA Model Policy 708 (Transportation of Nonpublic School Students)

MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[NOTE: School districts are required by the federal Uniform Grant Guidance (UGG) regulations, 2 Code of Federal Regulations, Part 200, to have the policies that establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

- A. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).
- B. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- C. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- D. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000.
- E. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1.
 - a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability); or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations, section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

F. Grants

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[NOTE: All requirements outlined in this policy apply to both direct grants and state-administered grants.]

- G. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).

[NOTE: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet *one* of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations, section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than ~~\$175,000~~ ~~\$250,000~~ (periodically adjusted for inflation).

[NOTE: Despite the federal government’s increase in the dollar cap for small purchases, Minnesota law limits the cap to \$175,000.]

3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- J. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- K. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real

or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest

The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest

The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency ~~policy~~ policies.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards

The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, **veteran-owned businesses**, and labor surplus area firms are **used when possible considered**.

[NOTE: This change appears in the 2024 amended UGG.]

H. Methods of Procurement

The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).
4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

- e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
- a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition

The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
 - 2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

- K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award. The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

B. Equipment

Management requirements.

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

[NOTE: See 2 CFR 200.303, which establishes internal controls that the school district must implement.]

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management.

The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The school district must establish and maintain effective internal control over the

federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should ~~be in compliance~~ align with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with ~~the United States Constitution~~, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ evaluate and monitor the school district’s compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds

The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at:
<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

3. “Omni Circular” or “2 Code of Federal Regulations, Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs

The following items are costs that may be allowable under the 2 Code of Federal Regulations, Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and

22. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 Code of Federal Regulations, section 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
 - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
 - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
 - e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district’s grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the Federal agency, the agency’s Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district’s written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
 - b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification

Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs

Short-term travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the school district's cost accounting practices and school district policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees

Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

[NOTE: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations, section

200.208 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations, Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: [2 C.F.R. § 200.1](#) (Definitions: Capital Assets)
[2 C.F.R. § 200.112](#) (Conflict of Interest)
[2 C.F.R. § 200.113](#) (Mandatory Disclosures)
[2 C.F.R. § 200.205](#) (Federal Awarding Agency Review of Merit of Proposals)
[2 C.F.R. § 200.214](#) (Suspension and Debarment)
[2 C.F.R. § 200.300\(b\)](#) (Statutory and National Policy Requirements)
[2 C.F.R. § 200.302](#) (Financial Management)
[2 C.F.R. § 200.303](#) (Internal Controls)
[2 C.F.R. § 200.305\(b\)\(1\)](#) (Federal Payment)
[2 C.F.R. § 200.310](#) (Insurance Coverage)
[2 C.F.R. § 200.311](#) (Real Property)
[2 C.F.R. § 200.312](#) (Federally-owned and Exempt Property)
[2 C.F.R. § 200.313\(d\)](#) (Equipment)
[2 C.F.R. § 200.314](#) (Supplies)
[2 C.F.R. § 200.315](#) (Intangible Property)
[2 C.F.R. § 200.318](#) (General Procurement Standards)
[2 C.F.R. § 200.319\(c\)](#) (Competition)
[2 C.F.R. § 200.320](#) (Methods of Procurement to be Followed)
[2 C.F.R. § 200.321](#) (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
[2 C.F.R. § 200.328](#) (Financial Reporting)
[2 C.F.R. § 200.339](#) (Remedies for Noncompliance)
[2 C.F.R. § 200.403\(c\)](#) (Factors Affecting Allowability of Costs)
[2 C.F.R. § 200.430](#) (Compensation – Personal Services)
[2 C.F.R. § 200.431](#) (Compensation – Fringe Benefits)
[2 C.F.R. § 200.447](#) (Insurance and Indemnification)
[2 C.F.R. § 200.463](#) (Recruiting Costs)
[2 C.F.R. § 200.464](#) (Relocation Costs of Employees)
[2 C.F.R. § 200.474](#) (Transportation Costs)
[2 C.F.R. § 200.475](#) (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)

Members) MSBA/MASA Model Policy 210 (Conflict of Interest – School Board
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School
District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District
Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

722 PUBLIC DATA **AND DATA SUBJECT** REQUESTS

[Note: School districts are required by statute to establish procedures consistent with the Minnesota Government Data Practices Act for public data requests and data subject requests.]

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13 (MGDPA), and Minnesota Rules parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Confidential Data on Individuals

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

B. Data on Individuals

All government data in which any individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

C. Data Practices Compliance Officer

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance official.

D. Government Data

All data collected, created, received, maintained or disseminated by any government entity regardless of its physical form, storage media or conditions of

~~use. Government data means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.~~

E. Individual

“Individual” means a natural person. In the case of a minor or an incapacitated person as defined in Minnesota Statutes section 524.5-102, subdivision 6, "individual" includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

F. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of those data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

All government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes section 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of section 13.03.

