

GOODHUE COUNTY EDUCATION DISTRICT BOARD AGENDA

Thursday, March 23, 2023 at 7:00 PM

River Bluff Education Center, Red Wing

395 Guernsey Ln

Red Wing, MN 55066

AGENDA

- I. **Call to Order/Adoption of Agenda:**
- II. **Consent Agenda:**
 - A. Approval of March 9, 2023 Minutes

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**GOODHUE COUNTY EDUCATION DISTRICT SPECIAL
BOARD MEETING MINUTES**
Thursday, March 9, 2023 at 7:00 PM
**River Bluff Education Center
395 Guernsey Ln
Red Wing, MN 55066**

MEMBERS PRESENT: A. Dicke, H. Oeltjen, B. Brintnall, J. Roth

MEMBERS ABSENT: M. Syverson, T. Bjornstad

OTHERS PRESENT: C. Johnson, J. Paradis, C. Luhman

- I. **Call to Order/Adoption of Agenda:** B. Brintnall called the meeting to order. J. Roth motioned to adopt the agenda. H. Oeltjen seconded, motion carried.
- II. **Consent Agenda:** J. Roth motioned to approve the consent agenda. A. Dicke seconded, motion carried.
 - A. Approval of January 26, 2023 Minutes
 - B. Approval of Claims: Bob Brintnall (please come in early to review)
 - C. Staff Updates:
 1. **Resignations:** *Diane Jacobson, EL Teacher .6 - RW*
 2. **New Hire:** *Meyer Beckner, ELL Teacher - RW/GDH effective 3/15/2023; Michael Harvey, Ind. Tech. Teacher - RBEC effective 2023-2024 School Year; Sara Strusz, MARSS Coordinator effective 2/27/2023*
 3. **Transfers:**
 4. **Re-assignment:**
- III. **Public Input:** The policy of the education district board is to encourage discussion by persons of subjects related to the management of the district at board meetings. The board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students. Persons who wish to have a subject discussed at a public board meeting must notify the executive director's office in advance of the board meeting. The person should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed. The board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the board.
- IV. **Reports and Communication:**
 - A. **Business Manager Report:** J. Paradis reported on the 2022-23 budget as of 1/31/2023. We have received \$7,489,977 or 42.44% of the adopted budget, compared to 40.16% at January 31, 2022 and 71.23% at January 31, 2021. We have expended \$8,223,457 or 46.14% of the adopted expense budget, compared to 42.58% at January 31, 2022 and 22.83% at January 31, 2021. Cash flow is looking good. We are in the process of issuing progress billing at the end of first semester for 5RO. The January Bank Reconciliation is included in the board packet for your information.
 - B. **Work on our State Approved Alternative Learning Centers:** C. Johnson mentioned that over the past few months, information on our State Approved Alternative Learning Centers has been reviewed both internally and with the Superintendents Council. C. Johnson reviewed with the board the alternative programs that fall under the GCED umbrella. C. Johnson also mentioned that Fernbrook Family Services recently opened up a day treatment center in Red Wing and she has been meeting with them to see if we could partner with them on these services. Consideration of transportation and academic variables that could help students attend and district operations.
 - C. **Goodhue County Collaborative Grant:** C. Johnson mentioned that this is a grant to support the work of social workers in our member district schools. The grant that we received is for 135,200/per year for three years..
 - D. **Legislative Priorities:** C. Johnson provided the board members with information on bills of interest along with bills with options for increased special education funding.
- V. **Old Business:**
 - A. **First Reading of Policy 534 Unpaid Meal Charges:** A. Dicke motioned to approve the first reading of Policy 534 Unpaid Meal Charges. H. Oeltjen seconded, motion carried.
- VI. **New Business:**
 - A. **Teachers on Call Teacher Sub Rates:** C₂ Johnson mentioned that currently the substitute teacher rate is at \$140/day. Would like to be able to increase that rate, we have a hard time getting substitutes to come to RBEC. J. Roth motioned to increase the substitution rate from \$140/day to \$160/day. A. Dicke seconded, motion carried.

- B. Non-Renewals:** B. Brintnall introduced the non-renewal resolution for Teacher #1. J. Roth motioned to approve the non-renewal for Teacher #1. H. Oeltjen seconded, motion carried by roll call vote. J. Roth-yes; A. Dicke-yes; B. Brintnall-yes; H. Oeltjen-yes.
 B. Brintnall introduced the non-renewal resolution for Teacher #2. J. Roth motioned to approve the non-renewal for Teacher #2. A. Dicke seconded, motion carried by roll call vote. A. Dicke-yes; J. Roth-yes; H. Oeltjen-yes; B. Brintnall-yes.
 B. Brintnall introduced the non-renewal resolution for Teacher #3. H. Oeltjen motioned to approve the non-renewal for Teacher #3. A. Dicke seconded, motion carried by roll call vote. H. Oeltjen-yes; B. Brintnall-yes; A. Dicke-yes; J. Roth-yes
 B. Brintnall introduced the non-renewal resolution for Teacher #4. H. Oeltjen motioned to approve the non-renewal for Teacher #4. A. Dicke seconded, motion carried by roll call vote. J. Roth-yes; A. Dicke-yes; B. Brintnall-yes; H. Oeltjen-yes.
 B. Brintnall introduced the non-renewal resolution for Teacher #5. J. Roth motioned to approve the non-renewal for Teacher #5. H. Oeltjen seconded, motion carried by roll call vote. H. Oeltjen-yes; B. Brintnall-yes; A. Dicke-yes; J. Roth-yes.
 B. Brintnall introduced the non-renewal resolution for Teacher #6. A. Dicke motioned to approve the non-renewal for Teacher #6. J. Roth seconded, motion carried by roll call vote. H. Oeltjen-yes; B. Brintnall-yes; A. Dicke-yes; J. Roth-yes.
 B. Brintnall introduced the non-renewal resolution for Teacher #7. A. Dicke motioned to approve the non-renewal for Teacher #7. H. Oeltjen seconded, motion carried by roll call vote. J. Roth-yes; A. Dicke-yes; B. Brintnall-yes; H. Oeltjen-yes.
 - C. Intent to Negotiate 2023:** C. Johnson mentioned that she received the Intent to Negotiate from the teacher union. No dates have been set at this time.
 - D. Revised Budget 2022-23:** J. Roth motioned to approve the Revised Budget for 2022-2023. H. Oeltjen seconded, motion carried.
 - E. 2023-2024 GCED School Calendar:** H. Oeltjen motioned to approve the 2023-2023 GCED School Calendar.
 - F. Data Sharing Agreement with GCED and Minnesota State College Southeast:** J. Roth motioned to approve the Data Sharing Agreement with GCED and Minnesota State College Southeast. A. Dicke seconded, motion carried.
- VII. Other:**
- VIII. Comments: Board/Director**
- A. School Board Recognition Month - C. Johnson thanked the board for being on the GCED board as well as being the alternate for the GCED board. Not only do you serve on your own district's board but take the time to be on the GCED board.
- IX. Next Meeting Date: Thursday, March 23, 2023 at 7:00 PM. at the River Bluff Education Center in Red Wing.**
- X. Adjournment:** J. Roth motioned to adjourn. H. Oeltjen seconded, motion carried.

Goodhue County Ed District Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MERC		37881		Wire	1	04060	PERA-PUBLIC EMPLOYEES RETIREMT		No	Yes	No	02/28/2023	9,193.15
MERC		37882		Wire	1	04062	MN TEACHERS RETIREMENT ASSOC		No	Yes	No	02/28/2023	49,789.53
MERC		37883		Wire	1	2284	E. B. C., LLC /ACS		No	No	No	02/28/2023	17,900.93
MERC		37884		Wire	1	2392	US Dept of Treasury		No	Yes	No	02/28/2023	84,246.26
MERC		37885		Wire	1	2396	MN Dept of Revenue		No	Yes	No	02/28/2023	15,067.63
MERC		37886		Wire	1	2501	Merchants Bank		No	Yes	No	02/28/2023	2,580.40
MERC		37887		Direct Pymt	1	1984	E. B. C., LLC/Flex Contributions		Yes	No	No	02/28/2023	835.84
MERC		37888		Direct Pymt	1	02672	METRO SALES, INC.		Yes	No	No	03/03/2023	1,999.00
MERC		37889		Direct Pymt	1	09129	RED WING IND SCHOOL DIST 256		Yes	No	No	03/03/2023	120,950.19
MERC		37890		Direct Pymt	1	1497	BODENHAMER, SUSAN		Yes	No	No	03/03/2023	105.59
MERC		37891		Direct Pymt	1	2316	ST. CHARLES PUBLIC SCHOOLS		Yes	No	No	03/03/2023	800.00
MERC		37892		Direct Pymt	1	2585	TEACHERS ON CALL	C Corporation	Yes	No	No	03/03/2023	1,723.52
MERC		37893		Direct Pymt	1	3163	ILLUMINATE EDUCATION, INC	C Corporation	Yes	No	No	03/03/2023	165.00
MERC		37894		Direct Pymt	1	3249	BUCHAL, AMY		Yes	No	No	03/03/2023	237.11
MERC		37895		Direct Pymt	1	3287	KREMER, MICHELE		Yes	No	No	03/03/2023	119.21
MERC		37896		Direct Pymt	1	3360	BOLDUAN, NICOLE		Yes	No	No	03/03/2023	275.95
MERC		37897		Direct Pymt	1	3409	RIVERSIDE INSIGHTS		Yes	No	No	03/03/2023	284.35
MERC		37898		Direct Pymt	1	3415	AMAZON CAPITAL SERVICES		Yes	No	No	03/03/2023	581.34
MERC		37899		Direct Pymt	1	3527	BUCKINGHAM, GWEN		Yes	No	No	03/03/2023	39.30
MERC		37900		Direct Pymt	1	3544	OLSON, MEGAN		Yes	No	No	03/03/2023	94.32
MERC		37901		Direct Pymt	1	3601	ESPIRICUETA VALDEZ, ILIANA		Yes	No	No	03/03/2023	199.12
MERC		37902		Direct Pymt	1	3603	HODGELL, LINDA		Yes	No	No	03/03/2023	15.07
MERC		37903		Direct Pymt	1	3616	PRICE, MORGAN		Yes	No	No	03/03/2023	394.97
MERC		37904		Direct Pymt	1	3618	SOLIANI		Yes	No	No	03/03/2023	4,912.50
MERC		37905		Direct Pymt	1	3623	E.B.C. LLC/FLEX MONTHLY		Yes	No	No	03/03/2023	133.46
MERC		37906		Direct Pymt	1	3624	EXECUTIVE SPEAKERS BUREAU	C Corporation	Yes	No	No	03/03/2023	9,500.00
MERC		37922		Wire	1	03977	SOUTHEAST SERVICE COOPERATIVE		No	No	No	03/03/2023	89,836.49
MERC		37923		Wire	1	1280	DELTA DENTAL PLAN OF MN		No	No	No	03/03/2023	6,498.14
MERC		37924		Wire	1	2216	KWIK TRIP EXTENDED NETWORK		No	No	No	03/03/2023	1,189.02
MERC		37925		Wire	1	3232	ENTERPRISE FM TRUST		No	No	No	03/03/2023	3,823.66
MERC		37928		Wire	1	04060	PERA-PUBLIC EMPLOYEES RETIREMT		No	No	No	03/15/2023	8,303.43
MERC		37929		Wire	1	04062	MN TEACHERS RETIREMENT ASSOC		No	No	No	03/15/2023	49,713.85
MERC		37930		Wire	1	2284	E. B. C., LLC /ACS		No	No	No	03/15/2023	18,240.23
MERC		37931		Wire	1	2392	US Dept of Treasury		No	No	No	03/15/2023	55,588.64
MERC		37932		Wire	1	2396	MN Dept of Revenue		No	No	No	03/15/2023	14,705.19
MERC		37933		Wire	1	2501	Merchants Bank		No	No	No	03/15/2023	2,580.40
MERC		37934		Direct Pymt	1	1984	E. B. C., LLC/Flex Contributions		Yes	No	No	03/15/2023	835.84
MERC		37948		Wire	1	2216	KWIK TRIP EXTENDED NETWORK		No	No	No	03/16/2023	352.90
MERC		37949		Wire	1	2392	US Dept of Treasury		No	No	No	03/16/2023	27,318.35

Goodhue County Ed District Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MERC		37950		Wire	1	3232	ENTERPRISE FM TRUST		No	No	No	03/16/2023	4,190.65
MERC		37951		Wire	1	3329	CHASE CARD SERVICES		No	No	No	03/16/2023	9,923.45
MERC		37952		Wire	1	3505	CAPITAL ONE		No	No	No	03/16/2023	828.54
MERC		37953		Direct Pymt	1	09129	RED WING IND SCHOOL DIST 256		Yes	No	No	03/16/2023	3,700.00
MERC		37954		Direct Pymt	1	1684	WILEY, ABBY		Yes	No	No	03/16/2023	90.00
MERC		37955		Direct Pymt	1	1750	DAHLEN, ANGELA		Yes	No	No	03/16/2023	120.34
MERC		37956		Direct Pymt	1	2440	LIBERTY'S RESTAURANT		Yes	No	No	03/16/2023	146.00
MERC		37957		Direct Pymt	1	2585	TEACHERS ON CALL	C Corporation	Yes	No	No	03/16/2023	976.64
MERC		37958		Direct Pymt	1	2780	HOUGHTON MIFFLIN HARCOURT PUBL		Yes	No	No	03/16/2023	375.00
MERC		37959		Direct Pymt	1	2865	INTELLICENTS		Yes	No	No	03/16/2023	1,250.00
MERC		37960		Direct Pymt	1	3184	MCLAREN, ARLIE		Yes	No	No	03/16/2023	366.15
MERC		37961		Direct Pymt	1	3277	BOOTH, LYNN		Yes	No	No	03/16/2023	182.35
MERC		37962		Direct Pymt	1	3282	PRESENCE LEARNING, INC	C Corporation	Yes	No	No	03/16/2023	659.00
MERC		37963		Direct Pymt	1	3415	AMAZON CAPITAL SERVICES		Yes	No	No	03/16/2023	444.02
MERC		37964		Direct Pymt	1	3417	LEMMON, KELSEY		Yes	No	No	03/16/2023	58.30
MERC		37965		Direct Pymt	1	3468	YUSTEN, NIKKI		Yes	No	No	03/16/2023	202.40
MERC		37966		Direct Pymt	1	3565	AMPION PBC - C/O DEPT 850	C Corporation	Yes	No	No	03/16/2023	11,332.16
MERC		37967		Direct Pymt	1	3601	ESPIRICUETA VALDEZ, ILIANA		Yes	No	No	03/16/2023	48.47
MERC		37968		Direct Pymt	1	3604	AMPION PBC - C/O DEPT 854		Yes	No	No	03/16/2023	1,211.64
MERC		37969		Direct Pymt	1	3618	SOLIANI		Yes	No	No	03/16/2023	3,318.75
MERC		37879	20708	Check	1	09118	EDUCATION MN - GCED		Yes	No	No	02/28/2023	3,159.65
MERC		37880	20709	Check	1	3235	Goodhue Co Ed Dist Paraprofessional Unic		Yes	No	No	02/28/2023	321.03
MERC		37920	20710	Check	1	3347	ASL INTERPRETING SERVICES, INC		Yes	No	No	03/03/2023	198.00
MERC		37914	20711	Check	1	2717	BELLE CREEK ROLLER RINK		Yes	No	No	03/03/2023	120.00
MERC		37907	20712	Check	1	00433	CITY OF RED WING		Yes	No	No	03/03/2023	1,846.46
MERC		37918	20713	Check	1	3297	DEL CARMEN POSADA JARAMILLO, MA	Ind/Sole Proprietor	Yes	No	No	03/03/2023	75.95
MERC		37916	20714	Check	1	3126	FERNBROOK FAMILY CENTER	S Corporation	Yes	No	No	03/03/2023	22,645.08
MERC		37909	20715	Check	1	01904	GOODHUE PUBLIC SCHOOL		Yes	No	No	03/03/2023	1,756.76
MERC		37911	20716	Check	1	09162	HILLYARD FLOOR CARE SUPPLY		Yes	No	No	03/03/2023	1,232.62
MERC		37912	20717	Check	1	2174	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	03/03/2023	65.82
MERC		37913	20718	Check	1	2251	KENNEDY & GRAVEN		Yes	No	No	03/03/2023	1,411.50
MERC		37919	20719	Check	1	3337	KEVIN'S SERVICE	Ind/Sole Proprietor	Yes	No	No	03/03/2023	11.89
MERC		37908	20720	Check	1	00714	LRP PUBLICATIONS		Yes	No	No	03/03/2023	3,644.00
MERC		37910	20721	Check	1	02620	MSBA		Yes	No	No	03/03/2023	165.00
MERC		37917	20722	Check	1	3296	MUTUAL OF OMAHA		Yes	No	No	03/03/2023	3,274.23
MERC		37921	20723	Check	1	3476	TOBII DYNAXOX, LLC		Yes	No	No	03/03/2023	2,000.88
MERC		37915	20724	Check	1	3011	U.S. BANK EQUIPMENT FINANCE		Yes	No	No	03/03/2023	689.00
MERC		37926	20725	Check	1	09118	EDUCATION MN - GCED		Yes	No	No	03/15/2023	3,159.65
MERC		37927	20726	Check	1	3235	Goodhue Co Ed Dist Paraprofessional Unic		Yes	No	No	03/15/2023	321.03

