

**Agenda for Board Meeting  
Win-E-Mac School District 2609  
Tuesday, September 17, 2024 - 5:30 PM  
Conference Room**

1. **Call to order by Chairperson\_\_\_\_\_ at \_\_\_\_\_**
  - 1.1. Pledge of Allegiance
  - 1.2. Welcome
  - 1.3. Roll Call
2. **Approval of Agenda as presented or amended**
3. **Open Forum**

**This is an opportunity for members in the audience to share a thought or idea with the board. Please limit comments to under 3 minutes**

*As per Minnesota Statute, items of private data or personnel issues will not be allowed to be presented or deliberated. Visitors with employee issues will be encouraged to proceed via use of School Policies dealing with complaints.*
4. **Acknowledgements - Students/Staff/Personnel**
5. **Infomational Reports**
  - 5.1. Dean of Students/Activities Director Report
6. **Financial - Auditors for the Month of September - Rock and Huschle**
  - 6.1. Approve payment of bills
  - 6.2. Finance Officers Report
7. **Written Reports/Updates**
  - 7.1. Superintendent Report
  - 7.2. School Board Committee Reports
  - 7.3. Principal/Community Education/Title Grant Coordinator's Report
8. **Consent Agenda Business**
  - 8.1. Approve Minutes of the regular meeting held August 20, 2024
  - 8.2. Accept Donations
  - 8.3. Approve the PSEO contract with Northland Community and Technical College
9. **Action Items**
  - 9.1. Approve the 24-25 Seniority List for Licensed Staff (A)
  - 9.2. Approve the 24-25 Seniority List for Non-Licensed Staff (A)
  - 9.3. Approve the 24 pay 25 proposed levy (A)
  - 9.4. Approve hiring Russel Johnson as a paraprofessional (A)
  - 9.5. Approve hiring Katie Chaput as a paraprofessional (A)
  - 9.6. Approve the lane change request from Ross Roragen from MA to MA10 (A)
  - 9.7. Approve the lane change request for Jason Svalen from BA to BA40 (A)
  - 9.8. Approve the lane change request for Ian Hanson from BA10 to BA40 (A)
  - 9.9. Approve contracting with Melissa Allen for part time special education services (A)
10. **Set Meeting Dates and Times**
11. **Adjourn**

## Activity Director's Report

### Fall Activities

- Varsity Football is 1-1 (game at Goodridge 9/13)
  - JV & JH football have both had games
- Varsity Volleyball is 0-8 and traveling to NCE/U-H on 9/17
- Participation

- VB

9th-12th: 38

JH - 18(7 8th and 11 7th)

- FB

9th-12th: 25

JH: 21 (13 8th and 8 7th)

- Cheer - 8 (3 9th-12th, 5 7th-8th)

### Other

- I attended the mandatory fall area meeting with the MSHSL in TRF on 9/10
  - Main discussion was freshmen coming under the MSHSL jurisdiction
- Homecoming week was September 30 - October 4.
- Junior High Fall sports final competitions will be Monday 10/14
- MSHSL Foundation Form A grant application opens on 10/1
- BBB Cheerleading advisor position will be posted.

Approve payment of bills

\_\_\_\_\_ moved to approve the payment of bills with computer check numbers **50765-50849** in the amount of **\$246,044.71**; activity check numbers – **19979-19983** in the amount of **\$7,926.80**, wire payments in the amount of **\$193,168.98** and MSDLAF Transfers Redemptions in the amount of **\$615,000**. Seconded by \_\_\_\_\_. Motion carried/failed

## Win-E-Mac Public School #2609

### Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50765	AMELC		AMERICAN FAMILY LIFE ASSUR CO.		Check		
				B 28 215 025	Cancer Care			\$52.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49354</b>	Invoice	<b>Invoice No:</b> S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$52.99</b>
				B 28 215 000	Payroll Deduction			\$33.35	
				B 28 215 025	Cancer Care			\$183.11	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49030</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$216.46</b>
							<b>Check Amount:</b>		<b>\$269.45</b>
2609	ASB	50766	2182		Delta Dental of Minnesota		Check		
				B 28 215 061	Dental Insurance			\$216.22	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49355</b>	Invoice	<b>Invoice No:</b> S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$216.22</b>
				B 28 215 061	Dental Insurance			\$455.14	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49032</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$455.14</b>
							<b>Check Amount:</b>		<b>\$671.36</b>
2609	ASB	50767	MNCHIL		MN CHILD SUPPORT PAY CENTER		Check		
				B 28 215 000	Payroll Deduction			\$30.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49358</b>	Invoice	<b>Invoice No:</b> S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$30.00</b>
							<b>Check Amount:</b>		<b>\$30.00</b>
2609	ASB	50768	1995		OMNI Group		Check		
				B 28 215 070	TSA Annuities			\$491.68	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49031</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$491.68</b>
				B 28 215 070	TSA Annuities			\$183.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49035</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$183.34</b>
				B 28 215 070	TSA Annuities			\$166.68	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49361</b>	Invoice	<b>Invoice No:</b> S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$166.68</b>
				B 28 215 070	TSA Annuities			\$183.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49034</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$183.34</b>
				B 28 215 070	TSA Annuities			\$183.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49033</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$183.34</b>
				B 28 215 070	TSA Annuities			\$2,052.31	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49040</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$2,052.31</b>
				B 28 215 070	TSA Annuities			\$425.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49042</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$425.00</b>
				B 28 215 070	TSA Annuities			\$233.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49037</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$233.34</b>
							<b>Check Amount:</b>		<b>\$3,919.03</b>
2609	ASB	50769	2811		VSP INSURANCE		Check		
				B 28 215 000	Payroll Deduction			\$72.22	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49043</b>	Invoice	<b>Invoice No:</b> S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>		<b>\$72.22</b>
				B 28 215 000	Payroll Deduction			\$39.16	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50769	2811		<b>VSP INSURANCE</b>		Check
				B 28	215 000	Adj to Stmt	\$30.50
<b>PO#:</b>	<b>Voucher #:</b>	<b>49363</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt: \$69.66</b>
							<b>Check Amount: \$141.88</b>
2609	ASB	50770	1600		<b>Eckman, John</b>		Check
				E 01	005 865 379 520 000	Building Improvement - LTFM Interior Surfaces	\$1,200.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49368</b>	Invoice	<b>Invoice No:</b>	081524	<b>8/21/2024</b>	<b>Paid Amt: \$1,200.00</b>
							<b>Check Amount: \$1,200.00</b>
2609	ASB	50771	3073		<b>EMS LINQ INC</b>		Check
				E 02	005 770 701 305 000	Consult & Serv Fees	\$2,388.56
<b>PO#:</b>	<b>Voucher #:</b>	<b>49367</b>	Invoice	<b>Invoice No:</b>	C-129162	<b>8/21/2024</b>	<b>Paid Amt: \$2,388.56</b>
							<b>Check Amount: \$2,388.56</b>
2609	ASB	50772	REDLC		<b>RED LAKE COUNTY CO-OP</b>		Check
				E 01	005 760 720 330 000	Utilities	\$6,678.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49366</b>	Invoice	<b>Invoice No:</b>	2024-25PropanePrepay	<b>8/21/2024</b>	<b>Paid Amt: \$6,678.00</b>
							<b>Check Amount: \$6,678.00</b>
2609	ASB	50773	2821		<b>BAUMGARTNER MIKE</b>		Check
				E 01	300 294 000 305 111	Consult & Serv Fees	\$146.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49401</b>	Invoice	<b>Invoice No:</b>	082824	<b>8/28/2024</b>	<b>Paid Amt: \$146.00</b>
							<b>Check Amount: \$146.00</b>
2609	ASB	50774	1887		<b>BENHAM RICK</b>		Check
				E 01	300 294 000 305 111	Consult & Serv Fees	\$146.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49397</b>	Invoice	<b>Invoice No:</b>	082824	<b>8/28/2024</b>	<b>Paid Amt: \$146.00</b>
							<b>Check Amount: \$146.00</b>
2609	ASB	50775	1627		<b>Boettcher, Mike</b>		Check
				E 01	300 294 000 305 111	Consult & Serv Fees	\$146.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49398</b>	Invoice	<b>Invoice No:</b>	082824	<b>8/28/2024</b>	<b>Paid Amt: \$146.00</b>
							<b>Check Amount: \$146.00</b>
2609	ASB	50776	1735		<b>Boyd, JC</b>		Check
				E 01	300 294 000 305 111	Consult & Serv Fees	\$146.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49399</b>	Invoice	<b>Invoice No:</b>	082824	<b>8/28/2024</b>	<b>Paid Amt: \$146.00</b>
							<b>Check Amount: \$146.00</b>
2609	ASB	50777	2820		<b>BUNGERT CHRIS</b>		Check
				E 01	300 294 000 305 111	Consult & Serv Fees	\$146.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49400</b>	Invoice	<b>Invoice No:</b>	082824	<b>8/28/2024</b>	<b>Paid Amt: \$146.00</b>
							<b>Check Amount: \$146.00</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50778	2728		GOEDEN DEWEY		Check		
				E 01	300 296 000 305 113	Consult & Serv Fees		\$146.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49402</b>	Invoice	<b>Invoice No:</b> 082824	<b>8/28/2024</b>	<b>Paid Amt:</b>	<b>\$146.00</b>	
							<b>Check Amount:</b>	<b>\$146.00</b>	
2609	ASB	50779	2943		GOEDEN MARION		Check		
				E 01	300 296 000 305 113	Consult & Serv Fees		\$146.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49403</b>	Invoice	<b>Invoice No:</b> 082824	<b>8/28/2024</b>	<b>Paid Amt:</b>	<b>\$146.00</b>	
							<b>Check Amount:</b>	<b>\$146.00</b>	
2609	ASB	50780	ADABO		ADA-BORUP-WEST SCHOOL DIST		Check		
				E 01	300 296 000 366 113	Travel		\$200.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49404</b>	Invoice	<b>Invoice No:</b> 082924	<b>8/29/2024</b>	<b>Paid Amt:</b>	<b>\$200.00</b>	
							<b>Check Amount:</b>	<b>\$200.00</b>	
2609	ASB	50781	2838		COURNEYA JERID		Check		
				E 01	300 294 000 366 112	Travel		\$60.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49405</b>	Invoice	<b>Invoice No:</b> 082924	<b>8/29/2024</b>	<b>Paid Amt:</b>	<b>\$60.00</b>	
							<b>Check Amount:</b>	<b>\$60.00</b>	
2609	ASB	50782	AMELC		AMERICAN FAMILY LIFE ASSUR CO.		Check		
				B 28	215 025	Cancer Care		\$92.03	
				B 28	215 025	Adj to Stmt		\$131.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49406</b>	Invoice	<b>Invoice No:</b> S2025050	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$223.37</b>	
				B 28	215 000	Payroll Deduction		\$33.35	
				B 28	215 025	Cancer Care		\$183.11	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49046</b>	Invoice	<b>Invoice No:</b> S2024245	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$216.46</b>	
							<b>Check Amount:</b>	<b>\$439.83</b>	
2609	ASB	50783	2182		Delta Dental of Minnesota		Check		
				B 28	215 061	Dental Insurance		\$242.67	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49407</b>	Invoice	<b>Invoice No:</b> S2025050	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$242.67</b>	
				B 28	215 061	Dental Insurance		\$455.14	
				B 28	215 061	Adj to Stmt		\$445.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49048</b>	Invoice	<b>Invoice No:</b> S2024245	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$900.59</b>	
							<b>Check Amount:</b>	<b>\$1,143.26</b>	
2609	ASB	50784	MADNT		MADISON NATIONAL LIFE		Check		
				B 28	215 090	Long Term Disability & Life Insurance		\$484.81	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49054</b>	Invoice	<b>Invoice No:</b> S2024245	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$484.81</b>	
				B 28	215 090	Long Term Disability & Life Insurance		\$97.90	
				B 28	215 090	Adj to Stmt		(\$46.20)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49409</b>	Invoice	<b>Invoice No:</b> S2025050	<b>9/5/2024</b>	<b>Paid Amt:</b>	<b>\$51.70</b>	
				B 28	215 090	Long Term Disability & Life Insurance		\$207.10	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50784	MADNT		MADISON NATIONAL LIFE		Check		
				B 28 215 090	Adj to Stmt			(\$53.26)	
		PO#:	Voucher #:	49410	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt:	\$153.84
								Check Amount:	\$690.35
2609	ASB	50785	MNCHIL		MN CHILD SUPPORT PAY CENTER		Check		
				B 28 215 000	Payroll Deduction			\$30.00	
		PO#:	Voucher #:	49411	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt:	\$30.00
								Check Amount:	\$30.00
2609	ASB	50786	1995		OMNI Group		Check		
				B 28 215 070	TSA Annuities			\$183.26	
		PO#:	Voucher #:	49051	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$183.26
				B 28 215 070	TSA Annuities			\$491.52	
		PO#:	Voucher #:	49047	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$491.52
				B 28 215 070	TSA Annuities			\$183.26	
		PO#:	Voucher #:	49050	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$183.26
				B 28 215 070	TSA Annuities			\$233.26	
		PO#:	Voucher #:	49053	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$233.26
				B 28 215 070	TSA Annuities			\$183.26	
		PO#:	Voucher #:	49049	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$183.26
				B 28 215 070	TSA Annuities			\$2,051.51	
		PO#:	Voucher #:	49056	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$2,051.51
				B 28 215 070	TSA Annuities			\$166.68	
		PO#:	Voucher #:	49414	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt:	\$166.68
				B 28 215 070	TSA Annuities			\$424.92	
		PO#:	Voucher #:	49058	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt:	\$424.92
								Check Amount:	\$3,917.67
2609	ASB	50787	1600		Eckman, John		Check		
				E 01 005 865 379 520 000	Building Improvement - LTFM Interior Surfaces			\$150.00	
		PO#:	Voucher #:	49463	Invoice	Invoice No: 082624	9/4/2024	Paid Amt:	\$150.00
								Check Amount:	\$150.00
2609	ASB	50788	2829		HUDL		Check		
				E 01 300 292 000 305 000	Consult & Serv Fees			\$8,700.00	
		PO#:	Voucher #:	49462	Invoice	Invoice No: H00097434	9/4/2024	Paid Amt:	\$8,700.00
								Check Amount:	\$8,700.00
2609	ASB	50789	1249		SFM		Check		
				E 01 005 930 000 270 000	Workers Compensation			\$5,115.00	
		PO#:	Voucher #:	49461	Invoice	Invoice No: 3380921	9/4/2024	Paid Amt:	\$5,115.00
								Check Amount:	\$5,115.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50790	FOSSC		<b>FOSSTON SCHOOL DIST 601</b>		Check
				E 01	300 296 000 366 113	Travel	\$125.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49468</b>	Invoice	<b>Invoice No:</b>	090924	<b>9/6/2024</b>	<b>Paid Amt: \$125.00</b>
							<b>Check Amount: \$125.00</b>
2609	ASB	50791	REGIE		<b>REGION I ESV</b>		Check
				E 01	005 640 316 366 000	Travel - Staff Dev	\$95.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49488</b>	Invoice	<b>Invoice No:</b>	103024	<b>9/10/2024</b>	<b>Paid Amt: \$95.00</b>
							<b>Check Amount: \$95.00</b>
2609	ASB	50792	ADABO		<b>ADA-BORUP-WEST SCHOOL DIST</b>		Check
				E 01	005 020 000 305 000	Superintendent Shared Contract	\$11,098.91
<b>PO#:</b>	<b>Voucher #:</b>	<b>49490</b>	Invoice	<b>Invoice No:</b>	202503	<b>9/17/2024</b>	<b>Paid Amt: \$11,098.91</b>
							<b>Check Amount: \$11,098.91</b>
2609	ASB	50793	1722		<b>AGC Education INC</b>		Check
				E 01	005 620 000 401 000	Quote 99108	\$390.00
				E 01	005 620 000 401 000	Shipping	\$88.05
<b>PO#: 5139</b>	<b>Voucher #:</b>	<b>49457</b>	Invoice	<b>Invoice No:</b>	120171	<b>9/17/2024</b>	<b>Paid Amt: \$478.05</b>
							<b>Check Amount: \$478.05</b>
2609	ASB	50794	2831		<b>ALLUMA</b>		Check
				E 01	100 203 000 305 000	Consulting service-tech & guidance	\$70.00
				E 01	300 211 000 305 000	Technology Support-Sec	\$70.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49495</b>	Invoice	<b>Invoice No:</b>	090424	<b>9/17/2024</b>	<b>Paid Amt: \$140.00</b>
							<b>Check Amount: \$140.00</b>
2609	ASB	50795	2624		<b>ALTERNATIVE SANITATION</b>		Check
				E 01	005 810 000 330 000	Utilities	\$259.64
<b>PO#:</b>	<b>Voucher #:</b>	<b>49518</b>	Invoice	<b>Invoice No:</b>	24475	<b>9/17/2024</b>	<b>Paid Amt: \$259.64</b>
							<b>Check Amount: \$259.64</b>
2609	ASB	50796	AMAZO		<b>AMAZON CAPITAL SERVICES</b>		Check
				E 01	100 203 000 430 004	Instructional Supply - Grade 4	\$37.54
<b>PO#:</b>	<b>Voucher #:</b>	<b>49434</b>	Invoice	<b>Invoice No:</b>	1F7H-MYMF-67KR	<b>9/17/2024</b>	<b>Paid Amt: \$37.54</b>
				E 01	300 292 000 460 500	SNUSTAD Equipment	\$15.12
<b>PO#:</b>	<b>Voucher #:</b>	<b>49379</b>	Invoice	<b>Invoice No:</b>	13GJ-JJMJ-CJT6	<b>9/17/2024</b>	<b>Paid Amt: \$15.12</b>
				E 01	005 605 302 555 000	Technology Equip.	\$49.98
<b>PO#:</b>	<b>Voucher #:</b>	<b>49435</b>	Invoice	<b>Invoice No:</b>	1NRY-NNVV-THWM	<b>9/17/2024</b>	<b>Paid Amt: \$49.98</b>
				E 01	005 105 000 401 001	Family Service Fund Expenses	\$28.69
<b>PO#:</b>	<b>Voucher #:</b>	<b>49440</b>	Invoice	<b>Invoice No:</b>	1XG9-DQQM-9NV3	<b>9/17/2024</b>	<b>Paid Amt: \$28.69</b>
				E 01	005 620 000 430 500	SNUSTAD Media Instructional Supply	\$38.97
<b>PO#:</b>	<b>Voucher #:</b>	<b>49437</b>	Invoice	<b>Invoice No:</b>	1J63-L61L-7YHF	<b>9/17/2024</b>	<b>Paid Amt: \$38.97</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50796	AMAZO		AMAZON CAPITAL SERVICES		Check
				E 01	100 203 000 430 000 Instructional Supply		\$39.72
<b>PO#:</b>	<b>Voucher #:</b>	<b>49501</b>	Invoice		<b>Invoice No:</b> 1D6P-4LPY-KRDG	<b>9/17/2024</b>	<b>Paid Amt: \$39.72</b>
				E 01	300 220 000 430 500 English -SNUSTAD		\$28.99
<b>PO#:</b>	<b>Voucher #:</b>	<b>49438</b>	Invoice		<b>Invoice No:</b> 1JG3-JTMR-GHPL	<b>9/17/2024</b>	<b>Paid Amt: \$28.99</b>
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$40.56
<b>PO#:</b>	<b>Voucher #:</b>	<b>49439</b>	Invoice		<b>Invoice No:</b> 1TWR-KYC1-Q3WW	<b>9/17/2024</b>	<b>Paid Amt: \$40.56</b>
				E 01	300 292 000 401 000 Non-Instruct Supply		\$48.41
				E 01	300 240 302 460 000 Textbooks & Workbook - Health/PE		\$118.99
<b>PO#:</b>	<b>Voucher #:</b>	<b>49505</b>	Invoice		<b>Invoice No:</b> 1PQW-YCVH-XJ71	<b>9/17/2024</b>	<b>Paid Amt: \$167.40</b>
				E 01	300 220 000 430 500 English -SNUSTAD		\$4,406.26
<b>PO#:</b>	<b>Voucher #:</b>	<b>49380</b>	Invoice		<b>Invoice No:</b> 1K3G-9YDK-VJ4C	<b>9/17/2024</b>	<b>Paid Amt: \$4,406.26</b>
				E 01	005 620 000 430 500 SNUSTAD Media Instructional Supply		\$97.15
<b>PO#:</b>	<b>Voucher #:</b>	<b>49504</b>	Invoice		<b>Invoice No:</b> 1DYQ-WW43-CVDC	<b>9/17/2024</b>	<b>Paid Amt: \$97.15</b>
				E 01	300 292 000 460 500 SNUSTAD Equipment		\$1,023.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49381</b>	Invoice		<b>Invoice No:</b> 1KTL-MNY3-6DCJ	<b>9/17/2024</b>	<b>Paid Amt: \$1,023.00</b>
				E 01	005 105 000 401 000 Office Supplies		\$133.36
<b>PO#:</b>	<b>Voucher #:</b>	<b>49395</b>	Invoice		<b>Invoice No:</b> 1FFX-1DG3-MM9T	<b>9/17/2024</b>	<b>Paid Amt: \$133.36</b>
				E 01	005 605 302 555 000 Technology Equip.		\$111.92
<b>PO#:</b>	<b>Voucher #:</b>	<b>49436</b>	Invoice		<b>Invoice No:</b> 1PGP-V1H9-1LQ7	<b>9/17/2024</b>	<b>Paid Amt: \$111.92</b>
				E 01	100 203 000 430 002 Instructional Supply - Grade 2		\$8.09
<b>PO#:</b>	<b>Voucher #:</b>	<b>49396</b>	Credit		<b>Invoice No:</b> 1C3H-N17X-JYF7	<b>9/17/2024</b>	<b>Paid Amt: (\$8.09)</b>
				E 01	100 203 000 430 002 Instructional Supply - Grade 2		\$33.32
<b>PO#:</b>	<b>Voucher #:</b>	<b>49382</b>	Invoice		<b>Invoice No:</b> 1RJC-HGM9-11VR	<b>9/17/2024</b>	<b>Paid Amt: \$33.32</b>
				E 01	300 050 000 394 000 CIHS (College in the High School)		\$53.77
<b>PO#:</b>	<b>Voucher #:</b>	<b>49441</b>	Invoice		<b>Invoice No:</b> 1R6F-QXLY-C9LG	<b>9/17/2024</b>	<b>Paid Amt: \$53.77</b>
				E 01	100 203 302 460 000 Elementary Capital		\$90.91
<b>PO#:</b>	<b>Voucher #:</b>	<b>49433</b>	Invoice		<b>Invoice No:</b> 1R6F-VVVJ-D743	<b>9/17/2024</b>	<b>Paid Amt: \$90.91</b>
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$168.95
<b>PO#:</b>	<b>Voucher #:</b>	<b>49394</b>	Invoice		<b>Invoice No:</b> 1QKK-WGJM-QGL6	<b>9/17/2024</b>	<b>Paid Amt: \$168.95</b>
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$44.42
<b>PO#:</b>	<b>Voucher #:</b>	<b>49497</b>	Invoice		<b>Invoice No:</b> 16FV-CKW4-1TJT	<b>9/17/2024</b>	<b>Paid Amt: \$44.42</b>
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$85.54
<b>PO#:</b>	<b>Voucher #:</b>	<b>49502</b>	Invoice		<b>Invoice No:</b> 19PD-43JH-KW9C	<b>9/17/2024</b>	<b>Paid Amt: \$85.54</b>
				E 04	005 505 321 401 000 Non-Instruct Supply		\$313.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49503</b>	Invoice		<b>Invoice No:</b> 16FV-CKW4-MGPL	<b>9/17/2024</b>	<b>Paid Amt: \$313.00</b>
				E 01	005 620 000 401 000 Media Supplies/Mag. & Paper Subs.		\$53.83
				E 01	005 620 000 430 500 SNUSTAD Media Instructional Supply		\$106.83
<b>PO#:</b>	<b>Voucher #:</b>	<b>49510</b>	Invoice		<b>Invoice No:</b> 1NNG-FPW9-C47J	<b>9/17/2024</b>	<b>Paid Amt: \$160.66</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2609	ASB	50796	AMAZO		<b>AMAZON CAPITAL SERVICES</b>		<b>Check</b>	
				E 01 005 105 000 401 001	Family Service Fund Expenses	\$93.14		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49377</b>	Invoice	<b>Invoice No:</b>	1VG9-PR79-3PCD	<b>9/17/2024</b>	<b>Paid Amt: \$93.14</b>	
				E 01 300 292 000 401 301	AD concession exp	\$1,082.97		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49428</b>	Invoice	<b>Invoice No:</b>	1X4V-RKQJ-9H63	<b>9/17/2024</b>	<b>Paid Amt: \$1,082.97</b>	
				E 01 005 105 000 401 001	Family Service Fund Expenses	\$387.96		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49393</b>	Invoice	<b>Invoice No:</b>	1D61-LG4F-WHVL	<b>9/17/2024</b>	<b>Paid Amt: \$387.96</b>	
				E 01 005 605 302 555 000	Technology Equip.	\$399.98		
				E 01 005 605 000 430 000	Instructional Supply	\$457.48		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49378</b>	Invoice	<b>Invoice No:</b>	1MK1-N1GP-1JCQ	<b>9/17/2024</b>	<b>Paid Amt: \$857.46</b>	
				E 01 300 292 000 401 301	AD concession exp	\$20.71		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49429</b>	Invoice	<b>Invoice No:</b>	111D-6Q91-LNGV	<b>9/17/2024</b>	<b>Paid Amt: \$20.71</b>	
				E 01 005 720 000 401 000	Health Aide Supplies	\$124.52		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49430</b>	Invoice	<b>Invoice No:</b>	17JX-WMGN-1VQY	<b>9/17/2024</b>	<b>Paid Amt: \$124.52</b>	
				E 04 005 505 321 401 400	Summer Rec supplies	\$329.85		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49464</b>	Invoice	<b>Invoice No:</b>	1QTR-DRND-9XJR	<b>9/17/2024</b>	<b>Paid Amt: \$329.85</b>	
				E 01 100 203 000 430 003	Instructional Supply - Grade 3	\$40.49		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49500</b>	Invoice	<b>Invoice No:</b>	1DYT-NLXH-CQQ7	<b>9/17/2024</b>	<b>Paid Amt: \$40.49</b>	
				E 01 300 331 000 460 500	SNUSTAD-FACS	\$70.19		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49431</b>	Invoice	<b>Invoice No:</b>	1D9V-NYCJ-33HD	<b>9/17/2024</b>	<b>Paid Amt: \$70.19</b>	
				E 01 300 331 000 460 500	SNUSTAD-FACS	\$1,368.26		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49432</b>	Invoice	<b>Invoice No:</b>	1GMN-GH64-7YTG	<b>9/17/2024</b>	<b>Paid Amt: \$1,368.26</b>	
				E 01 300 220 000 430 500	English -SNUSTAD	\$1,017.17		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49384</b>	Invoice	<b>Invoice No:</b>	161Y-77QD-R9W6	<b>9/17/2024</b>	<b>Paid Amt: \$1,017.17</b>	
				E 01 300 256 000 430 000	Instructional Supply - Math	\$39.91		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49498</b>	Invoice	<b>Invoice No:</b>	19LG-WPGR-3JF6	<b>9/17/2024</b>	<b>Paid Amt: \$39.91</b>	
				E 01 005 620 000 430 500	SNUSTAD Media Instructional Supply	\$48.33		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49499</b>	Invoice	<b>Invoice No:</b>	1XFW-P3RG-CYXW	<b>9/17/2024</b>	<b>Paid Amt: \$48.33</b>	
							<b>Check Amount:</b>	<b>\$12,642.10</b>
2609	ASB	50797	ARESP		<b>AREA SPECIAL ED CO-OP #997</b>		<b>Check</b>	
				E 01 100 407 000 394 000	ASEC Membership Fees	\$13,551.86		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49489</b>	Invoice	<b>Invoice No:</b>	08012024	<b>9/17/2024</b>	<b>Paid Amt: \$13,551.86</b>	
							<b>Check Amount:</b>	<b>\$13,551.86</b>
2609	ASB	50798	CARQU		<b>Auto Value Fosston</b>		<b>Check</b>	
				E 01 005 760 720 401 000	Non-Instruct Supply-Transportation	\$100.42		
<b>PO#:</b>	<b>Voucher #:</b>	<b>49447</b>	Invoice	<b>Invoice No:</b>	130167524-130168556	<b>9/17/2024</b>	<b>Paid Amt: \$100.42</b>	
							<b>Check Amount:</b>	<b>\$100.42</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50799	2816		<b>BADLANDS DISTRIBUTION</b>		Check		
				E 01	300 292 000 401 301	AD concession exp		\$340.58	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49383</b>	Invoice	<b>Invoice No:</b>	1092423908	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$340.58</b>	
							<b>Check Amount:</b>	<b>\$340.58</b>	
2609	ASB	50800	BRAMA		<b>BRADY, MARTZ &amp; ASSOCIATES, PC</b>		Check		
				E 01	005 105 000 305 000	Advertising/audit/		\$12,000.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49390</b>	Invoice	<b>Invoice No:</b>	12214	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$12,000.00</b>	
							<b>Check Amount:</b>	<b>\$12,000.00</b>	
2609	ASB	50801	BURHH		<b>BURGGRAF'S ACE HARDWARE</b>		Check		
				E 01	005 810 000 350 000	Building & Grounds Repair		\$519.54	
				E 01	005 810 000 401 001	Grounds Supply		\$49.97	
				E 01	005 760 720 401 000	Non-Instruct Supply-Transportation		\$215.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49448</b>	Invoice	<b>Invoice No:</b>	459771-460747	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$785.50</b>	
							<b>Check Amount:</b>	<b>\$785.50</b>	
2609	ASB	50802	1484		<b>COCA-COLA BOTTLING CO HIGH COUNTRY</b>		Check		
				E 01	300 292 000 401 301	AD concession exp		\$938.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49385</b>	Invoice	<b>Invoice No:</b>	4865949	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$938.00</b>	
							<b>Check Amount:</b>	<b>\$938.00</b>	
2609	ASB	50803	2107		<b>ECOLAB PEST ELIM DIV</b>		Check		
				E 01	005 865 352 305 000	Consult & Serv Fees - LTFM Mgmt		\$153.04	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49496</b>	Invoice	<b>Invoice No:</b>	5774814	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$153.04</b>	
							<b>Check Amount:</b>	<b>\$153.04</b>	
2609	ASB	50804	ERSWC		<b>ERSKINE WORKS</b>		Check		
				E 01	005 810 000 330 000	Utilities		\$707.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49458</b>	Invoice	<b>Invoice No:</b>	August 2024	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$707.00</b>	
							<b>Check Amount:</b>	<b>\$707.00</b>	
2609	ASB	50805	1986		<b>Fosston Chiropractic Clinic</b>		Check		
				E 01	005 760 720 305 000	Consult & Serv Fees		\$85.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49481</b>	Invoice	<b>Invoice No:</b>	090524	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$85.00</b>	
							<b>Check Amount:</b>	<b>\$85.00</b>	
2609	ASB	50806	GRAINC		<b>GRAINGER</b>		Check		
				E 01	005 810 000 401 000	Building Supplies		\$32.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49422</b>	Invoice	<b>Invoice No:</b>	9225297044	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$32.99</b>	
				E 01	005 810 000 350 000	Building & Grounds Repair		\$111.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49376</b>	Invoice	<b>Invoice No:</b>	9210711215	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$111.90</b>	
				E 01	005 810 000 350 000	Building & Grounds Repair		\$43.52	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49424</b>	Invoice	<b>Invoice No:</b>	9222314818	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$43.52</b>	