N. Responsible Authority

The individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

Statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes section 13.06, another statute, or federal law, summary data is public.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact the requestor (such as phone number, address, or email address).
 2. Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data. ~~A requester is not required to explain the reason for the data request.~~
 3. The identity of the requestor is public, if provided, but cannot be required by the government entity.
 4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- B. The responsible authority will respond to a data request at reasonable times and places as follows:
 1. The responsible authority will notify the requestor in writing as follows:
 - a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the

requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.
5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 1. The estimated costs of preparing the summary data, if any; and
 2. The summary data requested; or

3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. DATA BY AN INDIVIDUAL DATA SUBJECT

- A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.
- B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes section 13.05, subdivision 4.
- C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.
- D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six months thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.
- E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

- F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten days of the date of the request, excluding Saturdays, Sundays and legal holidays, if immediate compliance is not possible.
- G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
- H. The determination of the responsible authority may be appealed pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the commissioner shall, before issuing the order and notice of a contested case hearing required by Minnesota Statutes chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the commissioner may refer the matter to mediation. Following these efforts, the commissioner shall dismiss the appeal or issue the order and notice of hearing.
- I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes section 138.17.
- J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the commissioner of administration's order issued under Minnesota Statutes chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA

- A. All requests for individual subject data must be made in writing directed to the responsible authority.
- B. A request for individual subject data must include the following information:
 - 1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;
 - 2. Date the request is made;

3. A clear description of the data requested;
 4. Proof that the individual is the data subject or the data subject's parent or guardian;
 5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 6. Method to contact the requestor (such as phone number, address, or email address).
- C. The identity of the requestor of private data is private.
- D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

VIII. COSTS

A. Public Data

1. The school district will charge for copies provided as follows:
 - a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.
 - b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
2. All charges must be paid for [in cash or by check] in advance of receiving the copies.

[Note: the district should identify the payment methods that it will accept.]

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
2. The school district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

IX. Annual Review and Posting

- A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.
- B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the

school district that is easily accessible to the public or by posting them on the school district's website.

Data Practices Contacts

Responsible Authority:

Dr. Melissa Radeke, Superintendent
131 Hickory St. N, Lester Prairie, MN 55354
320-395-2521 radeke@lp.k12.mn.us

Data Practices Compliance Official:

Kim Dye, Human Resources
131 Hickory St. N, Lester Prairie, MN 55354
320-395-2521 dye@lp.k12.mn.us

Data Practices Designee(s):

Mike Lee, High School Principal
131 Hickory St. N, Lester Prairie, MN 55354
320-395-2521 lee@lp.k12.mn.us

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
[Minn. Stat. § 13.01 \(Government Data\)](#)
[Minn. Stat. § 13.02 \(Definitions\)](#)
Minn. Stat. § 13.025 (Government Entity Obligation)
[Minn. Stat. § 13.03 \(Access to Government Data\)](#)
[Minn. Stat. § 13.04 \(Rights of Subjects to Data\)](#)
[Minn. Stat. § 13.05 \(Duties of Responsible Authority\)](#)
[Minn. Stat. § 13.32 \(Educational Data\)](#)
[Minn. Rules Part 1205.0300 \(Access to Public Data\)](#)
[Minn. Rules Part 1205.0400 \(Access to Private Data\)](#)

Cross References:

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Adopted: August 19, 2013
Revised: 9-22-14; 6-19-18; 9-2020; 10-2021;
5-2024; 3-2025; 9-2025
Reviewed: July 17, 2019

ISD 424 Policy 413

413 HARASSMENT AND VIOLENCE

[Note: State law (Minnesota Statutes, section 121A.03) requires that school districts adopt a sexual, religious, and racial harassment and violence policy that conforms with the Minnesota Human Rights Act, Minnesota Statutes, chapter 363A (MHRA). This policy complies with that statutory requirement and addresses the other classifications protected by the MHRA and/or federal law. While the recommendation is that school districts incorporate the other protected classifications, in addition to sex, religion, and race, into this policy, they are not specifically required to do so by Minnesota Statutes, section 121A.03. The Minnesota Department of Education (MDE) is required to maintain and make available a model sexual, religious, and racial harassment policy in accordance with Minnesota Statutes, section 121A.03. MDE's policy differs from that of MSBA and imposes greater requirements upon school districts than required by law. For that reason, MSBA recommends the adoption of its model policy by school districts. Each school board must submit a copy of the policy the board has adopted to the Commissioner of MDE.]

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class).
- B. A violation of this policy occurs when any pupil, teacher, administrator, or other school personnel of the school district harasses a pupil, teacher, administrator, or other school personnel or group of pupils, teachers, administrators, or other school personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school personnel includes school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any pupil, teacher, administrator, or other school personnel of the school district inflicts, threatens to inflict, or attempts to inflict violence upon any pupil, teacher, administrator, or other school personnel or

group of pupils, teachers, administrators, or other school personnel based on a person's Protected Class.

- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class, and to discipline or take appropriate action against any pupil, teacher, administrator, or other school personnel found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
1. an act done with intent to cause fear in another of immediate bodily harm or death;
 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability when the conduct:
1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
 3. otherwise adversely affects an individual's employment or academic opportunities.
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. ~~Protected Classifications;~~ Definitions
1. ~~"Age" means the person is over the age of 25 years.~~
 2. "Disability" means, with respect to an individual who:
 - a. has a physical, sensory, or mental impairment that materially limits one or more major life activities of such individual;

- b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
 - d. has an impairment that is episodic or in remission and would materially limit a major life activity when active.
3. “Familial status” means the condition of one or more minors having legal status or custody with:
- a. the minor’s parent or parents or the minor’s legal guardian or guardians; or
 - b. the designee of the parent or parents or guardian or guardians with the written permission of the parent or parents or guardian or guardians. Familial status also means residing with and caring for one or more individuals who lack the ability to meet essential requirements for physical health, safety, or self-care because the individual or individuals are unable to receive and evaluate information or make or communicate decisions. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
4. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
5. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.
6. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
7. “Sexual orientation” means to whom someone is, or is perceived of as being, emotionally, physically, or sexually attracted to based on sex or gender identity. A person may be attracted to men, women, both, neither, or to people who are genderqueer, androgynous, or have other gender identities.
8. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.

E. Sexual Harassment; Definition

1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
2. Sexual harassment may include, but is not limited to:
 - a. unwelcome verbal harassment or abuse;
 - b. unwelcome pressure for sexual activity;
 - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of pupil(s) by teachers, administrators, or other school personnel to avoid physical harm to persons or property;
 - d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
 - e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
 - f. unwelcome behavior or words directed at an individual because of gender.

F. Sexual Violence; Definition

1. Sexual violence is a physical act of aggression or force or the threat thereof

that involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes, section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.

2. Sexual violence may include, but is not limited to:
 - a. touching, patting, grabbing, or pinching another person's intimate parts;
 - b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
 - c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

G. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim harassment or violence on the basis of Protected Class by a student, teacher, administrator or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or

violence directly to a school district human rights officer or to the superintendent. If the complainant involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

- B. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter building report taker) is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. School district personnel who fail to inform the building report taker of a report of harassment or violence in a timely manner may be subject to disciplinary action.
- C. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- D. In the District. The school board hereby designates the Superintendent as the school district human rights officer(s) to receive reports or complaints of religious, racial or sexual harassment or violence. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.
- E. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- F. Submission of a good faith complaint or report of religious, racial or sexual harassment or violence will not affect the complainant or reporter's future employment, grades or work assignments.
- G. Use of formal reporting forms is not mandatory.
- H. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any

discovery or disclosure obligations.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, upon receipt of a report or complaint alleging religious, racial or sexual harassment or violence, shall immediately undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the school district may take immediate steps, at its discretion, to protect the complainant, pupils, teachers, administrators, or other school personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.

- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes Chapter. 260E may be applicable.

- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to pupils and staff members.
- B. This policy shall be given to each school district employee and independent contractor at the time of entering into the person’s employment contract.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.
- F. This policy shall be reviewed at least annually for compliance with state and federal law.

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Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)

Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

414 MANDATED REPORTING OF CHILD NEGLECT OR PHYSICAL OR SEXUAL ABUSE

[Note: This policy reflects the mandatory law regarding reporting of maltreatment of minors and is not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected child neglect or physical or sexual abuse.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to fully comply with Minn. Stat. Ch. 260E requiring school personnel to report suspected child neglect or physical or sexual abuse.
- B. A violation of this policy occurs when any school personnel fails to immediately report instances of child neglect or physical or sexual abuse when the school personnel knows or has reason to believe a child is being neglected or physically or sexually abused or has been neglected or physically or sexually abused within the preceding three years.

III. DEFINITIONS

- A. “Accidental” means a sudden, not reasonably foreseeable, and unexpected occurrence or event that:
 - 1. is not likely to occur and could not have been prevented by exercise of due care; and
 - 2. if occurring while a child is receiving services from a facility, happens when the facility and the employee or person providing services in the facility are in compliance with the laws and rules relevant to the occurrence of event.
- B. “Child” means one under age 18 and, for purposes of Minnesota Statutes Chapter 260C (Juvenile Safety and Placement) and Minnesota Statutes Chapter 260D (Child in Voluntary Foster Care for Treatment), includes an individual under age 21 who is in foster care pursuant to Minnesota Statutes section 260C.451 (Foster Care Benefits Past Age 18).
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.