Goodhue County Ed District Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MERC	37947	20727	3586	Check	1		ADAM'S PEST CONTROL - MAIN	S Corporation	Yes	No	No	03/16/2023	51.00
MERC	37943	20728	3162	Check	1		AOTA		Yes	No	No	03/16/2023	225.00
MERC	37940	20729	2959	Check	1		CONTINENTAL PRESS		Yes	No	No	03/16/2023	4,612.61
MERC	37944	20730	3297	Check	1		DEL CARMEN POSADA JARAMILLO, MA	Ind/Sole Proprietor	Yes	No	No	03/16/2023	161.74
MERC	37939	20731	2871	Check	1		EMC Insurance Companies		Yes	No	No	03/16/2023	10,490.17
MERC	37942	20732	3108	Check	1		GOVERNMENT LEASING & FINANCE, IN		Yes	No	No	03/16/2023	39,979.82
MERC	37936	20733	04580	Check	1		GRIMSRUD PUBLISHING INC		Yes	No	No	03/16/2023	38.40
MERC	37946	20734	3566	Check	1		JOSTEN'S INC	C Corporation	Yes	No	No	03/16/2023	700.08
MERC	37945	20735	3536	Check	1		PATITZ, KAREN	Ind/Sole Proprietor	Yes	No	No	03/16/2023	146.64
MERC	37937	20736	2200	Check	1		PETERSEN, LYNNE		Yes	No	No	03/16/2023	326.19
MERC	37941	20737	3078	Check	1		SHRED-N-GO	S Corporation	Yes	No	No	03/16/2023	65.08
MERC	37938	20738	2364	Check	1		SPRING GROVE PUBLIC SCHOOLS		Yes	No	No	03/16/2023	6,645.00
MERC	37935	20739	02880	Check	1		XCEL ENERGY		Yes	No	No	03/16/2023	5,739.80
MERC	37970	919187	1115	Check	1		RODGERS, MATT		Yes	Yes	No	02/28/2023	25.20

Bank Total: \$755,859.02

Report Total: \$755,859.02

C. Staff Updates:

1. **Resignations:** *Amy Engnes, Building Support Specialist - RBEC effective 3/17/2023; Diane Jacobson, EL Teacher .4 GDH effective March 15, 2023; Gwen Buckingham, Licensed School Nurse - KW effective end of 22-23 school year; Sara Dahling, Licensed School Nurse - KW effective end of 22-23 school year.*
2. **New Hire:**
3. **Transfers:**
4. **Re-assignment:**

III. **Public Input:** The policy of the education district board is to encourage discussion by persons of subjects related to the management of the district at board meetings. The board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students. Persons who wish to have a subject discussed at a public board meeting must notify the executive director's office in advance of the board meeting. The person should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed. The board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the board.

IV. **Reports and Communication:**

A. Business Manager Report

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REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

Goodhue Co Ed District | February 28, 2023

REVENUE CATEGORIES			February 28, 2023			February 28, 2022			February 28, 2021		
	June 30, 2021	June 30, 2022	Revised Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	February 28, 2022	February 28, 2021
STATE	3,609,943	4,813,151	5,071,764	2,575,892	2,495,872	50.79%	56.35%	54.73%	(136,277)	2,712,169	1,975,576
FEDERAL	2,036,519	2,251,202	2,550,560	1,011,962	1,538,598	39.68%	35.47%	39.13%	213,370	798,592	796,815
PROPERTY TAXES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL SALES, INS RECOVERY & JUDGEMENTS	13,769	685	2,000	0	2,000	0.00%	85.41%	59.70%	(585)	585	8,221
SALE OF BONDS & LOANS	13,482,888	0	0	0	0	0.00%	0.00%	99.55%	0	0	13,422,003
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	7,804,973	9,223,672	10,407,571	5,821,788	4,585,783	55.94%	51.36%	59.00%	0	0	0
TOTALS	26,948,092	16,288,710	18,031,895	9,409,642	8,622,253	52.18%	50.64%	77.21%	1,084,331	4,737,456	4,604,910
									1,160,839	8,248,802	20,807,524

EXPENDITURES (OBJECT SERIES)			February 28, 2023			February 28, 2022			February 28, 2021		
	June 30, 2021	June 30, 2022	Revised Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2022	February 28, 2021
SALARIES & WAGES	6,937,882	8,344,468	9,357,757	5,128,031	4,229,726	54.80%	50.66%	53.03%	900,613	4,227,418	3,679,216
EMPLOYEE BENEFITS	1,779,020	2,223,951	2,524,945	1,368,229	1,156,716	54.19%	50.42%	53.52%	246,823	1,121,406	952,197
PURCHASED SERVICES	16,797,588	3,795,640	4,393,463	1,285,301	3,108,162	29.25%	25.95%	5.99%	300,171	985,131	1,006,206
SUPPLIES	386,950	890,342	750,603	550,948	199,655	73.40%	69.21%	84.07%	(65,273)	616,221	325,319
EQUIPMENT	1,028,313	1,128,431	1,159,045	1,075,366	83,679	92.78%	94.58%	160.29%	8,125	1,067,241	1,648,305
DEBT SERVICE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OTHER EXPENDITURES	77,636	21,215	19,190	18,524	666	96.53%	86.36%	31.87%	203	18,321	24,741
OTHER FINANCING USES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTALS	27,007,389	16,404,047	18,205,003	9,426,399	8,778,605	51.78%	48.99%	28.27%	1,390,660	8,035,738	7,635,984

EXPENDITURES (PROGRAM SERIES)			February 28, 2023			February 28, 2022			February 28, 2021		
	June 30, 2021	June 30, 2022	Revised Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2022	February 28, 2021
SITE ADMINISTRATION	97,953	287,209	331,650	191,285	140,365	57.68%	63.17%	58.76%	9,867	181,418	57,561
DISTRICT ADMINISTRATION	79,846	69,508	74,533	46,585	27,948	62.50%	68.80%	75.24%	(1,234)	47,819	60,073
SUPPORT SERVICES	227,526	245,155	258,749	301,696	(42,947)	116.60%	112.55%	104.45%	25,784	275,911	237,643
REGULAR INSTRUCTION	1,438,628	2,522,391	2,870,775	1,129,291	1,741,484	39.34%	31.29%	31.00%	340,024	789,267	445,981
EXTRA-CURRICULAR ACTIVITIES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
VOCATIONAL INSTRUCTION	327,195	351,614	292,187	117,956	174,231	40.37%	35.59%	41.95%	(7,193)	125,149	137,273
SPECIAL EDUCATION	7,977,265	9,014,155	10,257,108	5,293,174	4,963,934	51.60%	46.40%	47.38%	1,110,489	4,182,685	3,779,516
COMMUNITY SERVICES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	448,170	698,392	584,806	256,652	328,154	43.89%	65.43%	54.64%	(200,280)	456,932	244,899
PUPIL SUPPORT SERVICES	1,586,429	1,800,017	2,051,663	967,483	1,084,180	47.16%	46.79%	47.03%	125,195	842,288	746,152
FACILITIES	1,502,112	1,415,606	1,483,532	1,122,278	361,254	75.65%	80.13%	128.28%	(11,993)	1,134,270	1,926,887
OTHER FINANCING USES	13,322,265	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTALS	27,007,389	16,404,047	18,205,003	9,426,399	8,778,605	51.78%	48.99%	28.27%	1,390,660	8,035,738	7,635,984

SUMMARY - ALL FUNDS			February 28, 2023			February 28, 2022			February 28, 2021		
	June 30, 2021	June 30, 2022	Revised Budget	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2022	February 28, 2021
REVENUE	26,948,092	16,288,710	18,031,895	9,409,642	8,622,253	52.18%	50.64%	77.21%	1,160,839	8,248,802	20,807,524
EXPENDITURES	27,007,389	16,404,047	18,205,003	9,426,399	8,778,605	51.78%	48.99%	28.27%	1,390,660	8,035,738	7,635,984
SPENDING VARIANCE	(59,297)	(115,336)	(173,108)	(16,757)	N/A	N/A	N/A	N/A	(229,821)	213,064	13,171,540

GENERAL FUND - REVENUE SUMMARY

Goodhue Co Ed District | February 28, 2023



DESCRIPTION	June 30, 2021	June 30, 2022	Revised Budget	Revenue YTD	Budget Remaining	February 28, 2023	February 28, 2022	February 28, 2021	Current YTD vs. Prior YTD	February 28, 2022	February 28, 2021
						% of Budget Received	% of Actuals Received	% of Actuals Received			
LOCAL REVENUES											
021 TUITION/REIMB MN DISTRICTS											
050 FEES FROM PATRONS	7,181,677	8,580,269	9,628,665	5,240,550	4,388,115	54.43%	48.92%	56.45%	1,042,693	4,197,857	4,054,141
071 MA REV/DEPT OF HUMAN SVCS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
092 INTEREST EARNINGS	3,979	0	125,000	0	125,000	0.00%	0.00%	100.00%	0	0	3,979
093 RENT	848	1,330	15,000	9,152	5,849	61.01%	28.44%	395.98%	8,773	378	3,357
096 GIFTS AND BEQUESTS	4,245	3,577	7,000	0	7,000	0.00%	0.00%	0.00%	0	0	0
099 MISC REV FROM LOCAL SOURCES	1	9,988	27,881	27,881	0	100.00%	79.73%	755437.50%	19,918	7,964	6,044
Total LOCAL REVENUES	7,804,973	9,223,672	10,407,571	5,821,788	4,585,783	55.94%	51.36%	59.00%	1,084,331	4,737,456	4,604,910
STATE REVENUES											
211 GENERAL EDUCATION AID											
300 STATE AID (REQUIRES FIN CODE)	123,538	280,307	295,398	88,008	207,390	29.79%	24.38%	64.66%	19,660	68,349	79,875
360 STATE AID FOR SPECIAL EDUCATION	163,487	171,137	315,000	188,609	126,391	59.88%	72.11%	0.07%	65,207	123,401	107
370 OTHER, MN DEPT OF EDUCATION	3,272,583	4,361,312	4,460,866	2,299,275	2,161,591	51.54%	57.78%	57.92%	(220,748)	2,520,023	1,895,593
397 TRA & PERA SPEC SITUATIONS PENSION	0	396	500	0	500	0.00%	100.00%	0.00%	(396)	396	0
Total STATE REVENUES	3,609,943	4,813,151	5,071,764	2,575,892	2,495,872	50.79%	56.35%	54.73%	(136,277)	2,712,169	1,975,576
FEDERAL REVENUES RECEIVED FROM STATE											
400 FEDERAL AID/MDE (REQUIRES FIN)											
Total REVENUES RECEIVED FROM STATE	2,036,519	2,243,008	2,536,507	1,011,962	1,524,545	39.90%	35.60%	39.13%	213,370	798,592	796,815
FEDERAL REVENUES RECEIVED FROM FED SOURCES											
500 DIRECT FEDERAL AID (REQUIRES FIN)											
Total FEDERAL REVENUES RECEIVED FROM FED SOURCES	0	8,194	14,053	0	14,053	0.00%	0.00%	0.00%	0	0	0
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS											
619 COST MATERIALS/REV PROD (CONTRA)											
620 SALES/REV PRODUCING ACTIVITIES	0	(77)	0	0	0	0.00%	100.00%	0.00%	77	(77)	0
622 SALES OF MATERIALS (NET OF TX)	0	287	0	0	0	0.00%	100.00%	0.00%	(287)	287	0
624 SALE OF EQUIPMENT	5,399	0	1,700	0	1,700	0.00%	0.00%	64.83%	0	0	3,500
625 INSURANCE RECOVERY	3,650	475	300	0	300	0.00%	78.95%	0.00%	(375)	375	0
628 JUDGMENT FOR DISTRICT	4,721	0	0	0	0	0.00%	0.00%	100.00%	0	0	4,721
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	13,769	685	2,000	0	2,000	0.00%	85.41%	59.70%	(585)	585	8,221
SALE OF BONDS AND LOANS											
635 CERTIFICATE OF PARTICIPATION											
Total SALE OF BONDS AND LOANS	13,482,888	0	0	0	0	0.00%	0.00%	99.55%	0	0	13,422,003
GENERAL FUND TOTAL	26,948,092	16,288,710	18,031,895	9,409,642	8,622,253	52.18%	50.64%	77.21%	1,160,839	8,248,802	20,807,524