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50806	GRAINC		<b>GRAINGER</b>		Check		
				E 01 005 810 000 401 000	Building Supplies			\$143.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49485</b>	Invoice	<b>Invoice No:</b>	9233987578	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$143.95</b>
				E 01 005 810 000 350 000	Building & Grounds Repair			\$281.20	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49486</b>	Invoice	<b>Invoice No:</b>	9233987586	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$281.20</b>
				E 01 005 810 000 401 000	Building Supplies			\$57.86	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49391</b>	Invoice	<b>Invoice No:</b>	9213901235	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$57.86</b>
				E 01 005 810 000 401 000	Building Supplies			\$33.35	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49516</b>	Invoice	<b>Invoice No:</b>	9236318490	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$33.35</b>
				E 01 005 810 000 350 000	Building & Grounds Repair			\$95.08	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49423</b>	Invoice	<b>Invoice No:</b>	9223268591	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$95.08</b>
				E 01 005 810 000 401 000	Building Supplies			\$75.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49514</b>	Invoice	<b>Invoice No:</b>	9235485076	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$75.22</b>
				E 01 005 810 000 401 000	Building Supplies			\$197.07	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49515</b>	Invoice	<b>Invoice No:</b>	9235859122	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$197.07</b>
				E 01 005 810 000 401 000	Building Supplies			\$81.36	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49517</b>	Invoice	<b>Invoice No:</b>	9238284674	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$81.36</b>
							<b>Check Amount:</b>		<b>\$1,153.50</b>
2609	ASB	50807	GROCE		<b>GROCERIES PLUS</b>		Check		
				E 02 005 770 709 490 000	Food - Summer Program			\$32.72	
				E 01 005 850 000 520 111	Building Improvement- Football Fieldhouse			\$56.47	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49512</b>	Invoice	<b>Invoice No:</b>	198546-200781	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$89.19</b>
							<b>Check Amount:</b>		<b>\$89.19</b>
2609	ASB	50808	1506		<b>HANDYMAN'S INC</b>		Check		
				E 01 005 810 000 350 000	Building & Grounds Repair			\$78.98	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49452</b>	Invoice	<b>Invoice No:</b>	457039	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$78.98</b>
							<b>Check Amount:</b>		<b>\$78.98</b>
2609	ASB	50809	2236		<b>HILLER COMMERCIAL FLOORS</b>		Check		
				E 01 005 865 379 520 000	Building Improvement - LTFM Interior Surfaces			\$25,446.04	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49387</b>	Invoice	<b>Invoice No:</b>	2119148	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$25,446.04</b>
							<b>Check Amount:</b>		<b>\$25,446.04</b>
2609	ASB	50810	2077		<b>Hillyard</b>		Check		
				E 01 005 810 000 401 000	Building Supplies			\$1,013.31	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49369</b>	Invoice	<b>Invoice No:</b>	605567681	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$1,013.31</b>
				E 01 005 810 000 401 000	Building Supplies			\$476.56	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49451</b>	Invoice	<b>Invoice No:</b>	605583356	<b>9/17/2024</b>	<b>Paid Amt:</b>		<b>\$476.56</b>
							<b>Check Amount:</b>		<b>\$1,489.87</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50811	2269		<b>INNOVATIVE OFFICE SOLUTIONS, LLC</b>		Check		
				E 01	005 105 000 401 000 Office Supplies			\$78.72	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49526</b>	Invoice	<b>Invoice No:</b>	IN4601940	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$78.72</b>	
				E 01	005 105 000 401 000 Office Supplies			\$78.14	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49527</b>	Invoice	<b>Invoice No:</b>	IN4615017	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$78.14</b>	
							<b>Check Amount:</b>	<b>\$156.86</b>	
2609	ASB	50812	2136		<b>Johnson Controls Fire Protection</b>		Check		
				E 01	005 810 000 350 000 Building & Grounds Repair			\$4,013.62	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49466</b>	Invoice	<b>Invoice No:</b>	1-133872745569	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$4,013.62</b>	
				E 01	005 810 000 305 000 Consult & Serv Fees			\$29,454.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49467</b>	Invoice	<b>Invoice No:</b>	1-133967288219	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$29,454.00</b>	
							<b>Check Amount:</b>	<b>\$33,467.62</b>	
2609	ASB	50813	1768		<b>KASTER PAUL</b>		Check		
				E 01	300 296 000 366 114 Travel			\$625.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49519</b>	Invoice	<b>Invoice No:</b>	091024	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$625.00</b>	
							<b>Check Amount:</b>	<b>\$625.00</b>	
2609	ASB	50814	3188		<b>KREG ENTERPRISES INC</b>		Check		
				E 01	300 399 628 555 000 Carl Perkins Equipment			\$395.99	
<b>PO#:</b> 5141	<b>Voucher #:</b>	<b>49523</b>	Invoice	<b>Invoice No:</b>	1550101	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$395.99</b>	
							<b>Check Amount:</b>	<b>\$395.99</b>	
2609	ASB	50815	1024		<b>LAKES COUNTRY SERVICE COOP</b>		Check		
				E 01	005 605 302 555 000 Technology Equip.			\$1,200.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49446</b>	Invoice	<b>Invoice No:</b>	99967	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,200.00</b>	
							<b>Check Amount:</b>	<b>\$1,200.00</b>	
2609	ASB	50816	LAKES		<b>LAKESHORE LEARNING MATERIALS LLC</b>		Check		
				E 01	100 203 000 430 500 Instructional Supply - SNUSTAD			\$724.43	
<b>PO#:</b> 5135	<b>Voucher #:</b>	<b>49373</b>	Invoice	<b>Invoice No:</b>	748815080824	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$724.43</b>	
							<b>Check Amount:</b>	<b>\$724.43</b>	
2609	ASB	50817	LAKBC		<b>LAKESIDE BUILDING CENTER</b>		Check		
				E 01	005 810 000 350 000 Building & Grounds Repair			\$467.74	
				E 01	005 810 000 401 001 Grounds Supply			\$135.87	
				E 01	005 760 720 401 000 Non-Instruct Supply-Transportation			\$94.57	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49520</b>	Invoice	<b>Invoice No:</b>	13842-14460	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$698.18</b>	
							<b>Check Amount:</b>	<b>\$698.18</b>	
2609	ASB	50818	1376		<b>LIBERTY BUSINESS SYS</b>		Check		
				E 01	005 605 302 370 000 Rentals & Leases - Copier			\$976.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49372</b>	Invoice	<b>Invoice No:</b>	25655	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$976.95</b>	

# Win-E-Mac Public School #2609

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50818	1376		<b>LIBERTY BUSINESS SYS</b>		Check		
				E 01	005 850 302 305 000	Consult & Serv Fees		\$92.43	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49386</b>	Invoice	<b>Invoice No:</b> 542113			<b>Paid Amt:</b>	<b>\$92.43</b>
								<b>Check Amount:</b>	<b>\$1,069.38</b>
2609	ASB	50819	3187		<b>LIBERTY BUSINESS SYSTEMS, INC.</b>		Check		
				E 01	005 605 302 370 000	Rentals & Leases - Copier		\$334.41	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49421</b>	Invoice	<b>Invoice No:</b> 37295532			<b>Paid Amt:</b>	<b>\$334.41</b>
								<b>Check Amount:</b>	<b>\$334.41</b>
2609	ASB	50820	2851		<b>LINDE GAS &amp; EQUIPMENT INC</b>		Check		
				E 01	300 361 000 430 000	Regular Ind Supplies		\$71.34	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49388</b>	Invoice	<b>Invoice No:</b> 44757801			<b>Paid Amt:</b>	<b>\$71.34</b>
								<b>Check Amount:</b>	<b>\$71.34</b>
2609	ASB	50821	2600		<b>MCGLYNN FENCE</b>		Check		
				E 01	005 850 302 520 000	Building Improvement		\$10,800.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49459</b>	Invoice	<b>Invoice No:</b> 082424			<b>Paid Amt:</b>	<b>\$10,800.00</b>
								<b>Check Amount:</b>	<b>\$10,800.00</b>
2609	ASB	50822	1150		<b>MIKE'S LOCK &amp; KEY SERVICE</b>		Check		
				E 01	005 810 000 350 000	Building & Grounds Repair		\$1,210.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49392</b>	Invoice	<b>Invoice No:</b> 17845			<b>Paid Amt:</b>	<b>\$1,210.00</b>
								<b>Check Amount:</b>	<b>\$1,210.00</b>
2609	ASB	50823	3190		<b>MN Association of Honor Societies</b>		Check		
				E 01	300 298 000 820 000	Dues & Membership		\$85.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49465</b>	Invoice	<b>Invoice No:</b> 5811			<b>Paid Amt:</b>	<b>\$85.00</b>
								<b>Check Amount:</b>	<b>\$85.00</b>
2609	ASB	50824	MNSHG		<b>MN STATE HIGH SCHOOL LEAGUE</b>		Check		
				E 01	300 292 000 820 000	Dues & Membership		\$800.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49449</b>	Invoice	<b>Invoice No:</b> 042880			<b>Paid Amt:</b>	<b>\$800.00</b>
								<b>Check Amount:</b>	<b>\$800.00</b>
2609	ASB	50825	msba		<b>MSBA</b>		Check		
				E 01	005 010 000 366 000	Travel/Conference - Board		\$295.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49370</b>	Invoice	<b>Invoice No:</b> INV-10297-J4K9Q6			<b>Paid Amt:</b>	<b>\$295.00</b>
								<b>Check Amount:</b>	<b>\$295.00</b>
2609	ASB	50826	2669		<b>MYSTERY SCIENCE</b>		Check		
				E 01	100 203 000 430 000	Instructional Supply		\$945.00	
	<b>PO#:</b> 5146	<b>Voucher #:</b>	<b>49493</b>	Invoice	<b>Invoice No:</b> 274889			<b>Paid Amt:</b>	<b>\$945.00</b>
								<b>Check Amount:</b>	<b>\$945.00</b>