- D. “Mandated reporter” means any school personnel who knows or has reason to believe a child is being maltreated, or has been maltreated within the preceding three years.
- E. “Mental injury” means an injury to the psychological capacity or emotional stability of a child as evidenced by an observable or substantial impairment in the child’s ability to function within a normal range of performance and behavior with due regard to the child’s culture.
- F. “Neglect” means the commission or omission of any of the acts specified below, other than by accidental means:
1. failure by a person responsible for a child’s care to supply a child with necessary food, clothing, shelter, health, medical, or other care required for the child’s physical or mental health when reasonably able to do so, including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;
 2. failure to protect a child from conditions or actions that seriously endanger the child’s physical or mental health when reasonably able to do so, including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;
 3. failure to provide for necessary supervision or child care arrangements appropriate for a child after considering factors such as the child’s age, mental ability, physical condition, length of absence, or environment, when the child is unable to care for the child’s own basic needs or safety or the basic needs or safety of another child in his or her care;
 4. failure to ensure that a child is educated in accordance with state law, which does not include a parent’s refusal to provide his or her child with sympathomimetic medications;
 5. prenatal exposure to a controlled substance as defined in state law used by the mother for a nonmedical purpose, as evidenced by withdrawal symptoms in the child at birth, results of a toxicology test performed on the mother at delivery or the child’s birth, or medical effects or developmental delays during the child’s first year of life that medically indicate prenatal exposure to a controlled substance or the presence of a fetal alcohol spectrum disorder;
 6. medical neglect as defined by Minnesota Statutes section 260C.007, Subdivision 4, Clause (5);
 7. chronic and severe use of alcohol or a controlled substance by a parent or

person responsible for the care of the child that adversely affects the child's basic needs and safety; or

8. emotional harm from a pattern of behavior that contributes to impaired emotional functioning of the child which may be demonstrated by a substantial and observable effect in the child's behavior, emotional response, or cognition that is not within the normal range for the child's age and stage of development, with due regard to the child's culture.

Neglect does not occur solely because the child's parent, guardian, or other person responsible for the child's care in good faith selects and depends upon spiritual means or prayer for treatment or care of disease or remedial care of the child in lieu of medical care.

- G. "Nonmaltreatment mistake" occurs when: (1) at the time of the incident, the individual was performing duties identified in the center's child care program plan required under Minnesota Rules Part 9503.0045; (2) the individual has not been determined responsible for a similar incident that resulted in a finding of maltreatment for at least seven years; (3) the individual has not been determined to have committed a similar nonmaltreatment mistake under this paragraph for at least four years; (4) any injury to a child resulting from the incident, if treated, is treated only with remedies that are available over the counter, whether ordered by a medical professional or not; and (5) except for the period when the incident occurred, the facility and the individual providing services were both in compliance with all licensing requirements relevant to the incident. This definition only applies to child care centers licensed under Minnesota Rules Chapter 9503.
- H. "Person responsible for the child's care" means (1) an individual functioning within the family unit and having responsibilities for the care of the child such as a parent, guardian, or other person having similar care responsibilities, or (2) an individual functioning outside the family unit and having responsibilities for the care of the child such as a teacher, school administrator, other school employee or agent, or other lawful custodian of a child having either full-time or short-term care responsibilities including, but not limited to, day care, babysitting whether paid or unpaid, counseling, teaching, and coaching.
- I. "Physical abuse" means any physical injury, mental injury (under subdivision 13), or threatened injury (under subdivision 23), inflicted by a person responsible for the child's care on a child other than by accidental means; or any physical or mental injury that cannot reasonably be explained by the child's history of injuries or any aversive or deprivation procedures, or regulated interventions, that have not been authorized by Minnesota Statutes section 121A.67 or section 245.825.

Abuse does not include reasonable and moderate physical discipline of a child administered by a parent or legal guardian that does not result in an injury. Abuse does not include the use of reasonable force by a teacher, principal, or school

employee as allowed by Minnesota Statutes section 121A.582.

Actions that are not reasonable and moderate include, but are not limited to, any of the following that are done in anger or without regard to the safety of the child: (1) throwing, kicking, burning, biting, or cutting a child; (2) striking a child with a closed fist; (3) shaking a child under age three; (4) striking or other actions that result in any nonaccidental injury to a child under 18 months of age; (5) unreasonable interference with a child's breathing; (6) threatening a child with a weapon, as defined in Minnesota Statutes section 609.02, Subdivision 6; (7) striking a child under age one on the face or head; (8) striking a child who is at least age one but under age four on the face or head, which results in an injury; (9) purposely giving a child poison, alcohol, or dangerous, harmful, or controlled substances that were not prescribed for the child by a practitioner, in order to control or punish the child, or giving the child other substances that substantially affect the child's behavior, motor coordination, or judgment or that result in sickness or internal injury, or that subject the child to medical procedures that would be unnecessary if the child were not exposed to the substances; (9) unreasonable physical confinement or restraint not permitted under Minnesota Statutes section 609.379 including, but not limited to, tying, caging, or chaining; or (10) in a school facility or school zone, an act by a person responsible for the child's care that is a violation under Minnesota Statutes section 121A.58.

- J. "Report" means any communication received by the local welfare agency, police department, county sheriff, or agency responsible for child protection pursuant to this section that describes maltreatment of a child and contains sufficient content to identify the child and any person believed to be responsible for the maltreatment, if known.
- K. "School personnel" means professional employee or professional's delegate of the school district who provides health, educational, social, psychological, law enforcement, or child care services.
- L. "Sexual abuse" means the subjection of a child by a person responsible for the child's care, by a person who has a significant relationship to the child (as defined in Minnesota Statutes section 609.341, Subdivision 15), or by a person in a position of authority (as defined in Minnesota Statutes section 609.341, Subdivision 10) to any act which constitutes a violation of Minnesota statutes prohibiting criminal sexual conduct. Such acts include sexual penetration as well as sexual contact. Sexual abuse also includes any act involving a minor that constitutes a violation of Minnesota statutes prohibiting prostitution, or use of a minor in a sexual performance. Sexual abuse includes threatened sexual abuse which includes the status of a parent or household member who has committed a violation that requires registration under Minnesota Statutes section 243.166, Subdivision 1b(a) or (b) (Registration of Predatory Offenders).