GENERAL FUND - EXPENDITURES BY OBJECT CODE

Goodhue Co Ed District | February 28, 2023



DESCRIPTION	Budget Management Analytics			Expenses YTD	Budget Remaining	February 28, 2023	February 28, 2022	February 28, 2021	Current YTD vs. Prior YTD	February 28, 2022	February 28, 2021
	June 30, 2021	June 30, 2022	Revised Budget			% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	755,971	884,732	904,165	603,689	300,476	66.77%	66.16%	66.89%	18,341	585,347	505,640
140 LICENSED CLASSROOM TEACHER	2,260,065	2,803,346	3,096,937	1,611,063	1,485,874	52.02%	47.35%	50.49%	283,697	1,327,366	1,141,095
141 NON,LIC CLASSROOM PERSONNEL	200	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
143 LICENSED INSTRUCTIONAL SUPPORT	278,660	389,660	506,608	342,992	163,616	67.70%	61.13%	67.40%	104,775	238,217	187,805
144 NON,LIC INSTRUCTIONAL SUPPORT	0	4,272	0	90	(90)	0.00%	100.00%	0.00%	(4,182)	4,272	0
145 SUBSTITUTE TEACHER,LICENSED	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
150 PHYSICAL THERAPIST	140,773	189,483	191,698	112,314	79,384	58.59%	43.72%	58.74%	29,476	82,838	82,689
151 OCCUPATIONAL THERAPIST	287,012	361,824	444,109	223,402	220,707	50.30%	37.97%	53.23%	86,024	137,377	152,790
152 SPEECH/LANGUAGE PATHOLOGIST	670,750	856,116	958,419	472,367	486,052	49.29%	47.99%	49.51%	61,542	410,825	332,104
153 AUDIOLOGIST	65,850	67,444	68,914	34,937	33,977	50.70%	48.82%	50.00%	2,012	32,925	32,925
154 SCHOOL NURSE	162,557	179,535	183,066	91,533	91,533	50.00%	48.38%	48.15%	4,679	86,854	78,275
155 LICENSED NURSING SERVICES	27,571	26,378	27,572	16,478	11,094	59.76%	62.57%	62.65%	(26)	16,504	17,273
156 SOCIAL WORKER	579,429	689,544	819,153	394,950	424,203	48.21%	46.15%	49.77%	76,754	318,196	288,384
157 SCHOOL PSYCHOLOGIST	740,035	861,336	838,136	410,815	427,321	49.02%	48.25%	49.41%	(4,757)	415,571	365,625
161 CERTIFIED PARA/PCA	411,293	378,977	565,081	319,253	245,828	56.50%	57.72%	52.04%	100,522	218,731	214,027
162 CERTIFIED ONE ON ONE PARA	46,080	23,141	38,549	40,140	(1,591)	104.13%	55.54%	73.39%	27,287	12,852	33,820
163 FOREIGN LANGUAGE INTERPRETER	0	35	0	0	0	0.00%	100.00%	0.00%	(35)	35	0
164 INTERPRETER FOR THE DEAF	60,081	34,304	41,357	22,878	18,479	55.32%	59.21%	54.92%	2,567	20,311	32,999
165 SCHOOL COUNSELOR	0	55,156	73,999	36,999	37,000	50.00%	39.02%	0.00%	15,475	21,524	0
170 NON,INSTRUCTIONAL SUPPORT	174,504	253,207	263,192	177,400	85,792	67.40%	60.34%	64.52%	24,623	152,777	112,594
174 REC SERVICES/DAPE SPECIALIST	40,183	30,161	32,960	15,988	16,972	48.51%	48.06%	50.00%	1,491	14,497	20,091
185 OTHER LICENSED/CERTIFIED SALARY	187,357	193,216	247,240	146,163	101,077	59.12%	46.65%	40.79%	56,019	90,144	76,430
186 OTHER NON LICENSED SALARY	49,512	62,602	56,602	54,581	2,021	96.43%	64.30%	9.40%	14,327	40,253	4,652
TOTAL SALARIES AND WAGES	6,937,882	8,344,468	9,357,757	5,128,031	4,229,726	54.80%	50.66%	53.03%	900,613	4,227,418	3,679,216
EMPLOYEE BENEFITS											
210 FICA/MEDICARE	504,793	613,028	689,331	377,618	311,713	54.78%	50.00%	53.15%	71,127	306,491	268,288
214 PERA	82,177	90,218	107,573	62,860	44,713	58.43%	51.03%	56.34%	16,824	46,035	46,298
218 TRA	457,804	585,441	662,610	355,573	307,037	53.66%	50.12%	52.35%	62,157	293,416	239,661
220 HEALTH INSURANCE	491,503	652,478	774,854	398,652	376,202	51.45%	46.70%	52.43%	93,936	304,715	257,692
230 LIFE INSURANCE	10,118	11,863	13,239	7,130	6,109	53.86%	52.44%	54.18%	909	6,221	5,482
235 DENTAL INSURANCE	17,437	21,629	23,370	12,618	10,752	53.99%	53.53%	53.68%	1,039	11,578	9,360
240 LONG TERM DISABILITY INSURANCE	9,437	10,794	12,189	6,396	5,793	52.47%	51.97%	53.64%	786	5,610	5,062
250 TSA/DEFERRED COMP	107,559	126,937	143,256	81,662	61,594	57.00%	55.70%	58.24%	10,963	70,699	62,642
251 TAX ADVANTAGE EMPLOYER HLTH AI	7,629	12,336	12,336	3,333	9,003	27.02%	26.72%	43.69%	37	3,296	3,333
270 WORKERS COMPENSATION	90,565	92,194	82,652	62,308	20,344	75.39%	71.93%	60.04%	(4,003)	66,311	54,379
280 UNEMPLOYMENT COMPENSATION	0	7,032	3,535	79	3,456	2.24%	100.00%	0.00%	(6,953)	7,032	0
TOTAL EMPLOYEE BENEFITS	1,779,020	2,223,951	2,524,945	1,368,229	1,156,716	54.19%	50.42%	53.52%	246,823	1,121,406	952,197
PURCHASED SERVICES											
303 FEDERAL SUB AWARD <=\$25000	501,513	591,928	538,955	183,631	355,324	34.07%	29.18%	23.40%	10,884	172,746	117,361
304 FEDERAL SUB AWARD >\$25000	471,363	447,868	500,419	69,307	431,112	13.85%	4.88%	4.49%	47,462	21,845	21,187
305 CONSULTING FEES/FEES FOR SERVIC	13,646,680	227,139	256,399	180,198	76,201	70.28%	66.83%	1.88%	28,395	151,803	256,304
307 CONTRACT SUB FOR SPEC EDUCATIC	9,168	25,945	30,965	12,283	18,682	39.67%	58.27%	51.21%	(2,835)	15,119	4,695
315 REPAIRS & MAINT FOR TECHNOLOGY	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
316 SVC PURCH FROM MN JOINT POWER	6,231	6,231	6,231	4,673	1,558	75.00%	75.00%	75.00%	0	4,673	4,673
320 COMMUNICATION SERVICES	23,558	18,762	15,930	11,524	4,406	72.34%	73.05%	58.54%	1,570	9,954	13,791
329 POSTAGE & PARCEL SERVICES	4,175	3,633	7,000	4,666	2,334	66.66%	36.82%	14.92%	3,328	1,338	623
330 UTILITY SERVICES	47,213	52,661	65,000	26,487	38,513	40.75%	46.42%	45.24%	2,044	24,443	21,361
335 SHORT TERM LEASE	0	6,615	16,720	6,337	10,383	37.90%	0.00%	0.00%	6,337	0	0
340 INSURANCE	45,515	53,261	78,368	63,368	15,000	80.86%	75.14%	68.62%	23,348	40,020	31,231
350 REPAIRS & MAINTENANCE	111,375	75,489	142,988	62,930	80,058	44.01%	35.62%	72.19%	36,044	26,887	80,402
360 TRANSPORT CONTR <=\$25,000	643	20,258	61,155	11,588	49,567	18.95%	13.96%	0.00%	8,759	2,828	0
365 INTERDEPART TRANSPORT (CHGBK)	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
366 TRAVEL CONVENTIONS/CONFERENCI	124,979	180,527	274,418	182,140	92,278	66.37%	55.54%	48.66%	81,880	100,260	60,810
368 OUT OF STATE TRAVEL/FEDERAL REI	0	15,771	27,134	17,639	9,495	65.01%	99.53%	0.00%	1,942	15,697	0

DESCRIPTION			Revised Budget	Expenses YTD	Budget Remaining	February 28, 2023	February 28, 2022	February 28, 2021	Current YTD vs. Prior YTD	February 28, 2022	February 28, 2021
	June 30, 2021	June 30, 2022				% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
369 ENTRY FEES/STUDENT TRAVEL ALLO	0	410	500	48	452	9.60%	0.00%	0.00%	48	0	0
370 OPERATING LEASE/RENTAL	7,975	0	0	0	0	0.00%	0.00%	54.40%	0	0	4,339
379 MENTAL HLTH PROFESSIONAL <=\$250	9,418	0	0	0	0	0.00%	0.00%	152.04%	0	0	14,320
389 STAFF TUITION REIMBURSEMENT	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
390 PYMT FOR ED PURPOSE TO MN DIST	0	1,668	4,950	2,931	2,019	59.21%	0.00%	0.00%	2,931	0	0
394 PYMT FOR ED TO OTHER AGENCY	888,913	928,940	1,018,373	253,684	764,689	24.91%	33.24%	31.49%	(55,053)	308,738	279,931
396 SPEC ED SALARY/OTHER DISTRICT	675,300	880,398	1,031,712	148,600	883,112	14.40%	7.71%	10.70%	80,745	67,856	72,285
397 SPEC ED BENEFITS/OTHER DISTRICT	223,571	258,136	316,246	43,267	272,979	13.68%	8.11%	10.24%	22,342	20,925	22,895
TOTAL PURCHASED SERVICES	16,797,588	3,795,640	4,393,463	1,285,301	3,108,162	29.25%	25.95%	5.99%	300,171	985,131	1,006,206
SUPPLIES											
401 SUPPLIES, NON INSTRUCTIONAL	90,507	102,774	84,877	112,002	(27,125)	131.96%	77.99%	49.02%	31,851	80,151	44,369
405 NON, INSTRUCTIONAL SOFTWARE LIC	94,076	103,776	172,953	166,552	6,401	96.30%	86.58%	79.52%	76,704	89,848	74,808
406 INSTRUCTIONAL SOFTWARE LICENSE	49,784	250,281	197,209	151,481	45,728	76.81%	36.55%	165.86%	60,012	91,469	82,573
430 SUPPLIES & MATERIALS NON INDIV IN	6,111	50,456	31,437	19,447	11,990	61.86%	24.68%	64.56%	6,995	12,452	3,946
433 SUPPLIES & MATERIALS INDIV INSTR	87,393	138,519	165,712	72,544	93,168	43.78%	97.40%	82.92%	(62,373)	134,917	72,469
440 FUELS	11,527	23,851	17,300	9,773	7,527	56.49%	53.83%	57.35%	(3,066)	12,840	6,610
455 NONINSTRUCTIONAL TECH SUPPLIES	9,601	36,534	3,790	3,723	67	98.24%	97.29%	40.05%	(31,819)	35,543	3,845
456 INSTRUCTIONAL TECH SUPPLIES	6,162	5,782	4,750	560	4,190	11.78%	100.00%	94.74%	(5,222)	5,782	5,838
460 TEXTBOOKS	960	573	57,784	2,784	55,000	4.82%	91.27%	100.00%	2,261	523	960
461 STANDARDIZED TESTS	396	55,702	0	0	0	0.00%	97.88%	0.00%	(54,522)	54,522	0
465 NONINSTRUCTIONAL TECH DEVICES	6,166	18,159	915	1,189	(274)	129.97%	6.85%	100.00%	(55)	1,244	6,166
466 INSTRUCTIONAL TECH DEVICES	23,447	96,660	8,391	4,734	3,657	56.42%	95.39%	100.00%	(87,471)	92,205	23,447
490 FOOD	820	7,274	5,485	6,159	(674)	112.29%	64.96%	35.28%	1,434	4,725	289
TOTAL SUPPLIES	386,950	890,342	750,603	550,948	199,655	73.40%	69.21%	84.07%	(65,273)	616,221	325,319
SUPPLIES & EQUIPMENT											
520 BUILDING ACQ OR CONSTRUCTION	0	18,066	98,115	62,334	35,781	63.53%	93.60%	0.00%	45,425	16,909	0
530 OTHER EQUIPMENT PURCHASE	12,922	67,822	9,569	7,208	2,351	75.40%	74.01%	96.01%	(42,989)	50,197	12,407
533 EQUIP SP ED DIRECT INSTRUCTION	2,014	0	1,000	450	550	45.03%	0.00%	0.00%	450	0	0
535 CAPITAL LEASES	13,530,000	96,100	0	0	0	0.00%	0.00%	0.00%	0	0	0
555 CAPITAL NONINSTR TECH HARDWAR	1,249	0	14,224	14,224	0	100.00%	0.00%	100.00%	14,224	0	1,249
556 CAPITALIZED INSTR TECH HARDWAR	10,855	8,848	0	0	0	0.00%	100.00%	100.00%	(8,848)	8,848	10,855
560 PRIN ON LONG TERM TECH	0	30,011	34,500	29,482	5,018	85.45%	98.24%	0.00%	0	29,482	0
561 INT ON LONG TERM TECH	0	1,900	0	0	0	0.00%	0.00%	0.00%	0	0	0
570 PRIN ON BLDG/LAND LEASE	0	678,069	684,847	647,199	37,648	94.50%	94.58%	0.00%	5,883	641,315	0
571 INT ON BLDG/LAND LEASE	0	319,765	313,450	311,119	2,331	99.26%	98.99%	0.00%	(5,421)	316,540	0
580 PRINCIPAL ON CAPITAL LEASE	666,334	0	0	0	0	0.00%	0.00%	194.04%	0	0	1,292,953
581 INTEREST ON CAPITAL LEASE	330,439	0	0	0	0	0.00%	0.00%	98.76%	0	0	326,341
589 LEASE TRANSACTIONS/INSTALL SALE	(13,530,000)	(96,100)	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER CAPITAL EXPENDITURES	4,500	3,950	3,350	3,350	0	100.00%	100.00%	100.00%	(600)	3,950	4,500
TOTAL SUPPLIES & EQUIPMENT	1,028,313	1,128,431	1,159,045	1,075,366	83,679	92.78%	94.58%	160.29%	8,125	1,067,241	1,648,305
OTHER EXPENDITURES											
820 DUES, MEMBERSHIP, LICENSE, FEES	27,245	21,175	19,090	17,835	1,255	93.43%	86.33%	90.81%	(446)	18,281	24,741
891 TRA & PERA SPEC SITUATION PENSIC	50,335	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
895 FED/NONPUBLIC INDIRECT (CHGBK)	0	(0)	0	0	0	0.00%	0.00%	0.00%	0	0	0
896 TAXES & SPECIAL ASSESSMENTS	56	40	100	689	(589)	688.65%	100.00%	0.00%	648	40	0
TOTAL OTHER EXPENDITURES	77,636	21,215	19,190	18,524	666	96.53%	86.36%	31.87%	203	18,321	24,741
GENERAL FUND TOTAL	27,007,389	16,404,047	18,205,003	9,426,399	8,778,605	51.78%	48.99%	28.27%	1,390,660	8,035,738	7,635,984

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GENERAL FUND - EXPENDITURES BY PROGRAM CODE

Goodhue Co Ed District | February 28, 2023



DESCRIPTION	June 30, 2021	June 30, 2022	Revised Budget	Expenses YTD	Budget Remaining	February	February	February	Current YTD vs. Prior YTD	February 28, 2022	February 28, 2021
						28, 2023	28, 2022	28, 2021			
						% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT ADMINISTRATION											
010 BOARD OF EDUCATION	14,326	16,794	19,452	9,894	9,558	50.87%	76.11%	74.42%	(2,887)	12,782	10,662
030 INSTRUCTIONAL ADMINISTRATION	65,520	52,714	55,081	36,690	18,391	66.61%	66.47%	75.41%	1,653	35,038	49,411
TOTAL - DISTRICT ADMINISTRATION	79,846	69,508	74,533	46,585	27,948	62.50%	68.80%	75.24%	(1,234)	47,819	60,073
SITE ADMINISTRATION											
050 SCHOOL ADMINISTRATION	97,953	287,209	331,650	191,285	140,365	57.68%	63.17%	58.76%	9,867	181,418	57,561
TOTAL - SITE ADMINISTRATION	97,953	287,209	331,650	191,285	140,365	57.68%	63.17%	58.76%	9,867	181,418	57,561
SUPPORT SERVICES											
105 GENERAL ADMINISTRATIVE SUPPORT	106,875	111,359	130,803	160,466	(29,663)	122.68%	124.80%	109.11%	21,487	138,980	116,610
110 BUSINESS SUPPORT SERVICES	120,651	133,796	127,946	141,229	(13,283)	110.38%	102.34%	100.32%	4,298	136,931	121,033
TOTAL - SUPPORT SERVICES	227,526	245,155	258,749	301,696	(42,947)	116.60%	112.55%	104.45%	25,784	275,911	237,643
REGULAR INSTRUCTION											
203 EDUCATION, ELEMENTARY GENERAL	99,611	401,741	390,885	169,963	220,922	43.48%	39.00%	0.00%	13,287	156,676	0
205 TITLE III, PART A LANGUAGE ACQUISITION	18,052	22,563	37,781	21,435	16,346	56.74%	52.71%	74.29%	9,543	11,893	13,412
211 EDUCATION, SECONDARY GENERAL	545,999	844,665	843,733	177,909	665,824	21.09%	9.08%	7.02%	101,191	76,718	38,319
212 VISUAL ART	0	77,730	89,836	45,270	44,566	50.39%	45.86%	0.00%	9,621	35,649	0
219 ENGLISH LEARNER	390,669	421,675	555,270	311,017	244,253	56.01%	50.13%	52.39%	99,626	211,391	204,672
220 ENGLISH, LANGUAGE ARTS	66,007	145,804	161,351	76,678	84,673	47.52%	47.39%	49.77%	7,583	69,095	32,854
230 FOREIGN/NATIVE LANGUAGE	0	30,755	17,903	2,237	15,666	12.49%	0.00%	0.00%	2,237	0	0
240 HEALTH, PHYSICAL ED & RECREATION	6,833	30,359	132,174	19,560	112,614	14.80%	33.80%	42.92%	9,298	10,261	2,933
250 FAMILY LIVING SCIENCE	80,565	94,527	95,471	47,664	47,807	49.92%	43.86%	49.58%	6,202	41,462	39,942
255 INDUSTRIAL EDUCATION	0	10,935	0	0	0	0.00%	45.51%	0.00%	(4,977)	4,977	0
256 MATHEMATICS	78,769	150,134	197,102	86,008	111,094	43.64%	26.36%	48.80%	46,427	39,581	38,439
257 COMPUTER SCIENCE/TECHNOLOGY ED	0	0	14,116	976	13,140	6.91%	0.00%	0.00%	976	0	0
258 MUSIC	0	17,136	12,382	10,887	1,495	87.93%	99.14%	0.00%	(6,101)	16,988	0
260 NATURAL SCIENCES	83,491	127,520	162,453	80,121	82,332	49.32%	35.19%	49.68%	35,249	44,872	41,482
270 SOCIAL SCIENCES/SOCIAL STUDIES	68,633	146,845	160,318	79,568	80,750	49.63%	47.47%	49.43%	9,864	69,704	33,928
TOTAL - REGULAR INSTRUCTION	1,438,628	2,522,391	2,870,775	1,129,291	1,741,484	39.34%	31.29%	31.00%	340,024	789,267	445,981
EXTRA-CURRICULAR											
298 EXTRA-CURRICULAR ACTIVITIES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - EXTRA-CURRICULAR ACTIVITIES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
VOCATIONAL INSTRUCTION											
380 SPECIAL NEEDS	255,640	276,282	292,187	117,956	174,231	40.37%	34.23%	39.79%	23,376	94,580	101,714
399 CAREER & TECHNICAL GENERAL	71,555	75,332	0	0	0	0.00%	40.58%	49.69%	(30,569)	30,569	35,559
TOTAL - VOCATIONAL INSTRUCTION	327,195	351,614	292,187	117,956	174,231	40.37%	35.59%	41.95%	(7,193)	125,149	137,273
SPECIAL ED INSTRUCTION											
400 GENERAL SPECIAL EDUCATION	129,400	89,386	63,494	62,596	898	98.59%	57.50%	36.85%	11,197	51,399	47,681
401 SPEECH/LANGUAGE IMPAIRED	1,029,586	1,219,870	1,387,990	716,999	670,991	51.66%	52.42%	55.41%	77,592	639,407	570,540
402 MILD, MODERATE COGNITIVE DISAB	86,123	47,429	56,800	31,432	25,168	55.53%	53.40%	68.80%	6,105	25,327	59,255
403 SEVERE, PROFOUND COGNITIVE DISAB	14,407	8,250	3,949	1,965	1,984	49.76%	39.67%	42.74%	(1,308)	3,273	6,158
404 PHYSICALLY IMPAIRED	639,551	793,457	924,006	466,668	457,338	50.50%	38.38%	47.98%	162,160	304,508	306,881
405 DEAF, HARD OF HEARING	229,427	303,225	279,947	145,422	134,525	51.95%	40.02%	34.42%	24,077	121,345	78,959
406 VISUALLY IMPAIRED	90,681	93,355	96,886	53,054	43,832	54.76%	47.03%	47.26%	9,147	43,907	42,851
407 SPECIFIC LEARNING DISABILITY	164,476	227,334	349,121	179,006	170,115	51.27%	39.91%	35.60%	88,272	90,734	58,559
408 EMOTIONAL/BEHAVIORAL DISORDER	1,333,715	1,481,281	1,602,680	640,800	961,880	39.98%	33.93%	45.19%	138,144	502,656	602,735
410 OTHER HEALTH DISABILITIES	288,286	431,930	420,863	207,628	213,235	49.33%	40.98%	27.16%	30,643	176,985	78,294
411 AUTISTIC SPECTRUM DISORDERS	700,550	725,487	788,567	392,515	396,052	49.78%	43.83%	30.26%	74,515	318,000	211,959
412 DEVELOPMENTALLY DELAYED	895,693	802,868	894,046	439,324	454,722	49.14%	45.96%	44.57%	70,351	368,973	399,254
414 TRAUMATIC BRAIN INJURY	27,155	1,892	0	0	0	0.00%	99.06%	10.52%	(1,874)	1,874	2,858
416 SEVERELY MULTIPLY IMPAIRED	2,142	6,027	0	0	0	0.00%	98.98%	0.00%	(5,966)	5,966	0
420 SPECIAL ED, AGGREGATE 3+	2,102,156	2,468,870	2,991,052	1,795,641	1,195,411	60.03%	56.27%	55.59%	406,500	1,389,141	1,168,622
422 SPECIAL ED, STUDENTS W/O DISABILITIES	243,917	313,495	397,907	160,124	237,783	40.24%	44.40%	59.41%	20,935	139,189	144,910
TOTAL - SPECIAL ED INSTRUCTION	7,977,265	9,014,155	10,257,108	5,293,174	4,963,934	51.60%	46.40%	47.38%	1,110,489	4,182,685	3,779,516
INSTRUCTIONAL SUPPORT											
610 CURRICULUM CONSULT & DEV	352,711	437,677	377,003	96,469	280,534	25.59%	54.58%	53.38%	(142,433)	238,902	188,270
630 INSTRUCTION, RELATED TECHNOLOGY	93,319	254,650	99,803	73,698	26,105	73.84%	83.27%	58.54%	(138,345)	212,043	54,629

DESCRIPTION	June 30, 2021	June 30, 2022	Revised Budget	Expenses YTD	Budget Remaining	February 28, 2023	February 28, 2022	February 28, 2021	Current YTD vs. Prior YTD	February 28, 2022	February 28, 2021
						% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
640 STAFF DEVELOPMENT	2,140	6,064	108,000	86,484	21,516	80.08%	98.71%	93.45%	80,498	5,986	2,000
TOTAL - INSTRUCTIONAL SUPPORT	448,170	698,392	584,806	256,652	328,154	43.89%	65.43%	54.64%	(200,280)	456,932	244,899
PUPIL SUPPORT SERVICES											
710 SECONDARY COUNSELING/GUIDANCE	0	70,599	94,555	46,949	47,606	49.65%	37.92%	0.00%	20,175	26,774	0
715 SCHOOL SECURITY	13,939	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720 HEALTH SERVICES	251,592	287,496	325,469	154,618	170,851	47.51%	51.84%	49.79%	5,592	149,026	125,266
730 PSYCHOLOGICAL AND HEALTH SERVICES	891,511	927,890	919,271	414,632	504,639	45.10%	48.09%	46.36%	(31,633)	446,265	413,326
740 SOCIAL WORK SERVICES	422,317	506,954	670,932	307,340	363,592	45.81%	42.66%	48.00%	91,079	216,261	202,726
760 PUPIL TRANSPORTATION	7,070	7,080	13,555	16,063	(2,508)	118.50%	55.96%	68.37%	12,101	3,962	4,834
790 OTHER PUPIL SUPPORT SERVICES	0	0	27,881	27,881	0	100.00%	0.00%	0.00%	27,881	0	0
TOTAL - PUPIL SUPPORT SERVICES	1,586,429	1,800,017	2,051,663	967,483	1,084,180	47.16%	46.79%	47.03%	125,195	842,288	746,152
FACILITIES											
810 OPERATIONS & MAINTENANCE	260,215	293,259	349,253	114,796	234,457	32.87%	31.65%	35.85%	21,977	92,819	93,289
850 CAPITAL FACILITIES	1,170,901	1,074,515	1,042,141	969,078	73,063	92.99%	95.17%	151.94%	(53,499)	1,022,578	1,779,094
865 LTFM NOT PRO 866,867,868	70,995	47,833	92,138	38,403	53,735	41.68%	39.46%	76.77%	19,530	18,873	54,504
870 BUILDING CONSTRUCTION	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - FACILITIES	1,502,112	1,415,606	1,483,532	1,122,278	361,254	75.65%	80.13%	128.28%	(11,993)	1,134,270	1,926,887
OTHER FINANCING USES											
910 RETIRE LONG TERM OBLIGATIONS	13,322,265	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - OTHER FINANCING USES	13,322,265	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	27,007,389	16,404,047	18,205,003	9,426,399	8,778,605	51.78%	48.99%	28.27%	1,390,660	8,035,738	7,635,984

Business Manager Report 3-23-23

Budget 2022-23 as of 2/28/23

We have received \$9,409,642 or 52.18% of the revised budget, compared to 50.64% at Feb 28, 2022 and 77.21% at Feb 28, 2021. We have expended \$9,426,399 or 51.78% of the revised budget, compared to 48.99% at Feb 28, 2022 and 28.27% at Feb 28, 2021.

Cash Flow

Cash flow is looking good until late June 2023, but is tight through Mar, April (about 1 payroll's worth on hand).

Feb Bank Rec

For your information



**GOODHUE CO ED DISTRICT
2022-23 CASH FLOW**

AS OF 3-17-23

JULY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
7/1/2022	-	-	4,420.75	-	-	328,507.53
7/1/2022	-	-	-	-	-	328,507.53
7/9/2022	-	-	192,045.25	-	-	520,552.78
7/15/2022	(527,984.68)	(258,490.28)	188,008.56	147,548.21	-	69,634.59
7/20/2022	-	-	428,203.01	-	-	497,837.60
7/31/2022	(394,212.36)	(226,502.63)	167.92	67,067.37	194,958.96	139,316.86
ENDING BALANCE	(922,197.04)	(484,992.91)	-	812,845.49	214,615.58	194,958.96

AUGUST

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
8/1/2022	-	-	10,250.00	-	-	149,566.86
8/4/2022	-	(4,377.68)	-	-	-	145,189.18
8/15/2022	(841,683.63)	(282,146.39)	575,795.00	254,855.99	262,725.72	114,735.87
8/17/2022	-	-	311,812.64	-	345,446.54	771,995.05
8/30/2022	(748,091.81)	(279,592.24)	272,130.92	317,975.22	-	334,417.14
ENDING BALANCE	(1,589,775.44)	(566,116.31)	-	1,169,988.56	572,831.21	608,172.26

SEPTEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
9/1/2022	(173,938.39)	-	91,147.10	-	-	251,625.85
9/15/2022	(190,041.56)	(266,559.30)	-	414,114.87	186,746.53	395,886.39
9/17/2022	(711,977.72)	-	764,771.00	-	-	448,679.67
9/30/2022	(194,108.88)	(264,484.10)	133,033.74	415,244.70	-	538,365.13
ENDING BALANCE	(1,270,066.55)	(531,043.40)	-	988,951.84	829,359.57	186,746.53

OCTOBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
10/1/2022	-	-	376,639.82	-	289.56	915,294.51
10/9/2022	(265,226.16)	-	268,337.02	-	42,130.10	960,535.47
10/15/2022	(188,741.14)	(255,373.63)	419,227.09	70,308.91	-	1,005,956.70
10/20/2022	(283,865.22)	-	217,644.81	-	-	939,736.29
10/31/2022	(186,124.56)	(254,442.30)	1,736.64	164,803.03	-	665,709.10
ENDING BALANCE	(923,957.08)	(509,815.93)	-	1,283,585.38	235,111.94	42,419.66

NOVEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
11/1/2022	(146,348.43)	-	-	-	-	519,360.67
11/5/2022	-	-	406,018.67	-	8,194.00	933,573.34
11/15/2022	(285,608.00)	(262,136.02)	-	180,280.65	-	566,109.97
11/20/2022	-	-	373,288.76	-	578,674.87	1,518,073.60
11/30/2022	(191,050.26)	(261,262.83)	1,428.14	186,792.15	-	1,253,980.80
ENDING BALANCE	(623,006.69)	(523,398.85)	-	780,735.57	367,072.80	586,868.87

DECEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
12/1/2022	(215,048.37)	-	267,881.60	-	-	1,306,814.03
12/8/2022	-	-	-	-	-	1,306,814.03
12/15/2022	(245,586.01)	(263,968.47)	216,104.76	214,694.49	-	1,228,058.80
12/20/2022	-	-	192,078.76	-	-	1,420,137.56
12/31/2022	(209,358.71)	(262,143.42)	2,948.55	117,106.08	-	1,068,690.06
ENDING BALANCE	(669,993.09)	(526,111.89)	-	679,013.67	331,800.57	-

JANUARY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
1/1/2023	-	(1,602.01)	-	-	-	1,067,088.05
1/8/2023	(320,383.41)	-	167,890.36	-	-	914,595.00
1/15/2023	(963,090.21)	(243,308.77)	215,537.68	194,799.37	-	118,533.07
1/20/2023	-	-	272,421.44	-	246,540.69	637,495.20
1/31/2023	(178,000.51)	(251,515.65)	2,032.83	156,141.44	-	366,153.31
ENDING BALANCE	(1,461,474.13)	(496,426.43)	657,882.31	350,940.81	246,540.69	366,153.31

FEBRUARY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
2/1/2023	(114,666.22)	-	349,174.32	-	-	600,661.41
2/15/2023	(417,980.26)	(253,307.89)	248,725.23	269,010.64	-	447,109.13
2/20/2023	-	-	14,472.42	-	-	461,581.55
2/28/2023	(183,258.40)	(254,164.57)	272,923.33	204,465.82	-	501,547.73
ENDING BALANCE	(715,904.88)	(507,472.46)	885,295.30	473,476.46	-	501,547.73

MARCH

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
3/1/2023	(283,014.50)	-	339,541.66	-	153,020.54	711,095.43
3/15/2023	(289,724.90)	(251,449.21)	248,885.74	204,465.83	6,983.48	630,256.37
3/20/2023	-	-	-	-	-	630,256.37
3/31/2023	(163,395.85)	(225,574.30)	130.70	245,358.98	-	486,775.90
ENDING BALANCE	(736,135.25)	(477,023.51)	588,558.10	449,824.81	160,004.02	486,775.90

APRIL

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
4/9/2023	(378,746.88)	-	329,434.49	-	-	437,463.51
4/15/2023	(162,743.84)	(224,013.70)	210,796.45	163,572.66	-	425,075.08
4/20/2023	-	-	1,051.29	-	-	426,126.37
4/30/2023	(381,043.52)	(223,493.34)	268,462.12	348,037.29	348,897.98	786,986.90
ENDING BALANCE	(922,534.24)	(447,507.04)	809,744.35	511,609.95	348,897.98	786,986.90

MAY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
5/1/2023	(154,922.14)	-	-	-	2,372.23	634,436.99
5/15/2023	(297,456.72)	(439,314.66)	210,690.47	204,465.82	-	312,821.90
5/20/2023	(125,512.86)	-	222.75	-	-	187,531.80
5/31/2023	(172,475.73)	(239,625.55)	340,625.88	204,465.82	-	320,522.23
ENDING BALANCE	(750,367.45)	(678,940.21)	551,539.11	408,931.64	2,372.23	320,522.23

JUNE

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
6/1/2023	(140,613.84)	-	-	-	-	179,908.38
6/15/2023	(274,803.09)	(249,759.30)	56,036.48	-	-	(288,617.53)
6/20/2023	-	-	162,045.81	204,465.82	243,977.04	321,871.14
6/30/2023	(438,244.58)	(291,515.01)	265.87	-	-	(407,622.57)
ENDING BALANCE	(853,661.51)	(541,274.31)	218,348.16	204,465.82	243,977.04	(407,622.57)

TOTALS	(11,439,073.35)	(6,290,123.25)	9,426,487.84	4,950,041.16	2,620,958.23	(407,622.57)
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**Goodhue County Ed District
Reconciliation Worksheet Report
02/28/2023**

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1500	02/28/2023	6051	MERC	MERCHANTS BANK GENERAL

Worksheet has been Finalized

Statement Amount	429,052.55
Deposits in Transit	0.00
<u>Outstanding Payments</u>	
Checks	16,135.33
Wires	18,180.10
SHR - Payments	0.00
SHR - Third Party	0.00
Cash	0.00
ACH	835.84

Adjustment Amount	107,646.45
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Amount Per Bank	501,547.73
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GL Account Balance	501,547.73
---------------------------	------------

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty
6051	B	01	101	000				F

Difference	0.00
-------------------	------

Adjustments

Manual	02/28/2023	FLEET	Wire	3,823.66	ENTERPRISE AUTO PAY IN MARCH
Manual	02/28/2023	KT	Wire	1,189.02	KWIK TRIP RECORDED IN MARCH
Manual	02/28/2023	SWEEP	Deposit	102,633.77	TO SWEEP ACCT

Proposed Staffing 2023-24

District/Position	22-23 Staff	23-24 Staffing	Total Change
Speech			
CF 3-21	0.5	1.0	
Gdh	0.8	0.8	
KW 3-21	1.0	1.0	
LC 3-21	2.0	2.0	
RW B-21	6.4	7.4	
ZM 3-21	2.0	2.0	
GCED 5-21	0.6	0.8	
GCED B-3	1.0	1.0	
Totals	14.3	16.0	1.7
Psychology/Intervention			
CF	1.0	1.0	
Gdh	0.6	0.6	
KW	0.8	0.8	
LC	1.0	1.0	
RW	4.6	4.6	
ZM	1.0	1.0	
GCED	1.6	1.6	
Instructional Coach(es)	7.0	7.0	
Totals	17.6	17.6	0.0
Itinerants			
PHD Consultant	1.0	1.0	
ASD Consultant	1.0	1.0	
BCBA Behavior Intervention	1.5	1.5	
Physical Therapy	2.6	2.6	
Occupational Therapy	6.0	6.0	
Vision/O&M	1.0	1.0	
Audiology	1.0	1.0	
Sign Language Interpreters	2.0	2.0	
Hearing	1.6	2.0	
Totals	17.7	18.1	0.4
Early Childhood Programs			
B-3 Coordinator all Districts	0.3	0.3	
3-5 Coordinator RW	0.0	0.0	
ECSE SW	1.0	1.0	
ECSE B-3	3.0	3.0	
At Risk/ECSE Tchr(s) GCED	0.5	0.5	
ECSE Teacher(s) CF	1.0	1.0	
ECSE Teacher(s) GDH	1.0	1.0	
ECSE Teacher(s) KW	1.0	1.0	
ECSE Teacher(s) ZM	1.0	1.0	
ECSE Teacher(s) RW	1.0	1.0	
Totals	9.8	9.8	0.0
Social Workers			
CF	2.0	2.0	
Gdh	1.0	2.0	
RW	3.0	3.0	
Totals	6.0	7.0	1.0
English Language Learners			
EL Support Staff	2.0	2.0	
EL Teacher(s)	5.0	5.0	
Totals	7.0	7.0	0.0
Total Staffing	72.4	75.5	3.1
Additions			
Reductions			

- C. Reading Center Update
- V. **Old Business:**
 - A. Recording Board Meetings
 - B. Second Reading of Policy 534 Unpaid Meal Charges

534 UNPAID MEAL CHARGES

[Note: In 2021, the Minnesota legislature amended Minnesota Statutes section 124D.111, that now states that Minnesota school districts that participate in the national school lunch program must adopt a school meals policy].

[Note: This MSBA/MASA model policy is drafted to be consistent for all grade levels. However, local education districts may vary the meal charge policy for elementary, middle, and high schools.]

[Note: Education districts must follow appropriate debt collection practices when attempting to recover unpaid meal charges.]

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the education district's nutrition program and that education district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the education district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

- A. If the Education District qualifies for Community Eligibility Program (CEP) or meals are paid by the federal and/or state government and/or by the education district students will only need to put money into their account if purchasing a la carte or extra items other than the regular menu reimbursable meal. At all other times, students have use of a meal account. When the balance reaches zero, a student may not charge to this account. When an account reaches this limit, a student shall not be allowed to charge a la carte items until there is a sufficient amount in the account. Families may add money to students accounts via electronic payment options or by paying at the education district office.
- B. If the education district receives school lunch aid under Minn. Stat. § 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
- C. A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.

- D. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.
- E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.
- F. When a student has a negative account balance, the student will not be allowed to charge a snack.
- G. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

III. LOW ACCOUNT BALANCES – NOTIFICATION

- A. The education district will make reasonable efforts to notify families when meal account balances are low or fall below zero.
- B. Families will be notified of an outstanding negative balance once the negative balance reaches \$15.00 or 5 meals. Families will be notified by email or letters sent home.
- C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, or affixing stickers, tamps, or pins.

IV. UNPAID MEAL CHARGES

- A. The education district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.
- B. The education district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of more than \$25.00, not paid prior to April 30, will be turned over to the executive director or executive director's designee for collection. In some instances, the education district does use a collection agency to collect unpaid school meals debts after reasonable efforts first have been made by the

education district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.

- D. The education district may not enlist the assistance of non-education district employees, such as volunteers, to engage in debt collection efforts.
- E. The education district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The education district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance

V. COMMUNICATION OF POLICY

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
 - 1. all households at or before the start of each school year;
 - 2. students and families who transfer into the education district, at the time of enrollment; and
 - 3. all education district personnel who are responsible for enforcing this policy.
- B. The education district will post this policy on the education district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.
- C. If the education district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The education district will ensure that any third-party provider with whom the education district enters into either an original or modified contract after July 1, 2021, adheres to the education district's school meals policy.

Legal References:

Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (School Meals Policies; Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)

USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)

USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A



MN Rule 3525.2340 sets limits for staff to student ratios.

3525.2340 Subd 4 A (2) (c) controls the rooms shaded in blue. These rooms have a maximum occupancy of 8 students to 1 teacher and 1 paraprofessional for a total not to exceed 10 occupants.

3525.2340 Subd 4 A (2) (b) controls the rooms shaded in yellow. These rooms have a maximum occupancy of 6 students to 1 teacher and 2 paraprofessionals for a total not to exceed 9 occupants.

3525.2340 Subd 4 A (1) (c) controls the rooms shaded in orange. These rooms have a maximum occupancy of 12 students with 1 teacher for a total not to exceed 13 occupants.

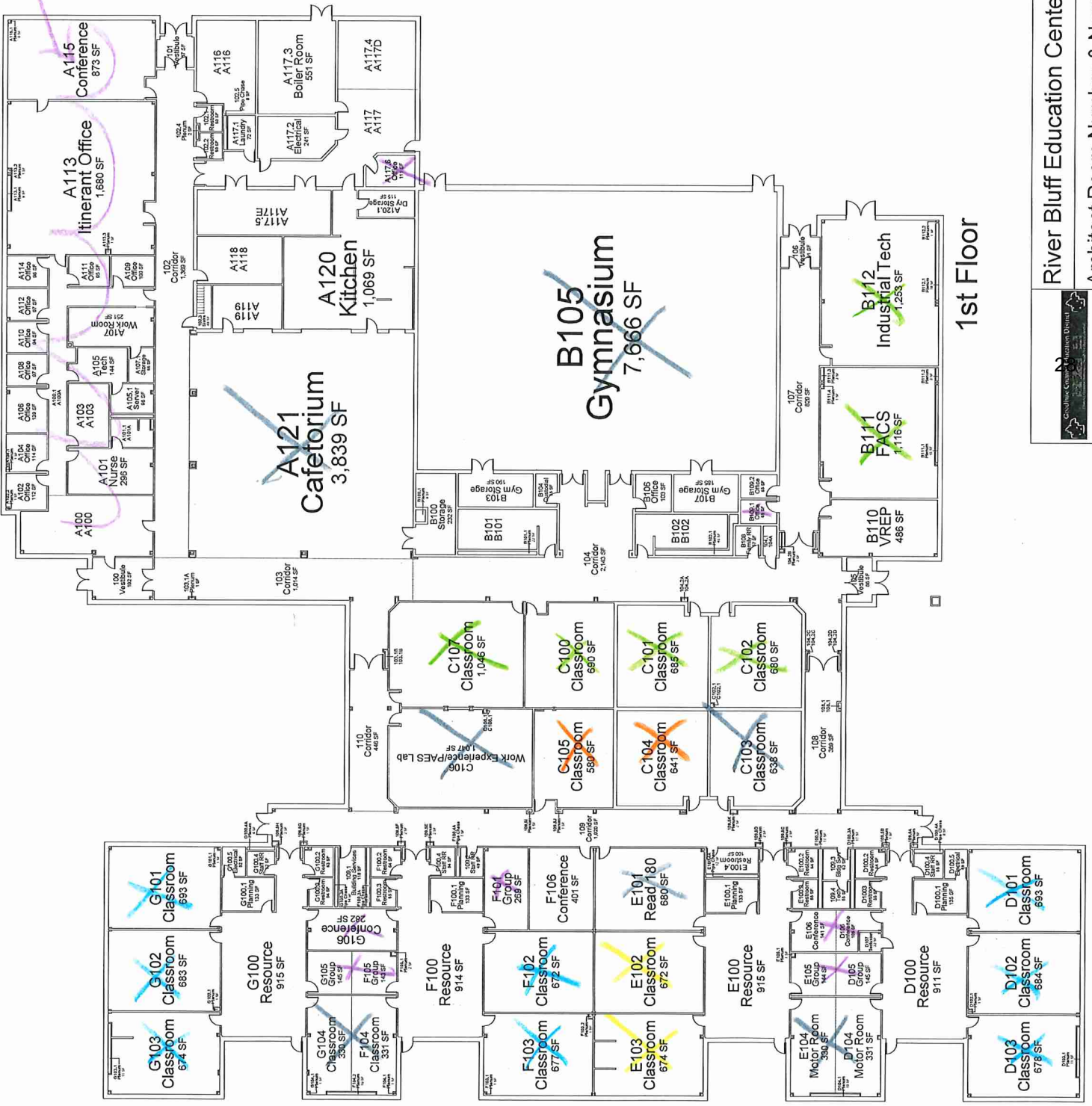
ALC classroom capacity while not in statute or rule are meant to be small. Our ALC classrooms enrollment is 12 or fewer students and 1 teacher for a total not to exceed 13 occupants. These classrooms are shaded in green.

Spaces shaded in purple are either offices.

Spaces shaded in gray are used by students when they are not in their classrooms. These occupants are included in the classroom counts.

1st Floor

	Date	3/6/2018
	Scale	1" = 38'-0"
River Bluff Education Center Architect Room Number & Name		



1st Floor

	Date	3/6/2018
	Scale	1" = 36'-0"
River Bluff Education Center Architect Room Number & Name		





mla
architects

12 LONG LAKE RD.
SUITE 17
ST. PAUL, MN 55115
TELE: (651) 770-4442
FAX: (651) 770-1997

MEMBER:
AMERICAN INSTITUTE OF ARCHITECTS

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision, and that I am a duly registered Architect under the laws of the State of Minnesota

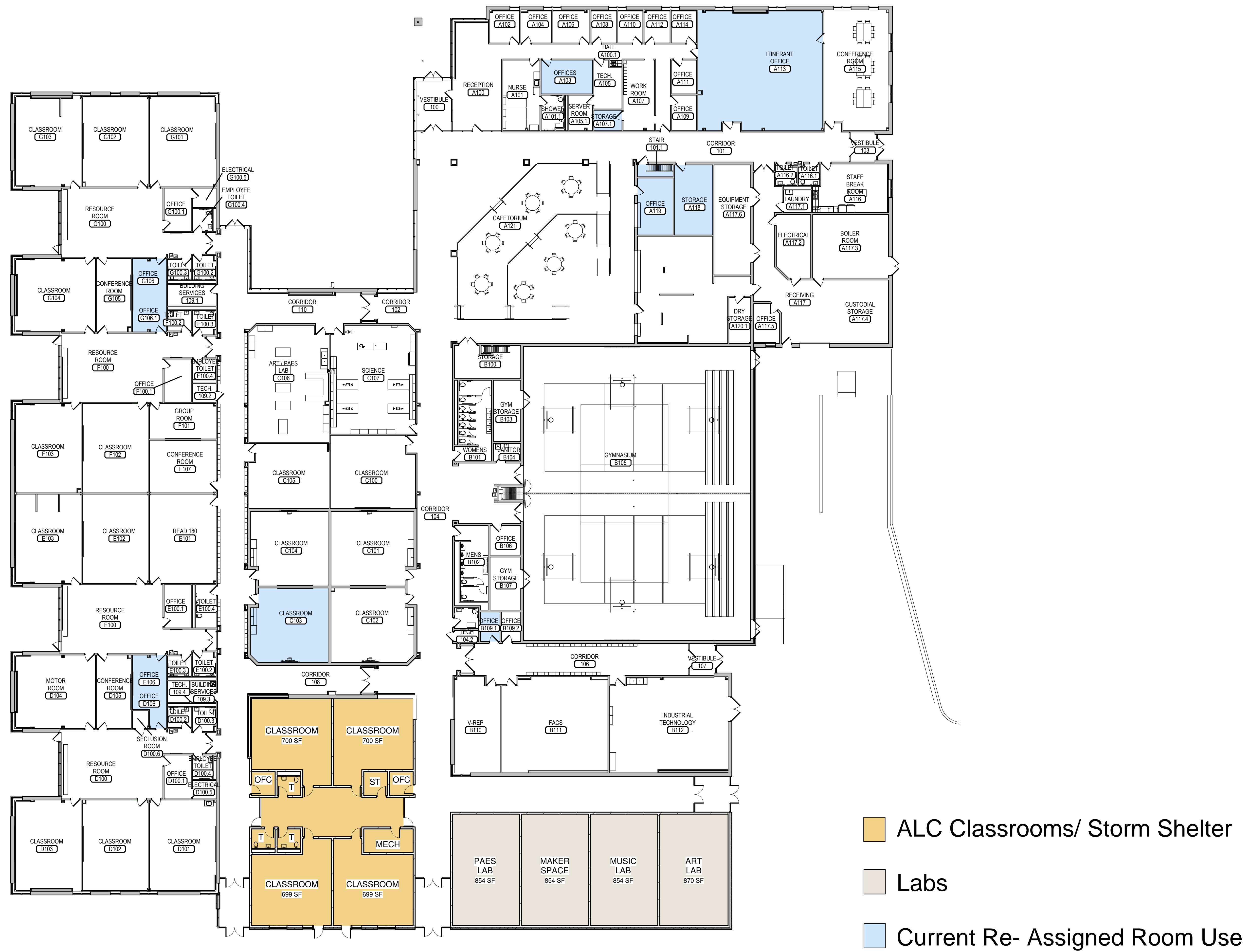
Date: _____ Reg. No. _____

Signed: _____

RIVER BLUFF EDUCATION CENTER

GOODHUE COUNTY EDUCATION DISTRICT, 6051

395 GUERNSEY LANE, RED WING,
MN



1 MAIN LEVEL CONCEPT PLAN
A3.0 1/16" = 1'-0"

- ALC Classrooms/ Storm Shelter
- Labs
- Current Re- Assigned Room Use

CONCEPT PLAN

NO.	DATE	REVISION DESCRIPTION

PROJECT NO: 22-1010 DATE:
A3.0

Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

Summary

Assumptions

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 8,200,000.00
Approximate Annual Payment.....	\$ 615,000.00
Amortization/Terms.....	25 Years
Estimated Interest Rate.....	5.00%

	Cannon Falls ISD 252	Goodhue ISD 253	Kenyon-Wanamingo ISD 2172	Lake City ISD 813	Red Wing ISD 256	Zumbrota- Mazeppa ISD 2805
Maximum Payment.....	\$50,640	\$33,696	\$34,724	\$62,129	\$116,795	\$59,016
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,204	\$42,365	\$28,489	\$57,392	\$85,554	\$92,340
Annual Tax Impact						
\$100,000 Home.....	\$5	\$19	\$4	\$6	\$4	\$6
\$200,000 Home.....	\$12	\$49	\$10	\$14	\$9	\$16
\$300,000 Home.....	\$20	\$78	\$15	\$22	\$14	\$25
\$400,000 Home.....	\$27	\$108	\$21	\$31	\$20	\$35
Ag Homestead, \$7,100 Per Acre*.....	\$0.24	\$0.96	\$0.19	\$0.28	\$0.18	\$0.31
Non-Ag Homestead, \$7,100 Per Acre	\$0.48	\$1.92	\$0.38	\$0.55	\$0.35	\$0.62

*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

**Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023**

\$615k Annual, 25 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Cannon Falls ISD 252	Goodhue ISD 253	Kenyon-Wanamingo ISD 2172	Lake City ISD 813	Red Wing ISD 256	Zumbrota-Mazeppa ISD 2805
			\$228,858 \$140,715 \$88,143 \$12,997,912 0.678%	\$152,285 \$93,634 \$58,651 \$2,173,683 2.698%	\$156,931 \$96,490 \$60,441 \$11,321,430 0.534%	\$280,781 \$172,640 \$108,141 \$13,953,881 0.775%	\$527,835 \$324,543 \$203,292 \$41,262,639 0.493%	\$266,714 \$163,991 \$102,723 \$11,700,389 0.878%
Residential Homestead	\$100,000		\$5	\$19	\$4	\$6	\$4	\$6
	125,000		7	27	5	8	5	9
	150,000		9	34	7	10	6	11
	175,000		10	41	8	12	8	13
	200,000		12	49	10	14	9	16
	225,000		14	56	11	16	10	18
	250,000		16	63	13	18	12	21
	275,000		18	71	14	20	13	23
	300,000		20	78	15	22	14	25
	400,000		27	108	21	31	20	35
	500,000		34	135	27	39	25	44
	600,000		42	169	33	48	31	55
	750,000		55	219	43	63	40	71
	1,000,000		76	304	60	87	55	99
Commercial/Industrial	\$100,000		\$10	\$40	\$8	\$12	\$7	\$13
	250,000		29	115	23	33	21	37
	500,000		63	250	49	72	46	81
	1,000,000		131	519	103	149	95	169
	3,000,000		402	1,599	316	459	292	520
	5,000,000		673	2,678	530	769	489	871
	7,000,000		944	3,757	744	1,079	687	1,223
	10,000,000		1,351	5,376	1,064	1,544	982	1,749
Apartments (4 or More Units)	\$ 100,000		\$8	\$34	\$7	\$10	\$6	\$11
	200,000		17	67	13	19	12	22
	500,000		42	169	33	48	31	55
	1,000,000		85	337	67	97	62	110
	3,000,000		254	1,012	200	291	185	329
	5,000,000		424	1,686	334	484	308	549
	7,000,000		593	2,361	467	678	431	768
	10,000,000		848	3,373	668	969	616	1,098
Seasonal/Recreational (Residential)	\$ 50,000		\$3	\$13	\$3	\$4	\$2	\$4
	100,000		7	27	5	8	5	9
	150,000		10	40	8	12	7	13
	200,000		14	54	11	16	10	18
	250,000		17	67	13	19	12	22
Agricultural Homestead								
	(Excludes dwelling, up to \$1.9M in total EMV)							
Value per Acre								
	6,100	Per Acre	\$0.21	\$0.82	\$0.16	\$0.24	\$0.15	\$0.27
	7,100	Per Acre	0.24	0.96	0.19	0.28	0.18	0.31
	8,100	Per Acre	0.27	1.09	0.22	0.31	0.20	0.36
Agricultural, Non-Homestead								
Value per Acre								
	6,100	Per Acre	\$0.41	\$1.65	\$0.33	\$0.47	\$0.30	\$0.54
	7,100	Per Acre	0.48	1.92	0.38	0.55	0.35	0.62
	8,100	Per Acre	0.55	2.19	0.43	0.63	0.40	0.71

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

Summary

Assumptions

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 7,250,000.00
Approximate Annual Payment.....	\$ 615,000.00
Amortization/Terms.....	20 Years
Estimated Interest Rate.....	5.00%

	<u>Cannon Falls ISD 252</u>	<u>Goodhue ISD 253</u>	<u>Kenyon-Wanamingo ISD 2172</u>	<u>Lake City ISD 813</u>	<u>Red Wing ISD 256</u>	<u>Zumbrota- Mazeppa ISD 2805</u>
Maximum Payment.....	\$87,556	\$58,261	\$60,038	\$107,420	\$201,937	\$102,038
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$17,288	\$17,800	\$3,175	\$12,101	\$411	\$49,318
 Annual Tax Impact						
\$100,000 Home.....	\$5	\$19	\$4	\$6	\$4	\$6
\$200,000 Home.....	\$12	\$49	\$10	\$14	\$9	\$16
\$300,000 Home.....	\$20	\$78	\$15	\$22	\$14	\$25
\$400,000 Home.....	\$27	\$108	\$21	\$31	\$20	\$35
 Ag Homestead, \$7,100 Per Acre*.....	 \$0.24	 \$0.96	 \$0.19	 \$0.28	 \$0.18	 \$0.31
Non-Ag Homestead, \$7,100 Per Acre	\$0.48	\$1.92	\$0.38	\$0.55	\$0.35	\$0.62

*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

**Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023**

\$615k Annual, 20 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$228,891	\$152,307	\$156,954	\$280,822	\$527,913	\$266,753
			\$140,715	\$93,634	\$96,490	\$172,640	\$324,543	\$163,991
			\$88,176	\$58,674	\$60,464	\$108,182	\$203,369	\$102,762
			\$12,997,912	\$2,173,683	\$11,321,430	\$13,953,881	\$41,262,639	\$11,700,389
			0.678%	2.699%	0.534%	0.775%	0.493%	0.878%
Residential Homestead	\$100,000		\$5	\$19	\$4	\$6	\$4	\$6
	125,000		7	27	5	8	5	9
	150,000		9	34	7	10	6	11
	175,000		10	41	8	12	8	13
	200,000		12	49	10	14	9	16
	225,000		14	56	11	16	10	18
	250,000		16	63	13	18	12	21
	275,000		18	71	14	20	13	23
	300,000		20	78	15	22	14	25
	400,000		27	108	21	31	20	35
	500,000		34	135	27	39	25	44
	600,000		42	169	33	48	31	55
	750,000		55	219	43	63	40	71
	1,000,000		76	304	60	87	55	99
Commercial/Industrial	\$100,000		\$10	\$40	\$8	\$12	\$7	\$13
	250,000		29	115	23	33	21	37
	500,000		63	250	49	72	46	81
	1,000,000		131	520	103	149	95	169
	3,000,000		402	1,599	316	459	292	520
	5,000,000		673	2,679	530	769	489	871
	7,000,000		944	3,758	744	1,079	687	1,223
	10,000,000		1,351	5,378	1,064	1,544	982	1,749
Apartments (4 or More Units)	\$ 100,000		\$8	\$34	\$7	\$10	\$6	\$11
	200,000		17	67	13	19	12	22
	500,000		42	169	33	48	31	55
	1,000,000		85	337	67	97	62	110
	3,000,000		254	1,012	200	291	185	329
	5,000,000		424	1,687	334	484	308	549
	7,000,000		593	2,362	467	678	431	768
	10,000,000		848	3,374	668	969	616	1,098
Seasonal/Recreational (Residential)	\$ 50,000		\$3	\$13	\$3	\$4	\$2	\$4
	100,000		7	27	5	8	5	9
	150,000		10	40	8	12	7	13
	200,000		14	54	11	16	10	18
	250,000		17	67	13	19	12	22
Agricultural Homestead								
	(Excludes dwelling, up to \$1.9M in total EMV)							
Value per Acre								
	6,100 Per Acre		\$0.21	\$0.82	\$0.16	\$0.24	\$0.15	\$0.27
	7,100 Per Acre		0.24	0.96	0.19	0.28	0.18	0.31
	8,100 Per Acre		0.27	1.09	0.22	0.31	0.20	0.36
Agricultural, Non-Homestead								
Value per Acre								
	6,100 Per Acre		\$0.41	\$1.65	\$0.33	\$0.47	\$0.30	\$0.54
	7,100 Per Acre		0.48	1.92	0.38	0.55	0.35	0.62
	8,100 Per Acre		0.55	2.19	0.43	0.63	0.40	0.71

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

Summary

Assumptions

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 4,750,000.00
Approximate Annual Payment.....	\$ 350,000.00
Amortization/Terms.....	25 Years
Estimated Interest Rate.....	5.00%

	Cannon Falls ISD 252	Goodhue ISD 253	Kenyon-Wanamingo ISD 2172	Lake City ISD 813	Red Wing ISD 256	Zumbrota- Mazeppa ISD 2805
Maximum Payment.....	\$50,640	\$33,696	\$34,724	\$62,129	\$116,795	\$59,016
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,204	\$42,365	\$28,489	\$57,392	\$85,554	\$92,340
Annual Tax Impact						
\$100,000 Home.....	\$3	\$11	\$2	\$3	\$2	\$4
\$200,000 Home.....	\$7	\$28	\$6	\$8	\$5	\$9
\$300,000 Home.....	\$11	\$46	\$9	\$13	\$8	\$15
\$400,000 Home.....	\$16	\$63	\$12	\$18	\$11	\$20
Ag Homestead, \$7,100 Per Acre*.....	\$0.14	\$0.56	\$0.11	\$0.16	\$0.10	\$0.18
Non-Ag Homestead, \$7,100 Per Acre	\$0.28	\$1.12	\$0.22	\$0.32	\$0.20	\$0.36

*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

\$350k Annual, 25 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$192,154 \$140,715 \$51,440 \$12,997,912 0.396%	\$127,862 \$93,634 \$34,229 \$2,173,683 1.575%	\$131,763 \$96,490 \$35,273 \$11,321,430 0.312%	\$235,750 \$172,640 \$63,110 \$13,953,881 0.452%	\$443,183 \$324,543 \$118,640 \$41,262,639 0.288%	\$223,939 \$163,991 \$59,948 \$11,700,389 0.512%
Residential Homestead	\$100,000		\$3	\$11	\$2	\$3	\$2	\$4
	125,000		4	16	3	4	3	5
	150,000		5	20	4	6	4	6
	175,000		6	24	5	7	4	8
	200,000		7	28	6	8	5	9
	225,000		8	33	6	9	6	11
	250,000		9	37	7	11	7	12
	275,000		10	41	8	12	8	13
	300,000		11	46	9	13	8	15
	400,000		16	63	12	18	11	20
	500,000		20	79	16	23	14	26
	600,000		25	98	20	28	18	32
	750,000		32	128	25	37	23	42
	1,000,000		45	177	35	51	32	58
Commercial/Industrial	\$100,000		\$6	\$24	\$5	\$7	\$4	\$8
	250,000		17	67	13	19	12	22
	500,000		37	146	29	42	27	47
	1,000,000		76	303	60	87	55	99
	3,000,000		235	933	185	268	171	303
	5,000,000		393	1,563	310	449	286	508
	7,000,000		551	2,193	434	629	401	713
	10,000,000		789	3,138	622	901	574	1,020
Apartments (4 or More Units)	\$ 100,000		\$5	\$20	\$4	\$6	\$4	\$6
	200,000		10	39	8	11	7	13
	500,000		25	98	20	28	18	32
	1,000,000		50	197	39	57	36	64
	3,000,000		149	591	117	170	108	192
	5,000,000		248	984	195	283	180	320
	7,000,000		347	1,378	273	396	252	448
	10,000,000		495	1,969	390	565	360	640
Seasonal/Recreational (Residential)	\$ 50,000		\$2	\$8	\$2	\$2	\$1	\$3
	100,000		4	16	3	5	3	5
	150,000		6	24	5	7	4	8
	200,000		8	32	6	9	6	10
	250,000		10	39	8	11	7	13
Agricultural Homestead								
	(Excludes dwelling, up to \$1.9M in total EMV)							
Value per Acre								
	6,100 Per Acre		\$0.12	\$0.48	\$0.10	\$0.14	\$0.09	\$0.16
	7,100 Per Acre		0.14	0.56	0.11	0.16	0.10	0.18
	8,100 Per Acre		0.16	0.64	0.13	0.18	0.12	0.21
Agricultural, Non-Homestead								
Value per Acre								
	6,100 Per Acre		\$0.24	\$0.96	\$0.19	\$0.28	\$0.18	\$0.31
	7,100 Per Acre		0.28	1.12	0.22	0.32	0.20	0.36
	8,100 Per Acre		0.32	1.28	0.25	0.37	0.23	0.41

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

Summary

Assumptions

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 4,150,000.00
Approximate Annual Payment.....	\$ 350,000.00
Amortization/Terms.....	20 Years
Estimated Interest Rate.....	5.00%

	<u>Cannon Falls ISD 252</u>	<u>Goodhue ISD 253</u>	<u>Kenyon-Wanamingo ISD 2172</u>	<u>Lake City ISD 813</u>	<u>Red Wing ISD 256</u>	<u>Zumbrota- Mazeppa ISD 2805</u>
Maximum Payment.....	\$50,569	\$33,649	\$34,676	\$62,042	\$116,631	\$58,933
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,275	\$42,412	\$28,538	\$57,479	\$85,717	\$92,423
Annual Tax Impact						
\$100,000 Home.....	\$3	\$11	\$2	\$3	\$2	\$4
\$200,000 Home.....	\$7	\$28	\$6	\$8	\$5	\$9
\$300,000 Home.....	\$11	\$45	\$9	\$13	\$8	\$15
\$400,000 Home.....	\$16	\$63	\$12	\$18	\$11	\$20
Ag Homestead, \$7,100 Per Acre*.....	\$0.14	\$0.56	\$0.11	\$0.16	\$0.10	\$0.31
Non-Ag Homestead, \$7,100 Per Acre	\$0.28	\$1.11	\$0.22	\$0.32	\$0.20	\$0.36

*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

Goodhue County Education District, Minnesota
Certificates of Participation, Series 2023

\$350k Annual, 20 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$192,004	\$127,762	\$131,660	\$235,566	\$442,836	\$223,764
			140,714.79	\$93,634	\$96,490	\$172,640	\$324,543	\$163,991
			\$51,289	\$34,128	\$35,170	\$62,925	\$118,292	\$59,773
			\$12,997,912	\$2,173,683	\$11,321,430	\$13,953,881	\$41,262,639	\$11,700,389
			0.395%	1.570%	0.311%	0.451%	0.287%	0.511%
Residential Homestead	\$100,000		\$3	\$11	\$2	\$3	\$2	\$4
	125,000		4	16	3	4	3	5
	150,000		5	20	4	6	4	6
	175,000		6	24	5	7	4	8
	200,000		7	28	6	8	5	9
	225,000		8	33	6	9	6	11
	250,000		9	37	7	11	7	12
	275,000		10	41	8	12	8	13
	300,000		11	45	9	13	8	15
	400,000		16	63	12	18	11	20
	500,000		20	79	16	23	14	26
	600,000		25	98	19	28	18	32
	750,000		32	128	25	37	23	42
	1,000,000		44	177	35	51	32	57
Commercial/Industrial	\$100,000		\$6	\$24	\$5	\$7	\$4	\$8
	250,000		17	67	13	19	12	22
	500,000		37	145	29	42	27	47
	1,000,000		76	302	60	87	55	98
	3,000,000		234	930	184	267	170	303
	5,000,000		392	1,558	309	448	285	507
	7,000,000		550	2,186	433	628	400	712
	10,000,000		787	3,128	620	899	572	1,018
Apartments (4 or More Units)	\$ 100,000		\$5	\$20	\$4	\$6	\$4	\$6
	200,000		10	39	8	11	7	13
	500,000		25	98	19	28	18	32
	1,000,000		49	196	39	56	36	64
	3,000,000		148	589	117	169	108	192
	5,000,000		247	981	194	282	179	319
	7,000,000		346	1,374	272	395	251	447
	10,000,000		494	1,963	389	564	359	639
Seasonal/Recreational (Residential)	\$ 50,000		\$2	\$8	\$2	\$2	\$1	\$3
	100,000		4	16	3	5	3	5
	150,000		6	24	5	7	4	8
	200,000		8	31	6	9	6	10
	250,000		10	39	8	11	7	13
Agricultural Homestead								
	(Excludes dwelling, up to \$1.9M in total EMV)							
Value per Acre	6,100	Per Acre	\$0.12	\$0.48	\$0.09	\$0.14	\$0.09	\$0.16
	7,100	Per Acre	0.14	0.56	0.11	0.16	0.10	0.18
	8,100	Per Acre	0.16	0.64	0.13	0.18	0.12	0.21
Agricultural, Non-Homestead								
Value per Acre	6,100	Per Acre	\$0.24	\$0.96	\$0.19	\$0.28	\$0.18	\$0.31
	7,100	Per Acre	0.28	1.11	0.22	0.32	0.20	0.36
	8,100	Per Acre	0.32	1.27	0.25	0.37	0.23	0.41

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



2020-2021 Data			
District Name	Tuition Revenue	Hours Billed	Tuition Rate per Hour
MN River Valley Special Ed Coop	\$62,755.64	5,122	\$12.25
Southern MN Special Ed Coop	\$1,003,794.35	81,438	\$12.33
Goodhue County Education District	\$1,078,670.67	76,670	\$14.07
Zumbro Education District	\$543,743.68	36,673	\$14.83
Intermediate 917	\$9,148,096.50	533,975	\$17.13
Austin/Albert Lea Coop	\$753,489.50	42,020	\$17.93
Intermediate 287	\$15,559,825.04	536,686	\$28.99
Hiawatha Education District	\$1,293,291.40	44,554	\$29.03

Alternative Ed Billing Options - Based on 21-22 year end

District Name	Current Method	ALC What If (RBED)	Formula Amount (WCED)
Hastings	103.37	51.17	51.17
Cannon Falls	31,338.03	68,755.86	126,217.67
Goodhue	23,872.43	30,565.70	60,113.45
Red Wing	705,696.01	549,969.05	709,324.50
Wabasha-Kellogg	516.86	255.85	255.85
Lake City	126,499.72	63,235.07	111,191.36
Kenyon-Wanamingo	1,233.65	5,813.58	29,192.53
Zumbrota-Mazeppa	37,879.38	38,829.66	81,973.07
Total Revenue Billed by GCED	927,139.45	757,475.94	1,118,319.59
Alt Ed Revenue for Residents Served at Resident District (TS & CR)			
Cannon Falls	62,955.70		
Goodhue	20,177.89		
Kenyon-Wanamingo	5,660.07		
Lake City	15,986.75		
Red Wing	146,937.94		
Zumbrota-Mazeppa	17,052.82		
Total	268,771.17		
Program Costs			
All Programs	30,603.95	30,603.95	30,603.95
Cannon Falls Targeted Services	37,983.98	37,983.98	37,983.98
Goodhue Targeted Services	11,779.69	11,779.69	11,779.69
KW Targeted Services	163.22	163.22	163.22
RW Targeted Services	46,917.97	46,917.97	46,917.97
ZM Targeted Services	6,178.41	6,178.41	6,178.41
Pathways 6-7	81,624.76	81,624.76	81,624.76
Tower View	510,325.13	510,325.13	510,325.13
ZM Credit Recovery	10,927.07	10,927.07	10,927.07
Pathways 8-12	324,619.61	324,619.61	324,619.61
Cannon Falls Credit Recovery	11,240.37	11,240.37	11,240.37
Goodhue Credit Recovery	6,300.79	6,300.79	6,300.79
RW Credit Recovery	44,421.28	44,421.28	44,421.28
Lake City Targeted Services	7,727.61	7,727.61	7,727.61
Lake City Credit Recovery	5,643.87	5,643.87	5,643.87
KW Credit Recovery	0.00	0.00	0.00
Total	1,136,457.71	1,136,457.71	1,136,457.71
Cost Coverage	59,452.91	-378,981.77	-18,138.12
ADM Served (all programs)	105.89	105.89	105.89
Average Per ADM	10,732.44	7,153.42	10,561.14

Programming and Facilities Review and Options

Goodhue County Education District
March 2023

Red Wing, Minnesota



Needs and Next Steps

Why are we looking at this data

- Provide quality teaching and learning
- Enhance operational cost effectiveness
- Enhance accountability and oversight
- Minimize waste of resources and time
- Rising costs and unpredictable funding

Key Elements to examine

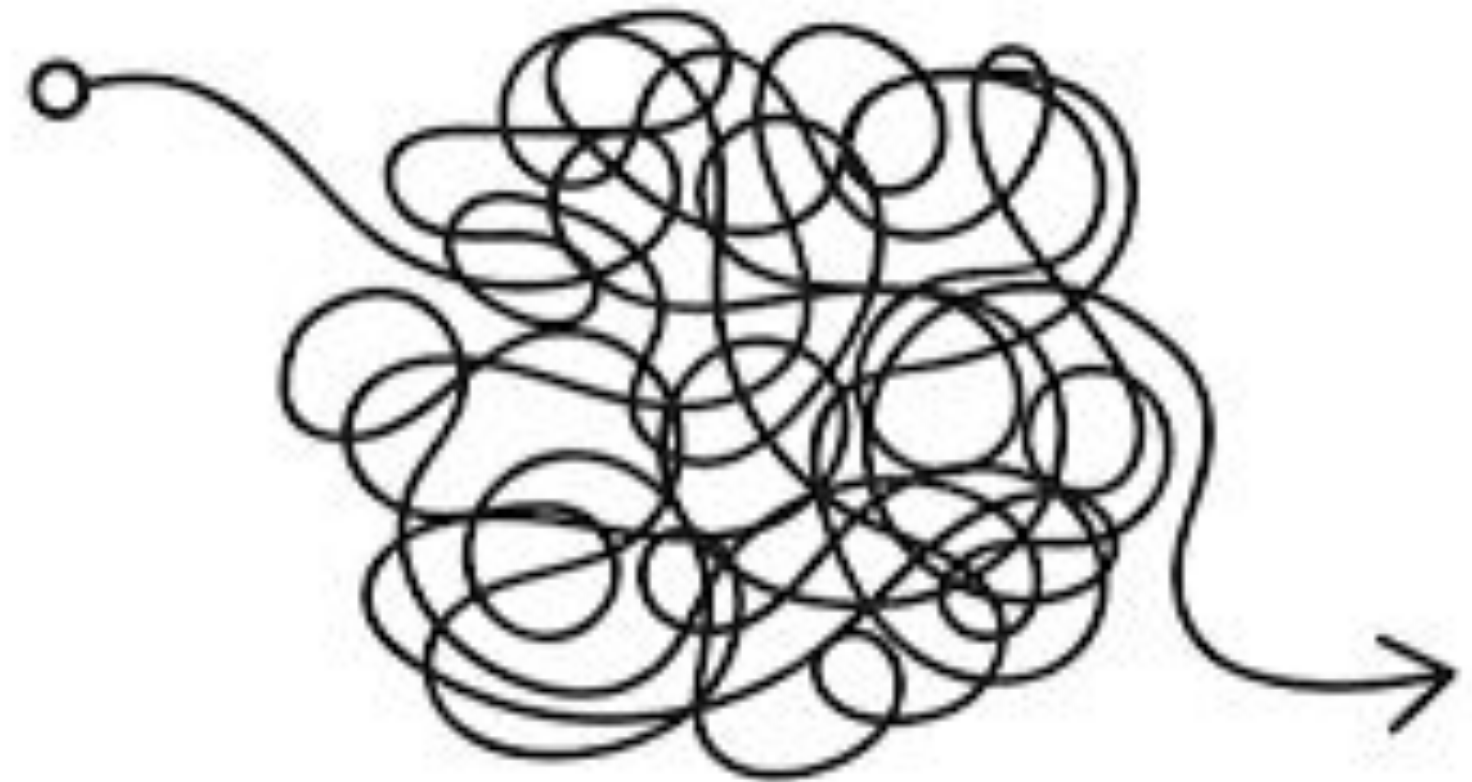
- Feedback from stakeholders regarding program cost
- Analyze enrollment, finance, program, services, and staffing
- Facility evaluation and space utilization analysis
- Education evaluation
- Facility Options - Available Spaces to Lease or Lease Levy
- Compare and contrast cost of options
- Financial plan
- Next steps

42



Where did the conversations begin and what were they about?

- Superintendents asked that we look at revising our formula used to calculate per ADM rate for Alternative Education Programs.
- Impact Program Collaboration Discussions
- During the Revision of our Safety and Emergency Planning Documents
- Recent Health and Safety Information



Demographics

Cities in County

- Cannon Falls - 4,053
- Goodhue - 1,191
- Kenyon - 1,865
- Lake City - 5,050
- Mazeppa - 935
- Red Wing - 16,366
- Wanamingo - 1,117
- Zumbrota - 3,452

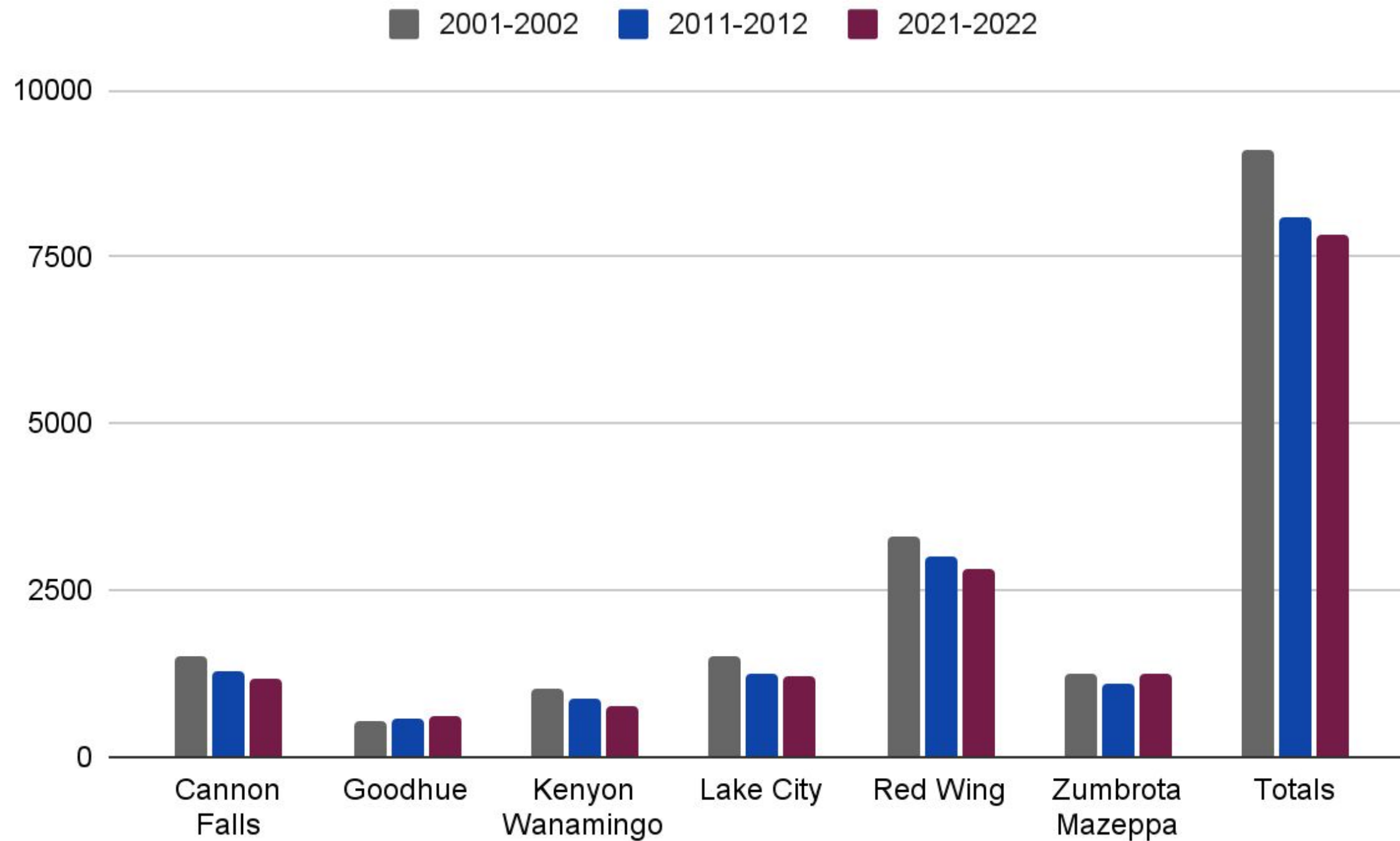
Sources of Employment

- Health Care & Social Assistance
- Manufacturing
- Retail
- Educational Services
- Construction
- Agriculture



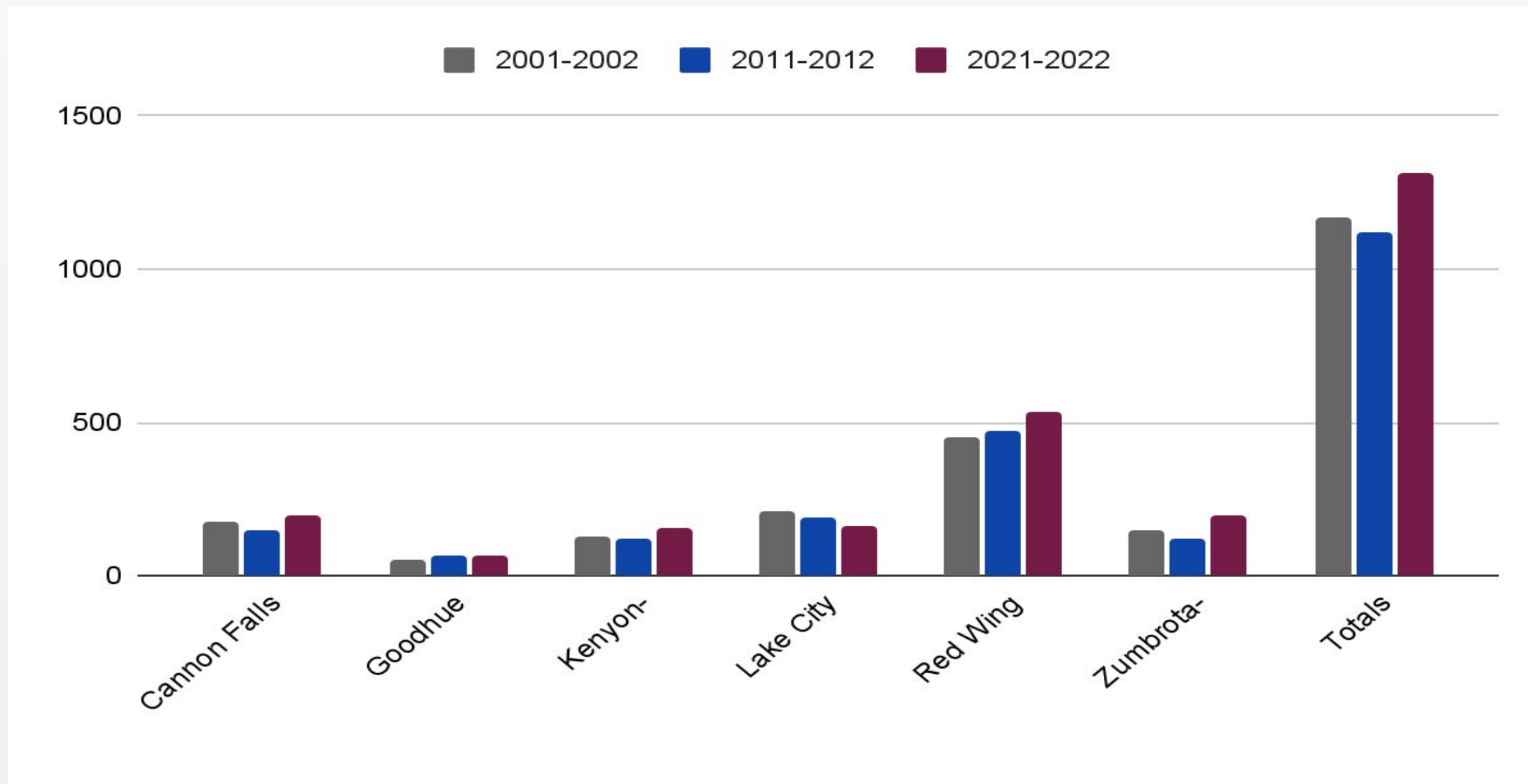
Trends in Member District Enrollment

Changes in District Enrollment from 2001 -2022



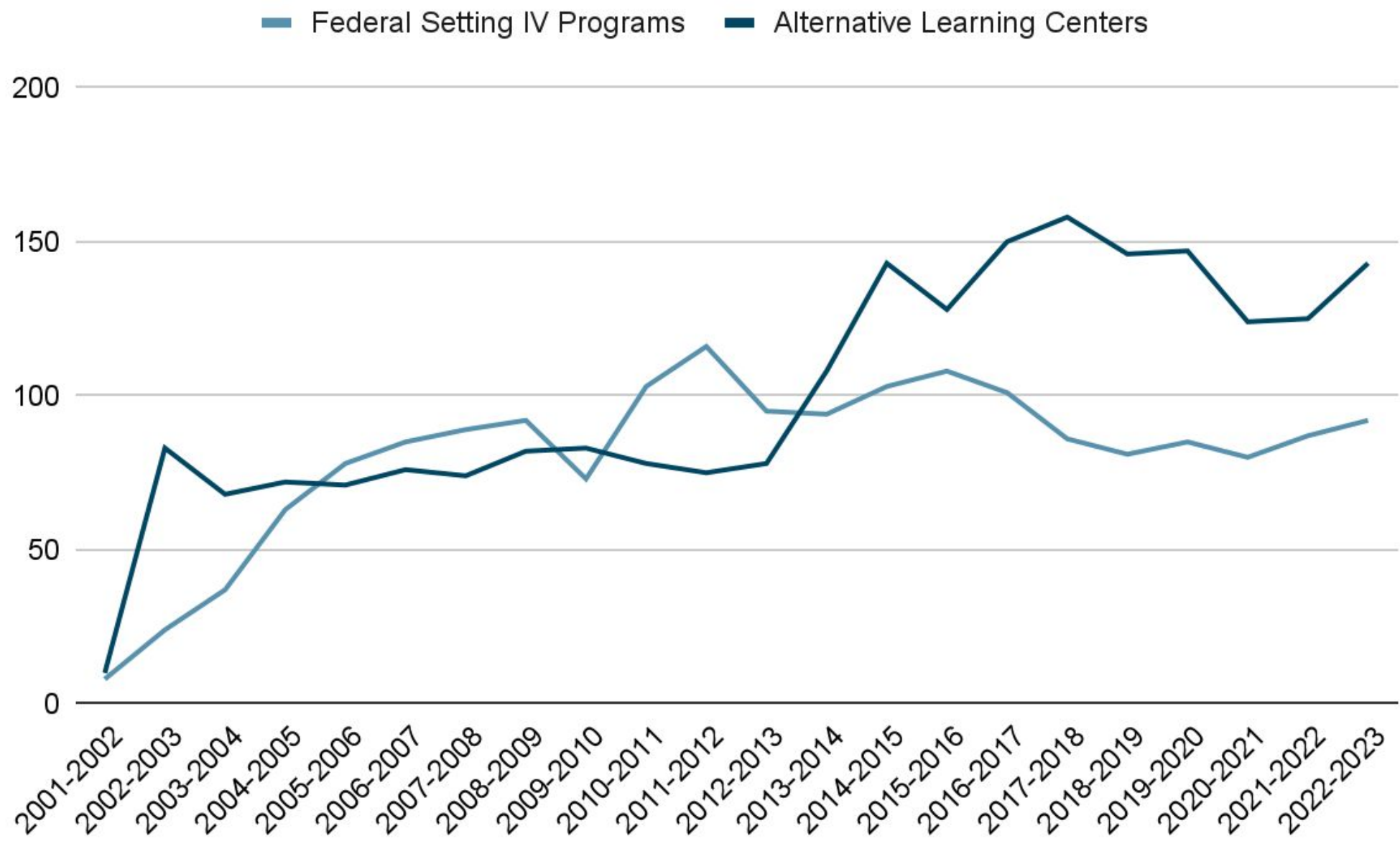
Special Education Enrollment by District

Changes in District Special Education Enrollment from 2001 -2022





Center-Based Student Enrollment





Enrollment Trends for GCED

- Twenty year trend data for total enrollment has declined by 14.2%
- While twenty year trend data for special education enrollment has increased by 12.8%.
- Following the pandemic we have seen an increase in the numbers of students needing specialized programs and placements including our own Federal Setting IV Programs,, our ALCs, Day Treatment and out-of-county placements.



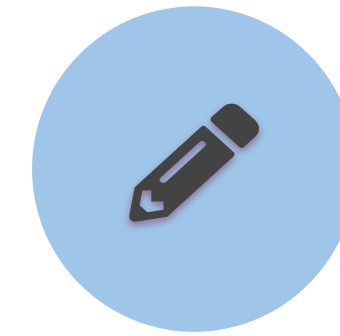
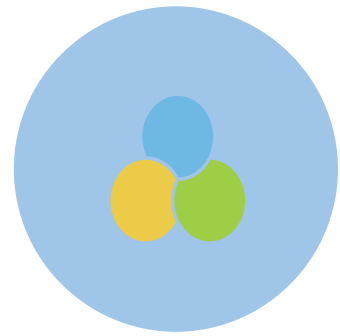
Changes in Total Staffing Over Time

Category	2012-13	2015-16	2022-23
Administration	6.00	8.00	12.90
Administrative Support	6.00	7.20	6.00
Teachers	27.64	34.48	53.66
Paraprofessionals	29.50	21.00	19.00
Speech Pathologists	3.76	4.70	14.50
Psychologists	5.60	6.00	11.40
Social Workers	8.60	8.00	13.00
Mental Health (Fernbrook)	0.00	2.00	3.00
Occupational Therapists	2.10	3.40	6.00
Physical Therapist	1.00	2.00	2.00
Audiologist	0.90	0.90	1.00
Autism Consultant	1.00	1.00	1.00
Instructional Coach	1.05	4.40	6.00
Early Reading Coordinator	0.00	0.00	1.00
Guidance Counselor	0.00	0.00	1.00
BCBA	0.00	0.00	1.00
Nurse	1.92	3.22	4.92
Other	4.35	8.30	6.58
Total	99.42	114.60	163.96

GCED General Fund Budget

Fiscal Year	Revenues	Expenditures	Fund Balance
2007-2008	\$4,218,587	\$4,664,774	\$253,482
2008-2009	\$5,394,959	\$5,193,626	\$455,179
2009-2010	\$6,731,412	\$6,586,797	\$599,794
2010-2011	\$6,074,053	\$6,050,144	\$623,703
2011-2012	\$6,518,620	\$6,462,586	\$679,735
2012-2013	\$6,534,102	\$6,348,955	\$864,884
2013-2014	\$8,389,068	\$8,264,974	\$988,978
2014-2015	\$9,002,442	\$9,090,913	\$1,150,546
2015-2016	\$10,341,217	\$10,224,021	\$891,873
2016-2017	\$11,256,237	\$11,107,707	\$1,040,403
2017-2018	\$12,174,308	\$11,918,447	\$1,296,264
2018-2019	\$12,418,492	\$12,349,007	\$1,365,750
2019-2020	\$13,103,865	\$12,989,428	\$1,480,187
2020-2021	\$13,461,555	\$40,537,389	\$1,420,889
2021-2022	\$16,288,235	\$16,500,147	\$1,305,553
Difference	\$12,069,738	\$11,835,373	\$1,052,071
% Change	286%	253%	415%

GCED Sources of Revenue (Actual)



Source	Revenue	% of Revenue
Other Local and County	\$9,223,882	57%
State	\$4,813,151	29%
Federal	\$2,251,202	14%
Total	\$16,288,235	



GCED Lease Levy Contributions Taxes Payable 2023

District	Currently Contributed	% Currently Contributed	Amount Available if no change in legislation	Amount available if cooperative legislation is passed. ⁵²
Cannon Falls	\$137,388	14.73%	\$104,844	\$179,113
Goodhue	\$88,154	9.45%	\$76,061	\$126,410
Kenyon-Wanamingo	\$91,632	9.82%	\$63,213	\$110,689
Lake City	\$149,876	16.07%	\$119,521	\$202,487
Red Wing	\$308,750	33.10%	\$202,348	\$376,821
Zumbrota-Mazeppa	\$157,061	16.84%	\$151,356	\$245,918
Total	\$932,861	100%	\$717,343	\$1,241,438

Alternative Learning Centers

Focus of Study

- **Curriculum** - Guaranteed & viable
- **Fiscally Responsible** - Explore viable options, analyze costs & benefits
- **Safety and Security** - ensure safety, security & effective response systems
- **Responsive to Needs** - Adapting to the needs of our students, staff & communities.

Key Findings

- Average cost/ADM is \$15,000 while average GER is around \$10,000.
- Billing process is still under consideration, regardless of the process....
- By co-locating programs, staffing could be reduced while still providing same options for students.



Impact Program

Discussions to Date

Looking Ahead

Benefits of co-locating services.

04

September -
March, 2023

03

GCED & Fernbrook hold meetings to discuss credits, transportation, staffing and referrals to the Day Treatment.

September 2022

02

Fernbrook Family Services opens the Impact Program - a Day Treatment for students in Goodhue County.

1990 - 2008

01

GCED ran a Day Treatment Program. Due to changes at the state level, this program ended.

ALC timeline 2022-2023

ALC programming is determined by the GCED Joint Powers Board.



The ALC site is TBD.

RWPS is informed of purchased contracts by April 1 of each school year.

ANDERSON CENTER LEASE W/RWPS

2022-2023

Anderson Center/RWPS Lease Agreement

01

These two entities are in a lease agreement until June 30, 2028. Currently, the lease is approximately \$43,000 per year.

School Safety Measures

03

RWPS & GCED share a Safety & Emergency Action Plan. Both districts need all school sites to have the same safety features as other district sites.

02

Environmental Study

RWPS ordered an environmental study done for the rental spaces at the Anderson Center. Results of that study indicated a need for updates.

RWPS/AC Boards

Anderson Center representatives are asking for an extended lease in order to fundraise for these major improvements. RWPS board would need to approve lease extension.

04

The Lease Agreement decision is determined by the RWPS Board & the Anderson Center.

Timeline for 2023 - 2024 Programming

Timeline for 2024 - Forward Programming

- VI. **New Business:**
 - A. Non-Renewal Teacher #1

Member _____ introduced the following resolution and _____ moved its adoption:

**RESOLUTION RELATING TO THE TERMINATION
AND NONRENEWAL OF THE TEACHING CONTRACT
OF LINDA HODGELL,
A PROBATIONARY TEACHER**

WHEREAS, Linda Hodgell is a probationary teacher in Goodhue County Education District No. 6051-61.

BE IT RESOLVED, by the Board of Education District No. 6051-61 that pursuant to Minnesota Statutes 122A.40, Subdivision 5, that the teaching contract of Linda Hodgell, a probationary teacher in Education District No. 6051-61, is hereby terminated at the close of the current 2022-2023 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teacher regarding termination and non-renewal of contract as provided by law, and that said notice shall be in substantially the following form:

**NOTICE OF TERMINATION
AND NON-RENEWAL**

Linda Hodgell
21 Kings Row Dr.
Lake City, MN 55041

Dear Ms. Hodgell:

You are hereby notified that at a school board meeting of the Board of Education District No. 6051-61 held on March 23, 2023 was adopted by a majority roll call vote to terminate your contract effective at the end of the current school year and not to renew your contract for the 2023-2024 school year. Said action of the Board is taken pursuant to M.S. 122A.40, Subd. 5.

You may officially request that the Education District Board give its reasons for the non-renewal of your teaching contract. However, such request should be received within ten days after the receipt of this notice.

For your information, this action is taken because of one of the following reasons listed below:

- Lack of Pupils
- Financial Limitations
- Merger of Classes Caused by Consolidation
- Discontinuance of Position
- District Standards
- Lack of Appropriate Licensure

Yours very truly,

Goodhue County Education District Board of 6051-61

Officer of Business Affairs

The motion for the adoption of the foregoing resolution was duly seconded by

_____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

where upon said resolution was declared duly passed and adopted.

Program	2022 - 2023		2023 - 2024	
	Licensed Staff	Paraprofessionals	Licensed Staff	Paraprofessionals
REACH & STEP Programs				
Director	0.5		0.5	
Coordinator	1.0		1.0	
School Counselor	0.2		0.2	
Social Worker	4.7		4.7	
Cannon Pod	3.0	4.0	3.0	4.0
Jordan Pod	2.0	5.0	2.0	5.0
Mississippi Pod	2.0	2.0	2.0	2.0
Zumbro Pod	3.0	3.0	3.0	3.0
STEP Program	2.0	1.0	2.0	1.0
Reading Specialist	1.0		1.0	
English Language Arts	0.6		0.6	
Math	0.6		0.6	
Science	0.6		0.6	
Social Studies	0.6		0.6	
FACS	0.4		0.4	
Industrial Tech	0.4		0.4	
Music	0.4		0.4	
Art	0.4		0.4	
DAPE	1.0		1.0	
Practical Assessment Exploration System (PAES) Lab	1.0	1.0	1.0	1.0
CTSS	1.0 2.0		1.0 2.0	
Permanent Substitutes	2.0	1.0	2.0	1.0
Totals for REACH & STEP Programs	27.4	17	27.4	17
State Approved Alternative Programs				
Principal	0.5		0.5	
School Counselor	0.2		0.2	
Social Worker	0.3		0.3	
ALC Middle Level	1.0		1.0	

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ALC HS Level English Language Arts	1.4		1.4	
ALC HS Level Math	1.4		1.4	
ALC HS Level Science	1.4		1.4	
ALC HS Level Social Studies	1.4		0.4	
ALC HS Level FACS	0.4		0.4	
ALC HS Level Industrial Tech	0.4		0.4	
ALC HS Level Music	0.2		0.2	
ALC HS Level Art	0.2		0.2	
ALC HS WE	0.6		0.0	
ALC Special Education	1.0		1.0	
Tower View Tutor		1.0		0.0
Totals for SAAPs	10.4	1	8.8	0
5RiversOnline Learning Programs				
Principal	1.0		1.0	
Coordinator	0.5		0.5	
School Counselor	0.6		0.6	
Social Worker	1.0		1.0	
Elementary Special Education Teacher	1.0		1.0	
Secondary Special Education Teacher	1.0		1.0	
K-6 Teachers	3.0		3.0	
Core English Language Art	1.0		1.0	
Core Math	1.0		1.0	
Core Science	1.0		1.0	
Core Social Studies	1.0		1.0	
Industrial Tech	0.2		0.2	
FACS	0.2		0.2	
PhyEd/DAPE/Health	1.0		1.0	
Music	0.4		0.4	
Art	0.4		0.4	
Totals for 5RO	14.3	0.0	14.3	0.0
Totals for All GCED Programs	52.1	18.0	50.5	17.0

- VII. **Other:**
- VIII. **Comments: Board/Director**
- IX. **Next Meeting Date: Thursday, April 27, 2023 at 7:00 PM at the River Bluff Education Center in Red Wing.**
- X. **Adjournment**