## Win-E-Mac Public School #2609

### Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50827	NORCB		<b>NORTH CENTRAL BUS SALES</b>		Check		
				E 01	005 760 720 401 000	Non-Instruct Supply-Transportation		\$219.74	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49374</b>	Invoice		<b>Invoice No:</b> 314742X1	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$219.74</b>	
				E 01	005 760 720 401 000	Non-Instruct Supply-Transportation		\$163.39	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49375</b>	Invoice		<b>Invoice No:</b> 314742	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$163.39</b>	
							<b>Check Amount:</b>	<b>\$383.13</b>	
2609	ASB	50828	NCTC		<b>NORTHLAND COMMUNITY COLLEGE</b>		Check		
				E 01	005 640 308 366 000	Staff Development - District Wide		\$660.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49420</b>	Invoice		<b>Invoice No:</b> CI0000001224	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$660.00</b>	
							<b>Check Amount:</b>	<b>\$660.00</b>	
2609	ASB	50829	NOREC		<b>NORTHWEST SERVICE COOPERATIVE</b>		Check		
				E 01	005 640 316 366 000	Travel - Staff Dev		\$75.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49389</b>	Invoice		<b>Invoice No:</b> 10004	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$75.00</b>	
				E 01	005 640 308 366 000	Staff Development - District Wide		\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49419</b>	Invoice		<b>Invoice No:</b> 10095	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$225.00</b>	
2609	ASB	50830	1498		<b>PERFORMANCE FOODSERVICE</b>		Check		
				E 02	005 770 701 490 000	Food		\$21.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49442</b>	Invoice		<b>Invoice No:</b> 252473	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$21.00</b>	
				E 02	005 770 701 490 000	Food		\$1,277.66	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49483</b>	Invoice		<b>Invoice No:</b> 264853	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,277.66</b>	
				E 02	005 770 701 490 000	Food		\$1,010.02	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49453</b>	Invoice		<b>Invoice No:</b> 256945	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,010.02</b>	
				E 02	005 770 705 490 000	Food - Breakfast		\$192.95	
				E 02	005 770 701 490 000	Food		\$1,031.58	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49491</b>	Invoice		<b>Invoice No:</b> 268049	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,224.53</b>	
				E 02	005 770 705 490 000	Food - Breakfast		\$141.18	
				E 02	005 770 701 490 000	Food		\$818.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49427</b>	Invoice		<b>Invoice No:</b> 260326	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$960.13</b>	
				E 02	005 770 701 490 000	Food		\$31.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49482</b>	Invoice		<b>Invoice No:</b> 263019	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$31.50</b>	
				E 02	005 770 705 490 000	Food - Breakfast		\$494.41	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49443</b>	Invoice		<b>Invoice No:</b> 252217	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$494.41</b>	
				E 02	005 770 701 490 000	Food		\$767.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49444</b>	Invoice		<b>Invoice No:</b> 252215	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$767.95</b>	
				E 02	005 770 701 490 000	Food		\$161.76	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49454</b>	Invoice		<b>Invoice No:</b> 256984	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$161.76</b>	

## Win-E-Mac Public School #2609

### Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50830	1498		<b>PERFORMANCE FOODSERVICE</b>		Check		
				E 01	300 292 000 401 301	AD concession exp		\$203.45	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49445</b>	Invoice		<b>Invoice No:</b> 252166	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$203.45</b>	
							<b>Check Amount:</b>	<b>\$6,152.41</b>	
2609	ASB	50831	POLCT		<b>POLK COUNTY ADMINISTRATOR</b>		Check		
				E 01	005 810 000 330 000	Utilities		\$3,150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49456</b>	Invoice		<b>Invoice No:</b> 091724	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$3,150.00</b>	
							<b>Check Amount:</b>	<b>\$3,150.00</b>	
2609	ASB	50832	2862		<b>POMPS TIRE</b>		Check		
				E 01	005 760 720 402 000	Tires		\$730.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49492</b>	Invoice		<b>Invoice No:</b> 1550029916	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$730.00</b>	
							<b>Check Amount:</b>	<b>\$730.00</b>	
2609	ASB	50833	REGIE		<b>REGION I ESV</b>		Check		
				E 01	005 105 000 401 000	Office Supplies		\$138.52	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49371</b>	Invoice		<b>Invoice No:</b> 14465	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$138.52</b>	
							<b>Check Amount:</b>	<b>\$138.52</b>	
2609	ASB	50834	2815		<b>SCENARIO LEARNING LLC</b>		Check		
				E 01	100 640 316 366 000	Travel-Staff Dev		\$488.96	
				E 01	300 640 316 366 000	Travel-Staff Dev		\$488.97	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49487</b>	Invoice		<b>Invoice No:</b> INV103935	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$977.93</b>	
							<b>Check Amount:</b>	<b>\$977.93</b>	
2609	ASB	50835	SCHSP		<b>SCHOOL SPECIALTY LLC</b>		Check		
				E 01	100 203 000 430 003	Instructional Supply - Grade 3		\$39.38	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49460</b>	Invoice		<b>Invoice No:</b> 208134771618	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$39.38</b>	
				E 01	100 203 000 430 006	Instructional Supply - Grade 6		\$18.84	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49425</b>	Invoice		<b>Invoice No:</b> 208134742032	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$18.84</b>	
				E 01	100 201 000 430 000	Instructional Supply- K		\$18.84	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49426</b>	Invoice		<b>Invoice No:</b> 208134741115	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$18.84</b>	
				E 01	100 203 000 430 004	Instructional Supply - Grade 4		\$666.46	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49484</b>	Invoice		<b>Invoice No:</b> 208134797605	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$666.46</b>	
				E 01	100 402 740 433 000	Supplies		\$480.62	
				E 01	300 402 740 433 000	Supplies		\$480.62	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49513</b>	Invoice		<b>Invoice No:</b> 308104613152	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$961.24</b>	
							<b>Check Amount:</b>	<b>\$1,704.76</b>	
2609	ASB	50836	3193		<b>SUBWAY</b>		Check		
				E 01	005 640 308 366 000	Staff Development - District Wide		\$562.13	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49524</b>	Invoice		<b>Invoice No:</b> 518168	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$562.13</b>	
							<b>Check Amount:</b>	<b>\$562.13</b>	

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	50837	SUCES		<b>SUCCESS BY DESIGN</b>		Check		
				E 01	100 203 000 430 005	1090D-36. Building character planners		\$145.95	
				E 01	100 203 000 430 005	Freight		\$26.42	
		<b>PO#: 5138</b>	<b>Voucher #: 49418</b>	Invoice	<b>Invoice No: 199413</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$172.37</b>	
							<b>Check Amount:</b>	<b>\$172.37</b>	
2609	ASB	50838	2039		<b>Sumdog INC</b>		Check		
				E 01	100 216 401 430 000	Instructional Supply Title 1		\$1,020.00	
		<b>PO#: 5145</b>	<b>Voucher #: 49494</b>	Invoice	<b>Invoice No: INV-14430</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,020.00</b>	
							<b>Check Amount:</b>	<b>\$1,020.00</b>	
2609	ASB	50839	3175		<b>TEACHING STRATEGIES LLC</b>		Check		
				E 01	100 201 302 460 000	Quote Q-306532		\$4,727.50	
		<b>PO#: 5122</b>	<b>Voucher #: 49525</b>	Invoice	<b>Invoice No: INV194967</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$4,727.50</b>	
							<b>Check Amount:</b>	<b>\$4,727.50</b>	
2609	ASB	50840	TRARO		<b>TRAINING ROOM</b>		Check		
				E 01	005 810 000 401 001	Grounds Supply		\$814.64	
				E 01	300 292 000 401 000	Non-Instruct Supply		\$367.32	
		<b>PO#:</b>	<b>Voucher #: 49450</b>	Invoice	<b>Invoice No: 101903</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$1,181.96</b>	
							<b>Check Amount:</b>	<b>\$1,181.96</b>	
2609	ASB	50841	GRAFG		<b>US FOODS</b>		Check		
				E 02	005 770 709 490 000	Food - Summer Program		\$1,451.61	
				E 02	005 770 707 490 000	Food - Ala carte		\$1,089.46	
				E 02	005 770 701 490 000	Food		\$1,717.89	
				E 01	300 292 000 401 301	AD concession exp		\$51.32	
		<b>PO#:</b>	<b>Voucher #: 49521</b>	Invoice	<b>Invoice No: 08/01/24-08/29/24</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$4,310.28</b>	
							<b>Check Amount:</b>	<b>\$4,310.28</b>	
2609	ASB	50842	1055		<b>W.L.HALL CO.</b>		Check		
				E 01	005 865 363 305 000	Consult & Serv Fees - LTFM Fire Safety		\$2,560.00	
		<b>PO#:</b>	<b>Voucher #: 49522</b>	Invoice	<b>Invoice No: 15014</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$2,560.00</b>	
							<b>Check Amount:</b>	<b>\$2,560.00</b>	
2609	ASB	50843	WILDR		<b>WILDRICE COOPERATIVE</b>		Check		
				E 01	005 810 000 330 000	Utilities		\$8,331.95	
				E 01	005 810 000 330 000	Utilities		\$52.50	
				E 01	005 760 720 330 000	Utilities		\$152.05	
		<b>PO#:</b>	<b>Voucher #: 49511</b>	Invoice	<b>Invoice No: 09112024</b>	<b>9/17/2024</b>	<b>Paid Amt:</b>	<b>\$8,536.50</b>	
							<b>Check Amount:</b>	<b>\$8,536.50</b>	

## Win-E-Mac Public School #2609 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50844	WTRAVI		WIN-E-MAC TRAVEL CENTER		Check
				E 01	005 760 720 440 000 Fuel		\$1,236.89
<b>PO#:</b>	<b>Voucher #:</b>	<b>49480</b>	Invoice		<b>Invoice No:</b> 08312024	<b>9/17/2024</b>	<b>Paid Amt: \$1,236.89</b>
							<b>Check Amount: \$1,236.89</b>
2609	ASB	50845	2704		ZOOM VIDEO COMMUNICATIONS INC		Check
				E 01	005 605 302 555 000 Technology Equip.		\$159.90
<b>PO#:</b>	<b>Voucher #:</b>	<b>49455</b>	Invoice		<b>Invoice No:</b> INV271126157	<b>9/17/2024</b>	<b>Paid Amt: \$159.90</b>
							<b>Check Amount: \$159.90</b>
2609	ASB	50847	GARVT		GARDEN VALLEY TELEPHONE CO		Check
				E 01	005 850 302 305 000 Consult & Serv Fees		\$1,981.99
<b>PO#:</b>	<b>Voucher #:</b>	<b>49530</b>	Invoice		<b>Invoice No:</b> 23014-23227	<b>9/17/2024</b>	<b>Paid Amt: \$1,981.99</b>
				E 01	005 605 302 555 000 Lenovo Thinkpad		\$1,099.00
				E 01	005 605 302 555 000 5 Acer Travelmates		\$2,204.95
<b>PO#:</b>	<b>Voucher #:</b>	<b>49533</b>	Invoice		<b>Invoice No:</b> 23144	<b>9/17/2024</b>	<b>Paid Amt: \$3,303.95</b>
				E 01	005 605 302 555 000 Technology Equip.		\$26,562.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49531</b>	Invoice		<b>Invoice No:</b> 23014	<b>9/17/2024</b>	<b>Paid Amt: \$26,562.00</b>
				E 01	005 810 000 320 000 Communication Servic		\$2,118.39
<b>PO#:</b>	<b>Voucher #:</b>	<b>49528</b>	Invoice		<b>Invoice No:</b> 101360143	<b>9/17/2024</b>	<b>Paid Amt: \$2,118.39</b>
				E 01	005 605 302 555 000 Technology Equip.		\$169.95
				E 01	005 850 302 305 000 Consult & Serv Fees		\$300.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49532</b>	Invoice		<b>Invoice No:</b> 23138	<b>9/17/2024</b>	<b>Paid Amt: \$469.95</b>
							<b>Check Amount: \$34,436.28</b>
2609	ASB	50848	2056		Premier Signs		Check
				R 01	005 000 000 096 000 Gifts & Bequests		\$224.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>49529</b>	Invoice		<b>Invoice No:</b> 9723	<b>9/17/2024</b>	<b>Paid Amt: \$224.00</b>
							<b>Check Amount: \$224.00</b>
2609	ASB	50849	2930		CORE-MARK MIDCONTINENT INC		Check
				E 01	300 292 000 401 301 AD concession exp		\$1,318.44
				E 01	300 298 000 401 300 Student Council Fundraising Expense		\$74.43
<b>PO#:</b>	<b>Voucher #:</b>	<b>49536</b>	Invoice		<b>Invoice No:</b> 1764014	<b>9/17/2024</b>	<b>Paid Amt: \$1,392.87</b>
							<b>Check Amount: \$1,392.87</b>
							<b>Report Total: \$246,044.71</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Wire

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	2922			<b>WEX BPA-VEBA</b>		Wire		
				B 28 215 051	VEBA Liability			\$41.67	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49365</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$41.67</b>	
				B 28 215 051	VEBA Liability			\$1,653.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49045</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$1,653.75</b>	
							<b>Check Amount:</b>	<b>\$1,695.42</b>	
2609	ASB	2993			<b>WEX HEALTH INC-HSA</b>		Wire		
				B 28 215 029	Flexible Benefits			\$160.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49364</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$160.00</b>	
				B 28 215 029	Flexible Benefits			\$405.00	
				B 28 215 051	VEBA Liability			\$270.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49044</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$675.00</b>	
							<b>Check Amount:</b>	<b>\$835.00</b>	
2609	ASB	FED/W			<b>FEDERAL WITHHOLDING</b>		Wire		
				B 28 215 010	Federal Tax			\$4,910.28	
				B 28 215 040	Social Security			\$12,671.24	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49036</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$17,581.52</b>	
				B 28 215 010	Federal Tax			\$2,272.13	
				B 28 215 040	Social Security			\$6,350.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49356</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$8,622.63</b>	
							<b>Check Amount:</b>	<b>\$26,204.15</b>	
2609	ASB	MNDER			<b>MINNESOTA DEPT. OF REVENUE</b>		Wire		
				B 28 215 020	State Tax			\$1,536.80	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49360</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$1,536.80</b>	
				B 28 215 020	State Tax			\$2,599.55	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49039</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$2,599.55</b>	
							<b>Check Amount:</b>	<b>\$4,136.35</b>	
2609	ASB	PERA			<b>PERA</b>		Wire		
				B 28 215 050	PERA -Public Employees Retire Assn			\$3,474.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49359</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$3,474.70</b>	
							<b>Check Amount:</b>	<b>\$3,474.70</b>	
2609	ASB	TRA			<b>TEACHERS RETIREMENT ASS.</b>		Wire		
				B 28 215 030	Teachers Retirement			\$1,298.97	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49362</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$1,298.97</b>	
				B 28 215 030	Teachers Retirement			\$15,172.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49041</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$15,172.22</b>	
							<b>Check Amount:</b>	<b>\$16,471.19</b>	

## Win-E-Mac Public School #2609 Detail Payment Register By Wire

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	2922			WEX BPA-VEBA		Wire		
				B 28 215 051	VEBA Liability			\$41.67	
PO#:	Voucher #:	49417	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$41.67	
				B 28 215 051	VEBA Liability			\$1,653.75	
PO#:	Voucher #:	49060	Invoice	Invoice No: S2024245		9/5/2024	Paid Amt:	\$1,653.75	
							Check Amount:	\$1,695.42	
2609	ASB	2993			WEX HEALTH INC-HSA		Wire		
				B 28 215 029	Flexible Benefits			\$210.00	
PO#:	Voucher #:	49416	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$210.00	
				B 28 215 029	Flexible Benefits			\$405.00	
				B 28 215 051	VEBA Liability			\$270.00	
PO#:	Voucher #:	49059	Invoice	Invoice No: S2024245		9/5/2024	Paid Amt:	\$675.00	
							Check Amount:	\$885.00	
2609	ASB	FED/W			FEDERAL WITHHOLDING		Wire		
				B 28 215 010	Federal Tax			\$5,799.26	
				B 28 215 040	Social Security			\$13,837.08	
PO#:	Voucher #:	49052	Invoice	Invoice No: S2024245		9/5/2024	Paid Amt:	\$19,636.34	
				B 28 215 010	Federal Tax			\$1,912.42	
				B 28 215 040	Social Security			\$5,580.54	
PO#:	Voucher #:	49408	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$7,492.96	
							Check Amount:	\$27,129.30	
2609	ASB	MNDER			MINNESOTA DEPT. OF REVENUE		Wire		
				B 28 215 020	State Tax			\$1,262.39	
PO#:	Voucher #:	49413	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$1,262.39	
				B 28 215 020	State Tax			\$3,026.76	
PO#:	Voucher #:	49055	Invoice	Invoice No: S2024245		9/5/2024	Paid Amt:	\$3,026.76	
							Check Amount:	\$4,289.15	
2609	ASB	PERA			PERA		Wire		
				B 28 215 050	PERA -Public Employees Retire Assn			\$3,420.44	
PO#:	Voucher #:	49412	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$3,420.44	
							Check Amount:	\$3,420.44	
2609	ASB	TRA			TEACHERS RETIREMENT ASS.		Wire		
				B 28 215 030	Teachers Retirement			\$842.97	
PO#:	Voucher #:	49415	Invoice	Invoice No: S2025050		9/5/2024	Paid Amt:	\$842.97	
				B 28 215 030	Teachers Retirement			\$15,172.17	
PO#:	Voucher #:	49057	Invoice	Invoice No: S2024245		9/5/2024	Paid Amt:	\$15,172.17	
							Check Amount:	\$16,015.14	

## Win-E-Mac Public School #2609 Detail Payment Register By Wire

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	ASB	2912			<b>NW Service Cooperative MEDICA</b>		Wire		
				B 28	215 060	Health Insurance		\$46,953.60	
				B 28	215 060	Adj to Stmt		\$8,800.97	
				E 01	005 110 000 305 000	EAP		\$72.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49038</b>	Invoice	<b>Invoice No:</b>	S2024244	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$55,826.57</b>	
			B 28	215 060	Health Insurance			\$8,532.43	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49357</b>	Invoice	<b>Invoice No:</b>	S2025040	<b>8/20/2024</b>	<b>Paid Amt:</b>	<b>\$8,532.43</b>	
								<b>Check Amount:</b>	<b>\$64,359.00</b>
2609	ASB	1617			<b>Minnesota UI</b>		Wire		
				E 01	005 790 000 281 000	Unemployment		\$10,383.16	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49473</b>	Invoice	<b>Invoice No:</b>	083024	<b>8/30/2024</b>	<b>Paid Amt:</b>	<b>\$10,383.16</b>	
								<b>Check Amount:</b>	<b>\$10,383.16</b>
2609	ASB	1087			<b>AMERICAN STATE BANK</b>		Wire		
				E 07	005 910 000 720 000	Bond, Interest		\$11,587.02	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49474</b>	Invoice	<b>Invoice No:</b>	2023A 083024	<b>8/30/2024</b>	<b>Paid Amt:</b>	<b>\$11,587.02</b>	
								<b>Check Amount:</b>	<b>\$11,587.02</b>
2609	ASB	FED/W			<b>FEDERAL WITHHOLDING</b>		Wire		
				B 28	215 040	Social Security		\$337.64	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49506</b>	Invoice	<b>Invoice No:</b>	S202505R0	<b>9/13/2024</b>	<b>Paid Amt:</b>	<b>\$337.64</b>	
								<b>Check Amount:</b>	<b>\$337.64</b>
2609	ASB	MNDER			<b>MINNESOTA DEPT. OF REVENUE</b>		Wire		
				B 28	215 020	State Tax		\$1.76	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49508</b>	Invoice	<b>Invoice No:</b>	S202505R0	<b>9/13/2024</b>	<b>Paid Amt:</b>	<b>\$1.76</b>	
								<b>Check Amount:</b>	<b>\$1.76</b>
2609	ASB	PERA			<b>PERA</b>		Wire		
				B 28	215 050	PERA -Public Employees Retire Assn		\$236.77	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49507</b>	Invoice	<b>Invoice No:</b>	S202505R0	<b>9/13/2024</b>	<b>Paid Amt:</b>	<b>\$236.77</b>	
								<b>Check Amount:</b>	<b>\$236.77</b>
2609	ASB	TRA			<b>TEACHERS RETIREMENT ASS.</b>		Wire		
				B 28	215 030	Teachers Retirement		\$12.37	
<b>PO#:</b>	<b>Voucher #:</b>	<b>49509</b>	Invoice	<b>Invoice No:</b>	S202505R0	<b>9/13/2024</b>	<b>Paid Amt:</b>	<b>\$12.37</b>	
								<b>Check Amount:</b>	<b>\$12.37</b>
								<b>Report Total:</b>	<b>\$193,168.98</b>