- M. “Threatened injury” means a statement, overt act, condition, or status that represents a substantial risk of physical or sexual abuse or mental injury. Threatened injury includes, but is not limited to, exposing a child to a person responsible for the child’s care who has (1) subjected the child to, or failed to protect a child from, an overt act or condition that constitutes egregious harm **under Minnesota Statutes, section 206E.03, subdivision 5, or a similar law of another jurisdiction**; (2) been found to be palpably unfit **under Minnesota Statutes, section 260C.301, subdivision 1, paragraph (b), clause 3, or a similar law of another jurisdiction**; (3) committed an act that resulted in an involuntary termination of parental rights **under Minnesota Statutes, section 260C.301, or a similar law of another jurisdiction**; (4) , or committed an act that resulted in the involuntary transfer of permanent legal and physical custody of a child to a relative **or parent under Minnesota Statutes, section 260C.515, subdivision 4, or a similar law of another jurisdiction**.

IV. REPORTING PROCEDURES

- A. A mandated reporter as defined herein shall immediately report the information to the local welfare agency, agency responsible for assessing or investigating the report, police department, county sheriff, or agency responsible for assisting or investigating maltreatment. The reporter will include his or her name and address in the report.
- B. An oral report shall be made immediately, by telephone or otherwise. The oral report shall be followed by a written report within 72 hours (exclusive of weekends and holidays) to the appropriate police department, the county sheriff, local welfare agency, or agency responsible for assessing or investigating the report. report shall be sufficient content to identify the child, any person believed to be responsible for the maltreatment of the child if the person is known, the nature and extent of the maltreatment and the name and address of the reporter.
- C. Regardless of whether a report is made, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident has occurred and may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.
- D. A mandated reporter who knows or has reason to know of the deprivation of custodial or parental rights or the kidnapping of a child shall report the information to the local police department or the county sheriff.
- E. With the exception of a health care professional or a social service professional who is providing the woman with prenatal care or other health care services, a mandated reporter shall immediately report to the local welfare agency if the person knows

or has reason to believe that a woman is pregnant and has used a controlled substance for a nonmedical purpose during the pregnancy, including, but not limited to, tetrahydrocannabinol, or has consumed alcoholic beverages during the pregnancy in any way that is habitual or excessive.

- F. A person mandated by Minnesota law and this policy to report who fails to report may be subject to criminal penalties and/or discipline, up to and including termination of employment.
- G. An employer of a mandated reporter shall not retaliate against the person for reporting in good faith maltreatment against a child with respect to whom a report is made, because of the report.
- H. Submission of a good faith report under Minnesota law and this policy will not adversely affect the reporter's employment, or the child's access to school.
- I. Any person who knowingly or recklessly makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury, plus costs and reasonable attorney fees. Knowingly or recklessly making a false report also may result in discipline.

[Note: The Minnesota Department of Education (MDE) is responsible for assessing or investigating allegations of child maltreatment in schools. Although a report may be made to any of the agencies listed in Section IV. A., above, and there is no requirement to file more than one report, if the initial report is not made to MDE, it would be helpful to MDE if schools also report to MDE.]

V. INVESTIGATION

- A. The responsibility for assessing or investigating reports of suspected maltreatment rests with the appropriate state, county, or local agency or agencies. The agency responsible for assessing or investigating reports of child maltreatment has the authority to interview the child, the person or persons responsible for the child's care, the alleged perpetrator, and any other person with knowledge of the maltreatment for the purpose of gathering the facts, assessing safety and risk to the child, and formulating a plan. The investigating agency may interview the child at school. The interview may take place outside the presence of the alleged offender or parent, legal guardian, or school official. The investigating agency, not the school, is responsible for either notifying or withholding notification of the interview to the parent, guardian or person responsible for the child's care. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded.

- B. When the investigating agency determines that an interview should take place on school property, written notification of intent to interview the child on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school property.
- C. Except where the alleged offender is believed to be a school official or employee, the time and place, and manner of the interview on school premises shall be within the discretion of school officials, but the local welfare or law enforcement agency shall have the exclusive authority to determine who may attend the interview. The conditions as to time, place, and manner of the interview set by the school officials shall be reasonable and the interview shall be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school officials and the local welfare or law enforcement agency. Every effort must be made to reduce the disruption of the educational program of the child, other students, or school employees when an interview is conducted on school premises.
- D. Where the alleged offender is believed to be a school official or employee, the school district shall conduct its own investigation independent of MDE and, if involved, the local welfare or law enforcement agency.
- E. Upon request by MDE, the school district shall provide all requested data that are relevant to a report of maltreatment and are in the possession of a school facility, pursuant to an assessment or investigation of a maltreatment report of a student in school. The school district shall provide the requested data in accordance with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Family Educational Rights and Privacy Act, 20 United States Code section 1232g.