## Win-E-Mac Public School #2609 Detail Payment Register By Check - Activity

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2609	SACT	19979	2779		<b>JOYFUL HEART PHOTOGRAPHY</b>		Check		
				E 21	300 294 301 401 024	Football Club		\$320.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49469</b>	Invoice	<b>Invoice No:</b> 090424	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$320.00</b>	
							<b>Check Amount:</b>	<b>\$320.00</b>	
2609	SACT	19980	UNIVER		<b>UNIVERSAL SCREEN PRINT</b>		Check		
				E 21	300 296 301 401 034	Volleyball Exp		\$159.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49472</b>	Invoice	<b>Invoice No:</b> 45025	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$159.00</b>	
				E 21	300 296 301 401 034	Volleyball Exp		\$684.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49470</b>	Invoice	<b>Invoice No:</b> 45027	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$684.80</b>	
				E 21	300 296 301 401 034	Volleyball Exp		\$345.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49471</b>	Invoice	<b>Invoice No:</b> 45026	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$345.00</b>	
							<b>Check Amount:</b>	<b>\$1,188.80</b>	
2609	SACT	19981	WINEM,		<b>WIN-E-MAC SCHOOL</b>		Check		
				E 21	300 294 301 401 024	Football Club		\$750.00	
				E 21	300 294 301 401 024	Football Club		\$120.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49477</b>	Credit	<b>Invoice No:</b> FB Fieldhouse	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>(\$870.00)</b>	
				R 21	300 294 301 099 024	Football Rev		\$350.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49478</b>	Invoice	<b>Invoice No:</b> FB Fieldhouse Dep	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$350.00</b>	
				E 21	300 296 301 401 034	Volleyball Exp		\$1,349.00	
				E 21	300 294 301 401 056	Boys Basketball Exp		\$1,449.00	
				E 21	300 296 301 401 041	Girls Basketball Exp		\$2,149.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49475</b>	Invoice	<b>Invoice No:</b> Hudl	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>\$4,947.00</b>	
				E 21	300 294 301 401 024	Football Club		\$1,000.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49476</b>	Credit	<b>Invoice No:</b> Hudl FB	<b>9/6/2024</b>	<b>Paid Amt:</b>	<b>(\$1,000.00)</b>	
							<b>Check Amount:</b>	<b>\$3,427.00</b>	
2609	SACT	19982	3192		<b>DAVIDSON READY MIX</b>		Check		
				E 21	300 292 301 401 033	Baseball Exp		\$2,815.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49479</b>	Invoice	<b>Invoice No:</b> 090924	<b>9/9/2024</b>	<b>Paid Amt:</b>	<b>\$2,815.00</b>	
							<b>Check Amount:</b>	<b>\$2,815.00</b>	
2609	SACT	19983	3192		<b>DAVIDSON READY MIX</b>		Check		
				E 21	300 292 301 401 033	Baseball Exp		\$176.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>49535</b>	Invoice	<b>Invoice No:</b> 090924-1	<b>9/12/2024</b>	<b>Paid Amt:</b>	<b>\$176.00</b>	
							<b>Check Amount:</b>	<b>\$176.00</b>	
							<b>Report Total:</b>	<b>\$7,926.80</b>	

Finance Officers Report  
September 2024

**Food Service**

- Free and Reduced: We will continue to receive lunch applications until Oct 15, when they will automatically be switched to fully paid unless they submit another application due to the end of the 30-day carryover period. Applications were mailed to families, we made applications available at the parent sports night, applications were also available during open house night and are also available electronically on our school website.
- Free & Reduced: Our initial numbers as of 9/3/24 of forms completed and directly certified were:
  - Elementary 50.95%, Secondary 51.83%; Overall, 51.35%
  - Prior year 50.00% on 9/5 and ended the year at 51.38%
- We are currently running the NSLP/SBP (National School Lunch/Breakfast Programs). Breakfast and Lunch are free to students.
- We are operating the Kindergarten Milk program and the Afterschool Snack program as additional options for our students.

**Enrollment**

- Our Day 1 K-12 enrollment was 441. Prior year ending was 425. We have a current budget number of 413 K-12. We will take a closer look in a couple months and project what our final ADM will be. This does not include any VPK or EC students.

**Voluntary Pre-K**

- Here is a recap of our VPK funding and how it works. Our district was originally approved in fiscal year 2017. Our school now has retained seats and is guaranteed continued funding in future years.
  - Must be 4 as of 9/1/24, any student not 4 will not generate funding (including 5 year olds)
  - We will generate around .6 ADM per student
    - The maximum ADM's we will generate funding for is 15 (25 allocated)
  - We cannot charge for any students generating VPK funding

**WIN-E-MAC SCHOOL DISTRICT #2609  
CASH RECONCILIATION BY FUND  
FOR THE MONTHS ENDED FY 2024-25**

Investments:

<b>Book</b>		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Unaudited June
<b>General Fund:</b>													
Investments MSDLAF	B-01-104-000	\$ 1,554,011	\$ 1,786,257										
Ultima Bank	B-01-104-002	272,695	273,367										
MN Trust	B-01-104-003	499	501										
MSDLAF - LTFM	B-06-104-000	691,158	691,158										
Investments	B-01-104-001	731,300	731,300										
<b>Trust Fund:</b>													
Troutman Fund	B-08-104-000	506,772	506,772										
<b>Total Book Balance</b>		<b>\$ 3,756,435</b>	<b>\$ 3,989,355</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Bank</b>													
Liquid Asset Fund Trust		\$ 9,680.31	\$ 9,723.14										
Liquid Asset Fund General		2,235,489	2,467,692										
Ultima Bank		272,695	273,367										
MN Trust Money Market		499	501										
Certificate of Deposit - First National		729,207	729,207										
Certificate of Deposit -Trust Principal		506,772	506,772										
Certificate of Deposit - Trophy Fund		2,094	2,094										
<b>Total Bank Balance</b>		<b>\$ 3,756,435</b>	<b>\$ 3,989,355</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Difference - - - - -

Cash:

<b>Book</b>													
General Fund	B-01-101-000	\$ (181,725)	\$ (189,273)										
Food Service Fund	B-02-101-000	8,461	(1,701)										
Community Service Fund	B-04-101-000	300,421	290,957										
Construction Fund	B-06-101-000	(691,158)	(691,158)										
Debt Fund	B-07-101-000	585,014	630,024										
Trust Fund	B-08-101-000	66,489	66,532										
Student Activity	B-21-101-001	99,158	103,129										
Payroll Fund	B-28-101-000	(51,196)	(6,444)										
<b>Total Book Balance</b>		<b>\$ 135,464</b>	<b>\$ 202,065</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Bank</b>													
Checking Account - First National -Payroll		\$ 17,842	\$ 27,616										
Checking Account - FNB -Student Activity		101,969	103,797										
Checking Account - American State		155,055	169,586										
Flex Account - FNB		8,671	7,850										
<b>Total Bank Balance</b>		<b>\$ 283,537</b>	<b>\$ 308,849</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Reconcile Bank to Book</b>													
First National Bank	o/s checks	\$ (2,811)	\$ (669)										
American State Bank	o/s checks	(145,262)	(106,115)										
<b>Total Reconciling Items</b>		<b>\$ (148,073)</b>	<b>\$ (106,784)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total Cash Available</b>		<b>\$ 135,464</b>	<b>\$ 202,065</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Difference - - - - -





# WIN-E-MAC SCHOOL DISTRICT

AARON COOK, SUPERINTENDENT

www.wemschools.org

Phone: (218)563-2900

23130 345<sup>th</sup> Street SE  
Erskine, MN 56535  
Casey Reiersen, Principal

DISTRICT FAX: (218)563-2107  
H.S./ELEM. FAX: (218)563-2902

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September 12, 2024

Superintendent Report

September 2024 School Board Meeting

1. Proposed 24 pay 25 levy
  - a. Overall Increase of 4.42%
    - i. General Fund – Increase of \$255,680.60 (37.76%)
      1. Additional APU compared to previous year (496.60 vs 464.40)
      2. Levy per APU increased with inflationary factor
      3. No lease levy negative adjustment of \$92,000
    - ii. Community Service – Increase of \$6771.94 (16.25%)
    - iii. Debt Service – Decrease of \$189,995.26 (-21.14%)
      1. Debt Excess reductions of \$116,513.79
  2. Special Ed Contract
    - a. Hourly services to complete evaluations
  3. After School Program
    - a. Extended time targeted service program through Freshwater Education District
    - b. Must have a lead teacher
    - c. No cost to families
  4. Geothermal update
    - a. Peterson Sheet Metal located which line has the leak
    - b. Glycol to refill system will be here Monday

ISD #2609



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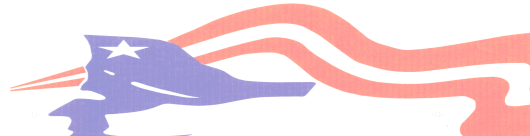
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## Principals Report 9/17/2024

- I filed 3 out of field permissions for our staff to cover the new schedule.
- Mr. Langemo and I have been using a positive/negative referral system to highlight our students making a positive impact on others and to document negative behaviors and collect data.
- Our teachers union leaders and I sat down to finalize our teacher evaluation process. **See documents.**
- Cell phone policy revisions. Our high school staff and I worked to adapt our current policy to reflect their classroom needs. We eliminated cell phone use for entertainment at the beginning and end of the class period, but gave teachers discretion if devices can be used properly. **See document.**
- Our newly formed student support team is meeting weekly on Friday mornings to discuss students and concerns we may have. We also create action plans on how we can be proactive for our students.
- I am still working to find a long term solution for our vacant social studies long term position.
- I have created a curriculum review cycle for our staff to work together and make data informed decisions. **See document.**
- The Read Act live session went well. It did feel overwhelming for some staff members, but thankfully we have a wonderful staff that was quick to support one another.
- Community Ed - Scheduled Gun Safety, Mr. Langemo helped order pickleball lines, and I will be reaching out to community ed committee members by the end of the week.

- Principal Casey Reiersen

ISD #2609



**Cell Phones:**

- Phones may be used at passing time between classes and lunch time.
- Phones will be put away when the teacher begins class.
- Cell phone use of any kind is not permitted in the bathrooms or locker rooms.
- Using a cell phone to take pictures or videos of other students or staff members without permission is prohibited.
- Using social media, apps, or any other function of a cell phone/device to spread rumors, bully, make fun of, exclude, or create a disruption in school or outside of school is not permitted.
- Cell Phone Guidelines for off-campus school activities (i.e. extracurricular activities, outdoor and service trips, school field trips) will be individualized depending on the specific trip and activities.
- If this rule is broken, the student will be asked to place the phone on the teacher desk or in the phone caddy.

●  
**Earbuds/Headphones:** They should be put away at the beginning of class along with your cell phone. Teachers will decide if earbuds or headphones are needed or allowed during work time.

**Risk of Damage:** Students assume the risk of damage, theft, or loss when choosing to bring a phone to school.

<b>First Offense</b>	Staff member turns the phone into the front office for the remainder of the school day. Student meeting with the Dean of students or Principal.
<b>Second Offense</b>	Staff member turns the phone into the front office for the remainder of the school day. PARENT picks up. Student/Parent meeting with the Dean of students or Principal.
<b>Third Offense</b>	Cell phone plan created. Phone may be held by administration during days or not allowed on site. Parents/Guardians devise a plan together with school administration.
<b>Fourth Offense</b>	Phone is no longer allowed on site.

# Win-E-Mac Schools Teacher Evaluation

## Teacher Information

- Teacher Name: \_\_\_\_\_
- Grade/Subject: \_\_\_\_\_
- Date of Meeting: \_\_\_\_\_
- Meeting Time: \_\_\_\_\_

## Pre-Observation Notes

- Lesson Objectives:

\_\_\_\_\_

- Focus Instructional Areas:

\_\_\_\_\_

- Goals for Lesson:

\_\_\_\_\_

- Assessment Strategies:

\_\_\_\_\_

- Additional Notes from Pre-Observation Meeting:

\_\_\_\_\_

Teacher: \_\_\_\_\_ Date: \_\_\_\_\_  
Principal: \_\_\_\_\_ Date: \_\_\_\_\_

# Win-E-Mac Schools Teacher Evaluation

## Formal Observation

### Teacher Information

- **Teacher Name:** \_\_\_\_\_
- **Grade/Subject:** \_\_\_\_\_
- **Date of Observation:** \_\_\_\_\_
- **Observation Time:** \_\_\_\_\_

### Classroom Environment

- **Classroom Culture/Climate:**
    - Are students respectful and engaged?
    - Are routines and procedures effective?
    - Notes:
- 

- **Classroom Management:**
    - Is behavior managed effectively?
    - Are transitions smooth and efficient?
    - Notes:
- 

### Instruction

- **Lesson Clarity and Organization:**
    - Is the lesson well-organized and clear?
    - Is pacing appropriate for the students?
    - Notes:
- 

- **Student Engagement:**

## Win-E-Mac Schools Teacher Evaluation

- Are students actively participating?
  - Are there opportunities for higher-order thinking?
  - Notes:
- 

- **Differentiation:**

- How is instruction differentiated to meet diverse needs?
  - Are supports provided where necessary?
  - Notes:
- 

## Instructional Strategies

- **Use of Effective Teaching Strategies:**

- Are effective strategies like cooperative learning, summarizing, etc. used?
  - Are students engaged through questioning, feedback, or group work?
  - Notes:
- 

- **Formative Assessment:**

- Are students' understanding and progress assessed during the lesson?
  - Is feedback timely and constructive?
  - Notes:
- 

## Planning and Preparation

- **Alignment with Standards and Objectives:**

- Is the lesson aligned with state/grade-level standards?
  - Are learning goals clearly defined and articulated to students?
  - Notes:
- 

- **Resource Usage:**

## Win-E-Mac Schools Teacher Evaluation

- Are resources (technology, manipulatives, etc.) used effectively?
  - Notes:
- 

## Professional Responsibilities

- **Professionalism and Reflection:**

- Is the teacher demonstrating professionalism in interactions?
  - Is there evidence of self-reflection and responsiveness to feedback?
  - Notes:
- 

Teacher: \_\_\_\_\_ Date: \_\_\_\_\_  
Principal: \_\_\_\_\_ Date: \_\_\_\_\_

## Win-E-Mac Schools Teacher Evaluation

### Post-Observation Meeting

#### Teacher Reflection

- **Teacher's Reflection on the Lesson:**
    - What went well, and what would they change?
    - Notes:
- 

#### Feedback

- **Strengths (Specific Domains and Elements):**
- 

- **Effective Instructional Strategies Observed:**
- 

- **Areas for Improvement in Instructional Strategies:**
- 

#### Goals for Future Development

- **Goal 1:**
  
- **Goal 2:**
  
- **Action Plan for Growth:**

## Win-E-Mac Schools Teacher Evaluation

### Professional Development Recommendations

- Suggested Professional Development Opportunities:

---

- Next Steps/Follow-Up:

---

Teacher: \_\_\_\_\_ Date: \_\_\_\_\_  
Principal: \_\_\_\_\_ Date: \_\_\_\_\_

## Win-E-Mac Schools Teacher Evaluation

### Formal Observation Rubric

Criteria	Unsatisfactory (1)	Basic (2)	Proficient (3)	Distinguished (4)
Classroom Environment	Classroom management is ineffective; students are disengaged.	Basic classroom management with some off-task behavior.	Classroom environment is positive with minimal disruptions.	Classroom is student-centered, respectful, and supports learning for all students.
Instruction	Instruction is unclear and does not engage students.	Instruction is partially clear but lacks engagement.	Instruction is clear, engaging, and appropriately paced.	Instruction is highly engaging, promotes critical thinking, and is differentiated for diverse learners.
Planning & Preparation	Lesson plan is poorly developed with minimal preparation.	Lesson plan is basic and lacks complexity.	Lesson plan is well-developed, aligned with standards and student needs.	Lesson plan is detailed, differentiated, and integrates multiple resources and instructional strategies.
Instructional Strategies	Instructional strategies are ineffective or absent.	Some use of instructional strategies with limited impact.	Effective use of strategies to promote learning and engagement.	Skillful use of diverse instructional strategies that foster deep learning and engagement.
Student Engagement	Students are disengaged and off-task.	Some students are engaged, but not consistently.	Most students are engaged and participating actively.	All students are highly engaged, taking ownership of their learning.

# WEM Walkthrough Observation Document

- Teacher Name: \_\_\_\_\_
- Observing Teacher: \_\_\_\_\_
- Grade/Subject: \_\_\_\_\_
- Date of Observation: \_\_\_\_\_
- Observation Time: \_\_\_\_\_

## Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
<b>Classroom Environment</b>				
Respectful, Positive Climate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Effective Classroom Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Effective Transitions and Routines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Instruction</b>				
Lesson Clarity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Student Engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Differentiation Evident	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Instructional Strategies</b>				
Effective Teaching Strategies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Monitoring and Feedback	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Formative Assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

# WEM Walkthrough Observation Document

## Quick Notes

### Strengths Observed:

- \_\_\_\_\_

### Areas for Growth:

- \_\_\_\_\_

### Next Steps/Action Plan:

- \_\_\_\_\_

**\*Upon completion, signature and documentation must be submitted to our building principal.**

\_\_\_\_\_  
Principal Casey Reiersen

# WEM Walkthrough Observation Document

- Teacher Name: \_\_\_\_\_
- Grade/Subject: \_\_\_\_\_
- Date of Observation: \_\_\_\_\_
- Observation Time: \_\_\_\_\_

## Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
<b>Classroom Environment</b>				
Respectful, Positive Climate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Effective Classroom Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Effective Transitions and Routines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Instruction</b>				
Lesson Clarity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Student Engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Differentiation Evident	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Instructional Strategies</b>				
Effective Teaching Strategies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Monitoring and Feedback	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Formative Assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

# WEM Walkthrough Observation Document

## Quick Notes

### Strengths Observed:

- \_\_\_\_\_

### Areas for Growth:

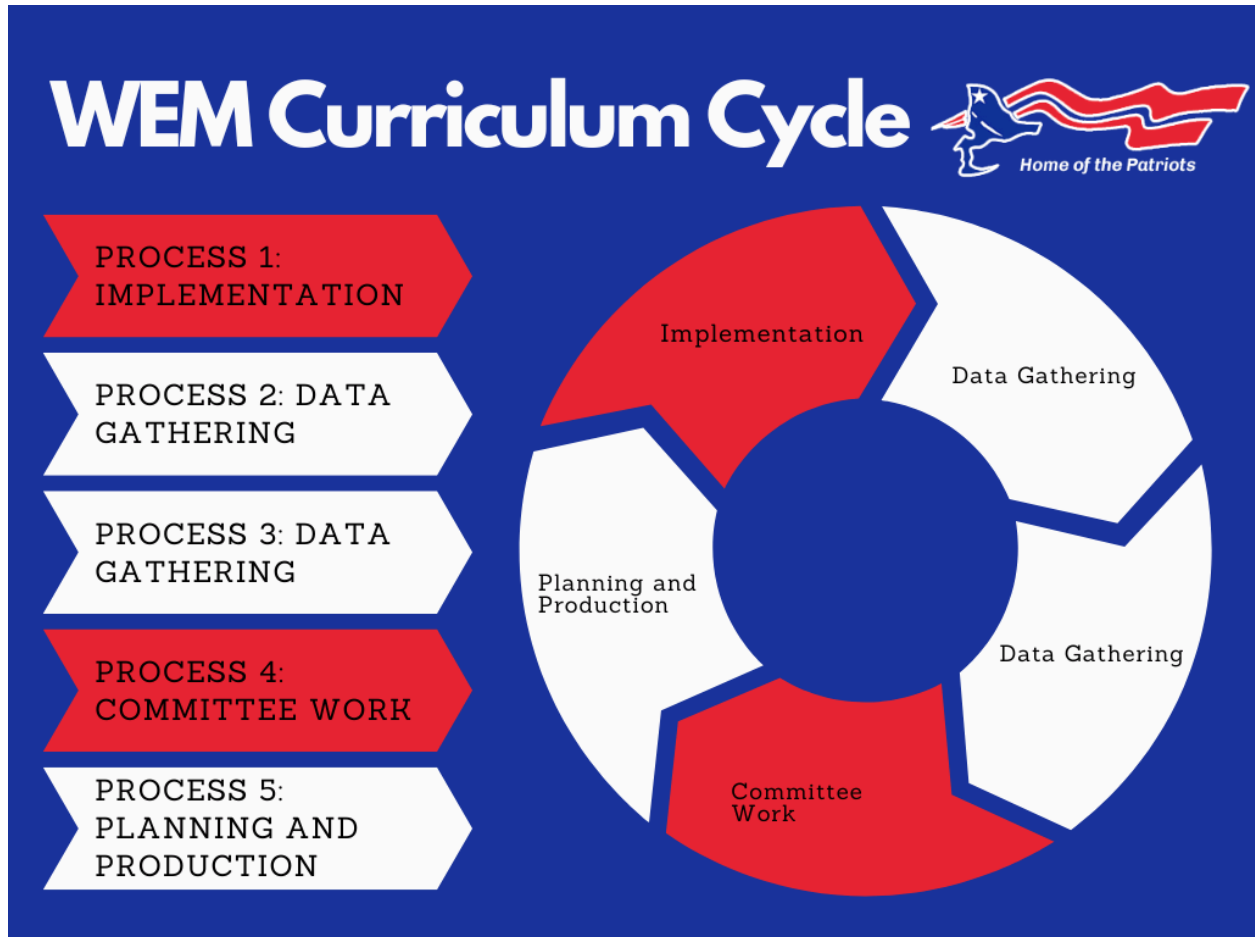
- \_\_\_\_\_

### Next Steps/Action Plan:

- \_\_\_\_\_

---

Principal Casey Reiersen



**A high-quality curriculum and instruction are the foundation for student success. They ensure alignment with state standards, address diverse student needs, and provide a structured learning pathway. Continuous review and adaptation are crucial to maintain relevance, support teacher effectiveness, and drive student achievement.**

**WEM Curriculum Cycle Calendar**

Subjects	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>Math/Business</b>	Implement	Data Gathering	Data Gathering	Committee Work	Planning/Production
<b>Reading (Language Arts)</b>	Committee Work	Planning/Production	Implement	Data Gathering	Data Gathering
<b>Science/SEL</b>	Data Gathering	Committee Work	Planning/Production	Implement	Data Gathering
<b>Social Studies/Music/Art</b>	Data Gathering	Data Gathering	Committee Work	Planning/Production	Implement
<b>PE/Health/Industrial Tech</b>	Planning/Production	Implement	Data Gathering	Data Gathering	Committee Work

**WEM Curriculum Committee Members**

Math	Reading/English	Science/SEL	Social Studies/Music/Art	PE/Health/Industrial Tech/FACS/Media
J. Strom	V. Winter	R. Breitbach	J. Eckman	V. Kaupang
R. Hendrickson	A. Hanson	B. Hubred	J. Hickman	H. Burd
C. Johnson	F. Langemo	E. Cook	A. Shultz	N. Johnson
T. Kaupang	H. Earls		B. Ryba	J. Morgenroth
S. Engstrom	A. Maruska		R. Roragen	M. Anderson
C. Salmonson	H. Determan		S. Frisk	
J. Svalen	K. Gunufson		J. Landsverk	
			I. Hanson	

## WEM Curriculum Cycle Processes

### 1. Implement

- **Definition:** Our curriculum is fully put into practice in classrooms, our teachers are using new instructional materials and strategies to support student learning.
- **Tasks:**
  - Provide professional development to ensure teachers are familiar with the new curriculum and instructional materials.
  - Monitor the use of the curriculum through classroom observations and feedback loops.
  - Support teachers through coaching, resource sharing, and troubleshooting challenges.
  - Gather early implementation data to evaluate the immediate effectiveness of the curriculum.