VI. MAINTENANCE OF SCHOOL RECORDS CONCERNING ABUSE OR POTENTIAL ABUSE

- A. When a local welfare or local law enforcement agency determines that a potentially abused or abused child should be interviewed on school property, written notification of the agency's intent to interview on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct the interview. The notification shall be private data. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notice or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation has been concluded.
- B. All records regarding a report of maltreatment, including any notification of intent

to interview which was received by the school as described above in Paragraph A., shall be destroyed by the school only when ordered by the agency conducting the investigation or by a court of competent jurisdiction.

VII. PHYSICAL OR SEXUAL ABUSE AS SEXUAL HARASSMENT OR VIOLENCE

Under certain circumstances, alleged physical or sexual abuse may also be sexual harassment or violence under Minnesota law. If so, the duties relating to the reporting and investigation of such harassment or violence may be applicable.

VIII. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall appear in school personnel handbooks.
- B. The school district will develop a method of discussing this policy with school personnel.
- C. This policy shall be reviewed at least annually for compliance with state law.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 121A.67 (Aversive and Deprivation Procedures)
Minn. Stat. § 243.166, Subd. 1b(a)(b) (Registration of Predatory Offenders)
Minn. Stat. § 245.825 (Use of Aversive or Deprivation Procedures)
Minn. Stat. § 260C.007, Subd. 4, Clause (5) (Child in Need of Protection)
Minn. Stat. § 260C.301 (Termination of Parental Rights)
Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18)
Minn. Stat. Ch. 260D (Child in Voluntary Foster Care for Treatment)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 609.02, Subd. 6 (Definitions – Dangerous Weapon)
Minn. Stat. § 609.341, Subd. 10 (Definitions – Position of Authority)
Minn. Stat. § 609.341, Subd. 15 (Definitions – Significant Relationship)
Minn. Stat. § 609.379 (Reasonable Force)
Minn. Stat. § 626.556 *et seq.* (Reporting of Maltreatment of Minors)
Minn. Stat. § 626.5561 (Reporting of Prenatal Exposure to Controlled Substances)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

Cross References: MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)

514 BULLYING PROHIBITION POLICY

I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and teachers' ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, it is the school district's intent to prevent bullying and to take action to investigate, respond, remediate, and discipline those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, and other similar disruptive behavior.

II. GENERAL STATEMENT OF POLICY

- A. An act of bullying, by either an individual student or a group of students, is expressly prohibited:
 - 1. on the school premises, at the school functions or activities, on the school transportation;
 - 2. by the use of electronic technology and communications on the school premises, during the school functions or activities, on the school transportation, or on the school computers, networks, forums, and mailing lists; or
 - 3. by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.

- B. A school-aged child who voluntarily participates in a public school activity, such as a cocurricular or extracurricular activity, is subject to the policy provisions applicable to the public school students participating in the activity.

- C. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or

operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources. This policy also applies to sexual exploitation.

- D. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, and sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.

Malicious and sadistic conduct and sexual exploitation by a school district or school staff member, independent contractor, or enrolled student against a staff member, independent contractor, or student that occurs as described in Article II.A above is prohibited.

- E. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.
- F. Apparent permission or consent by a student being bullied does not lessen the prohibitions contained in this policy.
- G. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.
- H. False accusations or reports of bullying against another student are prohibited.
- I. A person who engages in an act of bullying, reprisal, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline for that act in accordance with school district's policies and procedures. The school district may take into account the following factors:
 - 1. The developmental and maturity levels of the parties involved;
 - 2. The levels of harm, surrounding circumstances, and nature of the behavior;
 - 3. Past incidences or past or continuing patterns of behavior;
 - 4. The relationship between the parties involved; and

5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

- J. The school district will act to investigate all complaints of bullying and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

- A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:
 1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or
 2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying, malicious and sadistic conduct, and sexual exploitation.

- B. "Cyberbullying" means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which

occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment

- C. “Immediately” means as soon as possible but in no event longer than 24 hours.
- D. “Intimidating, threatening, abusive, or harming conduct” means, but is not limited to, conduct that does the following:
 - 1. Causes physical harm to a student or a student’s property or causes a student to be in reasonable fear of harm to person or property;
 - 2. Under Minnesota common law, violates a student’s reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
 - 3. Is directed at any student or students, including those based on a person’s actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.
- E. “Malicious and sadistic conduct” means creating a hostile learning environment by acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.
- F. “On school premises, on school district property, at school functions or activities, or on school transportation” means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student’s walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

- G. “Prohibited conduct” means bullying, or cyberbullying, malicious and sadistic conduct, sexual exploitation, or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about prohibited conduct.
- H. “Remedial response” means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.
- I. “Student” means a student enrolled in a public school or a charter school.

IV. REPORTING PROCEDURE

- A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district’s ability to take action against an alleged perpetrator based solely on an anonymous report may be limited.
- B. The school district encourages the reporting party or complainant to use the report form available from the school district office, but oral reports shall be considered complaints as well.
 - a. The building principal or Dean of Students is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

- D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that

might include bullying. Any such person who receives a report of, observes, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.

- E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.
- F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, or work assignments, or educational or work environment.
- G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

V. SCHOOL DISTRICT ACTION

- A. Within three days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.
- B. The school district may take immediate steps, at its discretion, to protect the target or victim of the bullying or other prohibited conduct, complainant, reporter, students, or others pending completion of an investigation of bullying or other prohibited conduct, consistent with applicable law.

The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

- C. Upon completion of ~~the~~ an investigation that determines that bullying or other prohibited conduct has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying

or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and ~~the student's developmental age and behavioral history. shall take into account the factors specified in Section II.F. of this policy.~~ School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy, and other applicable school district policies; and applicable regulations.

- D. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident and the remedial action taken or disciplinary action taken, to the extent permitted by law. ~~For purposes of notification presumed under this paragraph, a parent or legal guardian may designate in writing to the school another individual to be notified of the prohibited conduct.~~

In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

VI. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. ~~Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy.~~

VII. TRAINING AND EDUCATION

- A. Consistent with its applicable policies and practices, the school district must discuss this policy with students, school personnel and volunteers and provide appropriate training for all school district personnel to prevent, identify, and respond to prohibited conduct.

The school district shall require ongoing professional development, consistent with Minn. Stat. § 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:

- i. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;
 - ii. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;
 - iii. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
 - iv. The incidence and nature of cyberbullying; and
 - v. Internet safety and cyberbullying.
- B. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.
- C. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the victim, and to make resources or referrals to resources available to victims of bullying.
- D. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

VIII. NOTICE

- A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.
- B. **Article II, paragraph D, regarding malicious and sadistic conduct must be conspicuously posted throughout each school building.**
- C. This policy or a summary thereof must be conspicuously posted in the administrative offices of the school district and the office of each school.
- D. This policy must be given to each school employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- E. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See MSBA/MASA Model Policy 506) distributed to parents at the beginning of each school year.
- F. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school district's or a school's website.
- G. The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.
- H. **The school district designates the Dean of Students as the primary contact person in the school building to receive reports of prohibited conduct.**

IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minn. Stat. § 121A.031 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definition of Public School)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03 (Sexual, Religious and Racial Harassment and Violence)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 121A.0312 (Malicious and Sadistic Conduct)
Minn. Stat. § 121A.0311 (Notice of Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota Schools Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)

Minn. Stat. § 121A.69 (Hazing Policy)
Minn. Stat. Ch. 124E (Charter School)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 423 (Employee-Student Relationships)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507 (Corporal Punishment)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Adopted: August 19, 2013
Revised: 6-2017; 7-2019
Reviewed: 9-2020; 5-2023; 9-2025

ISD 424 Policy 524-B

INTERNET USE AGREEMENT - STUDENT

STUDENT

I have read and do understand the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to abide by them. I understand if I use Google's Additional Services (such as YouTube, Google Maps, Google Earth, and Blogger) through their school-managed Google Workspace for Education account, it is for educational purposes only. I further understand that should I commit any violation, my access privileges may be revoked, school disciplinary action may be taken, and/or appropriate legal action may be taken.

User's Full Name (please print): _____

User Signature: _____

Date: _____

PARENT OR GUARDIAN

As the parent or guardian of this student, I have read the school district policies relating to safety and acceptable use of the school district computer system and the Internet. I understand that this access is designed for educational purposes. The school district has taken precautions to eliminate controversial material. However, I also recognize it is impossible for the school district to restrict access to all controversial materials and I will not hold the school district or its employees or agents responsible for materials acquired on the Internet. Further, I accept full responsibility for supervision if and when my child's use is not in a school setting. I hereby give permission to issue an account for my child and certify that the information contained on this form is correct. In addition: I give permission for my child to use Google's Additional Services (such as YouTube, Google Maps, Google Earth, and Blogger) through their school-managed Google Workspace for Education account. I understand that these services are not part of the core Google Workspace for Education tools and may collect and use student data in ways that differ from the core services.

Parent or Guardian's Name (please print): _____

Parent or Guardian's Signature: _____

Date: _____

SUPERVISING TEACHER

(Must be signed if applicant is a student)

I have read the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to promote these policies with the student. Because the student may use the Internet on the school district computer system for individual work or in the context of another class, I cannot be held responsible for the student's use of the Internet on network. As the supervising teacher I do agree to instruct the student on acceptable use of the Internet and network and proper network etiquette.

Teacher's Name (please print): _____

Teacher's Signature: _____

INTERNET USE AGREEMENT - EMPLOYEE

SCHOOL DISTRICT EMPLOYEE

I have read and do understand the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to abide by them. I further understand that should I commit any violation, my access privileges may be revoked, school disciplinary action may be taken, and/or appropriate legal action may be taken.