### 2. Data Gathering (2 years)

- **Definition:** Collecting and analyzing data on student performance, teacher experiences, and overall curriculum efficacy to determine areas of strength and opportunities for improvement.
- **Tasks:**
  - Administer assessments (curricular and standardized) to measure student outcomes aligned with curriculum goals.
  - Collect teacher feedback through surveys, focus groups, and observations.
  - Analyze student performance data, including standardized tests, formative assessments, and classroom work.
  - Identify areas in need of enhancement and track progress toward curriculum goals.
  - Identify gaps in curriculum by analyzing data and MN state standards.

## Win-E-Mac Schools Curriculum Cycle

### 3. Committee Work

- **Definition:** A designated group of teachers and administrators meets to review collected data, evaluate the curriculum, and make recommendations for improvements to the current curriculum **or** decide on next steps for the purchase/creation of new curriculum.
- **Tasks:**
  - Assemble a curriculum review committee with representatives from the various grade levels PreK-K, 1-2, 3-4, 5-6.
  - Analyze data from the Data Gathering phase to identify strengths and gaps.
  - Discuss findings and engage in collaborative decision-making about next steps.
  - Assign curriculum pilot opportunities to highly qualified teachers.
  - Draft recommendations for curriculum updates, professional development needs, and resource allocation.
  - Summarize findings and present recommendations to the WEM school board.

### 4. Planning/Production

- **Definition:** Planning and rollout of adapted/new curriculum based on the recommendations from committee work.
- **Tasks:**
  - Finalize rollout calendar and prepare for distribution and teacher training.
  - Set specific goals for curriculum implementation based on committee recommendations.
  - Develop or select supplemental instructional materials, including books, digital resources, and lesson plans.
  - Align new materials with MN state standards and learning objectives.
  - Plan professional development sessions that will prepare teachers for the implementation.

**Minutes of Regular School Board Meeting  
Win-E-Mac School District  
Monday, August 20, 2024  
6:30 A.M. – Conference Room**

The meeting was called to order by Chairperson Jim Ferden. Members present: Brekken, Ferden, Huschle, Sander, Strom. Members absent: Rock and Swanson

Members of the Audience included: John Eckman, Rob Hole, Nathan Johnson, Brady Langemo, Kristi Plante and Casey Reierson.

Brekken moved; Sander seconded to approve the agenda as presented. Motion carried.

Brady Langemo gave the Athletic Directors report. The parents meeting was on 7/30. There was a very good turnout. Brady met with the coaches on 7/30 to discuss the upcoming season, protocols, and other expectations. The Fall area MSHSL meeting will be on 9/10 in Thief River Falls. Football, Volleyball, Cheerleading, and Junior High Volleyball practices began on Monday, August 12. Junior High Football practice will begin on August 20. Fall sports pictures will be taken on August 28 starting at 8:30 a.m. The first home games of the season for volleyball will be August 29<sup>th</sup> vs Blackduck (early starts) and for football will be Thursday, August 29<sup>th</sup> vs Ashby-Brandon-Evansville. He will have detailed participation numbers next month. The gym floors have been waxed and prepped for the fall volleyball season.

John Eckman updated the board on the trip to Washington, DC this summer. The kids enjoyed themselves and it was very educational seeing all the different places; Washington Monument, White House & Lafayette Square; Memorial Tour: Vietnam; Korean; Lincoln & Reflecting Pool; Tidal Basin Walk: MLK; FDR; Thomas Jefferson; old Town Alexandria Night; George Washington's Mount Vernon; Museum; Tomb; Smithsonian Museums. All in all, everyone enjoyed the experience.

Auditors for the month of August were Ferden and Sander. Sander moved to approve the payment of bills with computer check numbers 50672-50764 in the amount of \$264,283.25; activity check numbers - 19977-19978 in the amount of \$2,309.91, wire payments in the amount of \$167,808.54 and MSDLAF Transfers Redemptions in the amount of \$470,000. Seconded by Huschle. Motion carried.

Tracy McGlynn gave the Finance Officer's report. Lunch letters have been distributed to families requesting them to fill out a free and reduced application. Anyone who is direct certified is already in our lunch system. Prior year certifications of free and reduced will drop off by mid-October if a new application is not submitted annually. Audit fieldwork was completed by Brady-Martz last month. They are still in the process of completing the audit; sending emails occasionally and awaiting the adjusted ADM report, which may affect ending balances yet. Overall preliminary numbers are below. For Fund 1, the General Fund, we are looking at a loss of approximately \$76,569. The Food Service Fund has a balance of approximately \$15,435. Community Service Fund had a loss of \$3,85. The Troutman Fund has a balance of 552,184.

Aaron Cook gave the Superintendents report. School Board Filings - 6 total candidates filed for the 4 open positions: Davin Swanson, Tyler Brekken, Kathrine Howard, Dean Roy, Amanda Schow and Nicki Carlson. Dean of Students Position – Brady Langemo is the new Dean of Students and will be a teacher on special assignment (TOSA) with additional contracted days. ESP Master Agreement - Looking for approval of the ESP Master Agreement. Steins Bus Contract - Looking for approval of contracting with Stein’s bus service for 1 route for the 24-25 school year – the bus route will be Pat/Doug’s old route – Bus #1. Garden Valley Device Management Quote - Real time monitoring for ransomware attacks; Updated antivirus software. Policy updates - Policy updates needed for approval from MSBA due to 2024 legislative session. There has also been some movement of offices: the nurse’s office will go in the hallway (Brady’s old AD office) along with the dry storage. Brady will move into the nurse’s office in the Admin area. Aaron also wanted to thank Jim and Sarah for their years of service on the school board.

Board reports were given. MSBA - 9 delegates to fill 3 open spots. Jim attended the summer conference; not a lot of people attended. The November conference will be November 17<sup>th</sup>-19<sup>th</sup>, 2024. Region 1 will hold their in-person conference starting this year again.

Principal Casey Reierson gave the Principal’s report. The High School schedule is complete. We added a section of DAPE (Developmental Adapted Physical Education) for our students with IEPs that specify the need. I completed a two-day training in Roseville for my Principal Mentorship Program. The last month was filled with interviews. We filled two paraprofessional openings (still need more), our open science position, dean of students, and elementary. We finalized our K-6 classroom rosters and sent notifications to families. Our school data team met on 8/19 to discuss academic focus areas for this school year. The MCA scores are not available yet. Our school leadership team was constructed with one member from each of our strategic plan committees. We are currently constructing a curriculum review cycle that will start with reading curriculum. Mrs. Anderson has agreed to team up to apply for MDE Youth Skills Training Grant for 2024-2025. Open House is planned and will take place on August 28<sup>th</sup> from 5-7pm, 7<sup>th</sup> grade orientation is at 4pm. I am in the process of trying to schedule some classes for community education.

Huschle moved; Sander seconded to approve the following consent items:

- 8.1 Approve minutes of the regular meeting held July 16, 2024
- 8.2 Accept Donations

RESOLUTION ACCEPTING GIFTS/DONATIONS  
WIN-E-MAC SCHOOL DISTRICT 2609

WHEREAS WEM Alumni Association – Russel B Hagen donation – to be used for STEM and computer purchases not covered by the school - \$5000; \$10,620 donated for Football Fieldhouse; Football Fieldhouse Golf Scramble - \$7,969; WEM Alumni Association – Youth Sports donated \$500 to Girl’s basketball; Fengestad Solie Post 200 American Legion – McIntosh - \$200 to band; WEM Patriots Pride Booster Club - \$500 for track therefore,

BE IT RESOLVED by the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota as follows: The Win-E-Mac ISD 2609 School Board does hereby accept the following donations: WEM Alumni Association – Russel B Hagen donation – to be used for STEM and computer purchases not covered by the school - \$5000; \$10,620 donated for Football Fieldhouse; Football Fieldhouse Golf Scramble - \$7,969; WEM Alumni Association – Youth Sports donated \$500 to Girls basketball; Fengestad Solie Post 200 American Legion – McIntosh - \$200 to band; WEM Patriots Pride Booster Club - \$500 for track

9.1 Huschle moved; Brekken seconded to approve the First and Final reading of Following Polices:

- 102 - Equal Educational Opportunity
- 104 - School District Mission Statement
- 204 - School Board Meeting Minutes
- 207 - Public Hearings
- 413 - Harassment and Violence
- 416 - Drug, Alcohol, and Cannabis Testing
- 418 - Drug Free/Workplace/Drug Free School
- 419 - Tobacco Free Environment
- 425 - Staff Employment and Mentoring
- 503 - Student Attendance
- 506 - Student Discipline
- 507 - Corporal Punishment & Prone Restraint
- 509 - Enrollment of Nonresident Students
- 512 - School Sponsored Publications and Activities
- 513 - Student Promotion, Retention and Program Design
- 515 - Protection & Privacy of Pupil Records
- 516 - Student Medication & Telehealth
- 521 - Student Disability Nondiscrimination
- 522 - Title IX Sex Nondiscrimination
- 524 - Internet, Technology and cell phone acceptable use and safety policy
- 532 - Use of Peace Officers and Crisis Teams to Remove Students with IEP's From School Grounds
- 535 - Service Animals in Schools
- 601 - School District Curriculum and Instruction Goals
- 602 - Organization of School Calendar and School Day
- 603 - Curriculum Development
- 604 - Instructional Curriculum
- 606.5 - Library Materials
- 607 - Organization of Grade Levels
- 608 - Instructional Services - Special Education
- 609 - Religion & Religious Cultural Services

613 - Graduation Requirements  
614 - School District Testing Plan and Procedure  
615 - Testing Accommodations, Modifications and Exemptions  
616 - School District System Accountability  
619 - Staff Development for Standards  
620 - Credit for Learning  
624 - Online Instruction  
707 - Transportation of Public School Students  
708 - Transportation of Non-Public School Students  
709 - Student Transportation Safety Policy  
802 - Disposition of Obsolete Equipment and Material  
806 - Crisis Management Policy  
Motion carried.

9.2 Approve the change of assignment and contract for Brady Langemo from 5th grade Teacher to Dean of Students. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.3 Approve hiring Shelby Engstrom as a 1.0 FTE Teacher. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried. Brekken – yea, Ferden – nay; Huschle – yea; Sander – yea; and Strom – yea.

9.4 Approve hiring Bradley Hubred as a 1.0 FTE Science Teacher. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried.

9.5 Approve hiring Mariah Christian as a paraprofessional. This motion, made by Tyler Brekken and seconded by Jackie Huschle, Carried.

9.6 Approve hiring Ciera Holmes-Selk as a paraprofessional. This motion, made by Brad Sander and seconded by Sarah Strom, Carried.

9.7 Approve the 2024-2026 ESP Master Agreement. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.8 Approve the lane change request for Nathan Johnson from MA to MA20. This motion, made by Brad Sander and seconded by Tyler Brekken, Carried.

9.9 Approve the Lane Change Request for Richard Hendrickson from BA30 to BA40. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

9.10 Approve the lane change request from Ryan Breitbach from MA to MA20. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried.

9.11 Approve the lane change request from John Eckman from MA10 to MA20. This motion, made by Tyler Brekken and seconded by Brad Sander, Carried.

9.12 Approve the lane change request from Stephanie Frisk from MA to MA10. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.13 Approve the 2024-25 Propane Prepay Contract with Red Lake County Cooperative. This motion, made by Sarah Strom and seconded by Brad Sander, Carried.

9.14 Approve the contract with Steins bus service for 1 route for the 2024-25 school year. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

9.15 Approve the device management quote from Garden Valley. This motion, made by Sarah Strom and seconded by Brad Sander, Carried. Tyler Brekken – abstained; Jim Ferden - abstained

Next regular meeting will be held on Tuesday, September 17th at 5:30 P.M. in the Conference Room.

Sander moved to adjourn the meeting at 7:28 A.M. Seconded by Huschle. Motion carried.



Name	Amount
In Memory of Bryan Stordahl	1000
In Honor of Elaine (Moren) Carlson	200
In Honor of Travis Cook	1000
In Honor of Harold Vollen	400
Bill Fritz Jr	25
In Honor of Arvid B Ous	250
Ostenson Family	1000
Casey & Alyssa Nornes	100
Matthew Lundin	250
Harold R Peterson	100
Marilyn Torgerson Weeding	100
Robert A Aakhus	250
IaRae & Harold Kaupang	100
Zach and Charise Sharp Family	250
Chris & Amy Bartz	500
Rob & Lori Hole, Erskine Echo	500
Darlene Syverson	100

RESOLUTION ACCEPTING GIFTS/DONATIONS  
WIN-E-MAC SCHOOL DISTRICT 2609

WHEREAS Mentor Firefighters donated \$250 for Open House sign; WEM Youth Spors Alumni Association donated \$500 for boys' basketball therefore,

BE IT RESOLVED by the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota as follows: The Win-E-Mac ISD 2609 School Board does hereby accept the following donations: Mentor Firefighters donated \$250 for Open House sign; WEM Youth Spors Alumni Association donated \$500 for boys' basketball

## Post-Secondary Enrollment Options Contract

Between ISD #2609 and

### Northland Community & Technical College

August 1, 2024

ISD #2609 (hereafter referred to as the "District") and Northland Community & Technical College, 1101 Hwy 1 E, Thief River Falls, MN 56701 (hereafter referred to as the "College") enter into this Contract through a by-pass of the Post-Secondary Enrollment Options (PSEO) program as allowed in Minnesota Statutes 2021, section 124D.09.

This Contract shall be reviewed and appropriately modified on an annual basis. Lacking a renewal, this Contract will be deemed null and void.

**Participation Requirements:** Eligible students for the Post-Secondary Enrollment Options program (PSEOP) are the same students defined in the MN Department of Education's PSEO Reference Guide. Similarly, the various policies, procedures, and practices for maintaining productive PSEO learning between the District and the College, currently in effect and jointly established, remain in effect unless specifically modified in an attachment to this Contract.

1. The student must complete the PSEO Program Application and Notice of Student Registration Form with the assistance of the appropriate high school staff and submit forms to the Admissions Office at Northland Community & Technical College.
2. Eligible 10<sup>th</sup> grade PSEO students who have passed or met the 8<sup>th</sup> grade reading standards set by Minnesota Comprehensive Assessment (MCA) and have met any additional prerequisites or course enrollment standards established by the college, including but not limited to assessment test scores, program admissions, or other requirements, will have access to a single career and technical course on a space availability basis. Successful completion of the single designated career and technical course, for eligible 10<sup>th</sup> grade PSEO students, may allow for enrollment in additional courses.

#### Financial Considerations:

1. The College will invoice the District at the standard rate of:

\$241.33 per college credit hour per student.

This amount being equal to that which the State will currently pay a post-secondary institution engaged in PSEOP. This rate will change as the State standard rate changes. The current rate includes tuition, fees, and textbooks; textbooks are owned and are the property of the College.

- Courses which have additional course/program tuition/fees for non-consumable items or services will be the responsibility of the registering student, as set forth by the College fee schedules. Specific high-cost courses will be blocked for PSEO students at the time of registration. Courses include, but are not limited to, courses which have extraordinary expenses in travel, room, and board, etc.
- Courses in limited areas may be restricted for registration by PSEO and will be posted on the Northland website at <https://www.northlandcollege.edu/admissions/pseo/>
- Career and technical programs, which may have tool and implement costs, will be borne by the registering student or the District, as determined by the District.



INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Seniority Code	Yrs	Service Months	Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	Charity A Salomonson	01	0	0	30	5	08/31/1994	08/31/1994	08/31/1994	001	0328084	001	001	0328084
2	John A. Eckman	01	0	0	28	8	08/28/1996	08/28/1996	08/28/1996	001	0360589	001	001	0360589
3	Richard M Hendrickson	01	0	0	27	9	08/27/1997	08/27/1997	08/27/1997	001	0347565	001	001	0347565
4	Vondria Winter	01	0	0	23	8	12/11/2000	12/11/2000	12/11/2000	001	0393733	001	001	0393733
5	Eileen Mae Cook	01	0	0	23	8	01/03/2001	01/03/2001	01/03/2001	001	0292472	001	001	0292472
6	Vance C Kaupang	01	0	0	23	8	08/28/2001	08/28/2001	08/28/2001	001	0351210	001	001	0351210
7	Jodi L Lee	01	0	0	22	7	08/29/2002	08/29/2002	08/29/2002	001	0332741	001	001	0332741
8	Jessica A Strom	01	0	0	21	17	08/19/2003	08/19/2003	08/19/2003	001	0409445	001	001	0409445
9	Jeremy Morgenroth	01	0	0	20	3	05/18/2004	05/18/2004	05/18/2004	001	0402929	001	001	0402929
10	Ross C Roragen	01	0	0	20	3	05/18/2004	05/18/2004	05/18/2004	001	0364588	001	001	0364588
11	Alyssa J Hickman	01	0	0	19	2	06/21/2005	06/21/2005	06/21/2005	001	0395442	001	001	0395442
12	Ryan D Breitbart	01	0	0	18	7	08/29/2006	08/29/2006	08/29/2006	001	0411525	001	001	0411525
13	Andrew E Hanson	01	0	0	16	11	08/25/2008	08/25/2008	08/25/2008	001	0443189	001	001	0443189
14	Carol Joy Johnson	01	0	0	16	3	09/02/2008	09/02/2008	09/02/2008	001	0305281	001	001	0305281
15	Ian D Hanson	01	0	0	15	5	08/31/2009	08/31/2009	08/31/2009	001	0416467	001	001	0416467
16	Jason Kris Svalen	01	0	0	15	5	08/31/2009	06/09/2008	06/09/2008	001	0398332	001	001	0398332
17	Stephanie Frisk	01	0	0	13	9	11/29/2010	11/29/2010	11/29/2010	001	0453801	001	001	0453801
18	Augusta M Maruska	01	0	0	13	4	09/01/2011	08/28/1997	08/28/1997	001	0356302	001	001	0356302
19	Heidi R Determan	01	0	0	12	11	09/22/2011	01/18/2005	01/18/2005	001	0417953	001	001	0417953
20	Lizabeth J Lindberg	01	0	0	12	1	07/30/2012	07/30/2012	07/30/2012	001	0358064	001	001	0358064
21	Kelsi Gunufson	01	0	0	11	7	01/17/2013	01/17/2013	01/17/2013	001	0471840	001	001	0471840
22	Monica Swenson	01	0	0	10	7	01/13/2014	01/13/2014	01/13/2014	001	0340845	001	001	0340845
23	Nathan J Johnson	01	0	0	10	4	09/01/2014	09/01/2014	09/01/2014	001	0420261	001	001	0420261
24	Heather M Burd	01	0	0	9	5	08/31/2015	08/31/2015	08/31/2015	001	0408554	001	001	0408554

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25	Terri J. Kaupang	01	0	8	9	3	12/02/2015	10/01/1997				001	0370111
26	Karol F Langemo	01		8		24	08/12/2016	08/12/2016				001	0434492
27	Brady C Langemo	01		7	1	4	08/01/2017	08/01/2017				001	0434493
28	Amanda Jean Shultz	01		4	4	15	04/21/2020	08/19/2008				001	0441224
29	Melinda Anderson	01		3		16	08/20/2021	08/20/2021				001	0441450
30	Jesse D Hickman	01		2		18	08/18/2022	08/18/2022				001	0387746
31	Erin K Jore	01		1		26	08/10/2023	08/10/2023				001	1027661
32	Jill C Landsverk	01		1		21	08/15/2023	10/07/2009				001	0322268
33	Brittany Ryba	01			4		05/05/2024	05/05/2024				001	
34	Abigail R Steffan	01			3		06/05/2024	06/05/2024				001	
35	Shelby L Engstrom	01				30	08/06/2024	08/06/2024				001	
36	Bradley R Hubred	01				19	08/17/2024	08/17/2024				001	
37	Douglas Johnson	01	0			2	09/03/2024	08/25/1981				001	0262483

Employee Count 37

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Yrs	Service Months	Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	918	Heidi Ann Stuhaug	02	21	5	8	03/28/2003	03/28/2003	03/28/2003			001	001
2	1118	Lisa Marie Salvhus	02	13	11	9	09/27/2010	09/27/2010	09/27/2010			001	001
3	1122	Jennifer D Wang	02	13	7	11	01/25/2011	01/25/2011	01/25/2011			001	001
4	1136	Angela J Emerson-Walker	02	12	9	22	11/14/2011	11/14/2011	11/14/2011			001	001
5	1201	Amanda Davis	02	8	4	11	04/25/2016	04/25/2016	04/25/2016			001	001
6	1208	Robert A Carlson	02	8	1	4	08/01/2016	08/01/2016	08/01/2016			001	001
7	1213	April S Solheim	02	7	11		10/05/2016	10/05/2016	10/05/2016			001	001
8	1230	Adam G Jore	02	7		4	09/01/2017	09/01/2017	09/01/2017			001	001
9	1247	Mary Ann Y Schow	02	6		4	09/01/2018	09/01/2018	09/01/2018			001	001
10	1246	TaraAnn C Neal	02	6		4	09/01/2018	09/01/2018	09/01/2018			001	001
11	1277	Kevin L Cherf	02	4	7	1	02/04/2020	02/04/2020	02/04/2020			001	001
12	1278	Craig A Swanson	02	4	6	3	03/02/2020	03/02/2020	03/02/2020			001	001
13	1282	Chrissy L Munter	02	4		4	09/01/2020	09/01/2020	09/01/2020			001	001
14	1284	Daryl Meyer	02	3	10	3	11/02/2020	11/02/2020	11/02/2020			001	001
15	1237	Todd W Janssen	02	2	11	29	09/07/2021	12/04/2017	12/04/2017			001	001
16	1306	DeAnn L Boe	02	2	3	20	05/16/2022	05/16/2022	05/16/2022			001	001
17	1308	Erin L Lisburg	02	2	2	30	06/06/2022	06/06/2022	06/06/2022			001	001
18	1314	Ashley D Solie	02	2		12	08/24/2022	08/24/2022	08/24/2022			001	001
19	1313	Steven W Laster	02	1	11	30	09/06/2022	09/06/2022	09/06/2022			001	001
20	1231	Ashley R Christenson	02	1	11	30	09/06/2022	09/01/2017	09/01/2017			001	001
21	1318	Gregory A Helgeson	02	1	11	10	09/26/2022	09/26/2022	09/26/2022			001	001
22	1319	Stefanie K Kutsev	02	1	8	23	12/13/2022	12/13/2022	12/13/2022			001	001
23	1330	Wayne L Hamre	02	1		12	08/24/2023	08/24/2023	08/24/2023			001	001
24	1338	Pana Fend	02		9	9	11/27/2023	11/27/2023	11/27/2023			001	001

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As of Date:09/05/2024

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25	Lauren Moody	02		8	25	12/11/2023	12/11/2023	12/11/2023				001	
26	Jessica E Brummond	02		8	25	12/11/2023	12/11/2023	12/11/2023				001	
27	Julie A Bauer	02		7	14	01/22/2024	01/22/2024	01/22/2024				001	
28	Randall D Sondrol	02		4	21	04/15/2024	04/15/2024	04/15/2024				001	
29	Mariah J Christian	02		2	11	06/25/2024	06/25/2024	06/25/2024				001	
30	Ciera K Holmes-Selk	02		1	2	08/03/2024	08/03/2024	08/03/2024				001	
31	Katheryn C Chaput	02		4	4	09/01/2024	09/01/2024	09/01/2024				001	

Employee Count 31

***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	2019 MARKET VALUE	610,292,048		
B. PUPIL DATA	1	2	2020 MARKET VALUE	631,356,235		
		3	2021 MARKET VALUE	653,550,648		
II. INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	736,371,642		
A. GENERAL	2	5	2023 MARKET VALUE	889,796,902		
B. COMMUNITY SERVICE	12			**RESIDENT AVERAGE DAILY**		
C. GENERAL DEBT	13			MEMBERSHIP (ADM)		
D. OPEB/PENSION DEBT	16			36	2021-22 RES ADM (ACT) 471.21	
		6	2019 RMV	214,539,300	37 2022-23 RES ADM (ACT) 470.85	
III. ADJUSTMENTS BY FUND		7	2020 RMV	224,819,700	38 2023-24 RES ADM (PRE) 490.34	
A. GENERAL	16	8	2021 RMV	238,705,900	39 2024-25 RES ADM (EST) 522.00	
B. COMMUNITY SERVICE	23	9	2022 RMV	269,526,800	40 2025-26 RES ADM (EST) 520.60	
C. GENERAL DEBT	24	10	2023 RMV	324,764,100	41 2026-27 RES ADM (EST) 516.60	
D. OPEB/PENSION DEBT	24			**REFERENDUM MARKET VALUE (RMV)**		
				**NET TAX CAPACITY (NTC)**		
IV. ABATEMENT ADJUSTMENTS	24			**RESIDENT PUPIL UNITS**		
V. OFFSET ADJUSTMENTS	26	11	2019 NTC	5,733,116	42 2021-22 RES PU (ACT) 514.47	
		12	2020 NTC	5,978,854	43 2022-23 RES PU (ACT) 516.53	
VI. TACONITE ADJUSTMENTS	27	13	2021 NTC	6,200,640	44 2023-24 RES PU (PRE) 537.53	
		14	2022 NTC	7,083,565	45 2024-25 RES PU (EST) 570.00	
VII. LEVY AND AID SUMMARY	29	15	2023 NTC	8,582,413	46 2025-26 RES PU (EST) 569.20	
VIII. TOTAL LEVY LIMITATION	30			**ADJUSTED ADM**		
		16	2019 SALES RATIO	89.0%	47 2021-22 ADJ ADM (ACT) 422.34	
		17	2020 SALES RATIO	93.5%	48 2022-23 ADJ ADM (ACT) 420.49	
SCHOOL YEAR	FORMULA	18	2021 SALES RATIO	95.5%	49 2023-24 ADJ ADM (PRE) 438.47	
	ALLOWANCE	19	2022 SALES RATIO	90.9%	50 2024-25 ADJ ADM (EST) 455.00	
2019-20	6,438	20	2023 SALES RATIO	83.4%	51 2025-26 ADJ ADM (EST) 452.60	
2020-21	6,567			52 2026-27 ADJ ADM (EST) 418.60		
2021-22	6,728			**ADJUSTED PUPIL UNITS**		
2022-23	6,863	21	2019 UANTC=(11)/(16)=	6,433,173		
2023-24	7,138	22	2020 UANTC=(12)/(17)=	6,390,487	53 2021-22 ADJ PU (ACT) 459.77	
2024-25	7,281	23	2021 UANTC=(13)/(18)=	6,488,315	54 2022-23 ADJ PU (ACT) 460.98	
2025-26*	7,465	24	2022 UANTC=(14)/(19)=	7,789,917	55 2023-24 ADJ PU (PRE) 480.89	
2026-27*	7,614	25	2023 UANTC=(15)/(20)=	10,286,095	56 2024-25 ADJ PU (EST) 497.40	
					57 2025-26 ADJ PU (EST) 496.60	
*FORECAST ESTIMATES, SUBJECT TO CHANGE				**ADJUSTED NTC (ANTC)**		
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	26	2019 ANTC	6,433,173	**VOLUNTARY PRE-K ADJUSTED ADM**	
		27	2020 ANTC	6,390,487	58 2021-22 ADJ VPK ADM	18.00
		28	2021 ANTC	6,488,315	59 2022-23 ADJ VPK ADM	18.00
PRE-KGN HCP:	1.000	29	2022 ANTC	7,721,095	60 2023-24 ADJ VPK ADM	15.60
HCP-KGN:	1.000	30	2023 ANTC	9,188,103	61 2024-25 ADJ VPK ADM	15.00
REG-KGN PART:	0.550			**AG MODIFIED ANTC FOR LTFM**		
REG-KGN ALL:	1.000			**VOL PRE-K ADJUSTED PUPIL UNITS**		
GRADES 1-3:	1.000	31	2019 AG MODIFIED ANTC	5,257,568		
GRADES 4-6:	1.000	32	2020 AG MODIFIED ANTC	5,259,609	63 2021-22 ADJ VPK PU	18.00
GRADES 7-12:	1.200	33	2021 AG MODIFIED ANTC	5,331,239	64 2022-23 ADJ VPK PU	18.00
		34	2022 AG MODIFIED ANTC	6,344,175	65 2023-24 ADJ VPK PU	15.60
		35	2023 AG MODIFIED ANTC	7,549,568	66 2024-25 ADJ VPK PU	15.00
					67 2025-26 ADJ VPK PU	15.60

***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)	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM		.80		3.00
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM		2,090.20		20.00
72	2025-26 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU		1,672.16		24,560.00
74	2022-23 ADJ SRP PU			119	2025-26 ADM SRV (EST)
75	2023-24 ADJ SRP PU				437.00
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2025-26 ADJ SRP PU				.00686499
**(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 =
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 2,674,773.87	122	EL PUPIL UNITS = (116)X(121) =
		108	PENSION ADJUST RATE .0200		.18
78	2021-22 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	123	EL CONCENTRATION REV = (122)X\$436 =
79	2022-23 EXT ADM (ACT)		53,495.47		78.48
80	2023-24 EXT ADM (PREL)	110	TOTAL PENSION ADJ REV = (106)+(109) =	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
81	2024-25 EXT ADM (EST)		53,495.47		24,638.48
82	2025-26 EXT ADM (EST)			125	BASIC SKILLS REVENUE = (113)+(124) =
83	2026-27 EXT ADM (EST)				377,846.48
**EXTENDED TIME PU**		**GIFTED & TALENTED REVENUE**		**SPARSITY REVENUE**	
84	2021-22 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	126	ATTENDANCE AREA FOR SPARSITY
85	2022-23 EXT TIME PU		6,455.80		296.35
86	2023-24 EXT TIME PU			127	DIST TO NEAREST HS
87	2024-25 EXT TIME PU				13.2
88	2025-26 EXT TIME PU			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
**GENERAL EDUCATION REVENUE**		88	2025-26 EXT PU (EST)		26.0
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY2026 FORMULA ALLOW 7,465.0				.30
57	2025-26 ADJ PU (EST) 496.60			130	2025-26 ADM SRV, 7-12
101	BASIC REVENUE = (57)X(100) = 3,707,119.00	113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 353,208.00		220.00
**DECLINING ENROLLMENT REV**		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 497.40	115	TOTAL COMPENSATORY REV =(113)+(114)= 353,208.00		
57	2025-26 ADJ PU (EST) 496.60				

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .29032258	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 720.57	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO: 132,883.55	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 372.70	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) = 185,082.82	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 185,082.82
134	PRELIM SPARSITY REVENUE = (132)+(133) = 132,883.55	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 331,818.94	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100) 131,896.01	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 339,383.80	101	BASIC 3,707,119.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 356,352.99	104	DECLINING ENROLL 1,672.16
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134) 132,883.55	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 331,818.94	110	PENSION ADJUSTMENT 53,495.47
**SMALL SCHOOLS REVENUE**				111	GIFTED & TALENTED 6,455.80
57	2025-26 ADJ PU (EST) 496.60	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 3,621,569.40	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .48270833	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 168,765.13	125	BASIC SKILLS 377,846.48
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 262.59	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 180,915.23	137	SPARSITY 132,883.55
140	SMALL SCHOOLS REVENUE = (57)X(139) = 130,402.19	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	140	SMALL SCHOOLS 130,402.19
**TRANSPORTATION SPARSITY**		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 185,082.82
141	ATTENDANCE AREA 296.35	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 349,680.36	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 4,594,957.47
142	SQUARE MILES PER RES PU =(141)/(46)= .5206			162	OPERATING CAPITAL**
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .5206			163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.40
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			164	MAINTENANCE COST INDEX = 1+ [.01X(162)] = 1.2240
				165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 212.42
				166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2.0
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 106,480.97
					UNEQUALIZED REVENUE =(57)X(165)= 993.20

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>	
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.0	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	656.42
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	
57	2025-26 ADJ PU (EST)	496.60	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	656.42
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	359,538.40	185	FY2026 ANNUAL INFLATION FACTOR	1.0243
172	TIER 1 LOR CAP/APU	300.0	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	672.37
173	TIER 2 LOR CAP/APU	724.0	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	300.00
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	7.29
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	
176	TOTAL, TIER 1 = (57)X(174) =	148,980.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	679.66
177	TOTAL, TIER 2 = (57)X(175) =	210,558.40	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	679.66
<b>**REFERENDUM ALLOWANCES**</b>			<b>***NEW ELECTIONS*** WITHOUT INFLATION</b>		
<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>			192	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	
<b>**REF AUTH W/O INFLATION**</b>			193	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)		194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	
179	PHASEOUT OF LINE (178)		195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY		196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	679.66
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS		197	INFLATION FACTOR AS SET IN STATUTE	1.2341
			198	STANDARD CAP = [2079.50X(197)] - \$300=	2,266.31
			199	FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300	1,133.24
			200	FY2026 ALT CAP =[(199)X(197)] -\$300 =	1,098.53
			137	SPARSITY REVENUE	132,883.55
			201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	9,999.99
			202	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	679.66
			57	2025-26 ADJ PU (EST)	496.60
			203	FY2026 REFER REVENUE = (57)X(202) =	337,519.16



***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 695.24	234	FY2026 RMV/RES PU 570,562.37	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID = (205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 679.66	258	TIER 1 LEVY = (253)X(256) = 228,436.00	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460.0	259	TIER 2 LEVY = (254)X(257) = 109,083.16	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 9,999.99	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 979.66
137	SPARSITY REVENUE 132,883.55	260	TOTAL = (258) +(259)+(255) = 337,519.16	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 9,999.99	261	TIER 1 AID = (253)-(258) =	274	REF AND LOR REV = (176)+(203) = 486,499.16
250	TIER 1 = LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 219.66	263	TOTAL AID = (261)+(262) =		
252	UNEQUALIZED = (202)-(250) -(251) =	**EQUALIZATION AID LIMIT**		**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
		100	FY2026 FORMULA ALLOW 7,465.0		
		57	ADJ PU (EST) 496.60		
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 777,799.75		
203	REFERENDUM REVENUE ALL AUTHORITIES 337,519.16	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	276	TIER 2 REF AID
253	TOTAL, TIER 1 = (57)X(250) = 228,436.00	**REFERENDUM LEVY WITH AID LIMIT**		277	TIER 1 REF AID
254	TOTAL, TIER 2 = (57)X(251) = 109,083.16	266	TIER 1 LEVY = (258)+(265) = 228,436.00	278	TIER 1 LOR AID
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	259	TIER 2 LEVY 109,083.16	279	TIER 1 LOR LEVY
		255	UNEQUALIZED LEVY	280	TIER 1 REF LEVY
		267	TOTAL = (266) +(259)+(255) = 337,519.16	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	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 283,711.36
	= (268)-(277) =		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		=(240)+ (278)+ (279)=
	= (262)-(276) =		LINE 197)		=(285)+ (306)= 75,827.04
285	TIER 1 LOR AID	298	FY 2015 COMBINED AID		
	= (239)-(278) 52,386.38		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
286	TIER 1 LOR LEVY		= (296)+(297) = 157,823.05		AFTER REF AID GUARANTEE
	= (237)-(279) 96,593.62	299	FY2026 COMBINED REVENUE	313	TIER 1 REF LEVY
287	TIER 1 REF LEVY		= (171)+(203) = 697,057.56		= (287)-(307) = 228,436.00
	= (266)-(280) = 228,436.00	300	FY2026 COMBINED	314	TIER 2 REF LEVY
288	TIER 2 REF LEVY		INITIAL AID		= (288)-(308) = 109,083.16
	= (259)-(281) = 109,083.16		= (240)+(290) = 75,827.04	315	UNEQL LEVY
289	UNEQL REF LEVY				= (289)-(309) =
	= (255)-(282) =	301	REVENUE RATIO =	316	TOTAL REFERENDUM LEVY
290	REFER AND LOR TIER 1 EQUALIZATION		LESSER OF 1 OR		=(313)+(314)+(315)= 337,519.16
	AID BEFORE AID GUARANTEE		[(299)/(295)] = 1.00000000	317	TOTAL REFERENDUM
	= (275)+(283)	302	2012 RMV 169,816,300		EQUALIZATION AID
	+(284)+(285) = 52,386.38	10	2023 RMV 324,764,100		=(275)+(283)+(284)
291	REFERENDUM AND LOR LEVY	303	RMV RATIO =		+(307)+(308)+(309)
	BEFORE AID GUARANTEE		LESSER OF 1 OR		-(278)-(279) =
	= (286)+(287)		[(302)/(10)] = .52289123		
	+(288)+(289) = 434,112.78	304	FY2026 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
			COMBINED AID		(CHARTER TRANSPORT AND
	**REFERENDUM AID GUARANTEE**		= (298)X(301)X(303) = 82,524.29		MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID	305	FY2026 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 720.57
	INCREASE FROM GUARANTEE		HARMLESS AID INCREASE	318	ADJ PU OF CHARTER
	(FY 2015 GEN ED REV		IF (292)=0 THEN 0,		SCHOOLS TRANSPORTED
	REPORT, LINE 276)		ELSE GREATER OF 0		BY DISTRICT
293	FY 2015 REFERENDUM REV		OR [(304)-(300)] =	319	EXT TME PU OF CHARTER
	(FY 2015 GEN ED REV				SCHOOLS TRANSPORTED
	REPORT, LINE 289) 478,938.22		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
294	FY 2015 LOCATION		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
	(FY 2015 GEN ED REV		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
	REPORT LINE 198)	306	TIER 1 LOR LEVY	321	2025-26 RES PU ATTENDING
295	FY 2015 COMBINED REVENUE				MN STATE ACADEMIES
	= (293)+(294) = 478,938.22	307	TIER 1 REF LEVY	322	MN STATE ACADEMIES
296	FY 2015 REFERENDUM	308	TIER 2 REF LEVY		ALT ATTENDANCE ADJ
	EQUALIZATION PLUS	309	UNEQL REF LEVY		=(100)X(321) =
	HOLD HARMLESS AID			323	ALT ATTEND ADJUST
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**		TO AID
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		= (320)+(322) =
	LINES 276 & 287) 157,823.05	310	TIER 1 LOR LEVY		
			= (286)-(306) = 96,593.62		
		238	TIER 2 LOR LEVY		
			= (238) 187,117.74		