User's Full Name (please print): _____

User Signature: _____

Date: _____

706 ACCEPTANCE OF GIFTS

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

I. PURPOSE

The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to accept gifts only in compliance with state law.

III. ACCEPTANCE OF GIFTS GENERALLY

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition, or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected.

IV. GIFTS OF REAL OR PERSONAL PROPERTY

The school board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used for religious or sectarian purposes.

[Note: This voting requirement and gift use provision is specified by Minnesota Statutes section 465.03.]

V. ADMINISTRATION IN ACCORDANCE WITH TERMS

If the school board agrees to accept a bequest, donation, gift, grant or devise which contains preconditions, conditions or limitations on use, the school board shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Boards)
Minn. Stat. § 465.03 (Gifts to Municipalities)

Cross References: None

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2025-2026

DATE: 8/6/2025

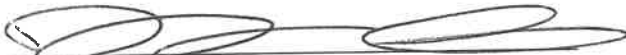
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2025, enters into this agreement with **Beth Sawatzke** for the following extra curricular assignment:

_____ Jr. High Volleyball Coach BA-0 (5 % @ \$40,941.00) _____

For this assignment you will be paid a total of \$2,047.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the activities Payroll Form has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:



Coach's Signature

8/12/2025
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE SIGNED AND RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

*In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this

_____ day of _____, 2025. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

WHITE - School Board's Copy
GREEN - Teacher's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2025-2026

DATE: 8/6/2025

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2025, enters into this agreement with **Nicole Kleve** for the following extra curricular assignment:

Jr. High Volleyball Coach BA-0 (5 % @ \$40,941.00)

For this assignment you will be paid a total of \$2,047.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the activities Payroll Form has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

Nicole Kleve
Coach's Signature

8-12-25
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE SIGNED AND RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

*In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this

_____ day of _____, 2025. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

WHITE - School Board's Copy
GREEN - Teacher's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2025/2026

DATE: 9/2/2025

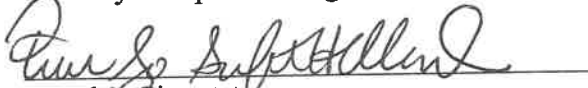
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2025, enters into this agreement with **Terri Helland** for the following extra curricular assignment:

National Honor Society Advisor and HS Student Council Advisor
BA-0 (3% @ \$40,941.00) hours must be done outside of contracted Teacher hours. A description and list of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$1,228.23 *In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.

This amount will be paid as follows: To be paid at the end of the school year.

I hereby accept the assignment as indicated:


Coach's Signature

9-3-25
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this _____ day of _____, 2025. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

Lester Prairie Public Schools

LANE CHANGE REQUEST

Must be submitted by September 1 (effective September 15) or January 1 (effective January 15).

I have completed the following courses which qualify me to be granted a lane change.

Name of Course	Credits	Year Completed
SPEP 5715 Curric. Spec. Populatr	3	Fall 2024
SPEP 6610 Intro Ed Resegit L 1	3	Fall 2024
SPEP 5655 Due Process SPEP I	3	Spring 2025
SPEP 6660 Teach Lin w/ ASD II	3	Spring 2025
SPEP 5650 Collab Tech SPEP	3	Summer 2025
SPEP 6608 Read Difficulties	3	Summer 2025
SPEP 6603 Math Difficulties	3	Summer 2025

I am currently on step MA710 lane 11 at a salary of \$ 57,156

This would place me on step MA720 lane 11 at a salary of \$ 57,766

Wesley R. Koff 8/20/25
 Instructor's Signature Date

 Approval Date

Lester Prairie Public Schools

LANE CHANGE REQUEST

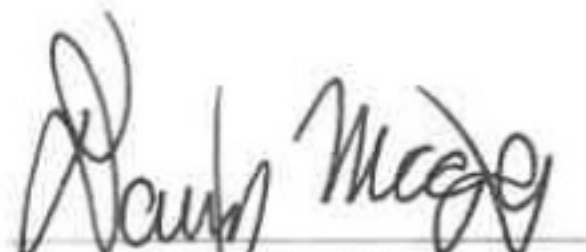
Must be submitted by September 1 (effective September 15) or January 1 (effective January 15).

I have completed the following courses which qualify me to be granted a lane change.

Name of Course	Credits	Year Completed
Ed 630 - Leadership, planning and organizational Behavior in Education	3	Spring '25
Ed 670 - Educational Alternatives for Learning	2	Spring '25
Ed 601 - Psychological Foundations of Education	2	Summer '25
Ed 671 - Issues in Education	2	Summer '25
Ed 632 - Curriculum, Instruction, and Learning Theory	4	Summer '25
Ed 695C - Introduction to Curriculum and Instruction E-olio	1	Spring '25
	Total: 14	

I am currently on step 6 lane BA+0 at a salary of \$48,732

This would place me on step 6 lane BA+10 at a salary of \$49,165


Instructor's Signature

9-12-25
Date

Approval

Date

Daniel Mages