***REEMPLOYMENT INSURANCE LEVY***		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	2,000.00	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	57 2025-26 ADJ PU (EST) 496.60
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	2,000.00		56,092.66	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 24.69
**SAFE SCHOOLS LEVY**			379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .70542857
364	SAFE SCH LVY REQUEST? YES		380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 133,120.01
57	2025-26 ADJ PU (EST)	496.60	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
365	SAFE SCH LEVY LIMIT = \$36X(57) =	17,877.60	382	CAREER TECH REVENUE = (380)+(381) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
**SAFE SCHOOLS INTERMEDIATE LEVY**				56,092.66	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		29	2022 ANTC 7,721,095	
			56	2024-25 ADJ PU (EST) 497.40	
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		383	FY2025 ANTC/ADJ PU = (29)/(56) =	15,522.91
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
**JUDGMENT LEVY**			385	CAREER TECH LEVY LIMIT = (382)X(384) =	56,092.66
369	DISTRICT JUDGMENTS		386	EST CAREER TECH AID = (382)-(385) =	
370	INTERMED JUDGMENTS		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)		406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =
371	JUDGMENT LIMIT =(369)+(370) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	6,233.00
**ICE ARENA LEVY**			**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		
372	FY2024 NET OPR COSTS		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	6,233.00
**FY2025 CAREER & TECHNICAL**			**CAPITAL RELATED LEVY LIMITATIONS**		
374	SHARE OF FY2025 EST COOPERATIVE BUDGET		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)		
375	FY2025 ESTIMATED DISTRICT BUDGET	159,695.00	400	LTFM PLAN APPROVAL STATUS	APPROVED
376	FY2025 EST BUDGET = (374)+(375) =	159,695.00			
377	PRELIMINARY REVENUE = .35X(376) =	55,893.25			
					408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 133,120.01

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 133,120.01	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 2,590.32
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 130,529.69
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 133,120.01	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 130,529.69
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 133,120.01	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2025-26 ADJ PU (EST) 496.60	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 133,120.01	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 7,549,568	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 460.98	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 71,798.07
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY2023 ANTC PER APU = (35)/(54) = 16,377.21	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 71,798.07
	**OLD LAW DEFERRED MAINTENANCE**	425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 71,798.07
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .01945850
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 22,420.21	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .98054150	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 1,397.08
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 22,420.21	428	LTFM AID RATIO = 1-(427) = .01945850	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 1,397.08
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 2,590.32	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 70,400.99
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 130,529.69	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***
422 TOTAL LTFM REVENUE	133,120.01			
		456 **ADMINISTRATIVE SPACE**		**INSTRUCTIONAL/STORAGE**
441 TOTAL GENERAL FUND		FY2025 JOINT	474	FY2025 NONJOINT
LTFM REVENUE		457 FY2026 JOINT	475	FY2026 NONJOINT
= (422)-(768) =	61,321.94			
		458 **INSTRUCTIONAL/STORAGE**		
442 LTFM GEN FUND EQUAL REV		FY2025 JOINT	476	REG OPERATING LEASES
= (423)-(436) =	61,321.94	459 FY2026 JOINT		= SUM (472) TO (475)=
		460 TOT INTERMED OPERATING		***APPROVED REGULAR***
443 LTFM GEN FUND EQUAL AID		= (456) TO (459) =		CAPITALIZED LEASES
= (432)-(438) =	1,193.24			**ADMINISTRATIVE SPACE**
		***APPROVED INTERMED CAPITALIZED**		
444 GEN FUND LTFM EQUAL LIMIT			477	FY2025 NONJOINT
= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***	478	FY2026 NONJOINT
(442)-(443) =	60,128.70			
		461 FY2025 JOINT		**INSTRUCTIONAL/STORAGE**
445 GEN FUND LTFM UNEQUAL LIMIT		462 FY2026 JOINT		
= GTR OF ZERO OR				
(441)-(443)-(444) =		***INSTRUCTIONAL/STORAGE***	479	FY2025 NONJOINT
		463 FY2025 JOINT	480	FY2026 NONJOINT
446 TOTAL GEN FUND LTFM LEVY		464 FY2026 JOINT		**EXCESS FUNDS CAP LEASE**
= (444)+(445) =	60,128.70			
		***EXCESS FUNDS CAP LEASE***		
**DISABLED ACCESS LIMIT**		465 FY2025 JOINT	481	FY2025 NONJOINT
		466 FY2026 JOINT	482	FY2026 NONJOINT
447 FY 1992-FY2026		467 TOT INTERMED CAPITALIZED	483	REG CAPITALIZED LEASES
APPROV DIS ACC COSTS	300,000.00	= SUM[(461) TO (464)]		= [SUM (477) TO (480)]
448 MAXIMUM = GTR OF (JUNE		-(465)-(466) =		-[(481)+(482)] =
1991 COMPONENT DIST X				
150,000) OR 300,000 =	300,000.00	468 TOT INTERMED LEASE COSTS	484	TOTAL APPROVED REGULAR
449 LSR OF (447) OR (448)	300,000.00	= (460)+(467) =		LEASE COST & CARRYOVER
				=(471)+(476)+(483)=
450 FIRST YEAR DISABLED		57 2025-26 ADJ PU (EST)	57	2025-26 ADJ PU (EST)
ACCESS LEVY CERTIFIED	1993	469 INTERMED PUPIL UNIT MAX		496.60
451 LAST YEAR TO CERTIFY		LIMIT = \$65X(57) =	485	REG PUPIL UNIT MAXIMUM
= (450)+7 YEARS =	2000			LIMIT = \$212X(57) =
452 TOTAL CUM CERT LEVY		470 INTERMED LEASE LIMIT	486	105,279.20
(PAY 93 TO PAY 23)	300,000.00	=LSR (468) OR (469) =		
453 CERT LEVY PAY 2024		471 INTERMED CARRYOVER (INCL	487	REGULAR MAX LIMIT
454 TOTAL CERTIFIED LEVY		IN REGULAR LEASE LIMIT)		=GTR (485) OR (486)=
= (452)+(453) =	300,000.00	= (468)-(470) =		105,279.20
			488	REGULAR LEASE LIMIT
455 DISABLED ACCESS LIMIT		***APPROVED REG OPERATING LEASES**		=LSR (484) OR (487)=
= GREATER OF ZERO				
OR (449)-(454)=		***ADMINISTRATIVE SPACE**	489	TOTAL LEASE LEVY LIMIT
				= (470)+(488) =
		472 FY2025 NONJOINT		
LEASE LEVY LIMITATION		473 FY2026 NONJOINT		
DIST'S SHARE OF JOINT				
LEASE FOR INTERMED DIST				
287, 288, 916 AND 917				

***INITIAL CAPITAL RELATED LEVIES***		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***				
232	OPERATING CAPITAL	85,184.04	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT		
446	LT FAC MAINTENANCE	60,128.70		LEVY LIMITATION		SUBMITTED?	YES	
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER		
489	LEASE LEVY			+(509) =		FIVE YEARS OF AGE	82	
490	COOP BLDG REPAIR			917,742.88	614	GTR OF 150 OR (613) =	150	
491	OTHER CAPITAL (MEMO)				615	ECFE ALLOWANCE		
492	CAP PROJECTS REFER					0.023X(100) =	171.70	
493	CAPITAL RELATED LIMITS				616	FY2026 EARLY CHILD		
	= (232)+(446)+(455)					FAMILY REVENUE		
	+(489)+(490)+(491)		600	POPULATION (YR 2020)		IF (611) = YES		
	+(492) =	145,312.74	601	GTR OF (600) OR 1,335		= (614)X(615),		
						IF ANNUAL REPT = YES	25,119.00	
			602	YOUTH SERVICE PROG?				
			603	AFTER SCHOOL				
				ENRICHMENT?	YES	30	2023 ANTC	9,188,103
494	CONSOLIDATION/					617	ECFE TAX RATE	.00199907
	TRANSITION					618	= (617)X(30) =	18,367.66
495	REORGANIZATION		604	FY2026 GENERAL REVENUE				
	OPERATING DEBT			= \$6.35X(601) =	20,637.50			
496	HEALTH BENEFITS					619	EARLY CHILD LEVY LIMIT	
497	ADDL RETIREMENT		605	FY2026 YOUTH SERVICE			= LESSER OF (616)	
	(MPLS AND STP)			REV = \$1.00X(601) =	3,250.00		OR (618) =	18,367.66
498	SEVERANCE					620	EST FY2026 EARLY CHILD	
499	ADMIN DISTRICT		606	FY2026 AFTER SCHOOL			AID = (616)-(619) =	6,751.34
500	SWIMMING POOL			REVENUE = \$1.85X(601)				
501	TREE GROWTH			NOT TO EXCEED 10,000				
502	CONSOLIDATION/			AND \$.43XPOPULATION				
	RETIREMENT			IN EXCESS OF 10,000	6,012.50			
503	ECON DEVELOP ABATE							
504	OTHER GENERAL (MEMO)		607	FY2026 COMMUNITY				
				EDUCATION REVENUE		621	DIST PLANS TO LEVY FOR	
505	SUBTOTAL, OTHER INITIAL			= (604)+(605)+(606) =	29,900.00		FY2026 HOME VISIT?	YES
	GENERAL LEVIES					622	HOME VISITING REVENUE	
	= (494) TO (504) =		30	2023 ANTC	9,188,103		IF (621) = YES	
			608	STANDARD COMM ED LEVY			AND (618) > \$0,	
				= 0.003298X(30) =	30,302.36		= \$3.00X(613),	
							ELSE = \$0	246.00
			609	COMM ED LEVY LIMIT		230	FY2026 ANTC/ADJ PU	18,502.02
				LSR (607) OR (608) =	29,900.00	623	HOME VISIT LEVY RATIO	
506	GENERAL RMV VOTER APPROVED						= LESSER OF 1 OR	
	=(316) =	337,519.16					(230)/\$17,250 =	1.00000000
507	GENERAL RMV OTHER		610	FY2026 EST GROSS COMM ED		624	FY2026 HOME VISIT LIMIT	
	=(311)+(242)			AID = (607)-(609) =			= (622)X(623)	246.00
	+(245) =	352,707.72						
508	GENERAL NTC					625	FY2026 EST HOME VISIT	
	VOTER APPROVED						AID =(622)-(624)	
	=(492)							
509	GENERAL NTC OTHER							
	=(337)+(359)+(363)							
	+(365)+(368)+(371)		611	DIST PLANS TO LEVY FOR				
	+(373)+(385)+(389)			FY2026 ECFC REVENUE?	YES			
	+(493)-(492)+(505) =	227,516.00						

***ADULTS WITH DISABILITIES***			***GENERAL DEBT SERVICE (FUND 7)***			***DEBT EQUAL AID CONT.***		
626	ADULTS WITH DISABILITIES REQUEST?	NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024		
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =			**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) =	545,402.00	
628	FY2024 ADULTS WITH DISABILITIES REVENUE		700	ALT FAC REGULAR REQ DEBT SERV LEVY				
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =		701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID		
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =		702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID		
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =		703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID		
632	ADULTS WITH DISABILITIES AID = (629)-(631) =		704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	83,580.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =	
	**SCHOOL-AGE CARE**		705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) =	83,580.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		
30	2023 ANTC	9,188,103						
46	2025-26 RES PU (EST)	569.20						
634	ANTC/RES PU = (30)/(46) =	16,142.13	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**		
635	LEVY RATIO = LSR OF 1 OR (634)/\$16,476 =	1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719	FACIL BOND-MS 123B.62	47,657.00	
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =		707	TACONITE BONDS REQ DEBT SERV LEVY	720	EQUIP BOND-MS 123B.61		
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		708	TAC FUNDING FOR BONDS (NOT IRRRB)	721	REORG OPER DEBT		
	**COMMUNITY SERVICE SUMMARY**		709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	722	ECON DEV ABATEMENT	149,900.00	
638	OTHER COMM ED (MEMO)		710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	723	JUDGMENT		
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) + (631)+(636)+(638) =	48,513.66	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024	545,402.00	724	OTHER NON-VOTER INELG LEASE PURCHASE	
			712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024		725		
						726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) =	197,557.00
						727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =	197,557.00
						728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) + (717)+(718)+(727) =	826,539.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***				
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) =	545,402.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS =		
30	2023 ANTC	9,188,103	745	APPROVED DEBT EXCESS TO BE RETAINED		0-(719)-(720)-(748) =	47,657.00-	
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE	%	746	DISTRICT REQUESTED ADDITIONAL EXCESS	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =		747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)=	116,513.79	***NET DEBT EXCESS SUMMARY***		
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] =	545,402.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	749	ADJUSTED DEBT EXCESS = (747)-(748) =	116,513.79	
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**		760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT =	[(729)-(715)]X(751) =	76,883.07
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)=	826,539.00	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =	39,630.72
**FUND 7 DEBT BALANCE**			751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)=	.14096587	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) =	116,513.79
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND		752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	76,883.07	**LONG TERM FACILITIES MAINT AID**		
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB		753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =		763	NET ALT FAC REG DEBT = (700)-(753) =	
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE		754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =		764	NET ALT FAC/H&S DEBT = (701)-(754) =	
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG		755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =		765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =	
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)	214,340.02	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =		766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =	
740	PAY 23 DEBT EXCESS LEVY REDUCTION	53,251.54	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	11,781.93	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =	71,798.07
741	PAY 24 DEBT EXCESS LEVY REDUCTION	3,247.74				768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) =	71,798.07
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%=	41,326.95				436	LTFM DEBT EQUAL REV	71,798.07
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] =	116,513.79				438	LTFM DEBT EQUAL AID	1,397.08
						439	LTFM DEBT EQUAL LEVY	70,400.99
						440	LTFM DEBT UNEQUAL Lvy	
						769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)=	82,182.92

***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	9,188,103	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	918,810	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	460.98	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	19,931.67	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.45904067	54	2022-23 ADJ PU (ACT)	460.98		
776	DISASTER AID RATIO = = 1-(775) =	.54095933	790	2023 ANTC /ADJ APU = (30)/(54) =	19,931.67	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	**DEBT EQUALIZATION AID**					808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	545,402.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	76,883.07	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =		82,182.92	
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	468,518.93	796	TIER 2 DEBT AID = (789)X(794) =			
30	2023 ANTC	9,188,103	797	TOTAL DEBT EQ AID = (795)+(796) =		197,557.00	
781	= .1050X(30) =	964,750.82	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,446,207.41	799	VOTER APPR DEBT AID = (797)-(798) =			

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 545,402.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 279,739.92	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 825,141.92	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 70,884.05
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	23 PAY 24 LIMIT 71,212.54
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 71,212.54
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 328.49-
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY2025 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 80,181.00
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND			1007	23 PAY 24 LIMIT 74,814.88
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	23 PAY 24 LEVY 74,814.88
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 74,814.88
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 74,814.88
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT
913	JUNE 2023 FUND 47-464				



***FY2025 LOR TBRA ALLOCATION ADJ***		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT		**FY2024 LTFM EQUAL LEVY ADJUST**
		1067	23 PAY 24 LEVY	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 37,585.66
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT	1083	22 PAY 23 LIMIT 31,456.32
			**FY2025 ALT TEACHER COMP ADJ**	1084	22 PAY 23 LEVY 31,456.32
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 6,129.34
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 5,003.00
		1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 5,003.00
		1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 1,126.34
1057	TIER 1 LEVY				
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 38,463.96	1090	22 PAY 23 LIMIT
		1074	23 PAY 24 LIMIT 30,725.15	1091	22 PAY 23 LEVY
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	23 PAY 24 LEVY 30,725.15	1092	TOTAL ADJUSTMENT
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 7,738.81	1093	23 PAY 24 ADJ LIMIT
			**FY2025 LTFM UNEQUAL LEVY ADJ***	1094	23 PAY 24 ADJ LEVY
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
					***3 YEAR PRIOR ADJUSTMENTS***
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1078	23 PAY 24 LIMIT		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	23 PAY 24 LEVY	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 58,942.98
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1097	21 PAY 22 LIMIT 58,636.18
				1098	21 PAY 22 LEVY 58,636.18

***FY2023 OPER CAP ADJ CONT.***		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED***		
				REFER LEVY ADJUST CONT.		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) =	306.80		1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	149,020.93
1100	22 PAY 23 ADJ LIMIT	2.78				
1101	22 PAY 23 ADJ LEVY	2.78				
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	304.02		1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	13,757.05
	**FY2023 LOR TIER 1 LEVY ADJ**			1135	22 PAY 23 ADJ LIMIT	3,208.90
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	65,658.15		1136	22 PAY 23 ADJ LEVY	3,208.90
1104	21 PAY 22 LIMIT	62,619.72		1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	10,548.15
1105	21 PAY 22 LEVY	62,619.72			**FY2023 2ND TIER REF LEVY ADJ**	
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	3,038.43		1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	66,418.00
1107	22 PAY 23 ADJ LIMIT	1,348.40		1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	33,868.69
1108	22 PAY 23 ADJ LEVY	1,348.40		1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	33,868.69
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,690.03		1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	32,549.31
	**FY2023 LOR TIER 2 LEVY ADJUST**			1142	22 PAY 23 ADJ LIMIT	32,068.17
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	155,002.75		1143	22 PAY 23 ADJ LEVY	32,068.17
1111	21 PAY 22 LIMIT	141,902.82		1144	FY2023 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	481.14
1112	21 PAY 22 LEVY	141,902.82				
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	13,099.93		1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	162,777.98
1114	22 PAY 23 ADJ LIMIT	3,055.62		1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	149,020.93
1115	22 PAY 23 ADJ LEVY	3,055.62				
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	10,044.31				

***FY2023 UNEQUAL REF LEVY ADJ***		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
**FY2023 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1186) =
				1,000.00	
				1,000.00	
				1,000.00-	
				**FY2023 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST
				54	2022-23 ADJ PU (ACT)
				460.98	
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) =
				16,595.28	

***FY2023 SAFE SCHOOLS ADJ CONT.***			***FY2023 LTFM EQUAL ADJ CONT.***			***FY2023 CAREER TECHNICAL ADJ***		
1190	21 PAY 22 LIMIT	16,718.40	1206	21 PAY 22 LIMIT	24,378.10	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	16,718.40	1207	21 PAY 22 LEVY	24,378.10		LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST = ((1189)-(1191)) =	123.12-	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	657.67-		(FY2023 CTE AID REPORT LINE 21)	56,092.66
	**FY2023 SAFE SCHOOLS** INTERMEDIATE ADJUST		1209	22 PAY 23 ADJ LIMIT	2,290.11	1228	22 PAY 23 LIMIT	56,092.66
			1210	22 PAY 23 ADJ LEVY	2,290.11	1229	22 PAY 23 LEVY	56,092.66
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	23 PAY 24 ADJ LIMIT	2,414.31-	1230	FY2023 CAREER TECH ADJUSTMENT	
54	2022-23 ADJ PU (ACT)	460.98	1212	23 PAY 24 ADJ LEVY	2,414.31-			
1194	FY2023 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY2023 EQUAL LIMIT ADJUST = (1209)+(1211) =	124.20-		**FY2023 HEALTH BENEFIT** LEVY ADJUST	
1195	21 PAY 22 LIMIT		1214	FY2023 EQUAL LEVY ADJUST = (1210)+(1212) =	124.20-	1231	FY2023 ACTUAL COST (LIMITED TO \$600,000)	
1196	21 PAY 22 LEVY		1215	FY2023 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	533.47-	1232	22 PAY 23 LIMIT	
1197	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST			**FY2023 LTFM UNEQUAL LEVY ADJ**		1233	22 PAY 23 LEVY	
			1216	FY2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2023 WEBSITE REPORT, LINE 64)		1234	FY2023 HEALTH BENEFITS ADJUST	
	**FY2023 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST						**FY2023 ANNUAL OPEB LEVY ADJ**	
1198	FY2023 ALT COMP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 324)		1217	21 PAY 22 LIMIT		1235	FY2023 ACTUAL COST (FIN 797+OBJ 291)	3,430.00
			1218	21 PAY 22 LEVY		1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1199	21 PAY 22 LIMIT		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL OPEB LEVY AUTH	3,430.00
1200	21 PAY 22 LEVY		1220	22 PAY 23 ADJ LIMIT		1238	23 PAY 24 LIMIT	3,430.00
1201	TOTAL ADJUST TO PAY 22 ALT COMP LEVY AUTH		1221	22 PAY 23 ADJ LEVY		1239	23 PAY 24 LEVY	3,430.00
			1222	23 PAY 24 ADJ LIMIT		1240	FY2023 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	
1202	22 PAY 23 ADJ LIMIT		1223	23 PAY 24 ADJ LEVY				
1203	22 PAY 23 ADJ LEVY		1224	FY2023 UNEQUAL LIMIT ADJUST = (1220)+(1222) =				
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1225	FY2023 UNEQUAL LEVY ADJUST = (1221)+(1223) =				
	**FY2023 LTFM EQUALIZED LEVY ADJ**		1226	FY2023 LTFM UNEQUALIZED LEVY ADJUST				
1205	FY2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2023 WEBSITE REPORT, LINE 63)	23,720.43						

***PAY 22 LEASE LEVY ADJUST***		***FY2022 LEASE ADJ CONT.***		***CAPITAL RELATED ADJ SUMMARY***	
1300	INTERMEDIATE	1315	FY2022 INTERMEDIATE COSTS	1003	FY2025 OPER CAP ADJ
1301	NON-JOINT		= (1300)+(1302)+	1102	FY2023 OPER CAP ADJ
			(1305)+(1307)+	1076	FY2025 LTFM EQ ADJ
			(1310)+(1312)=	1080	FY2025 LTFM UNEQ ADJ
		54	2022-23 ADJ PU (ACT)	1081	FY2025 H&S REBATES
			460.98	1088	FY2024 LTFM EQ ADJ
				1095	FY2024 LTFM UNEQ ADJ
		1316	INTERM PUPIL UNIT	1215	FY2023 LTFM EQ ADJ
			AUTH = \$65X(54) =	1226	FY2023 LTFM UNEQ ADJ
			29,963.70	1327	PAY 22 LEASE LEVY ADJ
		1317	INTERM LEASE AUTH = LSR	1328	LEASE LEVY ADJ (MEMO)
			OF (1315) OR (1316) =	1329	OTHER CEX ADJ (MEMO)
	** CAPITALIZED LEASES **	1318	INTERM DIST CARRYOVER	1330	TOTAL CAPITAL RELATED
1302	INTERMEDIATE		TO REGULAR LEASE AUTH		LEVY LIMIT ADJUSTMENT
1303	NON-JOINT		=(1315)-(1317)=		=(1003)+(1102)+(1076)+
		1319	FY2022 NON-JOINT		(1080)+(1081)+(1088)+
1304	FY2022 PAY 21		LEASE COSTS		(1095)+(1215)+(1226)+
	TOTAL LEASE COSTS = (1300)+		= (1301)+(1303)+		(1327)+(1328)+(1329)=
	(1301)+(1302)+(1303)=		(1306)+(1308)+		8,307.21
			(1311)+(1313)=		
					**OTHER GENERAL LIMITATION ADJ**
	**FY2022 PAY 22 LEASE COSTS	54	2022-23 ADJ PU (ACT)	758	GENERAL FUND LEVY ADJ
	LEASE COSTS		460.98		FOR FAC & EQUIP BONDS
		1320	PAY 22 PUPIL UNIT MAX	1331	ECON DEV ABATE ADJUST
			AUTH = \$212X(54) =		(MEMO)
			97,727.76	1332	DEBT SURPLUS TRANSFER
1305	INTERMEDIATE	1321	PAY 22 COMMISSIONER		(MEMO)
1306	NON-JOINT		APPROVED LIMIT	1333	SCH TAX ADJUSTMENT
		1322	REGULAR MAX AUTHORITY		(FROM STR ADJUST
			= GTR OF (1320)		REPORT, LINE 9)
1307	INTERMEDIATE		OR (1321) =	1334	OTHER ADJUST, GEN RMV
1308	NON-JOINT		97,727.76		VOTER APPROVED (MEMO)
		1323	TOTAL PAY 22 REGULAR	1335	TOTAL OTHER ADJUST
1309	FY2022 PAY 22		LEASE LEVY AUTHORITY		GEN RMV VOTER APPR
	TOTAL LEASE COSTS = (1305)+		= LSR OF (1319)		= (1333)+(1334) =
	(1306)+(1307)+(1308)=		OR (1322) =	1336	MAINT PU VAR (MEMO)
		1324	TOTAL PAY 22 REGULAR &		
			INTERM LEASE LEVY AUTH		
			= (1317)+(1323) =		
	**FY2023 PAY 22 LEASE COSTS**				
	**REG OPERATING LEASES**				
1310	INTERMEDIATE		***FY2023 NET LEASE COSTS***		
1311	NON-JOINT				
		1325	21 PAY 22 LIMIT		
	** CAPITALIZED LEASES **	1326	21 PAY 22 LEVY		
1312	INTERMEDIATE	1327	PAY 22 LEASE LEVY		
1313	NON-JOINT		LIMITATION ADJUSTMENT		
			(NO ADJUSTMENT)		
1314	FY2023 TOT LEASE COST				

***OTHER GENERAL LIMITATION ADJ***		***GEN FUND ADJUST SUMMARY CONT.***		***COMMUNITY SERVICE ADJUST***	
1337	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1350	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1330) +(1331)+(1332)+(1346)	1412	***ADULTS W/DISABILITIES*** ADJUST
1338	OTHER ADJUST, GEN RMV OTHER (MEMO)		40,472.91-	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1339	TOTAL OTHER ADJUST GEN OTHER RMV =(1336) +(1337)+(1338)=	1351	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1347)+(1348) + (1349)+(1350) =	1414	OTHER ADJUST (MEMO)
1340	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		14,255.25	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1341	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)	**COMMUNITY SERVICE FUND ADJUST**		1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) +(1412)+(1415) =
1342	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1340)+(1341)=	**FY2025 EARLY CHILD FAMILY ADJ**			98.15-
1343	TIF ADJUST (MEMO)	1400	FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7)	**GENERAL DEBT SERVICE ADJUST**	
1344	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1401	23 PAY 24 LIMIT	1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =
1345	OTHER ADJUST, GEN NTC OTHER (MEMO)	1402	23 PAY 24 LEVY		76,883.07-
1346	TOTAL OTHER ADJUST, GEN NTC OTHER =(1343)+(1344) +(1345) =	1403	FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1701	OTHER ADJUST (MEMO) VOTER APPROVED
			28.13-	1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =
		**FY2023 HOME VISITING ADJ**			76,883.07-
		1404	FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8)	1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =
		1405	21 PAY 22 LIMIT		39,630.72-
		1406	21 PAY 22 LEVY	1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED
			311.11		
			311.11		
		1407	FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =	***FY2025 LTFM DEBT LEVY ADJ***	
			70.02-	1705	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)
		***FY2023 SCHOOL-AGE CARE***			79,195.81
1347	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1335) =	1408	FY2023 AUTHORITY (FROM UFARS EXPENDITURES)	1706	23 PAY 24 LIMIT
	30,669.47			1707	23 PAY 24 LEVY
1348	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1339)=	1409	21 PAY 22 LIMIT		79,194.97
	24,058.69	1410	21 PAY 22 LEVY	1708	FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)=
1349	GENERAL NTC VOTER =(1342) =	1411	FY2023 SCH-AGE CARE ADJUSTMENT		.84
				***FY2024 LTFM DEBT LEVY ADJUST***	
				1709	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)
					76,834.90

**FY2024 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	76,830.11	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	76,830.11		ADJ VOTER APPROVED		=(2005)/(2009)=	.36742101
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	4.79				=(2006)/(2009)=	.02593134
1713	23 PAY 24 ADJ LIMIT	4.79	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	4.79		NON-VOTER =GTR OF		=(2007)/(2009)=	.60664765
				[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
						=(2008)/(2009)=	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR			
**FY2023 LTFM DEBT LEVY ADJUST**			1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM**		
1716	FY2023 EST LTFM			NON-VOTER APPROVED	PART III OF FY2025 ABATE AID RPT)		
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2015	GENERAL	213.08
	(FROM WEBSITE				2016	COMMUNITY SERVICE	12.10
	FY2023 RPT, LINE 59)	75,472.71		**ABATEMENT ADJUSTMENTS**	2017	GENERAL DEBT SERVICE	
1717	21 PAY 22 LIMIT	75,476.84		**INITIAL ABATEMENT LEVY ADJUST**	2018	TOTAL	225.18
1718	21 PAY 22 LEVY	75,476.84			2019	EST FY2025 ABATEMENT	
1719	TOTAL ADJUSTMENT		2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
	= (1716)-(1717) =	4.13-		IN 2023		**PRORATED ABATEMENT AID BY FUND**	
			2001	SCHOOL TAXES ADDED			
				IN 2023			
1720	22 PAY 23 ADJ LIMIT	4.13-	2002	NET CHANGE IN SCHOOL	2020	GENERAL	
1721	22 PAY 23 ADJ LEVY	4.13-		TAXES		=(2019)X(2015)=	213.08
				= (2000)+(2001) =	2021	COMMUNITY SERVICE	
						=(2019)X(2016)=	12.10
1722	23 PAY 24 ADJ LIMIT		2003	ABATEMENT RECOVERY	2022	GENERAL DEBT SERVICE	
1723	23 PAY 24 ADJ LEVY			REVENUE [GTR OF ZERO		=(2019)X(2017)=	
				OR -1X(2002)]	2023	TOTAL	225.18
1724	FY2023 DEBT LIMIT ADJUST					**INITIAL ABATE LEVY ADJ BY FUND**	
	= (1720)+(1722) =	4.13-				(ZERO IF NO LEVY AUTHORITY IN FUND)	
1725	FY2023 DEBT LEVY ADJUST		2023	FY2025 ABATEMENT AID	225.18		
	= (1721)+(1723) =	4.13-					
1726	FY2023 LTFM DEBT LEVY		2004	INITIAL ABATEMENT LEVY			
	ADJ =(1719)-(1724)=			ADJUSTMENT			
				= (2003)-(2023) =	867.10	2024	GENERAL=(2003)-(2023)-
1727	TOTAL DEBT SERV ADJUST			**PAY 22 CERTIFIED LEVY PLUS**			(2025)-(2026)-(2027)=
	NON-VOTER APPROVED			AUDITOR ADJUSTMENT BY FUND		2025	COMMUNITY SERVICE [(2003)X
	= (1703)+(1704)+						(2011)]-(2021) =
	(1708)+(1715)+(1726)=	39,629.88-	2005	GENERAL	525,447.73	2026	GENERAL DEBT SERV DBT [(2003)X
				COMMUNITY SERVICE	37,084.34		(2012)]-(2022) =
				2007	867,565.05	2027	OPEB DEBT [(2003)X
				GENERAL DEBT SERVICE			(2013)] =
				2008		2004	TOTAL = (2003)-(2023)
				OPEB DEBT SERVICE			867.10
				2009	1,430,097.12		
				TOTAL			**ABATEMENT INTEREST ADJUSTMENT**
1900	REDUCTION DEBT EXCESS,					2028	ABATEMENT INTEREST
	VOTER APPROV = GTR OF						DEDUCTED FROM TAX
	[(920)OR(923)] X-1 =						SETTLEMENTS IN 2023
1901	OTHER OPEB DS ADJUST						
	(MEMO) VOTER APPROVED						

***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)= 576.57
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)= 22.02-
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)= 554.55-
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL 893.28-
**FY2023 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024 199.00-	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	3000	GENERAL RMV VOTER APPROVED = (506)+(1347) = 368,188.63
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 199.00-	3001	GENERAL RMV OTHER = (507)+(1348) = 376,766.41
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)] 199.00	3002	GENERAL NTC VOTER APPROVED = (508)+(1349) =
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3003	GENERAL NTC OTHER +(509)+(1350)+(2038) +(2051)+(2069) = 187,807.91
**TOTAL REGULAR ABATE LEVY ADJ**		2060	GENERAL = (2059) -(2061)-(2062)-(2063) 73.12	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 932,762.95
2038	GENERAL = (2024)+(2029)+(2033)= 188.25	2061	COMMUNITY SERVICE =(2059)X(2011)= 5.16	**COM SERV INITIAL LEVY SUMMARY**	
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)= 16.22	2062	GENERAL DEBT SERVICE =(2059)X(2012)= 120.72	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 48,441.26
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)= 662.63	2063	OPEB DEBT SERVICE =(2059)X(2013)	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2059	TOTAL 199.00	3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 469,411.50
2042	TOTAL 867.10	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 240,110.04
**CARRY-OVER ABATE LEVY AUTHORITY**		2064	GENERAL 389.83		
**PAY 24 REGULAR ABATEMENT LIMIT**		2065	COMMUNITY SERVICE 27.18		
2043	GENERAL 118.20	2066	GENERAL DEBT SERVICE 675.27		
2044	COMMUNITY SERVICE 9.93	2067	OPEB DEBT SERVICE		
2045	GENERAL DEBT SERVICE 466.19	2068	TOTAL 1,092.28		
2046	OPEB DEBT SERVICE	**PAY 24 REGULAR ABATEMENT LEVY**			
2047	GENERAL 118.20				
2048	COMMUNITY SERVICE 9.93				
2049	GENERAL DEBT SERVICE 466.19				
2050	OPEB DEBT SERVICE				

***GEN DBT SERV INI SUMMARY CONT.***	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 709,521.54	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
**OFFSET CARRIED FORWARD**	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	537.53	4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
		57	2025-26 ADJ PU (EST)	496.60	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		**FY2026 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3500	GEN DEBT VOTER APPR 469,411.50	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3501	GEN DEBT OTHER 240,110.04				4020 MINING 3.43 CENTS/TON
			**FY2026 TAC ADD REF REV**		4021 TAC RAILR GRANDFATHER
	**MAXIMUM EFFORT LOAN AID**	4007	FY 13 REF REV ALLOW		4022 DEER RVR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4011	TAC ADD REF REVENUE = (4010)X22.5% =		**FY2026 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4012	TAC TOTAL REF REV = (4006)+(4011) =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
3506	GEN DEBT VOTER =	4013	MAXIMUM EC RESERVE = (57)X\$25 =		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=				4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =				

\*\*\*FY2024 TACONITE RECEIPT CONT.\*\*\*

\*\*\*LEVY LIMIT SUBJECT TO\*\*\*  
TACONITE ADJUSTMENT CONT.

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

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

\*\*LEVY LIMIT SUBJECT TO\*\*  
TACONITE ADJUSTMENT

4053 GEN OTH RMV = -1 X (LSR  
OF (4034) OR (4052))=

4054 REMAINING REDUCTION  
= (4052)+(4053) =

4031 COMMUNITY SERVICE  
4032 OTHER GENERAL NTC

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

4033 REDUCED OTHER NTC FOR  
LIMITED LTFM LEVY

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

4034 OTHER GENERAL RMV

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

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

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

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

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

4039 NET OPEB DEBT SERV LEVY  
NON-VOTER APPR BONDS

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

4040 NET OPEB DEBT SERV LEVY  
FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

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

4042 NET GEN DEBT SERV LEVY  
NON-VOTER APPR BONDS

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

4043 NET GEN DEBT SERV LEVY  
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

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

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

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

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

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

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

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

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

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

5000	***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	**GENERAL FUND**		468,627.01		1,689,016.43
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 368,188.63	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 240,110.04	5026	TOTAL AID = (5006)+(5010) + (5016) = 5,671,690.18
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 376,766.41	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 708,737.05	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 1,397.08	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 187,807.91	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 7,361,631.44
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 932,762.95	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 5,663,529.66	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 710,134.13 +(5017)+(5018)=		
			**OPEB/PENSION DEBT SERVICE FUND**		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 6,596,292.61	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
	**COMMUNITY SERVICE FUND**				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 48,441.26	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 6,763.44	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -1*(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 55,204.70				

I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	337,519.16	30,669.47	N/A			368,188.63
GEN-RMV OTHER-EXEMP	352,707.72	24,058.69	N/A			376,766.41
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	227,516.00	40,472.91-	764.82			187,807.91
TOTAL GENERAL	917,742.88	14,255.25	764.82			932,762.95
COM SERV-EXEMP	48,513.66	98.15-	5.80-			48,441.26
DEBT-VOTER-NONEXEMP	545,402.00	76,883.07-	108.08			468,627.01
DEBT-OTHER-NONEXEMP	279,739.92	39,629.88-				240,110.04
TOTAL DEBT SERV	825,141.92	116,512.95-	108.08			708,737.05
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,791,398.46	102,355.85-	26.18-			1,689,016.43

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	677,082.35	932,762.95	255,680.60	37.76
COMMUNITY SERVICE	41,669.32	48,441.26	6,771.94	16.25
GENERAL DEBT SERVICE	898,732.31	708,737.05	189,995.26-	21.14-
OPEB DEBT SERVICE				
TOTAL	1,617,483.98	1,689,016.43	71,532.45	4.42

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

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	677,082.35			
COMMUNITY SERVICE	41,669.32			
GENERAL DEBT SERVICE	898,732.31			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,617,483.98			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	310,001.45	310,001.45	368,188.63		
(5002)	GENERAL-RMV OTHER	323,530.95	323,530.95	376,766.41		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	43,549.94	43,549.95	187,807.91		
(5009)	COMMUNITY SERV-NTC OTHER	41,669.32	41,669.32	48,441.26		
(5013)	GENL DEBT-NTC VOTER	547,884.88	547,884.88	468,627.01		*1
(5014)	GENL DEBT-NTC OTHER	350,847.43	350,847.43	240,110.04		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	677,082.35	677,082.35	932,762.95		
(5009)	COMMUNITY SERVICES FUND	41,669.32	41,669.32	48,441.26		
(5015)	GENERAL DEBT SERVICE FUND	898,732.31	898,732.31	708,737.05		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	633,532.40	633,532.40	744,955.04		
	NET TAX CAPACITY	983,951.58	983,951.58	944,061.39		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	857,886.33	857,886.33	836,815.64		
	OTHER	759,597.65	759,597.65	852,200.79		
TOTAL LEVY						
	TOTAL LEVY	1,617,483.98	1,617,483.98	1,689,016.43		

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	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	178,042.70	178,042.70	228,436.00		*2
(314)	2ND TIER RMV REFER	90,829.30	90,829.30	109,083.16		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST	1,646.68	1,646.68	12,770.17		*2
(1039)	FY2025 2ND TIER REF ADJUST	8,187.50	8,187.50	6,870.01		*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	15,644.96	15,644.96	10,548.15		
(1144)	FY2023 2ND TIER REF ADJUST	15,650.31	15,650.31	481.14		
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	310,001.45	310,001.45	368,188.63		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	74,814.88	74,814.88	96,593.62		*3
(238)	2ND TIER LOCAL OPTIONAL	158,451.61	158,451.61	187,117.74		*3
(242)	EQUITY	58,688.60	58,688.60	68,301.12		*3
(245)	TRANSITION	602.43	602.43	695.24		*3
(1011)	FY2025 LOR TIER 1 ADJUST	691.95	691.95			*3
(1015)	FY2025 LOR TIER 2 ADJUST	1,687.45	1,687.45	737.12		*3
(1019)	FY2025 EQUITY ADJUST	905.80	905.80	4,405.46		*3
(1023)	FY2025 TRANSITION ADJUST	5.57	5.57	43.21		*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	6,574.13	6,574.13	1,690.03		
(1116)	FY2023 LOR TIER 2 ADJUST	16,032.29	16,032.29	10,044.31		
(1123)	FY2023 EQUITY ADJUST	5,023.30	5,023.30	7,066.42		
(1130)	FY2023 TRANSITION ADJUST	52.94	52.94	72.14		
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	323,530.95	323,530.95	376,766.41		

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM					
(1342)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	71,212.54	71,212.54	85,184.04		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS	1,000.00	1,000.00	2,000.00		
(365)	SAFE SCHOOLS	16,725.59	16,725.60	17,877.60		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	56,092.66	56,092.66	56,092.66		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	3,430.00	3,430.00	6,233.00		
(444)	LT FACILITIES EQUAL	30,725.15	30,725.15	60,128.70		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE					
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	179,185.94	179,185.95	227,516.00		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	308.66	308.66	328.49-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	306.02	306.02	304.02		
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	1,000.00-	1,000.00-	1,000.00-		
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,109.88-	1,109.88-	123.12-		
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	2,866.94	2,866.94			
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST	5,003.00	5,003.00	7,738.81		
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST	2,414.31-	2,414.31-	1,126.34		
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	1,103.66	1,103.66	533.47-	533.47-	
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE	5,064.09	5,064.09	7,184.09		
	GENERAL NTC OTHER					

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	92,000.00-	92,000.00-			
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST	48,917.00-	48,917.00-	47,657.00-		
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	118.20	118.20	188.25		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	98.71	98.71	576.57		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	140,700.09-	140,700.09-	46,892.18-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	179,185.94	179,185.95	227,516.00		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	5,064.09	5,064.09	7,184.09		
(5004)	TOTAL GENERAL - NTC OTHER	43,549.94	43,549.95	187,807.91		

FOOTNOTES:

\*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

\*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	26,650.00	26,650.00	29,900.00		*13
(619)	EARLY CHILD FAMILY	15,463.19	15,463.19	18,367.66		*14
(624)	HOME VISITING	251.44	251.45	246.00		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	782.55-	782.55-	28.13-		
(1407)	FY2023 HOME VISITING ADJUST	67.77	67.77	70.02-		
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	9.93	9.93	16.22		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	9.53	9.53	22.02-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	41,669.32	41,669.32	48,441.26		

FOOTNOTES:

- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	549,152.10	549,152.10	545,402.00		*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	1,963.36-	1,963.36-	76,883.07-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	466.19	466.19	662.63		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	229.95	229.95	554.55-		*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	547,884.88	547,884.88	468,627.01		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	272,932.05	272,932.05	197,557.00		*15
(769)	LT FACILITIES DEBT SERVICE	79,194.97	79,194.97	82,182.92		*15
(1708)	FY2025 LTFM DEBT SERV ADJ	4.79	4.79	.84		
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	1,284.38-	1,284.38-	39,630.72-		
(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	350,847.43	350,847.43	240,110.04		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

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

FOOTNOTES:

- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT