



Future Ready. Community Strong.

Regular Meeting Agenda

Diamondhead Education Center
200 West Burnsville Parkway
Burnsville, MN, 55337
September 29, 2016
6:30 PM

(6:00 PM Listening Session Dr. Joe Gothard, Superintendent and Stacey Sovine, Executive Director of Human Resources)

I. Call to Order

A. Welcome

B. Pledge of Allegiance

C. Future Ready: Success 191 3

II. Business Meeting

A. Approve Agenda

B. Consent Agenda

Although board action is required, it is generally unnecessary to hold discussion on these items. In the event a board member wishes to discuss an item, that item will be moved for separate consideration.

1. Approve Minutes of the September 15, 2016 Regular Board Meeting, Closed Session and September 23, 2016 Board Retreat 8

2. Approve Personnel Recommendations 13

3. Adopt a Resolution to Accept Donations 14

4. Approve August Payroll, Claims and Receipts 16

5. Approve, on a Second Reading Basis, Board Policies 614: *School District Assessment Program (with edit)*; 509: *Enrollment of Nonresident Students*; 497: *Employee Workday (Rescind DJGA)*; 299: *Student Representative to the School Board (Rescind ABC & ABC-R)*; and 419: *Tobacco- and Smoke-Free Environment* 52

6. Approve on a Second Reading Basis, Rescinding Policies ACB: *Respectful Behavior*; JN: *Student Fees, Fines and Charges*; KM: *Relations with Community Organizations*; KA & KA-R: *School Community Relations-Media Inquiries*; and EEA & EEA-R: *Student Transportation* 69

7. Approve Change Orders #008, #009 and #010 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary Schools 87

8. Approve Change Orders #015, #016 and #017 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary Schools 96

9. Approve Change Orders #160, #189, #190, #191 and #193 for the 2015 Additions and Alterations to Burnsville High School	105
III. New Business	
A. Certify the Proposed Tax Levy Payable in 2017 and set the date of the Truth and Taxation Hearing Presenter: Lisa Rider, Executive Director of Business Services	120
B. Approve, on a First Reading Basis, Policies 901: <i>Community Education</i> (Rescind KMB) and 721: <i>Uniform Grant Guidance Policy Regarding Federal Revenue Sources</i> Presenter: Dr. Joe Gothard, Superintendent	197
IV. Board Reports	
A. Committee Reports	218
B. Summary of Board Listening Session on September 15, 2016 Presenter: Dan Luth and Dr. DeeDee Currier	219
V. Adjourn	

3

Success 191

Welcome to
Success 191

Digital literacy

Financial literacy

College and Career Readiness

Naviance

AVID



Course Overview

1. Intro to BHS and Support Networks
2. Success Skills
3. Digital Literacy
4. Self Discovery
5. Career Planning
6. College Planning
7. Financial Planning

Welcome to
Success 191

Digital literacy

Financial literacy

College and Career Readiness

Naviance

AVID

one91
one91
Future Ready. Community Strong.

BHS Scavenger Hunt



Strategies/Assessments

Skill-building through the use of current events and issues

Speakers

9

Ex. Counselors and Deans, Volunteer Coordinator, Upward Bound

Financial Planning Project

Resume Building and Mock Interviews

SMART goals and 4-year Plan

What do we want students to take away from this?

- Critical thinking skills
- School success (literacy, writing, organization) skills
- An ability to advocate for themselves
- A better understanding of themselves and the role they play at BHS
- A vision for their four years in high school
- A vision of life after high school
- Financial awareness
- Investment in our school
- Professionalism

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 September 15, 2016

The meeting of the Board of Education was called to order by Chair Luth at 6:32 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN.

Call to Order

Members present: Directors Currier, Alt, VandenBoom, Hill, Schmid, and Chair Luth. Others in attendance were Superintendent Gothard, staff and members of the public. Mackall was absent.

Attendance

Luth welcomed the audience and asked Schmid to lead the Pledge of Allegiance.

Pledge of Allegiance

Chair Luth introduced Student Representative Charlie Green.

Student Representative Agenda

Moved by VandenBoom, seconded by Schmid, to approve the agenda. Motion carried unanimously (6, 0).

Moved by Alt, seconded by Currier, to pull item E. Motion fails (3, 3 with Currier, Luth and Alt voting in favor and Schmid, Hill and VandenBoom voting against).

Moved by Currier, seconded by Hill, to approve the consent agenda with II.B.2 removed for separate consideration:

Consent Agenda Minutes

- Approve minutes of the August 25, 2016 regular school board meeting.
- Personnel recommendation moved to stand on its own.
- Adopt a resolution to approve and accept donations.
- Approve change orders #168, #183, #184, #185, #186 #187 and #188 for the 2015 Additions and Alterations to Burnsville High School.
- Approve out-of-state travel for Dan Luth who will be attending the NSBA Annual Conference in Denver March 25-27, 2017.

Donations Change Order

Out of State Travel

Motion carried unanimously (6, 0).

Moved by Schmid, seconded by VandenBoom, to approve personnel recommendations for R. Brace, T. Flikeid, J. Grote, A. Kaso, P. Leach, K. LeMire, K. Liesener, K. Loran, K. MacNally, N. Mosher, D. Niemann, O. Patrie, J. Pettes, H. Ruff, M. Springer, G. Weis, E. Williams, H. Wojcik, L. Petsinger, R. Abdi, H. Abdirahman, S. Calvo, J. Campos, C. Goering, H. Goss-Kueh, R. Jones, D. Kersteter, D. Mills, K. Mohamed, A. Mulder, J. Rockett, R. Sackett, R. Schrank, L. Yu, T. Kaisershot, S. Scalzo, J. Tillman, A. Vitali, M. Alvarado, V. Blocker, S. Himrich, E. Kapusinski, C. Leonard, K. Miller, E. Moore, D. Stanley, S. Vuong, M. Woodward, J. Gottwig, N. Marschall, J. Olson, S. Betley, A. Brotten, A. Brown, C. Goldstein, H. Mattson, M. McGowan, C. Morgan, B. Nelson, and T. Olson. Motion carried unanimously after discussion (6, 0).

Personnel Recommendations

Moved by Schmid, seconded by VandenBoom, to adopt the resolution providing for the sale of General Obligation Taxable OPEB Refunding Bonds, Series 2016B; and covenanting and obligating the District to be bound by and to use the provisions of Minnesota Statutes, section 126C.55 to guarantee the payment of the principal and interest on these bonds. Motion carried unanimously after discussion (6, 0).

Bond Refunding

Received a report from Dr. Joe Gothard, superintendent regarding the first day of school.

First Day of School

Received a report on digital learning K-8 from Dr. Stacie Stanley, director of instruction, curriculum and student support services, and Rachel Gorton, Instructional Technology Coordinator.

Digital Learning
K-8

Moved by Schmid, seconded by Currier, to approve the seasonal, casual and temporary rates of pay as presented for the 2016-2017 school year. Motion carried unanimously after discussion (6, 0).

Seasonal, Casual
and Temporary
Rates of Pay

Moved by Currier, seconded by Alt to approve the proposed revisions and re-adopt the unchanged language in the 2016-2017 terms and conditions of employment for the unaffiliated employees of ISD 191. Motion carried after discussion (4, 2 with Hill, Currier, Alt and Luth voting in favor and Schmid and VandenBoom voting against).

Unaffiliated
Employees

Moved by Hill, seconded VandenBoom, to approve, on a first reading basis, Board Policies 614: *School District Assessment Program*; 509: *Enrollment of Nonresident Students*; 498: *Employee Workday* (rescind DJGA); 299: *Student Representative to the School Board* (rescind ABC & ABC-R); and 419: *Tobacco- and Smoke-Free Environment*. Motion carried unanimously after discussion (6, 0).

Board Policies

Point of order by Schmid and sustained by Luth that the motion has not been made.

Rescind Policies

Moved by Schmid, seconded by VandenBoom, to approve on a first reading basis, rescinding Policy ACB: *Respectful Behavior*. Motion carried after discussion (4,2 with VandenBoom, Hill, Alt and Schmid voting in favor and Luth and Currier voting against).

Moved by VandenBoom, seconded by Hill, to approve on a first reading basis, rescinding Policy JN: *Student Fees, Fines and Charges*. Motion carried unanimously (6, 0).

Moved by Currier, seconded by Alt, to approve on a first reading basis, rescinding Policy KMA & KMA-R: *Relations with Parent Organizations*. Motion fails (3, 3 with Schmid, Alt, and Luth voting in favor and Hill,

VandenBoom, and Currier voting against).

Moved by Schmid, seconded by Hill to approve on a first reading basis, rescinding Policy KM: *Relations with Community Organizations*. Motion carried (5,1 with Schmid, Hill, Alt, Luth, Currier voting in favor and VandenBoom voting against).

Moved by VandenBoom, seconded by Schmid to approve on a first reading basis, rescinding KA & KA-R: *School Community Relations-Media Inquiries*. Motion carried (5,1 with Schmid, Hill, Alt, Luth and VandenBoom voting in favor and Currier voting against).

Moved by Alt, seconded by Schmid, to approve on a first reading basis rescinding Policy EEA & EEA-R: *Student Transportation*. Motion carried unanimously (6, 0).

Verbal reports were given by Student Representative Charlie Green, Superintendent Gothard, and Board Members Currier, Schmid, VandenBoom, Alt, and Luth.

Moved by Schmid, seconded by VandenBoom, to adjourn at 9:21 p.m. to a Closed Session for Attorney-Client Privilege as Permitted by M.S. 13D.05, Subd. 3(b) to Discuss Contracts. Motion carried unanimously (6, 0).

Reports

Adjourn to a
Closed Session

Jim Schmid, clerk

September 29, 2016

Date Approved

Closed Session Notes
INDEPENDENT SCHOOL DISTRICT 191
September 15, 2016

This meeting will be closed for Attorney-Client Privilege as permitted by M.S. §13D.05 Subd. 3(b).

Preliminary

The closed session was called to order by Chair Luth at 9:35 p.m. at Diamond Education Center, 200 W. Burnsville Parkway, Burnsville, MN.

Call to Order

Members present: Directors Alt, Currier, Schmid, Hill, VandenBoom and Chair Luth. Mackall was absent. Dr. Joe Gothard, Lisa Rider, Glenn Simon, Stacey Sovine, and Mike Rowley were also present.

Attendance

Contracts were discussed.

Agenda

The closed session adjourned at 10:40 p.m.

Adjourn

September 29, 2016

Jim Schmid, clerk

Date Approved

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
September 23, 2016

The retreat of the Board of Education was called to order by Chair Luth at 8:05 a.m. at Oak Ridge Hotel and Conference Center, 1 Oak Ridge Drive, Chaska, MN 55318.

Call to Order

Members present: Directors VandenBoom, Alt, Currier, Schmid, Mackall, Hill and Chair Luth.

Attendance

J. Gothard, J. Kenney, C. Amoroso, L. Rider, S. Sovine, S. Stanley, and D. Watkins were also present.

The purpose of the retreat was short- and long-term planning and board organization.

Purpose

The retreat adjourned at 3:55 p.m.

Adjourn

Jim Schmid, clerk

Date Approved

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Joe Gothard, Superintendent

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: September 29, 2016

RE: Recommended Personnel Changes

Certified

Appointment

Joel Fredricks	-Replacement Teacher SPED, 1.0 FTE, NMS, effective 8/23/16
Allison Mishica	-Replacement Teacher Long Term Substitute, 1.0 FTE, WB, effective 9/12/16
Corey Monson	*Replacement Teacher Long Term Substitute, 1.0 FTE, Rahn, effective 9/19/16
Monica Smith	*Replacement Teacher Long Term Substitute, 1.0 FTE, BHS, effective 9/19/16
Kathleen Torralba	-Replacement Teacher Long Term Substitute, 1.0 FTE, SO, effective 8/31/16
Sarah Winterlin	-New Teacher, 1.0 FTE, MWS, effective 9/15/16

Resignation

Deborah Therrien	-Teacher ABE, DEC, effective 9/8/16
------------------	-------------------------------------

Classified

Appointment

Bailly Drayton	*New AVID Tutor, District-Wide, effective 2016/2017 school year
Christine Haslock	-Replacement Food Service Associate, 3.75 hrs/day, BHS, effective 9/16/16
Halima Muse	-New AVID Tutor, District-Wide, effective 2016/2017 school year
Ortencia Ramirez	*New Food Service Associate, 5.75 hrs/day, BHS, effective 10/3/16
Jimmy Souvannavong	* New EA Level IV, 7hrs/day, MMS, effective 9/26/16
Monica Vraa	-New CE Program Associate, DEC, effective 9/12/16
Stacy Wells	-Replacement Focus Coach, 8 hrs/day, SO, effective 9/26/16

Change in Assignment

Lucia Quast	-Assignment changes to Food Service Associate , 5.75 hrs/day, WB, effective 9/29/16
Kay Sponsel	-Assignment changes to CE Program Associate, 8 hrs/day, DEC, effective 9/6/16

Resignation

Peni Renner	*EA Level II, HV, effective 9/30/16
Kevin Sorlie	-CE Coordinator I, Rahn, effective 9/30/16

Coaches/Co-Curricular Appointment

Ryan Friesen	*Replacement Assistant Strength Coach, BHS, effective 2016 year round
Staci Gardiner	*New Assistant Cheerleading Coach JV, BHS, effective Fall Season 2016
Trevor Gebhart	*Correction to Volunteer Football Coach
Christopher Hale	*Assistant Football Coach, BHS, rescinded offer
Deborah Millar	-Replacement Musical Vocal Director, BHS, effective Fall Season 2016
Derek Schlager	*Replacement Head Nordic Ski Coach, BHS, effective Winter Season 2017



**Agenda II.B.3.
September 29, 2016**

To: Members, Board of Education
Dr. Joe Gothard, Superintendent

From: Lisa K. Rider, Executive Director of Business Services

Date: September 22, 2016

Re: Donations

RECOMMENDATION: To adopt a resolution to approve and accept donations as presented.

RESOLUTION TO APPROVE AND ACCEPT DONATIONS

WHEREAS,

1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
2. Minnesota Statute 123B.02 states the School Board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated; and
3. Minnesota Statute 465.03 states the School Board may accept a gift, grant, or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and
4. Businesses and individuals have submitted donations to the district;

THEREFORE, BE IT RESOLVED by the School Board of ISD 191 to approve and accept with appreciation the donations as presented below and to permit their use as designated by the donors.

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on September 29, 2016.

Jim Schmid
Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
9/8/2016	Katherine Gray	Eagle Ridge Middle School	FACS Sewing Projects	Large bag of assorted fabrics
9/14/2016	Lions Club of Burnsville	Sioux Trail Elementary	Dictionaries for third grade students	about 65 dictionaries
9/1/2016	Lions Club of Burnsville	Sioux Trail Elementary	Student use where needed.	School supplies
9/1/2016	River Hills Methodist Church	Sioux Trail Elementary	Student use where needed.	School supplies
9/7/2016	ATA Martial Arts	Sioux Trail Elementary	Student use where needed.	School supplies
9/8/2016	Bob Allcorn	Sioux Trail Elementary	Student use where needed.	School supplies
9/9/2016	Patrick Stieg & Blue Cross Blue Shield	ISD 191	Brain Power in a Back Pack	\$104.00
9/21/2016	Chris Doyle	Eagle Ridge Middle School	General	\$18.50
8/27/2016	Lisa Daley	Burnsville Alternative High School and Sky Oaks Elementary	students in need	two big boxes of school supplies
9/8/2016	Fairview Ridges Hospital	ISD 191	students in need	two boxes of school supplies
9/12/2016	Cub Foods/Lisa Ihenacho	Hidden Valley Elementary	School Supplies for students	multiple school supplies: notebook paper, markers, crayons, erasers, folders
9/12/2016	Burnsville Lions Club	Hidden Valley Elementary	School Supplies for students in need	Notebooks, 2 ring binders, rulers, crayons, markers, scissors, pens, pencils, glue, folders, backpacks

Total monetary contributions to accept: **\$122.50**



**Agenda II.B.4
Sept 29, 2016**

TO: Dr. Joe Gothard, Superintendent and Board of Education
FROM: Lisa K. Rider, Executive Director of Business Services
DATE: Sept 21, 2016
RE: August Payroll, Claims and Receipts

RECOMMENDATION: That the Board approves August payroll checks numbered 718538-718550, and Direct Deposit notices numbered 619020-620782, in the net amount of \$3,860,324.53. June, Aug & Sept claims to date represented by checks numbered 448183-448629, 1016340-1016428, and 101547-101612 and wire transfers and adjustments totaling \$14,732,087.50. Also, that the Board accepts August receipts of \$16,599,309.36 and investments for the General Fund, 2012A Alt Facilities, 2015A School Building Bonds and OPEB of \$69,660,233.80 as of August 31, 2016.

August payroll, wire transfers, claims and receipts have been prepared under the direction of Gordon Winterlin, Director of Accounting, and are presented for approval by the School Board. I would be glad to answer any questions.

LKR/mw

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
August 2016**

Cash Receipts

Receipts		\$16,599,309.36
Miscellaneous Adjustments		

TOTAL AUGUST CASH RECEIVED 16,599,309.36

CASH DISBURSEMENTS

August

Regular Payroll Checks	718538-718550	\$3,860,324.53
Direct Deposit Notices	619020-620782	

July Claims previously approved:	\$527,055.64
August Claims previously approved:	\$637,324.85

August Claims:	448183-448313	\$659,655.24
	1016340-1016384	\$9,215.33
	101549-101582	\$5,527,982.92

June Claims previously approved \$5,742,920.87

August Wire Transfers	\$4,675,495.80
Miscellaneous Adjustments	\$0.00

TOTAL AUGUST CASH DISBURSED 21,639,975.18

TOTAL EXPENSES TO BE APPROVED

August Cash Disbursed	\$21,639,975.18
Less: Items Previously Approved	-\$6,907,301.36

Plus: Aug Payables	448314-448381	\$1,712,202.08
Checks	448491-448579	

Sep Claims:	448382-448490	\$1,469,607.55
Checks	448580-448629	
	1016385-1016428	
	101583-101612	

June Claims	101547-101548	\$677,928.58
-------------	---------------	--------------

TOTAL TO BE APPROVED 18,592,412.03

	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>Total 8/31/2016</u>
GENERAL FUND	\$2,236,758.71	\$28,294,732.80	\$30,531,491.51
OPEB	\$750,587.88	\$8,201,262.00	\$8,951,849.88
OPEB EQUITY INV THROUGH AUGUST 31, 2016	\$86,876.06	\$4,634,614.36	\$4,721,490.42
2015A SCHOOL BUILDING BONDS	\$5,470,936.27	\$17,846,100.09	\$23,317,036.36
2012A ALT FACILITIES	\$888,365.63	\$1,250,000.00	\$2,138,365.63
	\$9,433,524.55	\$60,226,709.25	\$69,660,233.80

Note: The attached investment reports are provided by our investment advisor, PMA Financial Network, Inc. These reports include our investment and money market balances.



Total Portfolio Report CAR

As of: 08/31/16

PMA Financial Network, Inc.

2135 CityGate Lane
7th Floor
Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

BURNSVILLE ISD 191 / GENERAL FUND

2960

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$2,236,758.71	\$2,236,758.71	
CD	215193	1	09/04/15	09/02/16	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$2,760,666.39	\$2,750,000.00	0.390
SEC	36017	1	09/15/15	09/15/16	Everbank Certificate of Deposit	\$248,000.00	\$248,000.00	0.450
TS	229931	1	08/17/16	09/26/16	MN TRUST TERM SERIES	\$1,500,871.24	\$1,500,000.00	0.530
SEC	34831	1	06/12/15	12/12/16	Berkshire Bank Certificate of Deposit	\$249,000.00	\$249,000.00	0.517
CD	220225	1	02/11/16	01/26/17	MAINSTREET BANK	\$249,929.19	\$248,400.00	0.642
CD	220226	1	02/11/16	01/26/17	BREMER BANK, NA	\$249,943.31	\$248,400.00	0.648
CD	220227	1	02/11/16	01/26/17	NOA BANK	\$249,988.64	\$248,700.00	0.540
CD	220248	1	02/12/16	01/26/17	BOFI FEDERAL BANK	\$3,120,232.59	\$3,104,500.00	0.530
CD	220214	1	02/11/16	02/13/17	MODERN BANK, NATIONAL ASSOCIATION	\$139,800.10	\$138,765.00	0.740
CD	220215	1	02/11/16	02/13/17	ERICSON STATE BANK	\$249,926.60	\$248,200.00	0.690
CD	220216	1	02/11/16	02/13/17	AFFILIATED BANK	\$249,926.60	\$248,200.00	0.690
CD	220217	1	02/11/16	02/13/17	COMMUNITY STATE BANK - OK	\$249,945.36	\$248,200.00	0.697
CD	220218	1	02/11/16	02/13/17	SAVOY BANK	\$249,902.43	\$248,300.00	0.640
CD	220219	1	02/11/16	02/13/17	CRESTMARK BANK	\$249,902.43	\$248,300.00	0.640
CD	220220	1	02/11/16	02/13/17	NEWBANK, NA	\$249,902.43	\$248,300.00	0.640
CD	220221	1	02/11/16	02/13/17	TALMER BANK AND TRUST	\$249,960.14	\$248,200.00	0.703
CD	220222	1	02/11/16	02/13/17	FLAGLER BANK	\$127,703.13	\$126,935.00	0.600
CD	220223	1	02/11/16	02/13/17	TWO RIVERS BANK & TRUST	\$249,903.03	\$248,300.00	0.640
CD	220224	1	02/11/16	02/13/17	CENTRUE BANK	\$249,921.80	\$248,300.00	0.648
SEC	36016	1	09/10/15	03/10/17	Capital One Bank (usa), National Association Certificate of Deposit	\$248,000.00	\$248,000.00	0.718
CD	221437	1	03/01/16	03/13/17	CENTRAL BANK	\$249,950.14	\$248,300.00	0.640
CD	221438	1	03/01/16	03/13/17	ABC BANK / AUSTIN BANK OF CHICAGO	\$249,985.42	\$248,300.00	0.657
CD	221439	1	03/01/16	03/13/17	BANK OF THE WEST	\$249,969.70	\$248,400.00	0.612
CD	221519	1	03/02/16	03/13/17	TALMER BANK AND TRUST - C	\$1,764,997.36	\$1,755,000.00	0.553
CD	215192	1	09/04/15	03/28/17	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$3,779,332.19	\$3,750,000.00	0.500
SEC	36587	1	11/24/15	07/14/17	Federal Home Loan Mortgage Corporation Note	\$1,500,000.00	\$1,499,932.80	0.753
CD	223056	1	04/07/16	07/26/17	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$3,023,435.80	\$3,000,000.00	0.600
CD	230002	1	08/17/16	08/17/17	STATE BANK OF INDIA (NY)	\$249,921.25	\$248,400.00	0.612
CD	230003	1	08/17/16	08/17/17	HIGH PLAINS BANK	\$248,586.03	\$247,100.00	0.601
CD	230004	1	08/17/16	08/17/17	GRANITE COMMUNITY BANK / FIRST NB OF COLD SPRING	\$249,964.92	\$248,400.00	0.630
CD	230005	1	08/17/16	08/17/17	BANK OF SPRINGFIELD	\$248,812.53	\$247,300.00	0.612
CD	223724	1	05/02/16	01/26/18	PREMIER BANK	\$249,908.02	\$246,900.00	0.701
CD	223725	1	05/02/16	01/26/18	REPUBLIC BANK OF CHICAGO	\$249,902.04	\$246,900.00	0.700
CD	230000	1	08/17/16	01/26/18	CFG COMMUNITY BANK	\$249,974.65	\$247,500.00	0.693
CD	230001	1	08/17/16	01/26/18	BANK OF THE OZARKS	\$249,895.85	\$247,600.00	0.649
CD	229998	1	08/17/16	02/09/18	EAST BOSTON SAVINGS BANK	\$249,945.22	\$247,200.00	0.749
CD	229999	1	08/17/16	02/09/18	CAPITAL BANK NA	\$249,966.87	\$247,400.00	0.700
CD	229997	1	08/17/16	02/20/18	TBK BANK, SSB / THE NATIONAL BANK	\$247,169.61	\$244,400.00	0.749
SEC	38090	1	08/31/16	02/28/18	Independence Bank Of Kentucky Certificate of Deposit	\$249,000.00	\$249,000.00	0.701
CD	229994	1	08/17/16	08/17/18	PACIFIC WESTERN BANK	\$249,849.36	\$244,900.00	1.011
CD	229995	1	08/17/16	08/17/18	FARMERS & MERCHANTS UNION BANK	\$249,879.07	\$245,500.00	0.892

BURNSVILLE ISD 191 / GENERAL FUND

2960

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
CD	229996	1	08/17/16	08/17/18	INDEPENDENCE BANK- MT	\$249,957.57	\$246,300.00	0.743
CD	230012	1	08/18/16	08/21/18	SOLARITY CREDIT UNION	\$1,521,540.91	\$1,500,000.00	0.720
SEC	38088	1	08/24/16	08/24/18	Yadkin Bank Certificate of Deposit	\$249,000.00	\$249,000.00	0.738
SEC	38086	1	08/25/16	08/27/18	Bankunited, NA Certificate of Deposit	\$248,000.00	\$248,000.00	0.851
SEC	38087	1	08/31/16	08/31/18	Wells Fargo Bank, NA - Sd Certificate of Deposit	\$249,000.00	\$249,000.00	0.951
SEC	38089	1	08/31/16	08/31/18	Guaranty Bank And Trust Company Certificate of Deposit	\$249,000.00	\$249,000.00	0.751

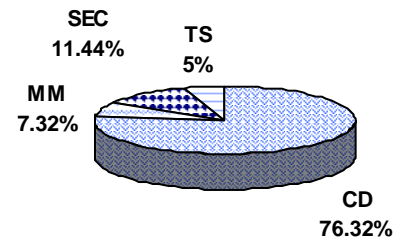
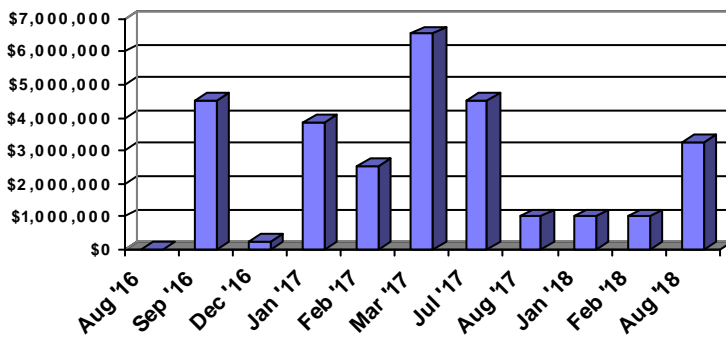
Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

Total Amount --> \$30,707,128.63 \$30,531,491.51

Time and Dollar Weighted Portfolio Yield: 0.671 %

Weighted Average Portfolio Maturity: 247.34 Days

MM: 7.33%
CD's: 76.33%
CP: 0.00%
SEC: 11.43%



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 08/31/16

PMA Financial Network, Inc.

2135 CityGate Lane
7th Floor
Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

BURNSVILLE ISD 191 / 2009 OPEB TRUST

3596

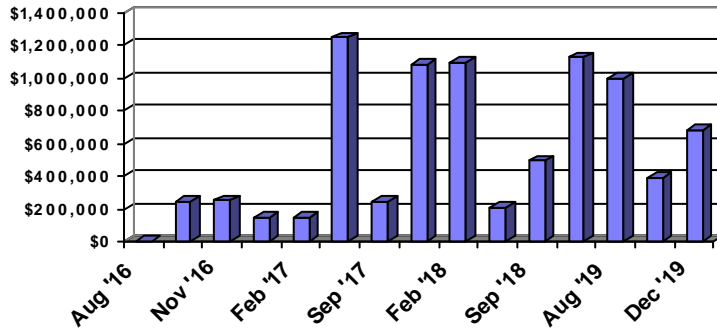
Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$750,587.88	\$750,587.88	
SEC	31043	1	10/23/13	10/24/16	Sallie Mae Bank Certificate of Deposit	\$248,000.00	\$248,000.00	1.155
CD	187466	1	07/02/13	11/14/16	DAKOTA COMMUNITY BANK & TRUST, NA	\$249,965.13	\$244,200.00	0.700
CD	192889	1	01/13/14	01/13/17	FAR EAST NATIONAL BANK	\$144,811.46	\$140,800.00	0.949
SEC	23783	1	12/20/10	02/01/17	Woodridge Illinois Taxable	\$150,000.00	\$150,000.00	3.350
CD	230007	1	08/18/16	06/30/17	ALLIANT CREDIT UNION	\$248,797.62	\$247,600.00	0.559
CD	230008	1	08/18/16	06/30/17	LANDMARK COMMUNITY BANK	\$248,882.70	\$247,700.00	0.552
CD	230009	1	08/18/16	06/30/17	BOFI FEDERAL BANK	\$249,984.92	\$248,800.00	0.550
CD	230010	1	08/18/16	06/30/17	USAMERIBANK	\$248,881.85	\$247,700.00	0.551
CD	230011	1	08/18/16	06/30/17	ENERBANK USA	\$248,881.96	\$247,700.00	0.551
SEC	30736	1	09/25/13	09/25/17	Cit Bank Certificate of Deposit	\$247,000.00	\$247,000.00	1.508
CD	205079	1	01/08/15	01/08/18	FIRST FREEDOM BANK	\$164,252.21	\$159,400.00	1.012
CD	205080	1	01/08/15	01/08/18	TRUSTONE FINANCIAL FEDERAL CREDIT UNION	\$249,684.73	\$241,600.00	1.111
CD	205081	1	01/08/15	01/08/18	HIBERNIA BANK	\$207,054.62	\$201,000.00	1.003
CD	192888	1	01/13/14	01/16/18	INDUSTRIAL & COMMERCIAL BANK OF CHINA	\$210,686.40	\$200,000.00	1.332
SEC	33742	1	01/14/15	01/16/18	Goldman Sachs Bank USA Certificate of Deposit	\$248,000.00	\$248,000.00	1.404
CD	205817	1	02/03/15	02/05/18	ADIRONDACK BANK	\$240,475.35	\$234,000.00	0.921
CD	205818	1	02/03/15	02/05/18	FIRST NB OF MCGREGOR	\$102,681.43	\$100,000.00	0.891
CD	205819	1	02/03/15	02/05/18	FIRST NATIONAL BANK	\$249,815.96	\$243,000.00	0.932
SEC	33857	1	02/05/15	02/05/18	Ally Bank Certificate of Deposit	\$248,000.00	\$248,000.00	1.154
CD	182782	1	02/15/13	02/15/18	PLAINS COMMERCE BANK	\$249,902.70	\$236,400.00	1.142
CD	208034	1	03/24/15	03/26/18	PEAPACK-GLADSTONE BANK	\$208,860.51	\$203,000.00	0.960
SEC	30731	1	09/25/13	09/25/18	Discover Bank Certificate of Deposit	\$247,000.00	\$247,000.00	2.013
SEC	30738	1	09/25/13	09/25/18	Compass Bank Certificate of Deposit	\$247,000.00	\$247,000.00	1.962
CD	192886	1	01/13/14	01/14/19	M.Y. SAFRA BANK	\$248,142.42	\$228,500.00	1.717
CD	192887	1	01/13/14	01/14/19	STEARNS BANK NA (N)	\$248,500.88	\$230,700.00	1.542
SEC	28287	1	10/09/12	01/15/19	Lakewood Township NJ Ref	\$630,000.00	\$630,000.00	1.580
SEC	28397	1	11/15/12	08/15/19	DENTON TX INDEP SCH DIST TXBL -REF - SER C	\$1,000,000.00	\$1,000,000.00	1.520
SEC	28316	1	10/15/12	10/15/19	ABERDEEN TWP NJ REF	\$390,000.00	\$390,000.00	1.570
SEC	28317	1	10/16/12	12/01/19	FAIRFIELD & UNION OH LOCAL SCH DIST	\$330,000.00	\$294,162.00	1.620
SEC	28355	1	10/19/12	12/01/19	COOK CNTY IL HIGH SCH DIST #205 THORNTON TWP	\$350,000.00	\$350,000.00	1.939

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$9,105,850.73	\$8,951,849.88

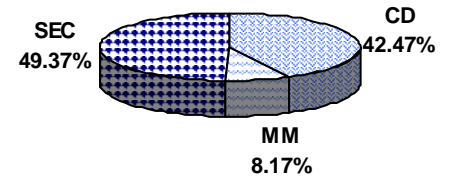
Time and Dollar Weighted Portfolio Yield: 1.448 %

Weighted Average Portfolio Maturity: 597.39 Days

MM: 8.38%
CD's: 43.59%
CP: 0.00%
SEC: 48.03%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 08/31/16

PMA Financial Network, Inc.

2135 CityGate Lane
7th Floor
Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

BURNSVILLE ISD 191 / 2015A BONDS

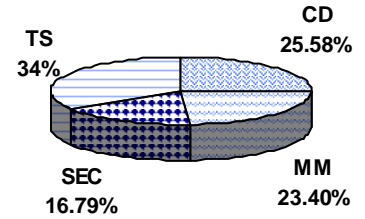
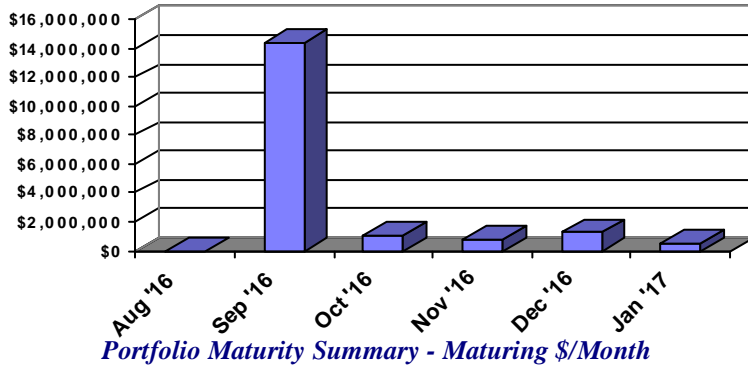
5762

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$5,470,936.27	\$5,470,936.27	
SDA					Savings Deposit Account - CITIBANK (SDA)	\$0.09	\$0.09	
SEC	34618	1	06/04/15	09/01/16	LEAVENWORTH CNTY KS UNIF SCH DIST #458	\$995,000.00	\$995,000.00	0.540
SEC	34624	1	06/04/15	09/01/16	GEARY CNTY KS UNIF SCH DIST #475	\$555,000.00	\$555,000.00	0.400
SEC	34628	1	06/01/15	09/01/16	NORTH CENTRL WI TECH CLG DIST	\$1,540,000.00	\$1,540,000.00	0.400
TS	229405	1	08/08/16	09/08/16	MN TRUST TERM SERIES	\$6,002,700.83	\$6,000,000.00	0.530
CD	209358	1	05/08/15	09/15/16	GLOBAL BANK	\$249,986.60	\$249,000.00	0.292
CD	209359	1	05/08/15	09/15/16	MIDDLEFIELD BANKING COMPANY	\$249,918.22	\$249,100.00	0.242
CD	209379	1	05/12/15	09/15/16	HIGHLAND BANK	\$249,969.88	\$248,300.00	0.499
CD	209380	1	05/12/15	09/15/16	HIGHLAND BANK	\$755,742.08	\$751,700.00	0.399
CD	220581	1	02/19/16	09/15/16	ORRSTOWN BANK	\$249,399.71	\$248,800.00	0.421
CD	220582	1	02/19/16	09/15/16	PATRIOT BANK - OK	\$249,399.71	\$248,800.00	0.421
CD	220583	1	02/19/16	09/15/16	PRUDENTIAL SAVINGS BANK	\$249,599.75	\$249,000.00	0.421
CD	220584	1	02/19/16	09/15/16	SECURITY BANK	\$249,500.33	\$248,900.00	0.421
SEC	34619	1	05/13/15	09/15/16	MONROE CNTY PA	\$275,000.00	\$275,000.00	0.460
SEC	34621	1	05/14/15	09/15/16	BRISTOL TWP PA	\$500,000.00	\$500,000.00	0.450
TS	229933	1	08/17/16	09/26/16	MN TRUST TERM SERIES	\$2,001,161.65	\$2,000,000.00	0.530
CD	209365	1	05/11/15	10/21/16	BRIDGEWATER BANK	\$1,005,875.25	\$1,000,000.00	0.406
CD	209357	1	05/08/15	11/17/16	SONABANK	\$249,995.36	\$248,100.00	0.499
CD	220579	1	02/19/16	11/17/16	T BANK, NA	\$249,946.67	\$249,000.00	0.510
CD	220580	1	02/19/16	11/17/16	FINANCIAL FEDERAL BANK	\$249,927.78	\$249,000.00	0.500
CD	218112	1	12/01/15	12/01/16	KS STATEBANK / KANSAS STATE BANK OF MANHATTAN	\$249,965.10	\$248,200.00	0.711
CD	224322	1	05/19/16	12/15/16	BANK OF CHINA	\$249,445.98	\$248,700.00	0.521
CD	224323	1	05/19/16	12/15/16	FREEDOM BANK OF VIRGINIA	\$249,539.32	\$248,800.00	0.516
CD	224324	1	05/19/16	12/15/16	FIELDPOINT PRIVATE BANK & TRUST	\$249,542.40	\$248,800.00	0.520
CD	224325	1	05/19/16	12/15/16	TEXAS CAPITAL BANK	\$249,428.39	\$248,700.00	0.510
CD	224087	1	05/11/16	01/13/17	FIRST COMMONS BANK NA	\$249,961.26	\$249,100.00	0.511
CD	224088	1	05/11/16	01/13/17	FIRST SECURITY BANK - HENDRICKS	\$249,961.93	\$249,100.00	0.511

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$23,346,904.56	\$23,317,036.36

Time and Dollar Weighted Portfolio Yield: 0.502 %
Weighted Average Portfolio Maturity: 19.59 Days

MM: 23.46%
CD's: 25.65%
CP: 0.00%
SEC: 16.58%





Total Portfolio Report CAR

As of: 08/31/16

PMA Financial Network, Inc.

2135 CityGate Lane
7th Floor
Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

BURNSVILLE ISD 191 / 2012A ALT FACILITY

5070

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$888,365.63	\$888,365.63	
TS	229404	1	08/08/16	09/08/16	MN TRUST TERM SERIES	\$1,000,450.14	\$1,000,000.00	0.530
TS	229932	1	08/17/16	09/26/16	MN TRUST TERM SERIES	\$250,145.21	\$250,000.00	0.530
Total Amount -->						\$2,138,960.98	\$2,138,365.63	

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

Time and Dollar Weighted Portfolio Yield: 0.530 %

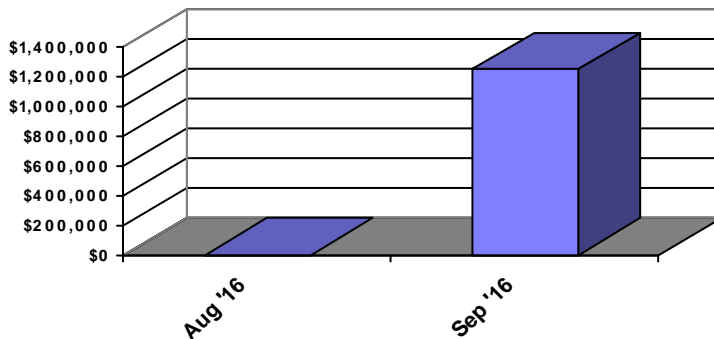
Weighted Average Portfolio Maturity: 6.78 Days

MM: 41.54%

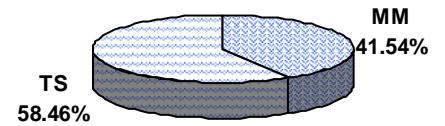
CD's: 0.00%

CP: 0.00%

SEC: 0.00%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type

August 2016

Wire Transfers

Date	From	To	Amount	For
08/01/16	MSDLAF	Internal Revenue Service	743,814.15	July 29 Payroll - Federal Taxes
080116	MSDLAF	State of Minnesota	119,701.45	July 29 Payroll - State Taxes
080116	MSDLAF	TRA	325,833.12	July 29 Payroll - TRA
080116	MSDLAF	PERA	108,317.61	July 29 Payroll - PERA
080116	MSDLAF	State of Minnesota	2,700.10	July 29 Payroll - Child Support
080116	MSDLAF	Preferred One	222,214.75	Health Insurance
080116	MSDLAF	Corporate Health	126.66	Medical Claims
080316	State of Minnesota	MSDLAF	75,365.12	MN State - MMB
080416	MSDLAF	Delta Dental	29,884.76	Dental Insurance
080516	MSDLAF	Corporate Health	7,417.87	Medical Claims
080516	MSDLAF	Corporate Health	2,700.20	Flex Claims
080516	MSDLAF	Corporate Health	2,700.20	Flex Claims
080816	MSDLAF	Preferred One	266,700.16	Health Insurance
080916	Dakota County	MSDLAF	13,858.00	LCTS Q3, 2016 Payments
081016	State of Minnesota	MSDLAF	2,303.52	MN State - MMB
081016	Dakota County	MSDLAF	13,858.00	Dakota County Taxes
081016	MSDLAF	Delta Dental	21,674.97	Dental Insurance
081216	State of Minnesota	MSDLAF	9,969,331.24	MN State - MMB
081216	MSDLAF	Corporate Health	11,727.12	Medical Claims
081216	MSDLAF	Corporate Health	4,659.64	Flex Claims
081516	MSDLAF	Internal Revenue Service	721,154.21	August 15 Payroll - Federal Taxes
081516	MSDLAF	State of Minnesota	117,387.41	August 15 Payroll - State Taxes
081516	MSDLAF	TRA	329,818.98	August 15 Payroll - TRA
081516	MSDLAF	PERA	113,252.80	August 15 Payroll - PERA
081516	MSDLAF	State of Minnesota	2,518.85	August 15 Payroll - Child Support
081516	MSDLAF	Preferred One	190,403.48	Health Insurance
081516	MSDLAF	Corporate Health	3,878.24	Medical Claims
081616	MSDLAF	People's Bank	168,443.79	Aug 15 Payroll - TSA Wire
081616	MSDLAF	People's Bank	526.00	Aug 15 Payroll - TSA Wire
081716	State of Minnesota	MSDLAF	139,303.25	MN State - MMB
081716	MSDLAF	Delta Dental	21,634.42	Dental Insurance
081816	State of Minnesota	MSDLAF	8,996.95	MN State - MMB
081816	MSDLAF	Corporate Health	2,883.05	Medical Claims
081916	MSDLAF	US Bank	88,985.00	US Bank P-Card prefunding wire
081916	MSDLAF	Corporate Health	10,184.83	Medical Claims
081916	MSDLAF	Corporate Health	8,346.28	Flex Claims
082216	MSDLAF	Preferred One	401,708.82	Health Insurance
082416	MSDLAF	Neopost	5,000.00	Postage

August 2016

Wire Transfers

<u>Date</u>	<u>From</u>	<u>To</u>	<u>Amount</u>	<u>For</u>
082416	MSDLAF	Delta Dental	28,091.91	Dental Insurance
082516	State of Minnesota	MSDLAF	282.14	MN State - MMB
082616	MSDLAF	Corporate Health	9,258.26	Medical Claims
082616	MSDLAF	Corporate Health	5,647.38	Flex Claims
082916	State of Minnesota	MSDLAF	5,702,874.67	MN State - MMB
082916	MSDLAF	Preferred One	286,438.60	Health Insurance
082916	MSDLAF	Corporate Health	90.14	Medical Claims
083116	MSDLAF	People's Bank	187,898.02	Aug 31 Payroll - TSA Wire
083116	MSDLAF	Delta Dental	24,102.07	Dental Insurance

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1016340		\$751.72	Aug 17, 2016	88888	8871	NASH, STEPHANIE
1	1016341		\$181.25	Aug 17, 2016	88888	14658	RAY, STEPHEN
1	1016342		\$42.50	Aug 17, 2016	88888	11980	DERENDAL, BARBARA L
1	1016343		\$16.06	Aug 17, 2016	88888	15977	HEIM, WILLIAM V
1	1016344		\$20.00	Aug 17, 2016	88888	17901	KENNEY, JAMI
1	1016345		\$246.00	Aug 17, 2016	88888	18158	ABDULLAHI, SAHRO
1	1016346		\$15.01	Aug 24, 2016	88888	6956	ASHLEY, MARY K
1	1016347		\$88.39	Aug 24, 2016	88888	6968	SODERHOLM, WM ERIC
1	1016348		\$833.66	Aug 24, 2016	88888	7145	RIGGS, MARK D
1	1016349		\$353.70	Aug 24, 2016	88888	7268	MESARCHIK, MARY L
1	1016350		\$13.98	Aug 24, 2016	88888	7841	VAN DER WOUDE, MARK B
1	1016351		\$93.37	Aug 24, 2016	88888	8297	GALLAND, JOHN
1	1016352		\$212.49	Aug 24, 2016	88888	8309	HENDRIX, EUGENIA M
1	1016353		\$28.95	Aug 24, 2016	88888	9236	LIPPKA, JONALYN
1	1016354		\$97.20	Aug 24, 2016	88888	9670	ROBOLE, VICKI M
1	1016355		\$20.40	Aug 24, 2016	88888	10591	DAY, RANDELL
1	1016356		\$51.49	Aug 24, 2016	88888	14226	STALOCK, SHARRON C
1	1016357		\$126.36	Aug 24, 2016	88888	14961	SPRY, KARIE
1	1016358		\$10.89	Aug 24, 2016	88888	15925	SAMPERS, KAREN M
1	1016359		\$93.42	Aug 24, 2016	88888	16004	JORGENSEN, SHANNON E
1	1016360		\$52.92	Aug 24, 2016	88888	16066	REAGAN, KATHRYN M
1	1016361		\$48.30	Aug 24, 2016	88888	16654	GILRAY, REBECCA J
1	1016362		\$2,190.00	Aug 24, 2016	88888	17873	DERDEN, WILLIAM M
1	1016363		\$53.41	Aug 24, 2016	88888	18536	SPAULDING, SHEILA J
1	1016364		\$500.00	Aug 24, 2016	88888	18547	NELSON, OLIVIA M
1	1016365		\$116.76	Aug 24,	88888	18645	EBENHOH, TEEGAN M

27

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
1	1016366		\$42.38	Aug 24, 2016	88888	18679	MEYER, JESSICA M
1	1016367		\$63.94	Aug 24, 2016	88888	18727	BLOCKER, VINCENT S
1	1016368		\$38.99	Aug 24, 2016	88888	18847	MELQUIST, MICHELLE
1	1016369		\$367.20	Aug 24, 2016	88888	18893	PATRIE, ORION D
1	1016370		\$38.93	Aug 30, 2016	88888	9363	BIEN, BERNADETTE L
1	1016371		\$227.53	Aug 30, 2016	88888	11756	ERICKSON, CONSTANCE
1	1016372		\$73.74	Aug 30, 2016	88888	17175	FUNSTON, KATHY L
1	1016373		\$17.99	Aug 30, 2016	88888	17618	HERMAN, LINDA R
1	1016374		\$400.00	Aug 30, 2016	88888	17994	GOTHARD, JOSEPH M
1	1016375		\$200.00	Aug 30, 2016	88888	18043	AMOROSO, CYNTHIA
1	1016376		\$246.00	Aug 30, 2016	88888	18158	ABDULLAHI, SAHRO
1	1016377		\$200.00	Aug 30, 2016	88888	18391	JOHNSON, DOUGLAS A
1	1016378		\$5.94	Aug 30, 2016	88888	12009	STENE, BARBARA
1	1016379		\$228.96	Aug 30, 2016	88888	13441	TESMER, RUSSELL
1	1016380		\$186.50	Aug 30, 2016	88888	14658	RAY, STEPHEN
1	1016381		\$19.00	Aug 30, 2016	88888	14811	THURBER, LAURIE
1	1016382		\$200.00	Aug 30, 2016	88888	16166	RIDER, LISA K
1	1016383		\$200.00	Aug 30, 2016	88888	17487	SOVINE, STACEY
1	1016384		\$200.00	Aug 30, 2016	88888	18405	WINTERLIN, GORDON D
1	1016385		\$59.95	Sep 7, 2016	88888	8784	CARROLL, MICHELE
1	1016386		\$103.91	Sep 7, 2016	88888	15691	KING, LAURIE J
1	1016387		\$46.50	Sep 7, 2016	88888	17742	BUCK, REBECCA L
1	1016388		\$12.31	Sep 7, 2016	88888	18691	GULDEN, JANET
1	1016389		\$10.10	Sep 7, 2016	88888	18797	GOODBUFFALO, DOMINIC E
1	1016390		\$16.63	Sep 7, 2016	88888	11739	PARISEAU, MARCIA L
1	1016391		\$293.76	Sep 7, 2016	88888	12579	STARKEY, MICHELE M
1	1016392		\$184.00	Sep 7, 2016	88888	13431	PAETZOLD, ROBERT JAMES
1	1016393		\$160.92	Sep 7, 2016	88888	13431	PAETZOLD, ROBERT JAMES

28

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1016394		\$339.71	Sep 7, 2016	88888	14187	MILLER, CHAD
1	1016395		\$94.18	Sep 7, 2016	88888	14671	SMITH, TRACY J
1	1016396		\$42.55	Sep 7, 2016	88888	16345	WALCZAK, CHERYL M
1	1016397		\$386.08	Sep 7, 2016	88888	18612	MALLINGER, MELINDA
1	1016398		\$190.28	Sep 7, 2016	88888	18612	MALLINGER, MELINDA
1	1016399		\$42.39	Sep 14, 2016	88888	6956	ASHLEY, MARY K
1	1016400		\$32.96	Sep 14, 2016	88888	7805	CHEREP, NANCY M
1	1016401		\$14.00	Sep 14, 2016	88888	9236	LIPPKA, JONALYN
1	1016402		\$47.30	Sep 14, 2016	88888	11818	HAMMER, JEFFREY
1	1016403		\$39.96	Sep 14, 2016	88888	12303	LOESCH, JAKE
1	1016404		\$239.00	Sep 14, 2016	88888	12349	BAKKEN, ANN
1	1016405		\$121.55	Sep 14, 2016	88888	14006	GRIFFIN, LYNDISAY K
1	1016406		\$7.29	Sep 14, 2016	88888	14147	KLINNERT, ELIZABETH
1	1016407		\$175.27	Sep 14, 2016	88888	16789	KRONABETTER, JULIE R
1	1016408		\$48.76	Sep 14, 2016	88888	17174	DEMUTH, JOY S
1	1016409		\$64.29	Sep 14, 2016	88888	17742	BUCK, REBECCA L
1	1016410		\$26.64	Sep 14, 2016	88888	17771	SCHWINTEK, KRISTINE K
1	1016411		\$375.82	Sep 14, 2016	88888	18025	HENDERSON, MICHELLE A
1	1016412		\$85.89	Sep 14, 2016	88888	18860	ANDERSON, BRITTNEE M
1	1016413		\$77.06	Sep 14, 2016	88888	4356	SIMON, GLENN D.
1	1016414		\$147.69	Sep 14, 2016	88888	4356	SIMON, GLENN D.
1	1016415		\$120.44	Sep 14, 2016	88888	4490	RIBNICK, BRIAN
1	1016416		\$9.56	Sep 14, 2016	88888	6874	STEAD, AMY JO
1	1016417		\$20.00	Sep 14, 2016	88888	9223	REIHER, PAM
1	1016418		\$339.71	Sep 14, 2016	88888	11073	MEYER, CHAD
1	1016419		\$29.96	Sep 14, 2016	88888	12647	WALLER MCDEVITT, JENNIFER
1	1016420		\$199.91	Sep 14, 2016	88888	15856	TOUSIGNANT, HOLLY
1	1016421		\$40.00	Sep 14,	88888	15911	WILLSON, DAWN M

29

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
1	1016422		\$65.65	Sep 14, 2016	88888	16491	VITALI, ALICIA F
1	1016423		\$63.99	Sep 14, 2016	88888	16589	PLANTE, MARY TRACEY
1	1016424		\$63.91	Sep 14, 2016	88888	17903	PETROSKEY, KELLIE A
1	1016425		\$96.43	Sep 14, 2016	88888	18031	THOMAS, JESSICA
1	1016426		\$27.94	Sep 14, 2016	88888	18144	MILINOVICH, TRACY
1	1016427		\$49.20	Sep 14, 2016	88888	18945	SCHMID, NATHAN J
1	1016428		\$41.55	Sep 14, 2016	88888	18983	SANTOS, MIYA D
Check Count	89	Grand Total	\$13,870.33				

30

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448183		\$67.50	Aug 17, 2016	29258	0	AKERSON, ELIZABETH
4	448184		\$1,000.00	Aug 17, 2016	00016	3184	BIEN, BRODY
4	448185		\$30.00	Aug 17, 2016	26711	1	BURNSVILLE FIRE MUSTER
4	448186		\$1,882.00	Aug 17, 2016	05944	0	BURNSVILLE SWIM CLUB, INC.
4	448187		\$49,436.74	Aug 17, 2016	00809	0	DAKOTA ELECTRIC ASSOCIATION
4	448188		\$975.00	Aug 17, 2016	28390	0	DAVIDSON, BRYCE
4	448189		\$6,100.00	Aug 17, 2016	22061	0	DISTRIBUTED WEBSITE CORPORATION
4	448190		\$58.50	Aug 17, 2016	00016	2467	DOMEK, NATALIE
4	448191		\$1,523.28	Aug 17, 2016	28896	0	FELHABER LARSON
4	448192		\$29.82	Aug 17, 2016	00862	3	HERFF JONES, INC.
4	448193		\$2,520.42	Aug 17, 2016	25854	1	HOCKENBERGS
4	448194		\$1,000.00	Aug 17, 2016	00016	3182	HUTSAL, SOFIYA
4	448195		\$94.00	Aug 17, 2016	20523	0	JONES, SCOTT
4	448196		\$1,000.00	Aug 17, 2016	00016	3183	KALLSTROM, CORY
4	448197		\$72.83	Aug 17, 2016	28748	0	LAMPRECHT, JOHN
4	448198		\$100.00	Aug 17, 2016	24938	0	MAKING OUR MOMS SUCCESSFUL
4	448199		\$67.00	Aug 17, 2016	08112	0	MEDICINE LAKE TOURS
4	448200		\$135.00	Aug 17, 2016	03814	0	MINNESOTA COMMUNITY EDUCATION ASSOC (MCEA)
4	448201		\$360.00	Aug 17, 2016	03288	0	MN LITERACY COUNCIL
4	448202		\$4,055.00	Aug 17, 2016	00421	0	MUSIC THEATRE INTERNATIONAL
4	448203		\$1,000.00	Aug 17, 2016	00016	3181	NGUYEN, DAT
4	448204		\$2,261.00	Aug 17, 2016	08798	12	REGENTS OF THE UNIVERSITY OF MINNESOTA
4	448205		\$2,350.00	Aug 17, 2016	29087	0	SCIENCE EXPLORERS, INC.
4	448206		\$565.18	Aug 17, 2016	28611	0	SOUTHWEST METRO EDUCATIONAL CO
4	448207		\$1,960.00	Aug 17, 2016	21149	0	SUCANSKY, SARAH
4	448208		\$2,212.81	Aug 17,	00826	1	TIERNEY BROTHERS, INC.

31

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448209		\$1,322.34	Aug 17, 2016	04417	1	US FOODS INC
4	448210		\$5,780.50	Aug 17, 2016	24245	0	YOUTH ENRICHMENT LEAGUE
4	448211		\$2,500.00	Aug 18, 2016	07839	0	WALMART
4	448212		\$33,915.50	Aug 19, 2016	05296	0	360 COMMUNITIES
4	448213		\$1,618.73	Aug 19, 2016	28551	0	ADVANCED IMAGING SOLUTIONS
4	448214		\$55.00	Aug 19, 2016	06215	0	AIRPORT TAXI, INC.
4	448215		\$755.07	Aug 19, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	448216		\$1,000.00	Aug 19, 2016	00016	3189	BOLLINGER, EMILY
4	448217		\$2,037.29	Aug 19, 2016	02519	0	CENTERPOINT ENERGY
4	448218		\$107.94	Aug 19, 2016	02519	3	CENTERPOINT ENERGY SERVICES, INC.
4	448219		\$360.00	Aug 19, 2016	25919	0	CORDOVA, LETICIA
4	448220		\$1,918.56	Aug 19, 2016	00502	0	CORNERSTONE COPY CENTER
4	448221		\$58.50	Aug 19, 2016	00016	3188	DIEDRICK, JOHN
4	448222		\$500.00	Aug 19, 2016	00016	3187	DROEGE, DYLAN
4	448223		\$248,132.83	Aug 19, 2016	28300	1	DURHAM SCHOOL SERVICES
4	448224		\$4,080.00	Aug 19, 2016	E5682	0	FECKE, KAY L
4	448225		\$1,988.10	Aug 19, 2016	28598	0	FLAGSHIP RECREATION LLC
4	448226		\$94.80	Aug 19, 2016	24391	1	FUN EXPRESS, LLC
4	448227		\$50.00	Aug 19, 2016	03622	2	GALE/CENGAGE LEARNING
4	448228		\$149.95	Aug 19, 2016	00575	0	GROTH MUSIC COMPANY
4	448229		\$830.62	Aug 19, 2016	07139	0	HASTINGS BUS COMPANY
4	448230		\$4,180.54	Aug 19, 2016	01812	0	IND. SCHOOL DIST. 281
4	448231		\$12,864.24	Aug 19, 2016	01826	0	IND. SCHOOL DIST. 625
4	448232		\$1,991.73	Aug 19, 2016	27633	0	KELLY SERVICES, INC.
4	448233		\$300.00	Aug 19, 2016	24476	0	LORING, STEVEN

32

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448234		\$249.50	Aug 19, 2016	04999	0	LRP PUBLICATIONS
4	448235		\$18,000.00	Aug 19, 2016	21301	3	MN STATE UNIVERSITY-MANKATO
4	448236		\$1,000.00	Aug 19, 2016	02136	0	NORMANDALE COMMUNITY COLLEGE
4	448237		\$120.00	Aug 19, 2016	26894	0	OFFICE OF THE SECRETARY OF STATE
4	448238		\$1,000.00	Aug 19, 2016	00016	3185	OTTOSON, ADAM
4	448239		\$108.00	Aug 19, 2016	29171	0	PERFORMANT RECOVERY INC
4	448240		\$224.40	Aug 19, 2016	01709	1	PPG ARCHITECTURAL FINISHES
4	448241		\$889.75	Aug 19, 2016	28477	0	RJM COMPANIES
4	448242		\$35,423.33	Aug 19, 2016	23848	0	SFM
4	448243		\$478.00	Aug 19, 2016	26978	1	SWANK MOTION PICTURES
4	448244		\$2,816.10	Aug 19, 2016	29345	1	T-MOBILE
4	448245		\$395.00	Aug 19, 2016	03467	0	TAMS WITMARK MUSIC
4	448246		\$469.20	Aug 19, 2016	28502	0	THE MCDOWELL AGENCY, INC.
4	448247		\$1,100.00	Aug 19, 2016	24479	0	THINKING COLLABORATIVE LLC
4	448248		\$66,040.00	Aug 19, 2016	08203	1	TIES
4	448249		\$186.00	Aug 19, 2016	02813	7	US DEPARTMENT OF EDUCATION
4	448250		\$130.00	Aug 19, 2016	23463	18	US DEPT OF TREASURY
4	448251		\$500.00	Aug 19, 2016	00016	3186	VENABLES, CAITESSA
4	448252		\$560.79	Aug 19, 2016	20019	0	VERNON COMPANY
4	448253		\$3,468.75	Aug 19, 2016	24478	0	YORK-BARR, JENNIFER
4	448254		\$112.50	Aug 23, 2016	29041	0	ADAMS, CYNDI
4	448255		\$500.00	Aug 23, 2016	00016	3190	ECKHOLM, KAIJA
4	448256		\$455.80	Aug 23, 2016	26262	0	EDUCATORS BENEFIT CONSULTANTS, LLC
4	448257		\$58.50	Aug 23, 2016	00016	3191	EMERY, CHERI
4	448258		\$379.00	Aug 23, 2016	29235	0	FISLER DATA, LLC
4	448259		\$2,065.80	Aug 23,	07417	1	IND. SCHOOL DIST. 200

33

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448260		\$2,593.00	Aug 23, 2016	04476	0	NATIONAL TREASURE KUNG FU INC
4	448261		\$152.00	Aug 23, 2016	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	448262		\$103.75	Aug 23, 2016	00016	3192	ROOKS, CANDACE
4	448263		\$45.00	Aug 23, 2016	09588	4	SAVAGE, CITY OF
4	448264		\$153.00	Aug 23, 2016	09180	1	STAR TRIBUNE-NIE
4	448265		\$343.28	Aug 23, 2016	08203	1	TIES
4	448266		\$1,112.00	Aug 23, 2016	06860	0	UNION DEPOT/RCRRA
4	448267		\$102.00	Aug 23, 2016	28298	0	US HEALTH WORKS MEDICAL GRP MN, PC
4	448268		\$1,626.90	Aug 25, 2016	24484	0	ACESBID.COM
4	448269		\$480.00	Aug 26, 2016	28551	0	ADVANCED IMAGING SOLUTIONS
4	448270		\$581.00	Aug 26, 2016	24475	0	ANIMATRON
4	448271		\$525.00	Aug 26, 2016	27719	0	AUGUSTANA REGENT
4	448272		\$105.00	Aug 26, 2016	00000	7272	BONNERT, WILLIAM
4	448273		\$199.08	Aug 26, 2016	02519	0	CENTERPOINT ENERGY
4	448274		\$594.20	Aug 26, 2016	02781	5	CENTURYLINK
4	448275		\$150.00	Aug 26, 2016	06080	1	CLIA LABORATORY PROGRAM
4	448276		\$15.85	Aug 26, 2016	00502	0	CORNERSTONE COPY CENTER
4	448277		\$1,000.00	Aug 26, 2016	00016	3193	FAIRCHILD, DANIELLE
4	448278		\$58.50	Aug 26, 2016	00016	3194	FASCHING, ERICA
4	448279		\$891.75	Aug 26, 2016	28381	0	FEAR THE RODENT SPORTS
4	448280		\$2,802.45	Aug 26, 2016	04387	1	GRAINGER
4	448281		\$750.00	Aug 26, 2016	00016	2869	GRAVES, MARIA
4	448282		\$2,495.00	Aug 26, 2016	24481	0	HOIGAARD'S CUSTOM CANVAS & AWNINGS, LLC
4	448283		\$77.50	Aug 26, 2016	28978	0	LINDSKOOG BOSCH, ALEJANDRA
4	448284	Void	\$100.00	Aug 26, 2016	28387	0	LUTHER COLLEGE

34

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448285		\$418.35	Aug 26, 2016	24921	0	MECA SPORTSWEAR
4	448286		\$500.00	Aug 26, 2016	00016	3195	METZGER, ANNA
4	448287		\$882.00	Aug 26, 2016	26724	0	MIDWEST MAILING SYSTEMS, INC.
4	448288		\$35.00	Aug 26, 2016	22324	0	MULTILINGUAL WORD, INC.
4	448289		\$188.39	Aug 26, 2016	02858	3	NEFF COMPANY
4	448290		\$450.00	Aug 26, 2016	24483	0	ROGERS, ALYSSA
4	448291		\$28.74	Aug 26, 2016	23920	0	SCHUSTER, SHARON
4	448292		\$4,042.50	Aug 26, 2016	26627	0	THE PLAYS THE THING PRODUCTIONS
4	448293		\$21,931.63	Aug 26, 2016	08203	1	TIES
4	448294		\$1,000.00	Aug 26, 2016	24440	0	TORRALBA, RACHEL
4	448295		\$299.50	Aug 26, 2016	26170	1	TUMBLEWEED PRESS, INC.
4	448296		\$30.17	Aug 26, 2016	E7415	0	UMHOFER, THOMAS C
4	448297		\$2,146.64	Aug 26, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	448298		\$139.95	Aug 26, 2016	00001	1707	WYCOFF, SHELLEY
4	448299		\$10,064.85	Aug 30, 2016	28551	1	ADVANCED IMAGING SOLUTIONS
4	448300		\$1,500.00	Aug 30, 2016	00016	3196	CARLSON, EMILY
4	448301		\$58.50	Aug 30, 2016	00000	5575	FLANDERS, BARB
4	448302		\$1,000.00	Aug 30, 2016	00016	3197	HARRIS, IAN
4	448303		\$19.99	Aug 30, 2016	00016	3198	JOHNSON, AMY
4	448304		\$2,000.00	Aug 30, 2016	00016	3199	LE, ANGELA
4	448305		\$410.23	Aug 30, 2016	26241	0	M&E REALTY COMPANY
4	448306		\$5,000.00	Aug 30, 2016	28137	1	MARSH & MCLENNAN AGENCY - RJF DIVISION
4	448307		\$1,928.97	Aug 30, 2016	20099	2	RELIASTAR LIFE INSURANCE COMPANY
4	448308		\$2,661.45	Aug 30, 2016	20099	3	RELIASTAR LIFE INSURANCE COMPANY
4	448309		\$17.95	Aug 30, 2016	00016	3200	STEVENS, AMANDA
4	448310		\$36,157.14	Aug 30,	24486	0	THE HARTFORD

35

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448311		\$403.98	Aug 30, 2016	00826	1	TIERNEY BROTHERS, INC.
4	448312		\$4,104.31	Aug 30, 2016	04417	1	US FOODS INC
4	448313		\$1,000.00	Aug 30, 2016	00016	3201	ZIEBOL, ADAM
4	448314		\$538.26	Sep 1, 2016	28147	1	AGROPUR
4	448315		\$18.45	Sep 1, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	448316		\$171.00	Sep 1, 2016	00249	1	APPLE COMPUTER INC.
4	448317		\$1,530.94	Sep 1, 2016	03178	1	AQUA LOGIC, INC.
4	448318		\$210.10	Sep 1, 2016	20362	0	BENCHMARK EDUCATION COMPANY
4	448319		\$864,675.01	Sep 1, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
4	448320		\$366.37	Sep 1, 2016	00477	0	BIX PRODUCE COMPANY
4	448321		\$3,066.62	Sep 1, 2016	26720	0	BLUE BELL ENTERPRISES, INC.
4	448322		\$2,980.11	Sep 1, 2016	20206	1	BOOKSOURCE
4	448323		\$4,376.63	Sep 1, 2016	23784	1	BOYER TRUCKS
4	448324		\$380.00	Sep 1, 2016	29344	0	BRAVO PROTECTION PRODUCTS
4	448325		\$1,040.00	Sep 1, 2016	25947	0	BROTHERS FIRE & SECURITY
4	448326		\$205.64	Sep 1, 2016	04655	0	BROWN'S ICE CREAM CO.
4	448327		\$4,000.00	Sep 1, 2016	29269	1	CAPSTONE PRESS, INC.
4	448328		\$78,175.70	Sep 1, 2016	20289	1	CDW GOVERNMENT, INC.
4	448329		\$4,214.60	Sep 1, 2016	00502	0	CORNERSTONE COPY CENTER
4	448330		\$78.68	Sep 1, 2016	00647	0	CROWN RENTAL, INC.
4	448331		\$1,411.72	Sep 1, 2016	29228	1	CUMMINS NPOWER LLC
4	448332		\$8,162.36	Sep 1, 2016	04186	1	DALCO
4	448333	Unissued	\$0.00	Sep 1, 2016	04186	1	DALCO
4	448334		\$273.60	Sep 1, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	448335		\$60.00	Sep 1, 2016	24933	0	DURAND MANUFACTURING, INC.

36

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448336		\$286.83	Sep 1, 2016	01064	2	EARL F. ANDERSEN
4	448337		\$483.92	Sep 1, 2016	01078	0	ELECTRO WATCHMAN, INC.
4	448338		\$30.75	Sep 1, 2016	02995	0	FAST SIGNS
4	448339		\$16.93	Sep 1, 2016	23054	1	FASTENAL
4	448340		\$7,012.20	Sep 1, 2016	26109	0	FIELD ENVIRONMENTAL CONSULTING, INC.
4	448341		\$5,042.20	Sep 1, 2016	01541	1	GENERAL PARTS, LLC
4	448342		\$2,265.00	Sep 1, 2016	29368	0	GEORGE F COOK CONSTRUCTION CO
4	448343		\$894.64	Sep 1, 2016	04387	1	GRAINGER
4	448344	Unissued	\$0.00	Sep 1, 2016	04387	1	GRAINGER
4	448345		\$285.21	Sep 1, 2016	09318	1	HILLYARD INC - MINNEAPOLIS
4	448346		\$752.40	Sep 1, 2016	01784	2	HIRSHFIELD'S PAINT MANUFACTURING
4	448347		\$4,344.83	Sep 1, 2016	25854	1	HOCKENBERGS
4	448348		\$43.70	Sep 1, 2016	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	448349		\$15,300.00	Sep 1, 2016	28688	0	K12 TRANSPORTATION MANAGEMENT SERVICES, INC.
4	448350		\$535.00	Sep 1, 2016	08955	0	KELLEHER, HELMRICH AND ASSOCIATES
4	448351		\$149.94	Sep 1, 2016	24472	0	LEADING EDGE
4	448352		\$62.25	Sep 1, 2016	27181	0	LUPIENT CHEVROLET, INC
4	448353		\$2,545.28	Sep 1, 2016	28793	1	MANSFIELD OIL COMPANY
4	448354		\$3,050.00	Sep 1, 2016	08865	10	METRO ECSU-REGION 11 ISD#920
4	448355		\$285.95	Sep 1, 2016	27342	1	MONOPRICE
4	448356		\$488.61	Sep 1, 2016	03519	0	NAPA AUTO PARTS
4	448357		\$277.52	Sep 1, 2016	02489	1	OFFICE DEPOT COMPANY
4	448358		\$14,279.26	Sep 1, 2016	26290	0	PERFORMANCE APPAREL, LLC
4	448359		\$1,943.75	Sep 1, 2016	03057	0	PERMA-BOUND
4	448360		\$2,014.00	Sep 1, 2016	28785	1	PRODOCON, INC
4	448361		\$89.92	Sep 1,	07235	0	REALLY GOOD STUFF

37

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448362		\$708.06	Sep 1, 2016	21851	0	RED WING SHOE STORE
4	448363		\$3,353.16	Sep 1, 2016	28946	0	REFRESH TECHNOLOGIES
4	448364		\$786.44	Sep 1, 2016	03364	0	REMEDIA PUBLICATIONS, INC.
4	448365		\$687.50	Sep 1, 2016	25756	1	ROCHESTER 100, INC.
4	448366		\$49.50	Sep 1, 2016	28528	0	ROCK HARD LANDSCAPE SUPPLY
4	448367		\$3,834.00	Sep 1, 2016	03369	0	SEXTON PRINTING
4	448368		\$269.60	Sep 1, 2016	03745	2	SHERWIN-WILLIAMS
4	448369		\$268.75	Sep 1, 2016	24465	1	SHRED-IT USA
4	448370		\$378.00	Sep 1, 2016	03587	1	SIMPLEX GRINNELL
4	448371		\$518.14	Sep 1, 2016	03689	0	STATE SUPPLY CO., INC.
4	448372		\$1,104.24	Sep 1, 2016	02434	0	SUCCESS BY DESIGN
4	448373		\$1,040.00	Sep 1, 2016	04664	0	SUMMIT PRINT COPY AND MAIL SERVICE
4	448374		\$129.67	Sep 1, 2016	03703	0	SUPREME SCHOOL SUPPLY
4	448375		\$42.96	Sep 1, 2016	24477	1	TAYLOR COMMUNICATIONS, INC.
4	448376		\$2,479.35	Sep 1, 2016	22123	1	TOTAL FILTRATION SERVICES, INC.
4	448377		\$357.59	Sep 1, 2016	24444	0	TRI STATE BOBCAT
4	448378		\$21.25	Sep 1, 2016	24482	0	UNITED FARMERS COOPERATIVE BURNSVILLE DIV
4	448379		\$1,053.64	Sep 1, 2016	01197	1	US FOODS CULINARY EQUIPMENT & SUPPLIES LLC
4	448380		\$35,777.45	Sep 1, 2016	03296	0	WILCOX PAPER, LLC
4	448381	Unissued	\$0.00	Sep 1, 2016	03296	0	WILCOX PAPER, LLC
4	448382		\$1,500.00	Sep 2, 2016	00016	3206	ABEGAZ, MAEDIN
4	448383		\$200.00	Sep 2, 2016	22108	0	AYAQUICA, SHERI
4	448384		\$50.95	Sep 2, 2016	03931	0	BERRY COFFEE COMPANY
4	448385		\$1,000.00	Sep 2, 2016	00016	3207	BOAZ, KYRA
4	448386		\$799.94	Sep 2, 2016	04655	0	BROWN'S ICE CREAM CO.

38

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448387		\$1,800.00	Sep 2, 2016	09991	0	BURNSVILLE ASSOCIATION OF EDUCATIONAL ASSTS
4	448388		\$189.00	Sep 2, 2016	24487	0	CADE, STEPHANIE
4	448389		\$1,000.00	Sep 2, 2016	00016	3205	CARRASCO, EUNICE
4	448390		\$1,271.00	Sep 2, 2016	28061	0	CHERRY EVENT DECOR/BALLOON WORLD
4	448391		\$9.06	Sep 2, 2016	26565	1	COMCAST
4	448392		\$2,188.00	Sep 2, 2016	00502	0	CORNERSTONE COPY CENTER
4	448393		\$58.50	Sep 2, 2016	00016	908	DECKER, JILL
4	448394		\$9,427.74	Sep 2, 2016	29385	0	DIGITAL INSURANCE, INC.
4	448395		\$641.60	Sep 2, 2016	26262	0	EDUCATORS BENEFIT CONSULTANTS, LLC
4	448396		\$1,000.00	Sep 2, 2016	00016	3208	FESENMAIER, BRIANNA
4	448397		\$500.00	Sep 2, 2016	00016	3204	HORTENBACH, WESLEY
4	448398		\$22,069.58	Sep 2, 2016	20347	1	HOUSE OF PRINT
4	448399		\$70.00	Sep 2, 2016	20540	0	INTELLIGERE, INC
4	448400		\$799.50	Sep 2, 2016	08356	1	KENNEDY & GRAVEN, CHARTERED
4	448401		\$3,781.00	Sep 2, 2016	02102	0	KRAUS-ANDERSON INS. AGENCY, INC.
4	448402		\$1,859.70	Sep 2, 2016	25512	0	MAYER ARTS, INC.
4	448403		\$2,840.00	Sep 2, 2016	08112	0	MEDICINE LAKE TOURS
4	448404		\$1,000.00	Sep 2, 2016	00016	3203	MULCAHY, MADELINE
4	448405		\$157.50	Sep 2, 2016	22324	0	MULTILINGUAL WORD, INC.
4	448406		\$10.84	Sep 2, 2016	24388	0	MVP LOGISTICS, LLC
4	448407		\$112.00	Sep 2, 2016	08769	0	NCPERS MINNESOTA
4	448408		\$525.10	Sep 2, 2016	09589	5	NEOPOST GREAT PLAINS
4	448409		\$216.00	Sep 2, 2016	09589	2	NEOPOST USA INC
4	448410		\$59.97	Sep 2, 2016	27289	0	NETWORKX CORPORATION
4	448411		\$1,500.00	Sep 2, 2016	20031	0	OUM, SOVATHA
4	448412		\$108.00	Sep 2,	29171	0	PERFORMANT RECOVERY INC

39

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448413		\$4,529.68	Sep 2, 2016	07382	0	SCHOOL SERVICES EMPLOYEES LOCAL 284
4	448414		\$1,000.00	Sep 2, 2016	00016	3202	SHEALY, KATHERINE
4	448415		\$4,650.00	Sep 2, 2016	27742	0	STRATEGIC SOURCE INC
4	448416		\$186.00	Sep 2, 2016	02813	7	US DEPARTMENT OF EDUCATION
4	448417		\$130.00	Sep 2, 2016	23463	18	US DEPT OF TREASURY
4	448418		\$204.00	Sep 2, 2016	28298	0	US HEALTH WORKS MEDICAL GRP MN, PC
4	448419		\$1,796.56	Sep 2, 2016	20019	0	VERNON COMPANY
4	448420		\$5,600.00	Sep 2, 2016	29156	0	WILDERNESS INQUIRY
4	448421		\$7,350.00	Sep 8, 2016	27393	0	VERSATILE VEHICLES, INC.
4	448422		\$250.00	Sep 9, 2016	00016	3209	ABDULAH, MOHAMUD A
4	448423		\$435.00	Sep 9, 2016	27129	0	ALI, AMAAL
4	448424		\$162.00	Sep 9, 2016	27125	0	ALLEN, DARIEL J.
4	448425		\$955.46	Sep 9, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	448426		\$1,500.00	Sep 9, 2016	00016	3210	ANDERSON, ALLISON
4	448427		\$54.50	Sep 9, 2016	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	448428		\$30.00	Sep 9, 2016	26711	1	BURNSVILLE FIRE MUSTER
4	448429		\$10,557.28	Sep 9, 2016	00673	2	BURNSVILLE, CITY OF
4	448430		\$14,362.37	Sep 9, 2016	04226	0	BURNSVILLE, CITY OF
4	448431	Unissued	\$0.00	Sep 9, 2016	04226	0	BURNSVILLE, CITY OF
4	448432		\$474.00	Sep 9, 2016	29243	0	CARLSON, GERRI
4	448433		\$378.00	Sep 9, 2016	28973	0	CASPERSON, JULIE
4	448434		\$266.02	Sep 9, 2016	02781	5	CENTURYLINK
4	448435		\$1,835.00	Sep 9, 2016	27322	0	CLIFTONLARSONALLEN, LLP
4	448436		\$330.26	Sep 9, 2016	27279	1	COLE PAPERS INC.
4	448437		\$615.00	Sep 9, 2016	25919	0	CORDOVA, LETICIA

40

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448438		\$2,236.81	Sep 9, 2016	00502	0	CORNERSTONE COPY CENTER
4	448439		\$100.00	Sep 9, 2016	20524	0	DEWALD, RINA C.
4	448440		\$8,886.46	Sep 9, 2016	00641	0	DICK'S/LAKEVILLE SANITATION, INC.
4	448441		\$1,666.66	Sep 9, 2016	22061	0	DISTRIBUTED WEBSITE CORPORATION
4	448442		\$3,141.06	Sep 9, 2016	01002	0	EAGAN, CITY OF
4	448443		\$64.58	Sep 9, 2016	02333	1	EARTHGRAINS BAKING CO. INC.
4	448444		\$200.00	Sep 9, 2016	27895	0	EBELING, LINDA
4	448445		\$58.50	Sep 9, 2016	01457	1	GOODIN COMPANY
4	448446		\$1,000.00	Sep 9, 2016	00016	3211	HOUCHINS, ISABELLA
4	448447		\$2,005.06	Sep 9, 2016	20347	1	HOUSE OF PRINT
4	448448		\$7,940.00	Sep 9, 2016	28876	0	IMAGINE DESIGN & CREATIVE CONSULTING, INC
4	448449		\$2,486.80	Sep 9, 2016	02483	0	INTEGRA TELECOM
4	448450		\$708.75	Sep 9, 2016	20540	0	INTELLIGERE, INC
4	448451		\$2,338.00	Sep 9, 2016	23420	0	IXL LEARNING, INC.
4	448452		\$84.00	Sep 9, 2016	20523	0	JONES, SCOTT
4	448453		\$3,061.37	Sep 9, 2016	27633	0	KELLY SERVICES, INC.
4	448454		\$8,181.20	Sep 9, 2016	02102	0	KRAUS-ANDERSON INS. AGENCY, INC.
4	448455		\$1,990.76	Sep 9, 2016	03029	1	MINNESOTA ENERGY RESOURCES CORPORATION
4	448456		\$960.00	Sep 9, 2016	24659	0	MINNESOTA SWORD PLAY
4	448457		\$15,102.76	Sep 9, 2016	07448	0	MINNESOTA VALLEY ELECTRIC COOPERATIVE
4	448458		\$150.00	Sep 9, 2016	22397	0	MN BOARD OF SCHOOL ADMINISTRATORS (MBSA)
4	448459		\$2,000.00	Sep 9, 2016	02540	0	MN SCHOOL BOARDS ASSOCIATION (MSBA)
4	448460		\$892.50	Sep 9, 2016	22324	0	MULTILINGUAL WORD, INC.
4	448461		\$100.00	Sep 9, 2016	02694	1	NATIONAL GEOGRAPHIC BEE
4	448462		\$75.00	Sep 9, 2016	21343	0	RAMACHER, THUY
4	448463		\$1,157.56	Sep 9,	28477	0	RJM COMPANIES

41

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448464		\$37.00	Sep 9, 2016	01076	2	SAVAGE PACER
4	448465		\$9,100.45	Sep 9, 2016	09588	0	SAVAGE, CITY OF
4	448466		\$108,706.46	Sep 9, 2016	23848	0	SFM
4	448467		\$1,025.55	Sep 9, 2016	28502	0	THE MCDOWELL AGENCY, INC.
4	448468		\$33.10	Sep 9, 2016	04172	0	UNITED PARCEL SERVICE
4	448469		\$5,684.14	Sep 9, 2016	00535	1	VERIZON WIRELESS
4	448470		\$220.46	Sep 9, 2016	20007	0	WASTE MANAGEMENT
4	448471		\$20,046.98	Sep 9, 2016	02776	0	XCEL ENERGY
4	448472		\$9,300.00	Sep 13, 2016	25449	2	AUTOMATED LOGIC CONSTRUCTION SERVICES
4	448473		\$270.00	Sep 13, 2016	24393	0	CASTELLANO, FAYE
4	448474		\$374.00	Sep 13, 2016	08621	1	CHILDREN'S THEATRE COMPANY
4	448475		\$424.60	Sep 13, 2016	00016	1783	EWER, MICHELLE
4	448476		\$169.84	Sep 13, 2016	00016	2448	FRANSEN, ANGELA
4	448477		\$50.00	Sep 13, 2016	03622	2	GALE/CENGAGE LEARNING
4	448478		\$1,578.00	Sep 13, 2016	29215	0	GILES OUTDOOR SERVICES, LLC
4	448479		\$656.25	Sep 13, 2016	20540	0	INTELLIGERE, INC
4	448480		\$7,000.00	Sep 13, 2016	28953	0	LINDSEY, DELORES
4	448481		\$1,100.00	Sep 13, 2016	28931	0	MASPA/STATE NEGOTIATORS
4	448482		\$135.00	Sep 13, 2016	03508	4	PARK NICOLLET HEALTH SERVICES
4	448483		\$336.00	Sep 13, 2016	28168	0	ROARK, RICHARD JEFFREY
4	448484		\$2,410.00	Sep 13, 2016	03369	0	SEXTON PRINTING
4	448485		\$31.20	Sep 13, 2016	27563	0	SHRED RIGHT
4	448486		\$744.00	Sep 13, 2016	28802	0	SLIPSCREEN PRINTING LLC
4	448487		\$1,439.76	Sep 13, 2016	E7415	0	UMHOFER, THOMAS C
4	448488		\$28.42	Sep 13, 2016	04172	0	UNITED PARCEL SERVICE

42

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448489		\$1,122.00	Sep 13, 2016	28298	0	US HEALTH WORKS MEDICAL GRP MN, PC
4	448490		\$285.00	Sep 13, 2016	08458	0	WORDMASTERS LLC
4	448491		\$2,313.74	Sep 16, 2016	24470	0	4IMPRINT
4	448492		\$11,100.00	Sep 16, 2016	24474	0	ADAPTIVE TECHNOLOGY RESOURCES
4	448493		\$2,480.73	Sep 16, 2016	28147	1	AGROPUR
4	448494	Unissued	\$0.00	Sep 16, 2016	28147	1	AGROPUR
4	448495		\$8,939.51	Sep 16, 2016	27586	0	AMERICAN OFFICE PRODUCTS
4	448496		\$242.00	Sep 16, 2016	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	448497		\$2,250.00	Sep 16, 2016	29297	0	AMPLIFIED IT, LLC
4	448498		\$154.06	Sep 16, 2016	00428	0	ARAMARK
4	448499		\$397.77	Sep 16, 2016	08358	0	BERTELSON TOTAL OFFICE SOLUTIONS
4	448500		\$46,484.50	Sep 16, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
4	448501		\$1,185.71	Sep 16, 2016	00477	0	BIX PRODUCE COMPANY
4	448502		\$1,670.00	Sep 16, 2016	28383	0	BLB CONSULTING, LLC
4	448503		\$4,499.28	Sep 16, 2016	00397	0	BRO-TEX, INC.
4	448504		\$755.00	Sep 16, 2016	00707	1	CARRIER CORPORATION
4	448505		\$72,090.63	Sep 16, 2016	20289	1	CDW GOVERNMENT, INC.
4	448506		\$3,823.20	Sep 16, 2016	24466	1	CENTER FOR THE COLLABORATIVE CLASSROOM
4	448507		\$24.11	Sep 16, 2016	27279	1	COLE PAPERS INC.
4	448508		\$250.00	Sep 16, 2016	00502	0	CORNERSTONE COPY CENTER
4	448509		\$30,383.81	Sep 16, 2016	00782	1	CURRICULUM ASSOCIATES, INC.
4	448510		\$992.16	Sep 16, 2016	27092	0	CUSTOM EDUCATION SOLUTIONS
4	448511		\$9,409.68	Sep 16, 2016	04186	1	DALCO
4	448512	Unissued	\$0.00	Sep 16, 2016	04186	1	DALCO
4	448513		\$344.59	Sep 16, 2016	00576	1	DELTA EDUCATION
4	448514		\$7,586.02	Sep 16,	00279	0	DIVERSIFIED SNACK DISTRIBUTION

43

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448515	Unissued	\$0.00	Sep 16, 2016	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	448516		\$229.50	Sep 16, 2016	01064	2	EARL F. ANDERSEN
4	448517		\$1,996.19	Sep 16, 2016	01078	0	ELECTRO WATCHMAN, INC.
4	448518		\$18.92	Sep 16, 2016	23054	1	FASTENAL
4	448519		\$797.36	Sep 16, 2016	01541	1	GENERAL PARTS, LLC
4	448520		\$644.88	Sep 16, 2016	04387	1	GRAINGER
4	448521		\$47.25	Sep 16, 2016	24154	0	HEALTH COUNSELING SERVICES
4	448522		\$876.25	Sep 16, 2016	09046	0	HI TECH REFRIGERATION
4	448523		\$225.90	Sep 16, 2016	09318	1	HILLYARD INC - MINNEAPOLIS
4	448524		\$752.40	Sep 16, 2016	01784	2	HIRSHFIELD'S PAINT MANUFACTURING
4	448525		\$208,000.00	Sep 16, 2016	26668	1	HM RECEIVABLES CO LLC
4	448526		\$5,011.00	Sep 16, 2016	26668	1	HM RECEIVABLES CO LLC
4	448527		\$7,525.76	Sep 16, 2016	25854	1	HOCKENBERGS
4	448528		\$601.00	Sep 16, 2016	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	448529		\$267.50	Sep 16, 2016	27693	0	IDEAL SERVICES, INC.
4	448530		\$120.00	Sep 16, 2016	28929	0	JOHN'S SEWER AND DRAIN CLEANING, INC.
4	448531		\$6,316.80	Sep 16, 2016	28622	1	JTM PROVISIONS CO. INC.
4	448532		\$534.75	Sep 16, 2016	08955	0	KELLEHER, HELMRICH AND ASSOCIATES
4	448533		\$8,918.10	Sep 16, 2016	02203	0	LAKESHORE LEARNING MATERIALS
4	448534		\$248.50	Sep 16, 2016	05077	0	LOCKSAFE INC.
4	448535		\$305.85	Sep 16, 2016	27932	1	MATHESON TRI-GAS, INC.
4	448536		\$2,693.00	Sep 16, 2016	02822	0	MIDWEST FENCE & MFG.
4	448537		\$1,300.00	Sep 16, 2016	07914	2	MN DEPT OF LABOR AND INDUSTRY
4	448538		\$359.08	Sep 16, 2016	06838	0	MOLLY HAWKINS' HOUSE INC
4	448539		\$373.09	Sep 16, 2016	27342	1	MONOPRICE

44

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448540		\$721.38	Sep 16, 2016	02544	1	MTI DISTRIBUTING CO.
4	448541		\$13.00	Sep 16, 2016	03519	0	NAPA AUTO PARTS
4	448542		\$435.60	Sep 16, 2016	02704	0	NASCO
4	448543		\$675.00	Sep 16, 2016	09219	1	NATIONAL SCIENCE TEACHERS ASSOCIATION
4	448544		\$1,605.50	Sep 16, 2016	04156	0	NEWS-2-YOU, INC.
4	448545		\$18,671.99	Sep 16, 2016	20320	0	NORTHERN AIR CORPORATION (NAC)
4	448546		\$92.73	Sep 16, 2016	02489	1	OFFICE DEPOT COMPANY
4	448547		\$1,301.00	Sep 16, 2016	26086	0	ORKIN COMMERCIAL SERVICES
4	448548		\$238.66	Sep 16, 2016	20591	0	PAINTERS GEAR, INC.
4	448549		\$67.05	Sep 16, 2016	04333	1	PATTERSON MEDICAL SUPPLY INC
4	448550		\$1,413.91	Sep 16, 2016	03116	1	PEARSON EDUCATION
4	448551		\$651.81	Sep 16, 2016	03073	1	PRO-ED
4	448552		\$1,753.00	Sep 16, 2016	28785	1	PRODOCON, INC
4	448553		\$5,155.85	Sep 16, 2016	24473	0	PROFESSIONAL BEVERAGE SYSTEMS
4	448554		\$634.10	Sep 16, 2016	05008	0	READ NATURALLY
4	448555		\$109.98	Sep 16, 2016	09238	1	RESEARCH PRESS
4	448556		\$63.00	Sep 16, 2016	28528	0	ROCK HARD LANDSCAPE SUPPLY
4	448557		\$4,537.95	Sep 16, 2016	27933	2	SCHNEIDER ELECTRIC IT USA INC
4	448558		\$1,357.20	Sep 16, 2016	23206	0	SCHOLASTIC EQUIPMENT COMPANY, LLC
4	448559		\$462.00	Sep 16, 2016	03196	6	SCHOLASTIC INC.
4	448560		\$3,016.16	Sep 16, 2016	26145	2	SCHOOL OUTFITTERS
4	448561		\$339.37	Sep 16, 2016	25097	1	SCHOOL SPECIALTY INC
4	448562		\$25,018.00	Sep 16, 2016	02217	1	SIEMENS INDUSTRY, INC.
4	448563		\$45,115.00	Sep 16, 2016	03587	1	SIMPLEX GRINNELL
4	448564	Unissued	\$0.00	Sep 16, 2016	03587	1	SIMPLEX GRINNELL
4	448565	Unissued	\$0.00	Sep 16,	03587	1	SIMPLEX GRINNELL

45

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448566		\$283.32	Sep 16, 2016	28241	0	SOCIAL THINKING PUBLISHING
4	448567		\$281.70	Sep 16, 2016	03640	1	STAPLES ADVANTAGE
4	448568		\$381.55	Sep 16, 2016	03658	0	SUBSCRIPTION SERVICES OF AMERICA INC.
4	448569		\$745.24	Sep 16, 2016	02434	0	SUCCESS BY DESIGN
4	448570		\$496.00	Sep 16, 2016	23998	2	SUMMIT COMMERCIAL FACILITIES GROUP
4	448571		\$380.00	Sep 16, 2016	28140	0	SUPERIOR STRIPING, INC.
4	448572		\$124.68	Sep 16, 2016	03703	0	SUPREME SCHOOL SUPPLY
4	448573		\$20,469.88	Sep 16, 2016	08203	1	TIES
4	448574		\$144.78	Sep 16, 2016	22123	1	TOTAL FILTRATION SERVICES, INC.
4	448575		\$11,028.48	Sep 16, 2016	03802	0	TRIO SUPPLY
4	448576	Unissued	\$0.00	Sep 16, 2016	03802	0	TRIO SUPPLY
4	448577		\$54.26	Sep 16, 2016	04243	1	VIKING ELECTRIC SUPPLY, INC.
4	448578		\$286.46	Sep 16, 2016	04321	1	WARD'S NATURAL SCIENCE
4	448579		\$17,261.73	Sep 16, 2016	03296	0	WILCOX PAPER, LLC
4	448580		\$4,153.78	Sep 17, 2016	28551	0	ADVANCED IMAGING SOLUTIONS
4	448581		\$82,303.56	Sep 17, 2016	24488	0	ANYTIME RESTORATION, INC.
4	448582		\$927.07	Sep 17, 2016	00428	0	ARAMARK
4	448583		\$468.00	Sep 17, 2016	00098	1	ASCD
4	448584		\$425.00	Sep 17, 2016	28901	0	BML CONFERENCE EXECUTIVE SECRETARY
4	448585		\$1,057.69	Sep 17, 2016	03299	1	BSN SPORTS, INC.
4	448586		\$37.35	Sep 17, 2016	27761	0	CONRAD PUBLISHING COMPANY
4	448587		\$2,339.07	Sep 17, 2016	00502	0	CORNERSTONE COPY CENTER
4	448588		\$130.00	Sep 17, 2016	22013	0	CUSTOM WATER WORKS
4	448589		\$520.00	Sep 17, 2016	24485	0	DYNAMIC FITNESS & STRENGTH
4	448590		\$58.50	Sep 17, 2016	00016	3212	FRAHM, SHEILA

46

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	448591		\$84.92	Sep 17, 2016	06643	0	GAPP, LAURIE
4	448592		\$119.00	Sep 17, 2016	22194	1	GUSTAVUS ADOLPHUS COLLEGE
4	448593		\$26.25	Sep 17, 2016	00862	3	HERFF JONES, INC.
4	448594		\$2,975.00	Sep 17, 2016	28876	0	IMAGINE DESIGN & CREATIVE CONSULTING, INC
4	448595		\$598.75	Sep 17, 2016	20540	0	INTELLIGERE, INC
4	448596		\$65,502.58	Sep 17, 2016	01390	0	INTERMEDIATE SCHOOL DISTRICT 287
4	448597		\$28,412.54	Sep 17, 2016	09327	0	INTERMEDIATE SCHOOL DISTRICT 917
4	448598		\$2,430.00	Sep 17, 2016	04113	0	J&D TROPHY
4	448599		\$45.12	Sep 17, 2016	28748	0	LAMPRECHT, JOHN
4	448600		\$254.76	Sep 17, 2016	00016	2216	LINDSEY, DENISE
4	448601		\$58.50	Sep 17, 2016	00016	3213	LINK, MELANIE
4	448602		\$1,290.00	Sep 17, 2016	28903	0	LITURGICAL PUBLICATIONS, INC.
4	448603		\$169.84	Sep 17, 2016	00016	2201	LOCKREM, LEISHA
4	448604		\$5,376.00	Sep 17, 2016	22948	0	METRO DINING CLUB
4	448605		\$72,000.00	Sep 17, 2016	28524	0	MINNESOTA ALLIANCE WITH YOUTH
4	448606		\$195.00	Sep 17, 2016	08338	0	MN ASSOC OF SECONDARY SCHOOL PRINCIPAL(MASSP)
4	448607		\$903.00	Sep 17, 2016	02538	0	MN ELEMENTARY SCHOOL PRINCIPALS ASSOC (MESPA)
4	448608		\$4,058.00	Sep 17, 2016	02445	0	MN STATE HIGH SCHOOL LEAGUE (MSHSL)
4	448609		\$150.00	Sep 17, 2016	21858	1	MN YOUTH READING AWARDS (MYRA)
4	448610		\$15.10	Sep 17, 2016	00001	1708	MORGEN, HEATHER
4	448611		\$58.50	Sep 17, 2016	00016	3214	MUCHERLA, SONALI
4	448612		\$750.00	Sep 17, 2016	28766	0	MUNOZ, MEGAN
4	448613		\$89.82	Sep 17, 2016	00016	2814	NELSON, DOUG
4	448614		\$275.00	Sep 17, 2016	09589	5	NEOPOST GREAT PLAINS
4	448615		\$118.00	Sep 17, 2016	29171	0	PERFORMANT RECOVERY INC
4	448616		\$350.00	Sep 17,	06693	0	POWELL, MALINDA

47

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			
4	448617		\$1,000.00	Sep 17, 2016	00016	3215	ROBB, NOAH
4	448618		\$492.00	Sep 17, 2016	28277	0	ROBERT J. BRUNO, LTD
4	448619		\$60,181.00	Sep 17, 2016	23848	0	SFM
4	448620		\$810.00	Sep 17, 2016	28802	0	SLIPSCREEN PRINTING LLC
4	448621		\$2,892.00	Sep 17, 2016	26700	1	TOOLS4EVER
4	448622		\$102.00	Sep 17, 2016	04153	0	U.S. POSTMASTER
4	448623		\$371.55	Sep 17, 2016	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	448624		\$186.00	Sep 17, 2016	02813	7	US DEPARTMENT OF EDUCATION
4	448625		\$150.00	Sep 17, 2016	23463	18	US DEPT OF TREASURY
4	448626		\$33,212.62	Sep 17, 2016	04417	1	US FOODS INC
4	448627	Unissued	\$0.00	Sep 17, 2016	04417	1	US FOODS INC
4	448628	Unissued	\$0.00	Sep 17, 2016	04417	1	US FOODS INC
4	448629		\$58.50	Sep 17, 2016	00016	3216	VUONG, WIN
Check Count	447	Grand Total	\$3,103,330.84				

48

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
3	101547		\$304,723.42	Aug 18, 2016	27702	0	MORCON CONSTRUCTION INC.
3	101548		\$373,205.16	Aug 18, 2016	04045	0	TRANE U.S. INC.
3	101549		\$90,750.65	Aug 19, 2016	28491	0	A.J. MOORE ELECTRIC, INC.
3	101550		\$28,310.00	Aug 19, 2016	29380	0	ADVANCE TERRAZZO & TILE CO. INC.
3	101551		\$3,578.03	Aug 19, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
3	101552		\$977,192.80	Aug 19, 2016	22015	0	CM CONSTRUCTION COMPANY, INC.
3	101553		\$85,235.04	Aug 19, 2016	29362	0	COMMERCIAL DRYWALL, INC.
3	101554		\$182,994.32	Aug 19, 2016	23509	0	COOL AIR MECHANICAL, INC.
3	101555		\$150,575.00	Aug 19, 2016	29317	0	CROSTOWN MASONRY, INC.
3	101556		\$662,509.28	Aug 19, 2016	29358	0	EL-JAY PLUMBING & HEATING, INC
3	101557		\$341,434.75	Aug 19, 2016	29369	0	ENVISION GLASS INC.
3	101558		\$42,349.26	Aug 19, 2016	29381	0	FRANSEN DECORATING, INC.
3	101559		\$393,219.04	Aug 19, 2016	29368	0	GEORGE F COOK CONSTRUCTION CO
3	101560		\$122,075.00	Aug 19, 2016	29386	0	GOPHER LLC
3	101561		\$8,679.43	Aug 19, 2016	01774	1	HALDEMAN-HOMME, INC./ANDERSON LADD, INC.
3	101562		\$1,096.70	Aug 19, 2016	03131	0	HALLBERG ENGINEERING, INC.
3	101563		\$69,183.00	Aug 19, 2016	29296	0	INTEREUM, INC.
3	101564		\$100,468.20	Aug 19, 2016	03078	0	KLAMM MECHANICAL CONTRACTORS, INC.
3	101565		\$43,488.86	Aug 19, 2016	26837	0	LLOYD'S CONSTRUCTION SERVICES, INC.
3	101566		\$69,160.00	Aug 19, 2016	29276	0	MAX STEININGER, INC.
3	101567		\$56,463.25	Aug 19, 2016	29315	0	METRO UTILITIES, INC.
3	101568		\$202,706.25	Aug 19, 2016	26094	0	MULTIPLE CONCEPTS INTERIORS, INC.
3	101569		\$363,845.72	Aug 19, 2016	20320	1	NORTHERN AIR CORPORATION
3	101570		\$127,812.05	Aug 19, 2016	29318	0	NORTHLAND CONCRETE & MASONRY, LLC
3	101571		\$149,572.75	Aug 19, 2016	29387	0	NORTHLAND MECHANICAL CONTRACTORS, INC.
3	101572		\$130,682.00	Aug 19,	03757	0	PALMER WEST CONSTRUCTION

49

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2016			COMPANY, INC.
3	101573		\$455,050.00	Aug 19, 2016	22848	0	PEOPLES ELECTRIC COMPANY, INC
3	101574		\$45,614.24	Aug 19, 2016	29357	0	RED CEDAR STEEL ERECTORS, INC
3	101575		\$17,375.00	Aug 19, 2016	03587	1	SIMPLEX GRINNELL
3	101576		\$41,705.00	Aug 19, 2016	29388	0	THE CAULKERS COMPANY, INC.
3	101577		\$314,868.00	Aug 19, 2016	29363	0	THELEN HEATING & ROOFING INC.
3	101578		\$40.78	Aug 19, 2016	00826	1	TIERNEY BROTHERS, INC.
3	101579		\$82,696.00	Aug 19, 2016	08203	1	TIES
3	101580		\$52,432.58	Aug 19, 2016	29370	0	TOTAL FIRE PROTECTION, INC.
3	101581		\$180.00	Aug 19, 2016	04321	1	WARD'S NATURAL SCIENCE
3	101582		\$114,639.94	Aug 19, 2016	29165	0	WENCK CONSTRUCTION, INC.
3	101583		\$4,800.00	Sep 2, 2016	00017	0	AIM ELECTRONICS, INC.
3	101584		\$63,599.39	Sep 2, 2016	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
3	101585		\$27,398.43	Sep 2, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
3	101586		\$800.00	Sep 2, 2016	04400	0	BESTER BROS TRANSFER & STORAGE CO
3	101587		\$4,439.32	Sep 2, 2016	20289	1	CDW GOVERNMENT, INC.
3	101588		\$17,502.64	Sep 2, 2016	00826	1	TIERNEY BROTHERS, INC.
3	101589		\$231.00	Sep 2, 2016	04321	1	WARD'S NATURAL SCIENCE
3	101590		\$550.34	Sep 9, 2016	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
3	101591		\$2,453.68	Sep 9, 2016	20289	1	CDW GOVERNMENT, INC.
3	101592		\$541.74	Sep 9, 2016	27736	0	GLOBAL COMMUNICATIONS WIRING & SERVICES
3	101593		\$35,452.80	Sep 9, 2016	01774	1	HALDEMAN-HOMME, INC./ANDERSON LADD, INC.
3	101594		\$11,419.17	Sep 9, 2016	09046	0	HI TECH REFRIGERATION
3	101595		\$29,174.30	Sep 9, 2016	29296	0	INTEREUM, INC.
3	101596		\$2,240.00	Sep 9, 2016	29241	0	JAMES R HILL, INC.
3	101597		\$7,138.63	Sep 9, 2016	27888	1	NORTHERN TECHNOLOGIES, LLC

50

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
3	101598		\$19,805.00	Sep 9, 2016	27700	0	OLYMPIC COMMUNICATIONS INC.
3	101599		\$26,629.22	Sep 9, 2016	22848	0	PEOPLES ELECTRIC COMPANY, INC
3	101600		\$1,838.00	Sep 9, 2016	01197	1	US FOODS CULINARY EQUIPMENT & SUPPLIES LLC
3	101601		\$55,663.00	Sep 9, 2016	29165	0	WENCK CONSTRUCTION, INC.
3	101602		\$6,278.00	Sep 9, 2016	04337	1	WENGER CORPORATION
3	101603		\$4,700.00	Sep 16, 2016	29393	1	ARCHITECTURAL TESTING, INC
3	101604		\$79,877.45	Sep 16, 2016	25253	0	B&B SHEET METAL & ROOFING, INC.
3	101605		\$285.00	Sep 16, 2016	27750	0	GRAPHIC SPECIALTIES, INC.
3	101606		\$14,825.22	Sep 16, 2016	25854	1	HOCKENBERGS
3	101607		\$161,030.04	Sep 16, 2016	29296	0	INTEREUM, INC.
3	101608		\$2,337.50	Sep 16, 2016	29241	0	JAMES R HILL, INC.
3	101609		\$14,549.70	Sep 16, 2016	28785	1	PRODOCON, INC
3	101610		\$13,481.00	Sep 16, 2016	05681	3	SCHELDE NORTH AMERICA
3	101611		\$4,686.41	Sep 16, 2016	00826	1	TIERNEY BROTHERS, INC.
3	101612		\$119,752.05	Sep 16, 2016	29373	0	THYSSENKRUPP ELEVATOR CORPORATION
Check Count	66	Grand Total	\$6,939,390.53				

51



**Agenda II.B.5.
September 29, 2016**

To: Board of Education
From: Dr. Joe Gothard, superintendent
Date: September 22, 2016
Re: Approve second reading of policies

Approve, on a second reading basis, Board Policies 614: *School District Assessment Program (with edit)*; 509: *Enrollment of Nonresident Students*; 497: *Employee Workday* (rescind DJGA); 299: *Student Representative to the School Board* (rescind ABC & ABC-R); and 419: *Tobacco- and Smoke-Free Environment*.

The policies have been reviewed by administrators and the Policy Review Committee. Copies of the policies are attached for your review.

Each Student Real-World Ready!

Adopted: 9/29/2016
Reviewed: 9/15/2016
Revised:
Rescinds:

Burnsville-Eagan-Savage School District Policy 614

614 SCHOOL DISTRICT ASSESSMENT PROGRAM

I. PURPOSE

The purpose of this policy is to authorize student assessment.

II. GENERAL STATEMENT OF POLICY

It shall be the policy of the School Board that a comprehensive standardized assessment program be established and maintained: for internal and external accountability; that meets federal and state requirements; to evaluate the total program of the school district; to measure progress of students; and for student program placement in core instruction, enrichment and intervention.

III. RESPONSIBILITIES

A. Superintendent

1. Designate appropriate personnel to oversee the district assessment program.
2. Authorize necessary staff for assessment programs' secure systems.
3. Establish a culture of academic integrity.
4. Ensure all security provisions are met for assessment security and confidentiality before, during and after testing events.
5. Comply with all state and federal guidelines and requests specific to the assessment program.

B. District Staff

1. Ensure the assessment program is implemented with fidelity.
2. Review annually and present recommendations to the Superintendent.
3. Communicate expectations and ensure training is provided for secure assessment tools (i.e. Minnesota Comprehensive Assessments, College Board assessments) according to testing company requirements.

4. Comply with all state and federal guidelines and requests specific to the assessment program.

C. Principals

1. Establish building-level systems and plans for administration of assessments.
2. Ensure all administration and security requirements are followed.
3. Enact required action for breaches in administration and/or security requirements.
4. Comply with all state and federal guidelines and requests specific to the assessment program.

D. Students

1. Know the importance of test security.
2. Keep test content secure.
3. Act with honesty and integrity during assessment administration.
4. Comply with all state and federal guidelines and requests specific to the assessment program.

E. School/Department Staff

1. Attend all required training for the administration of assessments. Sign the Testing Non-Disclosure/Security Form annually.
2. Seek information and clarity on the administration and security requirements, especially when proctoring or monitoring an assessment.
3. Bring to the attention of the school principal, assistant superintendent or superintendent, any breach in requirements, or conflicting information regarding the administration or security requirements of an assessment, or any knowledge of a confirmed or potential breach.
4. Comply with all administration and security requirements of assessments.

- F. Persons who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability.

Legal References: Minn. Stat. § 13.34 (Examination Data)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.36, Subd. 2 (Adequate Yearly Progress)
Minn. Rules Parts 3501.0010-3501.0180 (Graduation Standards – Mathematics and Reading) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.0200-3501.0290 (Graduation Standards – Written Composition) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
20 U.S.C. § 6301, *et seq.* (No Child Left Behind Act)

Cross References: Burnsville-Eagan-Savage School District Policy 601 (School District Curriculum and Instruction Goals)
Burnsville-Eagan-Savage School District Policy 613 (Graduation Requirements)
Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
Burnsville-Eagan-Savage School District Policy 616 (School District System Accountability)

Adopted: 04/23/2015
Reviewed: 9/15/2016
Revised: 9/10/2015, 9/29/2016
Rescinds:

Burnsville-Eagan-Savage School District Policy 509

509 ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

The school district desires to participate in the Enrollment Options Program established by Minn. Stat. § 124D.03. The purpose of this policy is to set forth the application and exclusion procedures used by the school district in making said determination.

II. GENERAL STATEMENT OF POLICY

A. Eligibility. Applications for enrollment under the Enrollment Options (Open Enrollment) Law will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:

1. space is available for the applicant under enrollment cap standards established by school board policy or other directive; and
2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lesser of: (a) one percent of the total enrollment at each grade level in the school district; or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minn. Stat. § 124D.03.
3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.

B. Standards that may be used for rejection of application. In addition to the provisions of Paragraph II.A., the school district may refuse to allow a pupil who is expelled under Minn. Stat. § 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, with the exception of a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;

3. selling or soliciting the sale of a controlled substance while at school or a school function; or
 4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.
- C. Standards that may not be used for rejection of application. The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:
1. previous academic achievement of a student;
 2. athletic or extracurricular ability of a student;
 3. disabling conditions of a student;
 4. a student's proficiency in the English language;
 5. the student's district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or
 6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in Section F. of this policy.
- D. Application. The student and parent or guardian must complete and submit a School District Enrollment Options Program application developed by the Minnesota Department of Education (that enrollment form follows this policy).
- E. Lotteries. If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. Siblings of currently enrolled students and applications related to an approved integration and achievement plan must receive priority in the lottery. The process for the school district lottery must be established by school board policy and posted on the school district's website. Refer to 509R: Enrollment of Nonresident Students for the Variance/Open Enrollment process.
- F. Exclusion
1. Administrator's initial determination. If a school district administrator or the administrator designee knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator or the administrator designee will transmit the application to the superintendent with a recommendation of whether exclusion

proceedings should be initiated.

2. Superintendent's review. The superintendent or the superintendent's designee may make further inquiries. If the superintendent or designee determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent or designee determines that the applicant should be excluded, the superintendent or designee will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, other than as set forth in II.B., the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

G. Termination of Enrollment

1. The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minn. Stat. § 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minn. Ch. 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.
2. The school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.
3. A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

- H. Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Residency Determined)
Minn. Stat. § 120A.22, Subd. 8 (Withdrawal from School)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005 WL 3111963 (Minn. Ct. App. 2005) (unpublished)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 517 (Student Recruiting)
Burnsville-Eagan-Savage School District Regulation 509
MSBA Service Manual, Chapter 5, Various Educational Programs

Adopted: 3/1991
Reviewed: 9/15/2016
Revised: 1/2005. 9/22/2016
Rescinds: DJGA

Burnsville-Eagan-Savage School District Policy 497

497 EMPLOYEE WORK DAY

I. PURPOSE

The purpose of this policy is to establish expectations for employees during their work days.

II. GENERAL STATEMENT OF POLICY

A. School District Business

Any contact by salespeople for the purpose for conducting school district business shall be related to employee's responsibilities and at the convenience of the district employee after first registering with the appropriate office. Sales contacts shall not be made during times that the employee has direct student supervisory responsibilities unless authorized in advance by the building principal.

B. Personal Business

Care shall be taken to ensure that the conduct of personal business during working hours does not interfere with job performance or responsibilities.

Any such personal business shall be limited to matters of a nominal, infrequent nature that cannot be reasonably conducted outside the workday.

C. For Profit Business

The conduct of business-for-profit by employees during working hours or on school property is prohibited. This prohibition does not apply to contractual arrangements to which the school district is a signator and the employee is paid through district payroll.

III. EMPLOYER'S RIGHTS

The school district reserves the right to regulate and monitor all activities occurring on school district premises or with employees during their workday.

Descriptor Term: **Sales Calls and Demonstrations**

Descriptor Code: **DJGA**

Issued Date: **3/91**

Reviewed Date:

Revised Date: **1/05**

Rescinds:

School District Business

Any contact by salespeople for the purpose for conducting school district business shall be related to employee's responsibilities and at the convenience of the district employee after first registering with the appropriate office. Sales contacts shall not be made during times that the employee has direct student supervisory responsibilities unless authorized in advance by the building principal.

Personal Business

Care shall be taken to ensure that the conduct of personal business during working hours does not interfere with job performance or responsibilities.

Any such personal business shall be limited to matters of a nominal, infrequent nature that cannot be reasonably conducted outside the workday.

For Profit Business

The conduct of business-for-profit by employees during working hours or on school property is prohibited. This prohibition does not apply to contractual arrangements to which the school district is a signator and the employee is paid through district payroll.

District Interest

The District reserves the right to regulate and monitor all activities occurring on District premises or with employees during their workday.

Adopted: 7/1985

Burnsville-Eagan-Savage School District Policy 299

Reviewed: 9/15/2016

Revised: 9/29/2016

Rescinds: ABC/ABC-R/JFB

299 STUDENT REPRESENTATIVE TO THE SCHOOL BOARD

I. PURPOSE

The purpose of this policy is to provide for student input on the school board through the establishment of a student representative who shall be an ex officio member of the school board.

II. GENERAL STATEMENT OF POLICY

A. Selection

A student representative shall be selected from the student body of the Burnsville High School to serve on the school board. This student representative will provide student views and suggestions in regard to the development of educational policies and programs and will serve as an advisor to the school board.

B. Eligibility

The person selected from the student body shall be a member of the junior class during the selection period.

C. Term

The student representative shall serve for one student school year.

D. Election

The high school administration and Student Council shall establish the date and method for selection within the guidelines of this regulation and submit the name of the appointee to the school board.

E. Duties

1. The student representative shall attend all school board meetings and provide perspective, from the student point of view, to school board deliberations.

2. If the selected student representative is unable to attend a meeting, the Senior High School Student Council President shall serve as a temporary substitute.
3. The student representative will prepare for school board meetings by becoming familiar with agenda items and attached materials received prior to each school board meeting.
4. The student representative shall participate in the regular school board orientation and any other in-servicing activities deemed appropriate by the Superintendent.
5. The student representative shall abide by the school board's policies, rules of parliamentary procedure, and processes.

F. Limitations

1. The student representative shall not vote on issues before the school board.
2. The student representative shall not be furnished or exposed to material and will not participate in discussions pertaining to the following:
 - a. personnel matters or private personnel data;
 - b. negotiation materials;
 - c. land acquisition or sale information;
 - d. items covered by the attorney-client privilege;
 - e. private student data, including student discipline information.

Legal References:

Cross References:

Descriptor Term: **Student Involvement in Decision Making**

Descriptor Code: **ABC**

Issued Date: **7/85**

Reviewed Date:

Revised Date: 4/13 Temp recoding to ABC

Rescinds: ABC/JFB

A student advisor shall be selected from the student body of the Burnsville Senior High School to serve on the School Board. This student representative will provide student views and suggestions in regard to the development of educational policies and programs.

Descriptor Term: **Student Involvement in Decision Making**

Descriptor Code: **ABC-R**

Issued Date: **7/85**

Reviewed Date:

Revised Date: 4/13 Temp recoding to ABC-R

Rescinds: **ABC-R/JFB-R**

Selection

A senior high school student shall be selected as a student advisor to the Board.

Eligibility

The person selected from the student body shall be a member of the junior class during the selection period.

Term

The student advisor shall serve for one fiscal year.

Election

The high school administration and Student Council shall establish the date and method for selection within the guidelines of this regulation and submit the name of the appointee to the Board.

Duties

The student advisor shall attend all Board meetings and provide perspective, from the point of view, to Board deliberations.

If the selected student advisor is unable to attend a meeting, the Senior High School Student Council president shall serve as a temporary substitute.

The student advisor will prepare for Board meetings by becoming familiar with agenda items and attached materials received prior to each Board meeting.

The student advisor shall participate in the regular Board orientation and any other in-servicing activities deemed appropriate by the Superintendent.

Limitations

The student advisor shall not vote on issues before the Board.

The student advisor shall not be furnished material pertaining to;

- a) personnel matters
- b) negotiation materials
- c) land acquisition information,
- d) legal action strategy
- e) student discipline materials.

Legal Reference:

Minn. Stat. § 123. 744

Adopted: 6/87
Reviewed: 9/15/2016
Revised: 5/93, 7/0, 9/14, 9/22/2016
Rescinds: GBK-R, JFCG

Burnsville-Eagan-Savage School District Policy 419

419 TOBACCO- AND SMOKE-FREE ENVIRONMENT

I. PURPOSE

The purpose of this policy is to maintain learning and working environments that are tobacco and smoke free.

II. GENERAL STATEMENT OF POLICY

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district, or person smokes or uses tobacco, tobacco-related devices, or electronic cigarettes in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. In addition, this prohibition includes vehicles used, in whole or in part, for work purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student possesses any type of tobacco, tobacco-related device, or electronic cigarette in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls and includes vehicles used, in whole or in part, for school purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.
- D. The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, devices, or electronic cigarettes. The school district will not promote or allow promotion of tobacco products or e-cigarettes on school property or at school-sponsored events.

III. TOBACCO AND TOBACCO-RELATED DEVICES DEFINED

- A. “Electronic cigarette” means any oral device that provides a vapor of liquid

nicotine, lobelia, and/or other similar substance, and the use or inhalation of which simulates smoking. The term shall include any such devices, whether they are manufactured, distributed, marketed, or sold as e-cigarettes, e-cigars, e-pipes, or under another product name or descriptor.

- B. “Tobacco” means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product; cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco.
- C. “Tobacco-related devices” means cigarette papers or pipes for smoking.
- D. “Smoking” means inhaling or exhaling smoke from any lighted cigar, cigarette, pipe, or any other lighted tobacco or plant product. Smoking also includes carrying a lighted cigar, cigarette, pipe, or any other lighted tobacco or plant product intended for inhalation and the use of electronic cigarettes, including the inhaling and exhaling of vapor from any electronic delivery device.

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a Native American adult lights tobacco on school district property as a part of a traditional Native American spiritual or cultural ceremony. A Native American is a person who is a member of a Native American tribe as defined under Minnesota law and/or self identifies as a Native American.
- B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose.

V. ENFORCEMENT

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

law, and school district policies.

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

VI. DISSEMINATION OF POLICY

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

Legal References: Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)
Minn. Stat. § 609.685 (Sale of Tobacco to Children)
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

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



Future Ready. Community Strong.

**Agenda II.B.6.
September 29, 2016**

To: Board of Education
From: Dr. Joe Gothard, superintendent
Date: September 22, 2016
Re: Approve second reading of policies being rescinded

Approve on a second reading basis, rescinding Policies ACB: *Respectful Behavior*; JN: *Student Fees, Fines and Charges*; KM: *Relations with Community Organizations*; KA & KA-R: *School Community Relations-Media Inquiries*; and EEA & EEA-R: *Student Transportation*.

Background information

ACB: Respectful Behavior

- Last revised in June 2007.
- Covered by other policies and district core values.

JN: Student Fees, Fines and Charges

- Last revised in March 2010.
- Covered by Minn. Stat. § 123B.34-123B.39.

KM: Relations with Community Organizations

- Last revised August 2006.
- Covered by the Strategic Roadmap.

KA & KA-R: School Community Relations-Media Inquiries

- Last revised August 2006.
- Covered by the Strategic Roadmap.

EEA & EEA-R: Student Transportation

- Last revised March 2005.
- Replaced by Policy 707: *Transportation of Public School Students*; 708: *Transportation of Nonpublic Students*; 709: *Student Transportation Safety Policy*, and 711: *Extra Curricular Transportation*.

These policies have been reviewed by administrators and the Policy Review Committee. Copies of the policies are attached for your review.

Each Student Real-World Ready!

Descriptor Term: **Respectful Behavior**
Descriptor Code: **ACB**
Issued Date: **1/93**
Reviewed Date: **6/07**
Revised Date: **6/07, 4/13 Temp recoding to ACB**
Rescinds: ACB/JBB

RESPECTFUL BEHAVIOR

The Board of Education of Independent School District 191 recognizes the contributions of all individuals in achieving its mission of providing an exceptional education for every student. District staff, parents, students and community members have unique perspectives that are critical to attaining this goal.

The Board of Education will encourage the exchange of perspectives in an atmosphere of mutual respect. Staff, parents, students and community members should be treated in a manner, which enhances self-esteem and supports the dignity of the individual.

The Board of Education also believes that creating a positive climate for students, staff, and community is critical to the achievement of the District's mission. To create this positive climate, every individual must act with respect.

For purposes of this policy, "respect" means to value one's self and to act out of consideration for others.

Examples of respectful behavior toward others include but are not limited to:

- treating others as you would like them to treat you
- valuing the perspectives of others
- listening to the views of others
- demonstrating courtesy toward others
- recognizing the feelings of others
- acknowledging the efforts of others
- appreciating the contributions of others
- honoring the property rights of others
- responding to questions and concerns in a thoughtful, professional manner
- expressing differing views in a considerate manner
- offering suggestions for improvement in a positive manner
- communicating verbally or in writing in a considerate manner and appropriate tone

Examples of disrespectful behavior toward others include but are not limited to:

- using intimidation to frighten, demoralize, or coerce others
- using terms, or symbols which demean individuals or groups
- telling stories or jokes which degrade individuals or groups
- swearing or using vulgar language
- showing irreverence to the sincere beliefs of others
- ridiculing the efforts of others
- employing destructive criticism
- defacing or destroying the property of others
- humiliating others through personal attacks
- imitating others in a way that ridicules or stereotypes a person or a group
- communicating to others verbally in an unprofessional or inappropriate tone, such as yelling or screaming

CONSEQUENCES FOR DISRESPECTFUL BEHAVIOR

Students

Offenses may result in any or several of the following consequences depending upon all of the circumstances, including the pupil's prior disciplinary offenses:

Verbal conference with student, verbal conference with student and parent, written warning of non-compliance to student and/or parent, removal from class, restriction of privileges, detention, in-school suspension, and/or out-of-school suspension.

Staff

Offenses may result in any or several of the following consequences depending upon all of the circumstances, including the employee's prior disciplinary offenses:

Verbal conference, memo of advice, formal letter of reprimand, and/or suspension without pay.

Community

Offenses may result in any or several of the following consequences depending upon all of the circumstances:

Discontinuation of communication, verbal notification, written notification, and/or restriction of privileges.

If the disrespectful behavior is determined to be harassment, policy and regulation ACA/JBA will be followed. This policy will be included in parent, student and staff handbooks.

Descriptor Term: **Student Fees, Fines and Charges**

Descriptor Code: **JN**

Issued Date: **5/85**

Reviewed Date: **2/10**

Revised Date: **3/10**

Rescinds:

No students shall be denied an education because of economic inability to furnish the books and supplies necessary to complete the educational requirements necessary for graduation. Students may be required to furnish personal or consumable items such as pencils, paper, erasers and notebooks.

All student fees and charges, both optional and required, shall be listed and described annually in the student/parent handbook. Notification of the availability of full or partial fee waivers and the procedures to apply for such waivers shall also be published annually in student/parent handbooks and on the district's website.

Student fees are authorized for the following:

- Projects which exceed the minimum course requirements and are at the student's option.
- The use of musical instruments provided the fee does not exceed either the rental cost to the district or the annual depreciation plus actual annual maintenance cost for each instrument.
- Field trips considered supplementary to a district educational program.
- Personal physical education and athletic equipment and apparel.
- Items of personal use or products that a student has an option to purchase such as student publications, class rings, annuals, and graduation announcements.
- Admission for extra curricular activities, where attendance is optional.
- Driver education fees provided the fees do not exceed the actual cost to the school district.
- Motorcycle classroom education courses.
- Voluntary student health and accident benefit plans.
- Transportation to and from extra curricular activities where attendance is optional.
- Transportation to and from school for students living within two miles of school.
- Transportation to and from post-secondary institutions for pupils enrolled under the post-secondary enrollment options program.

Student fees are prohibited for:

- Textbooks, workbooks, art or shop materials, laboratory supplies and towels.
- Supplies necessary for participation in any instructional course except for personal or consumable items.
- Any specific form of dress necessary for any educational program.
- Field trips that are required as part of a basic education program or course.
- Graduation caps, gowns and diplomas.
- Instructional costs for necessary school personnel employed in any course or educational program required for graduation.
- Library books required to be utilized for any educational course or program.
- Admission fees, dues or fees for any activity the student is required to attend.
- Locker rental.
- Transportation to and from school for students living two miles or more from school.

Students will be charged fees for textbooks, workbooks and library books lost or damaged by the students.

Students whose families meet the income guidelines for free and reduced price lunch, Minnesota Family Investment Program (MFIP), Supplemental Security Income (SSI) or who are in foster care are eligible to have their student fees waived or partially waived. Students whose families are experiencing a temporary

financial difficulty may be eligible for a temporary waiver of student fees. To be considered eligible for full or partial fee waivers, a Fee Waiver Application must be completed and submitted.

Educational records, including grades and diplomas, shall not be withheld for nonpayment of student fees. No student's rights or privileges, including the receipt of grades or diplomas may be denied or abridged for nonpayment of fees. The Board of Education reserves the right to pursue any action provided by law for the collection of unpaid fees.

Legal References: Minn. Stat. § 123B.34-123B.39
 Minnesota Administrative Rule 3500.1050

3/18/10

**Burnsville-Eagan-Savage School District
STANDARD FEE WAIVER APPLICATION**

Date: _____

School Year: 2010-11

All information provided in connection with this application will be kept confidential.

Name of student: _____ School: _____ Grade: _____

Name of student: _____ School: _____ Grade: _____

Name of student: _____ School: _____ Grade: _____

Name of parent, guardian: _____

Or legal or actual custodian.

Please check type of waiver desired: Full waiver _____ Partial waiver _____ Temporary waiver _____

Please check if the student or the student's family meet the financial eligibility criteria or is involved in one of the following programs:

Full waiver

_____ Free meals offered under the Children Nutrition Program (must complete and sign Application for Free and Reduced Priced School Meals and Waiver of Confidentiality)

_____ The Minnesota Family Investment Program (MFIP)

_____ Supplemental Security Income (SSI) *(Must be able to provide documentation)*

_____ Foster care *(Must be able to provide documentation)*

Partial waiver (60 percent)

_____ Reduced priced meals offered under the Children Nutrition Program (must complete and sign Application for Free and Reduced Priced School Meals and Waiver of Confidentiality)

Temporary waiver

If none of the above apply, but you wish to apply for a temporary waiver of school fees because of serious financial problems, please state the reason for the request:

It may be necessary to verify information given above. Your signature is required for the release of information regarding the student or the student's family financial eligibility for the programs checked.

Signature of parent, guardian:

Or legal or actual custodian

OFFICE USE ONLY – DO NOT WRITE BELOW THIS LINE

Approved: _____ Denied: _____ by: _____ Date: _____

Descriptor Term: **Relations with Community Organizations**

Descriptor Code: **KM**

Issued Date: **6/86**

Reviewed Date:

Revised Date: **8/06**

Rescinds:

Cooperation with Community Agencies and Organizations

It shall be the policy of the Board to cooperate with community agencies and organizations concerned with the welfare, safety, health and well being of the citizenry.

Descriptor Term: **School – Community Relations**

Descriptor Code: **KA**

Issued Date: **7/97**

Reviewed Date:

Revised Date: **8/06**

Rescinds:

The Board of Education is committed to establishing and supporting planned and systematic, two-way communication between the School District and its staff, students, parents and community members.

The Board affirms the following objectives for the District's communications program:

Keep internal and external stakeholders regularly and accurately informed, through appropriate and varied means of communication, about policies, goals, programs, challenges and plans of the School District.

Solicit the advice and counsel of staff members, students, parents and community members on District issues through appropriate channels of feedback and advisory groups, and create an atmosphere that welcomes public involvement in District affairs and fosters school-community partnerships.

Develop and maintain an effective working relationship with local news media by providing timely and accurate information about District programs and activities, and by responding in a timely manner to journalists' requests.

Develop and maintain an organizational environment in which all District staff members share the responsibility for effectively communicating information about District, building, classroom and student programs and activities to parents and members of the community.

Conduct all communication activities in a straightforward and factual manner. Operating in this manner provides the optimal environment for building staff morale and fostering public understanding and support for the School District.

Descriptor Term: **School-Community Relations
Media Inquiries**

Descriptor Code: **KA-R**

Issued Date: **7/97**

Reviewed Date:

Revised Date: **8/06**

Rescinds:

Working with the news media is an important part of meeting the School District's communication goals. The public has a right to know what's happening in the schools, and the District has a need to keep student learning from being disrupted. These guidelines will accommodate the needs of the media and the students.

Media inquiries should be directed to the Communications Office. The Communications Coordinator will work with the media to provide a quick response to requests so journalists can get the information they need and meet their deadlines.

School administrators should work with the media whenever possible to ensure journalists' needs are met and the public stays informed.

When the media's access to classes, staff or students would be disruptive, the district will work to find alternative ways for journalists to get the information they need.

Interviews and visits should be arranged through the Communications Office.

Any staff member or administrator who received a request from the media should forward it to the Communications Coordinator, who will ensure the needs of both the journalist and school are met.

Journalists need permission from the teacher and principal to enter a classroom. The Communications Coordinator can facilitate obtaining this permission.

Journalists are welcome to cover customary public programs and events, such as meetings or hearings, concerts, student performances and athletic contests, without prior notification.

During school hours, journalists, like all visitors, are required to sign in at the school office, wear a press tag or badge and have permission from the principal or administrator in charge to be on the school campus. The Communications Coordinator will facilitate this process.

In certain cases, building principals and administrators may limit access to the building or school grounds to maintain the instructional environment.

Journalists, like all visitors, cannot interrupt classes, school programs and other school business, and cannot interfere with district or police investigations.

Journalists, like all visitors, are not allowed into classrooms during testing.

Media representatives who wish to identify students in a picture or broadcast must ask the Communications Coordinator, building principal or program administrator to verify that the child (ren) are not listed on a Declaration of Privacy of Directory Information form. This form lists the child (ren) that the parent/guardian does not want photographed or identified.

Descriptor Term: **Student Transportation Services**

Descriptor Code: **EEA**

Issued Date: **5/02**

Reviewed Date:

Revised Date: **3/05**

Rescinds:

Administrative control of the transportation of students shall be the responsibility of the Superintendent or a designated representative. The Board authorizes and directs the Superintendent to maintain satisfactory bus routes in accordance with the approved policies of the District.

Regular Transportation

The general policy of the District is that all kindergarten through grade 6 students who live one mile or more from school, and secondary students who live one and one-half miles or more from school to which assigned shall be transported.

No elementary student shall walk farther than three-tenths of a mile, nor secondary student farther than seven-tenths of a mile to their assigned bus stop. Exceptions to these distances may become necessary due to various geographical conditions and factors as determined by administration.

The walking distance is defined as the shortest distance from the child's residence by public walkway, street or highway to the assigned entrance of the school the student attends as measured by the District's Geographic Information System (GIS) computerized map.

Additional transportation may be made available by the administration when conditions comply with hazardous transportation guidelines as set forth by the District.

No individual other than those identified in this policy as eligible for transportation services will be permitted to ride a school bus unless authorized in advance by the Transportation Department or assigned by the District or Contractor as part of the individual's work responsibilities.

Special Activity Transportation

Because of the severity of Minnesota winters, the limited amount of baggage space provided on school owned or leased vehicles, and the distance of travel, a commercial vehicle may be requested by a building principal for trips in excess of seventy (70) miles one way. The rental cost of the commercial vehicle will be charged to the building of origin.

Descriptor Term: **Student Transportation Services**

Descriptor Code: **EEA**

Issued Date: **5/02**

Reviewed Date:

Revised Date: **3/05**

Rescinds:

Prior approval from the Business Manager is required when commercial vehicles other than District owned or leased vehicles are used.

In no situation will contributions from private citizens be accepted as partial payment or full payment for the contracting of a commercial vehicle unless prior acceptance of the gift has been approved by the Board.

Disabled Student Transportation

The transportation program for student with disabilities encompasses all regular transportation services required to transport authorized students with disabilities to and from their assigned schools in and/or out of the District. Special disabled students include, but are not limited to, District students who have temporary or permanent physical, mental and emotional disabilities.

Non-Public Student Transportation

The Board authorizes transportation services to be provided to and from school for District 191 resident students in attendance at non-public schools located within the District.

The Board authorizes transportation services to be provided for District 191 residents' students in attendance at non-public schools located outside the District.

The Board authorizes bus service to a point within the District nearest the District boundary and the non-public school of attendance that will assure safe conditions in the loading and unloading of students.

The Board may make contractual arrangements with parents or guardians of resident District students attending a non-public school located outside the School District for transportation purposes. This arrangement shall be in the form of a reimbursement.

Descriptor Term: **Student Transportation Services**

Descriptor Code: **EEA**

Issued Date: **5/02**

Reviewed Date:

Revised Date: **3/05**

Rescinds:

When transportation is provided or reimbursement paid, the scheduling of routes, manner and method of transportation, control and discipline of school children, safety, and other matters relating thereto shall be within the sole discretion, control and management of the Board.

Field Trips, Co-curricular Activities, Special Events

The District provides/authorizes transportation for field trip participants and to “away” co-curricular competition for team members. The transportation may be provided in District-owned vehicles, in District-contracted vehicles or in privately owned vehicles pursuant to policy and regulation.

The District does not provide, arrange or authorize transportation of students to work release programs at the high school level for non-disabled students; to off-campus, co-curricular locations (hockey, golf, skiing, etc.), to extra curricular activities or to any event or activity other than those for which transportation is provided or arrangements have been pre-authorized in writing. The parents of students participating in school activities for which the District does not provide/authorize transportation shall be informed that transportation is their personal responsibility and will sign a form acknowledging this responsibility. The form shall be retained at the school of attendance.

Legal Reference: EDU 183
 Minn.Stat. § 123B.84
 Minn.Stat. § 123B.85
 Minn.Stat. § 123B.86
 Minn.Stat. § 123B.87
 EDU 180-190

Descriptor Term: **Student Transportation Services**
Descriptor Code: **EEA-R**
Issued Date: **5/02**
Reviewed Date:
Revised Date: **3/05**
Rescinds:

Regular Student Transportation

General Terms and Conditions

District maps, walking versus riding boundaries, and other particulars associated with determining student eligibility shall be updated annually. Eligibility for transportation shall be determined from the District's Geographical Information System computerized map.

Transportation service is provided to and from school only.

For safety reasons, students are not allowed to carry items onto the school bus if the item is larger than what the student can hold on his/her lap or store under his/her seat. Animals are not allowed and musical instruments must comply with the above statement. Items of dangerous or objectionable nature are not allowed.

Bus rider informational materials, including bus passes, safety pamphlets and discipline procedures shall be developed and reviewed annually to assure compliance with District Policy and State of Minnesota Regulations.

The District Transportation Department is responsible for monitoring the performance of all contracts with vendors who provide transportation services to the District.

Hazard Transportation

Students will be transported to and from school where walking to and from school would present an extraordinary traffic hazard.

The criteria for determining Hazard Transportation includes whether a student would be required to:

1. Cross a State or U.S. Highway or an Interstate Route.
2. Cross a major feeder route, County Road or State Aid Highway that has no traffic signals or stop signs and has a posted speed limit in excess of 30 mph.
3. Walk along a high traffic volume roadway that has no sidewalk or pedestrian walkway and no alternate route exists.
4. Cross a railroad crossing.

The District may define other hazards as deemed appropriate such as severe gradation of roadway, road construction, etc.

Crossing guards may be employed to assist students to cross hazardous roadways.

Daycare, Variances, Non-Resident Students

Daycare facilities must be within the same attendance boundary as the students' residence. Transportation is provided if eligibility requirements are met.

Transportation will not be provided when students request a variance to attend a school other than their school of residence. However, if the variance is at the District's request, the student will be permitted to ride buses assigned to the school of attendance subject to guidelines relating to safety, vehicle capacity, and walking distance eligibility.

Nonresident students attending District schools are eligible for transportation from an existing bus stop within the boundaries of the school of attendance.

Pay-To-Ride

The District will provide a pay-to-ride option for District students who do not qualify for transportation under current policy.

Service will be provided on a space available basis, i.e., buses with 65 (90% capacity) or fewer students assigned. Pay-to-ride students must use an existing bus stop.

An annual fee equal to the state aid allowance for regular transportation. Shall be paid in advance. There will be no option for part-year service unless the individual is a new resident who moves to the District after the start of the school year.

Paying riders must use the established bus stops. Routes will not be adjusted to accommodate non-eligible students. The District reserves the right to deny services if, in the estimation of the administration, the walking conditions to the established bus stop are hazardous.

Families claiming an economic hardship will be provided services free of charge based upon requirements similar to those of the free and reduced lunch program.

The District will only reimburse parents of students who withdraw during the school year. The reimbursement will be prorated based on the number of days of membership.

Kindergarten Option: The District will provide the option for half-day kindergarten students only to participate in pay-to-ride transportation on either the noon take home or noon pick up route. The conditions under this option remain as those stated above except that the annual fee charged will be one-half the State aid allowance for regular transportation.

Service would be provided on a first come basis.

Special Education, Special Transportation

General Terms and Conditions

The Special Education special disabled transportation program encompasses all regular District and contracted transportation services required to transport authorized special education students to and from their assigned schools. Disabled students include, but are not limited to, District students who have temporary or permanent physical, mental and emotional handicaps for whom special transportation has been specified as a required related service in the student's Individualized Education Plan (IEP).

Authorizations

No student will be furnished disabled transportation service without the written authorization of the Director of Individualized Student Services.

Temporary disabled transportation service will be provided with prior approval of the District's Director of Individualized Student Services. The Director may request a doctor's statement at parents' expense to confirm or deny temporary, transportation service. Failure to provide such a statement within ten (10) days of the request will cause service to be terminated.

Special Education transportation requests must meet State reimbursement requirements before they will be approved.

The Director of Individualized Student Services has sole authority to designate the type, source, and terms of the necessary transportation services.

District Responsibilities

The Director of Individualized Student Services shall represent the District in all Communications with parents, institutions, governmental units and so on, concerning all instructional and student discipline matters.

The Director of Transportation shall administer all accounting, reimbursement and reporting functions related to such transportation service.

The Director of Transportation shall announce, by radio, television or other appropriate media, the delay, closing or early release of school and shall promptly notify the contractor and schools when emergency dismissal is deemed necessary.

Responsibilities of school of attendance

The applicable schools shall provide the Director of Individualized Student Services and the District Transportation Office with copies of the school calendar, starting and dismissal times, and emergency closing instructions prior to the start of their school year.

The schools shall promptly notify the Director of Transportation and each parent in the event an unscheduled school closing or early dismissal is deemed necessary for all attending District students.

The handicap schools shall notify parents directly in the event a student is excused during the school day for sudden illness or personal reasons.

Parent Responsibilities

Disabled students will be provided transportation from and to their residence and the assigned schools on a regular basis as scheduled by the Transportation Director.

It shall be the parent's responsibility to have their child prepared to depart at least five (5) minutes prior to the scheduled pickup time and to meet their child upon his/her return.

Parents are responsible for maintaining their sidewalks, driveways, and entranceways in a clear and safe condition. Drivers are not permitted to enter a student's home or assist students over unsafe conditions. In such instances, parents will be responsible for getting students to and from the vehicle.

Drivers are prohibited from picking up or returning students to places other than their residence or school. Exceptions to this regulation must be requested in writing and approved by the District.

Only authorized students are allowed to ride on Special Education vehicles. Drivers are prohibited from transporting parents, teachers, and others on Special Education routes unless authorized by the Transportation Department.

Parents are responsible for their child's conduct and discipline while riding. For the safety of all passengers, parents are urged to conscientiously fulfill this responsibility.

Parents are responsible for transporting their child if the child is not ready on time, becomes ill during the day and must be taken home, or is dismissed early for personal reasons.

Non-Public

General Terms and Conditions

Resident pupils attending a non-public school located within the District will be provided transportation services in the same manner as eligible public school students. In the event of conflicts, the established District calendar, times and routes shall prevail.

Additional services requested by the non-public school may be provided at additional cost to the non-public school.

Resident pupils attending a non-public school outside the District will be eligible for transportation services within the District or a reimbursement amount equal to the estimated cost of providing transportation service to public school students in the same year.

The parents or guardians of non-public school students who reside within the District and attend a non-public school outside the District, must request transportation services at least ten (10) days prior to the beginning of District 191's school year to receive service at the beginning of the year. Families who take up residence within the District during the year may request bus service for the remainder of the year.

Reimbursement in lieu of transportation services will be authorized only when district provided services are not available. Application for reimbursement is limited to the current and prior year upon verification of the student's residency and attendance at a non-public school. Application for the prior year must be made no later than August 15 of the current year.

When two or more children from the same family residence are transported by the parent or guardian to the same non-public school in a family vehicle, one reimbursement will be allowed. All contractual arrangements between the District and parents or guardians of resident students attending a non-public school located outside the District must comply with state regulations that limit payments to the cost of transportation within the District of residence (M.S. 123B.86).

Eligibility Requirements

A resident pupil is defined as a student who resides within the boundaries of the District and is eligible for attendance in District schools.

A resident pupil who attends a non-public school is eligible for transportation services and shall abide by all walking, riding, and conduct rules that pertain to public school pupils.

The walking/transported boundary determination for resident pupils attending a non-public school shall consider the non-public school as the school of attendance and the same criteria shall apply as applies for pupils attending the public schools.

An eligible resident pupil shall receive free and equal transportation to the appropriate school district boundary if there is no nonpublic school within the district maintaining grades or department that are maintained in another district, or if attendance can more safely, economically, or conveniently be provided by such means.

A nonpublic school located within the resident district shall be deemed unavailable if it does not maintain the appropriate grades or departments. The term "appropriate department" shall include a department of religion.

The public school administration shall annually and as necessary consult with the appropriate nonpublic school administration on attendance areas, safety, economics, conveniences, and availability of space for the pupils.

The final determination as to whether transportation shall be provided to the boundary of the resident district shall be made by the school board pursuant to law.

Where transportation is provided within the district to the boundary of the district and the school district is eligible for transportation aid for such transportation, the "within the district" limitation shall not be applied in an arbitrary manner. Safety factors in loading or unloading buses at or near the school district boundary shall be given due consideration. Transporting pupils a reasonable distance into the adjoining district or stopping short of the district boundary to assure safety of the pupils shall be determined by the public school board.

Administration

The District Transportation Department will consult with the in-district non-public school administrative personnel annually and as necessary on attendance areas, safety and convenience.

The in-district non-public administration will provide the District transportation department with a list of students upon request for the scheduling of routes and a means of verifying ridership during the school year.

The District Transportation Department will establish procedures to enter into contractual agreements with parents or guardians of resident students who attend a non-public school located outside the District.

The Transportation Department will schedule bus service and notify the parent or guardian of the arrangements. The established District calendar will designate days of service.

The parents or guardians of non-public school students who attend school outside the District and request the reimbursement amount in lieu of transportation service will contact the District Transportation Department prior to the opening day of District schools. The District will enter into contractual agreements with these parents or guardians. Payment of agreements with parents or guardians will occur after the conclusion of the school year when membership at the non-public school can be verified.

The time notifications specified above will not apply to parents or guardians of non-public school students who move into the School District immediately before or during a school year.

Legal References:

Minn. Stat. § 120A.22	(Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56	(Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59	(Bus Transportation Is a Privilege Not a Right)
Minn. Stat. § 123B.36	(Authorized Fees)
Minn. Stat. § 123B.41	(Educational Aids for Nonpublic School Children; Definitions)
Minn. Stat. § 123B.44	(Provision of Pupil Support Services)
Minn. Stat. § 123B.88	(Independent School Districts, Transportation)
Minn. Stat. § 123B.92	(Transportation Aid Entitlement)
Minn. Stat. § 124D.03	(Enrollment Options Program)
Minn. Stat. § 124D.04	(Enrollment Options Program in Border States)
Minn. Stat. § Ch. 125A	(Children With a Disability)
Minn. Stat. § 125A.02	(Children With a Disability, Defined)
Minn. Stat. § 125A.12	(Attendance in Another District)
Minn. Stat. § 125A.15	(Placement in Another District; Responsibility)
Minn. Stat. § 125A.51	(Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.65	(Attendance at Academies for the Deaf and Blind)
Minn. Stat. § 126C.01	(General Education Revenue – Definitions)
Minn. Stat. § 127A.47	(Payments to Resident and Nonresident Districts)
Minn. Rules Part 7470.1600	(Transportation Pupils with Disability)
20 U.S.C. 1415	(Individuals With Disabilities Act)
29 U.S.C. 794	(Rehabilitation Act)
42 U.S.C. 2000a	(Prohibition Against Discrimination or Segregation in Places of Public Accommodation)
42 U.S.C. 12132	(Americans With Disabilities Act)



**Agenda II.B.7.
September 29, 2016**

**To: Members, Board of Education
Superintendent Gothard**

From: Lisa K. Rider, Executive Director of Business Services

Date: September 29, 2016

Re: Change Order #008, #009 and #010 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools

RECOMMENDATION: That the Board of Education approve change orders #008, #009 and #010 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools.

On December 17th, 2015 the School Board approved the bids for contracts #0610, #2300, and #2600 for the 2016 Additions and Alterations to Metcalf Middle School, William Byrne Elementary and Rahn Elementary schools.

Change order #008 for contract #2600 (AJ Moore Electric) is in the amount of \$3,124.00. Items on this change order include changing of air duct fire dampers to combinations smoke fire dampers at William Byrne Elementary, the deletion of some electrical demolition and the addition of some electrical switches and circuit breaker modifications at William Byrne in the new addition are the reasons for the change in this contract.

Change order #009 for contract #2300 (NAC Mechanical and Electrical) is in the amount of \$2,695.00. The change in this contract was to provide smoke/duct dampers in lieu of air duct fire dampers at William Byrne Elementary.

Change order #010 for contract #0610 (Morcon Construction Company Inc.) Is in the amount of \$13,478.00. Items on this change order include the addition of an ADA compliant sidewalk and new sodding at the playground area at William Byrne, the deletion of demo work at Rahn Elementary, the addition of 5/8 inch gypsum board in the under stair storage room at William Byrne to make it a one hour fire rated room and the deletion of safety nosing on the concrete stairs at William Byrne are the reasons for the change in this contract.



To date total change orders in amount of \$52,120.00 to the 3 contract amounts of \$4,342,600.00 brings the total contracts with change orders to \$4,394,720.00. This represents change orders of 1.20% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 10 2016**

AUG 25 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

PCO#08

PROJECT: WILLIAM BYRNE / RAHN / METCALF
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 200 W. BURNSVILLE PKWY
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2600-03
 INITIATION DATE: 07/27/2016
 PROJECT NOS.: 301504.02
 CONTRACT FOR: Contract #2600 Electrical
 CONTRACT DATE: 12/17/2016

TO CONTRACTOR:
 (Name and address) AJ MOORE ELECTRIC
 12701 CHOWEN AVE SOUTH,
 STE 104 B
 BURNSVILLE, MN 55337

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

AUG 19 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 602,000.00
Net change by previously authorized Change Orders	\$ (11,267.00)
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 590,733.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) by this Change Order	\$ 3,124.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 593,857.00
The Contract Time will be (increased) (unchanged) by	Zero (- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.
 CONSTRUCTION MANAGER
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427
 ADDRESS
 BY *Shawn Butts* 8/16/16 DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN
 ARCHITECTS
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS
 BY *W. J. Ferguson* 8/24/16 DATE

AJ MOORE ELECTRIC
 CONTRACTOR
 12701 Chowen Ave. S., Ste 104B, Burnsville, MN 55337
 ADDRESS
 BY *[Signature]* 8-2-16 DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 OWNER
 200 W. Burnsville Pkwy Burnsville, MN 55337
 ADDRESS
 BY _____ DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Subcontract Change Order

Detailed, Grouped by Each Number

William Bryne-Rahn Metcalf

Project # 30150402

Tel: Fax:

Date: 7/27/2016

To Subcontractor/Vendor:

AJ Moore Electric, Inc.
12701 Chowen Avenue South
Suite #104B
Burnsville, MN 55337

Architect's Project No:

Contract Date:
Contract Number: 2600
Change Order Number: 003

The Contract is hereby revised by the following items:

Approved RFCOPs

PCO	Item #	Description	Amount
RFCOP#003	002	AJ Moore provide duct detectors	2,100
RFCOP#015	001	AJM - All Schools - Delete some electrical demolition and add some switches	532
RFCOP#016	001	AJM, Byrne - Circuit Breaker modifications	492

The original Contract Value was.....	602,000
Sum of changes by prior Subcontract Change Orders.....	-11,267
The Contract Value prior to this Subcontract Change Order was.....	590,733
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	3,124
The new Contract Value including this Subcontract Change Order will be.....	593,857
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR

Address

BY _____

SIGNATURE

DATE

AJ Moore Electric, Inc.

SUBCONTRACTOR/VENDOR

12701 Chowen Avenue South
Suite #104B
Burnsville, MN 55337

Address

BY _____

SIGNATURE

DATE

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMA AUG 08 2016

AUG 25 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

PCO#09

PROJECT: WILLIAM BYRNE / RAHN / METCALF
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 200 W. BURNSVILLE PKWY
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2300-01
 INITIATION DATE: 07/27/16
 PROJECT NOS.: 301504.02
 CONTRACT FOR: Contract #2300 Mechanical
 CONTRACT DATE: 2/12/2016

TO CONTRACTOR:
 (Name and address) NAC MECHANICAL & ELECTRICAL
 1001 LABORE INDUSTRIAL COURT, STE B
 VADNAIS HEIGHTS, MN 55110

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

AUG 19 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 790,900.00
Net change by previously authorized Change Orders	\$ 0.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 790,900.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (Decreased / Unchanged) by this Change Order	\$ 2,695.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 793,595.00
The Contract Time will be (Increased / Decreased) (unchanged) by	Zero (- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.
 CONSTRUCTION MANAGER
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427
 ADDRESS
 BY Shawn Bett 8/16/16 DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN
 ARCHITECTS
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS
 BY W J. J. J. 8/24/16 DATE

NAC MECHANICAL & ELECTRICAL
 CONTRACTOR
 1001 Labore Industrial Ct, Ste B, Vadnais Heights, MN 55110
 ADDRESS
 BY Michael Bjork 8-5-16 DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 OWNER
 200 W. Burnsville Pkwy, Burnsville, MN 55337
 ADDRESS
 BY _____ DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Subcontract Change Order

Detailed, Grouped by Each Number

William Bryne-Rahn Metcalf

Project # 30150402

Tel: Fax:

Date: 7/27/2016

To Subcontractor/Vendor:

NAC Mechanical & Electrical
 1001 Labore Industrial Court, Ste B
 Vadnais Heights, MN 55110

Architect's Project No:

Contract Date:

Contract Number: 2300

Change Order Number: 001

The Contract is hereby revised by the following items:

Approved RFCOP#003

PCO	Item #	Description	Amount
RFCOP#003	001	NAC provide smoke/duct damper	2,695

The original Contract Value was.....	790,900
Sum of changes by prior Subcontract Change Orders.....	0
The Contract Value prior to this Subcontract Change Order was.....	790,900
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	2,695
The new Contract Value including this Subcontract Change Order will be.....	793,595
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR

Address

BY

SIGNATURE

DATE

NAC Mechanical & Electrical

SUBCONTRACTOR/VENDOR

1001 Labore Industrial Court, Ste B
 Vadnais Heights, MN 55110

Address

BY

SIGNATURE

DATE

Mike Bjorkne

Michael Bjorkne

8-5-16

lh

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

AUG 11 2016

AUG 25 2016

OWNER
 CONSTRUCTION MANAGER
 ARCHITECT
 CONTRACTOR
 FIELD
 OTHER

PCO#10

(Instructions on reverse side)

PROJECT: WILLIAM BYRNE / RAHN / METCALF
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 200 W. BURNSVILLE PKWY
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 0610-06

INITIATION DATE: 07/27/2016

TO CONTRACTOR:
 (Name and address) MORCON CONSTRUCTION CO, INC.
 5905 GOLDEN VALLEY RD
 GOLDEN VALLEY, MN 55420

PROJECT NOS.: 301504.02

CONTRACT FOR: Contract #0610 General Construction

CONTRACT DATE: 2/12/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

AUG 19 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 2,949,700.00
Net change by previously authorized Change Orders	\$ 44,090.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 2,993,790.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$ 13,478.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 3,007,268.00
The Contract Time will be (increased) (decreased) (unchanged) by	Zero (- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.
 CONSTRUCTION MANAGER
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427
 ADDRESS Sham Butts 8/14/16
 BY _____ DATE _____

ARMSTRONG, TORSETH, SKOLD, & RYDEEN
 ARCHITECTS
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS W J Ferguson 8/24/16
 BY _____ DATE _____

MORCON CONSTRUCTION CO, INC.
 CONTRACTOR
 5905 Golden Valley Rd., Golden Valley, MN 55420
 ADDRESS Grang 8/18/16
 BY _____ DATE _____

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 OWNER
 200 W. Burnsville Pkwy, Burnsville, MN 55337
 ADDRESS _____
 BY _____ DATE _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Subcontract Change Order

Detailed, Grouped by Each Number

William Bryne-Rahn Metcalf

Project # 30150402

Tel: Fax:

Date: 7/27/2016

To Subcontractor/Vendor:

Morcon Construction Co., Inc.
5905 Golden Valley Road
Golden Valley, MN 55420

Architect's Project No:

Contract Date:

Contract Number: 0610

Change Order Number: 006

The Contract is hereby revised by the following items:

Approved RFCOPs

PCO	Item #	Description	Amount
RFCOP#010	001	Plan Review, sidewalk and sodding	13,490
RFCOP#012	001	MC - Rahn, Delete Demo in Room B106	-675
RFCOP#013	001	Under Stair Storage Room	1,091
RFCOP#014	001	MC - Byrne - Delete Exterior Stair Safety Nosing	-428

The original Contract Value was.....	2,949,700
Sum of changes by prior Subcontract Change Orders.....	44,090
The Contract Value prior to this Subcontract Change Order was.....	2,993,790
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	13,478
The new Contract Value including this Subcontract Change Order will be.....	3,007,268
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

CONTRACTOR

 Address

BY _____

SIGNATURE _____

DATE _____

Morcon Construction Co., Inc.

SUBCONTRACTOR/VENDOR
 5905 Golden Valley Road
 Golden Valley, MN 55420

 Address

BY _____

SIGNATURE _____

DATE _____

Metcalfe/Byrne/Rahn Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Metcalfe,Rahn,Byrne								
Contract #2600 Electrical/Communication/Security/Sound	A.J. Moore Electric, Inc.	\$524,800.00	\$602,000.00	(\$8,143.00)	-1.35%	3	\$593,857.00	40.83%
Contract #2300 Mechanical	Norther Air Corporation	\$911,550.00	\$790,900.00	\$2,695.00	0.34%	1	\$793,595.00	65.60%
Contract #0610 General Construction	Morcon Construction	\$3,075,056.00	\$2,949,700.00	\$57,568.00	1.95%	6	\$3,007,268.00	43.65%
		<u>\$4,511,406.00</u>	<u>\$4,342,600.00</u>	<u>\$52,120.00</u>			<u>\$4,394,720.00</u>	
	Grand Totals	<u>\$4,511,406.00</u>	<u>\$4,342,600.00</u>	<u>\$52,120.00</u>	1.20%		<u>\$4,394,720.00</u>	
				REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING			<u>\$4,032,129.00</u>	



**Agenda II.B.8.
September 29, 2016**

**To: Members, Board of Education
Superintendent Gothard**

From: Lisa K. Rider, Executive Director of Business Services

Date: September 29, 2016

Re: Change Orders #015, #016 and #017 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools

RECOMMENDATION: That the Board of Education approve change orders #015, #016 and #017 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools.

On January 14, 2016 the School Board approved the bids for contract #0980 and on February 11, 2016 the School Board approved the bids for contracts #0610, #2300, and #2600 for the 2016 Alterations to Nicollet Middle School, Edward Neill, Sky Oaks and Harriet Bishop Elementary schools.

Change order #015 for contract #2600 (CM Construction Company, Inc.) is in the amount of \$32,786.00. Items on this change order include installing sheet rock over existing masonry walls due to irregularities in the wall at Edward Neill Elementary, modifications to plaster ceilings to accommodate new light fixtures in the hallways at Nicollet Middle School and revisions in the lighting layout plan at Edward Neill Elementary are the reasons for the change in this contract.

Change order #016 for contract #2300 (Cool Air Mechanical) is in the amount of \$9,255.00. Items on this change order include the addition of one access panel and larger access panels to access plumbing in the future, flood testing the roof area at Sky Oaks Elementary to find a roof leak and toilet room revisions at Neill Elementary are the reasons for the change in this contract.

Change order #017 for contract #2600 (CM Construction Company, Inc.) is in the amount of \$2,799.00. Items on this change order include the removal of devices in the cafeteria for the installation of sound panels and then reinstallation and



additional electrical modifications in the kitchen area at Nicollet Middle School are the reasons for this change in this contract.

To date total change orders in the amount of \$69,876.00 to the 4 contract amounts of \$2,916,255.00 brings the total contracts with change orders to \$2,986,131.00. This represents change orders of 2.40% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 30 2016**
SEP 09 2016

OWNER PCO#15
CONSTRUCTION MANAGER
ARCHITECT
CONTRACTOR
FIELD
OTHER

(Instructions on reverse side)

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP
(Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
100 RIVER RIDGE COURT
BURNSVILLE, MN 55337

CHANGE ORDER NO.: 0610-05

INITIATION DATE: 08/04/2016

TO CONTRACTOR:
(Name and address) CM CONSTRUCTION CO, INC.
12215 NICOLLET AVENUE SOUTH
BURNSVILLE, MN 55337

PROJECT NOS.: 301504.03

CONTRACT FOR: Contract #0610 General Construction

CONTRACT DATE: 1/15/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

SEP - 6 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 1,675,000.00
Net change by previously authorized Change Orders	\$ (23,352.00)
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 1,651,648.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$ 32,786.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 1,684,434.00
The Contract Time will be (increased) (decreased) (unchanged) by	Zero (- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.

CONSTRUCTION MANAGER
7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427

ADDRESS Shan Batts 8/31/16
BY _____ DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECTS

ARCHITECT
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS W J/fup 9/8/16
BY _____ DATE

CM CONSTRUCTION COMPANY, INC.

CONTRACTOR
12215 Nicollet Avenue South, Burnsville, MN 55337

ADDRESS Jim 8/25/16
BY _____ DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS

OWNER
100 River Ridge Court, Burnsville, MN 55337

ADDRESS _____
BY _____ DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 8/4/2016

To Subcontractor/Vendor:
 CM Construction Company, Inc.
 12215 Nicollet Avenue South
 Burnsville, MN 55337

Architect's Project No:
Contract Date:
Contract Number: 610
Change Order Number: 005

The Contract is hereby revised by the following items:

Approved RFCOPs & CORs

PCO	Item #	Description	Amount
COR#020	001	CM, Neill - Laminate Gyp over existing irregular masonry work, extend electrical	3,110
COR#026	001	CM - All Schools - Delete toilet room hold down clips.	-50
RFCOP#012	001	CM, Nicollet - Modify corridor plaster ceiling to accomodate new light fixtures	21,368
RFCOP#013	001	CM, Neill - Revise lighting layout plan	8,501
RFCOP#016	001	CM, Nicollet - Room Finish Schedule Modifications	-143

The original Contract Value was.....	1,675,000
Sum of changes by prior Subcontract Change Orders.....	-23,352
The Contract Value prior to this Subcontract Change Order was.....	1,651,648
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	32,786
The new Contract Value including this Subcontract Change Order will be.....	1,684,434
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

 CONTRACTOR

 Address

BY _____

SIGNATURE _____

DATE _____

CM Construction Company, Inc.

 SUBCONTRACTOR/VENDOR
 12215 Nicollet Avenue South
 Burnsville, MN 55337

 Address

BY JIM OLIVER

SIGNATURE [Signature]

DATE 8/26/16

[Handwritten mark]

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 18 2016**

SEP 12 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

PCO#16

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 100 RIVER RIDGE COURT
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2300.003

INITIATION DATE: 08/04/2016

TO CONTRACTOR:
 (Name and address) COOL AIR MECHANICAL
 1544 134TH AVENUE NE
 HAM LAKE, MN 55304

PROJECT NOS.: 301504.03

CONTRACT FOR: Contract #2300 Mechanical

CONTRACT DATE: 2/12/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

AUG 25 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 490,500.00
Net change by previously authorized Change Orders	\$ 1,113.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 491,613.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (extended) by this Change Order	\$ 9,255.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 500,868.00
The Contract Time will be (increased) (unchanged) by	(- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged. <i>11 Eleven 2 y.y. 8/15/16</i>

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.
 CONSTRUCTION MANAGER
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427
 ADDRESS *Shawn Butte* *8/24/16*
 BY DATE

ARMSTRONG, TORSETH, SKOLD, & RYDEEN
 ARCHITECTS
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS *J. J. Rydeen* *9/8/16*
 BY DATE

COOL AIR MECHANICAL
 CONTRACTOR
 1544 134th Avenue NE, Ham Lake, MN 55304
 ADDRESS *Mark Mahan* *8/15/16*
 BY DATE

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 OWNER
 100 River Ridge Court, Burnsville, MN 55337
 ADDRESS
 BY DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 8/4/2016

To Subcontractor/Vendor:

Cool Air Mechanical
1544 134th Avenue NE
Ham Lake, MN 55304

Architect's Project No:

Contract Date:

Contract Number: 2300

Change Order Number: 003

The Contract is hereby revised by the following items:

Approved CORs & RFCOP

PCO	Item #	Description	Amount
COR#010	001	CA - Provide one additional access panel and larger access panels overall for plumbing work.	1,585
COR#023	001	CA - SO, Flood Test, HB pipe extension	707
RFCOP#015	002	CA, Neill - Toilet Room Revisions	6,963

The original Contract Value was.....	490,500
Sum of changes by prior Subcontract Change Orders.....	1,113
The Contract Value prior to this Subcontract Change Order was.....	491,613
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	9,255
The new Contract Value including this Subcontract Change Order will be.....	500,868
The Contract duration will be changed by.....	11 ⁰ days
The revised Substantial Completion date as of this Subcontract Change Order is.....	EVEN

8/15/16
7.7.

CONTRACTOR

Address

BY _____

SIGNATURE

DATE

Cool Air Mechanical

SUBCONTRACTOR/VENDOR

1544 134th Avenue NE
Ham Lake, MN 55304

Address

BY MARK MANESKAL

SIGNATURE

DATE 8/15/16

dm

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 30 2016**

SEP 09 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>
ARCHITECT	<input checked="" type="checkbox"/>
CONTRACTOR	<input checked="" type="checkbox"/>
FIELD	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

PCO#17

PROJECT: NEILL/ SKY OAKS/ NICOLLET/ BISHOP
 (Name and address) BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 200 W. BURNSVILLE PKWY
 BURNSVILLE, MN 55337

CHANGE ORDER NO.: 2600-06

INITIATION DATE: 08/04/2016

TO CONTRACTOR:
 (Name and address) CM CONSTRUCTION CO, INC.
 12215 NICOLLET AVENUE SOUTH
 BURNSVILLE, MN 55337

PROJECT NOS.: 301504.03

CONTRACT FOR: Contract #2600 Electrical

CONTRACT DATE: 1/15/2016

The Contract is changed as follows:

Provide labor and material as necessary to complete the work for noted on the attached Page #2

RECEIVED

SEP - 6 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 466,750.00
Net change by previously authorized Change Orders	\$ 26,504.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 493,254.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$ 2,799.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$ 496,053.00
The Contract Time will be (increased) (decreased) (unchanged) by	Zero (- 0 -) days
The date of Substantial Completion as of the date of this Change Order therefore is	unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION, INC.
 CONSTRUCTION MANAGER
 7500 OLSON MEMORIAL HWY, STE 300, GOLDEN VALLEY, MN 55427
 ADDRESS _____
 BY Shane [Signature] DATE 8/31/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN
 ARCHITECTS
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS _____
 BY [Signature] DATE 9/8/16

CM CONSTRUCTION COMPANY, INC.
 CONTRACTOR
 12215 Nicollet Avenue South, Burnsville, MN 55337
 ADDRESS _____
 BY [Signature] DATE 8/26/16

BURNSVILLE-EAGAN-SAVAGE-PUBLIC SCHOOLS
 OWNER
 200 W. Burnsville Pkwy., Burnsville, MN 55337
 ADDRESS _____
 BY _____ DATE _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.



Subcontract Change Order

Detailed, Grouped by Each Number

Neill/Sky Oaks/Nicollet/Bishop

Project # 30150403

Tel: Fax:

Date: 8/4/2016

To Subcontractor/Vendor:
 CM Construction Company, Inc.
 12215 Nicollet Avenue South
 Burnsville, MN 55337

Architect's Project No:
 Contract Date:
 Contract Number: 2600
 Change Order Number: 006

The Contract is hereby revised by the following items:

Approved COR & RFCOP

PCO	Item #	Description	Amount
COR#025	001	CM, Nicollet - Relocate conduit, data, lock down strobe & speakers in cafeteria to make way for new AWP's	1,909
RFCOP#017	002	CM, Nicollet-Misc Elec Modifications	890

The original Contract Value was.....	466,750
Sum of changes by prior Subcontract Change Orders.....	26,504
The Contract Value prior to this Subcontract Change Order was.....	493,254
The Contract Value will be changed by this Subcontract Change Order in the amount of.....	2,799
The new Contract Value including this Subcontract Change Order will be.....	496,053
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Subcontract Change Order is.....	

 CONTRACTOR

 Address

 BY

 SIGNATURE

 DATE

CM Construction Company, Inc.

 SUBCONTRACTOR/VENDOR
 12215 Nicollet Avenue South
 Burnsville, MN 55337

 Address

BY Jim OLVER

SIGNATURE Jim 2

DATE 8/24/16

Am

Nicollet/Sky Oaks/Edward Neill/Harriet Bishop Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Nic, SO, EN, HB								
Contract #0610 General Construction	CM Construction Company, Inc.	\$1,410,080.00	\$1,675,000.00	\$9,434.00	0.56%	5	\$1,684,434.00	90.60%
Contract #2600 Electrical/Communication/Security/Sound	CM Construction Company, Inc.	\$467,015.00	\$466,750.00	\$29,303.00	6.28%	6	\$496,053.00	92.63%
Contract #2300 Mechanical	Cool Air Mechanical	\$432,700.00	\$490,500.00	\$10,368.00	2.11%	3	\$500,868.00	88.14%
Contract #0980 Nicollet Science Casework	Haldeman-Homme Inc.	\$413,528.00	\$284,005.00	\$20,771.00	7.31%	3	\$304,776.00	79.01%
		<u>\$2,723,323.00</u>	<u>\$2,916,255.00</u>	<u>\$69,876.00</u>			<u>\$2,986,131.00</u>	
	Grand Totals	<u>\$2,723,323.00</u>	<u>\$2,916,255.00</u>	<u>\$69,876.00</u>	2.40%		<u>\$2,986,131.00</u>	
							<u>\$3,180,695.00</u>	

REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING

\$3,180,695.00

104



**Agenda II.B.9.
September 29, 2016**

**To: Members, Board of Education
Superintendent Gothard**

From: Lisa K. Rider, Executive Director of Business Services

Date: September 29, 2016

Re: Change Orders #160, #189, #190, #191 and #193 for the 2015 Additions and Alterations to Burnsville High School

RECOMMENDATION: That the Board of Education approves change orders #160, #189, #190, #191 and #193 for the 2015 Additions and Alterations to Burnsville High School.

On May 28th, 2015 the school board awarded contracts for bid package #1, on June 25, 2015 the school board awarded one contract for bid package #2, on August 13, 2015 the school board awarded contracts for bid package #3 and on October 22, November 5, November 19 and December 17, 2015 school board awarded contracts for bid package #4 for the 2015 Additions and Alterations to the Burnsville High School.

Change order #160 for contract #3301 (Metro Utilities, Inc.) is a reduction of (\$10,450.00). The reason for this reduction was the deletion of work to connect an existing sanitary sewer line to a gravity sewer system.

Change order #189 for contract #0550 (American Structural Metals Inc.) in the amount of \$3,725.00. Items on this change order include the deletion of a bollard at the exterior of the activity center addition and revisions made to Gates to conceal the trash compactor at the loading dock area on the West addition.

Change order #190 for contract #3100 (Max Steininger, Inc.) Is in the amount of \$12,070.00. Items on this change order include the demolition of the gas meter building that was no longer in use, backfilling and grading islands for installation of pavers in the south parking lot and excavating and backfilling for waterproofing are the reasons for the change in this contract.



Change order #191 for contract #0920 (Commercial Drywall, Inc.) is in the amount of \$12,083.00. Additional drywall work in various areas of the project are the reasons for the change in this contract.

Change order #193 for contract 0610 (George F Cook Construction Co.) is in the amount of \$1,461.00. Items on this change order include additional sheet rock removal and less saw cutting in the keyboard lab, not installing window frames and the addition of adding new marker boards in the West addition and a boom truck and telescopic lift needed to extend the storage building at the stadium 4 feet in height are the reasons for the change in this contract.

To date total change orders in amount of \$1,679,626.00 to the 45 original contract amounts of \$37,734,946.00 brings the total contracts with change orders to \$39,414,571.54. This represents change orders of 4.45% of original bid amounts.

The items on these change orders have been reviewed and validated by ATS&R Architects and Engineers and WENCK Construction Inc.

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 29 2016**

SEP 08 2016

(Instructions on reverse side)

OWNER X
 CONSTRUCTION MANAGER X
 ARCHITECT X
 CONTRACTOR X
 FIELD
 OTHER

PCO # 160

PROJECT: 2015 ADDITIONS & ALTERATIONS TO
 (Name and address) BURNSVILLE HIGH SCHOOL BP #3
 600 EAST HIGHWAY 13
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:
 (Name and address) METRO UTILITIES, INC.
 9656 161ST AVENUE NW
 ELK RIVER, MINNESOTA, 55330

CHANGE ORDER NO.: 3301.005
 INITIATION DATE: 07/01/16
 PROJECT NOS.: 301504.01
 CONTRACT FOR: Contract #3301
 Site Utilities
 CONTRACT DATE: 08/13/15

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

RECEIVED

AUG 31 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$	288,750.00
Net change by previously authorized Change Orders	\$	27,808.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	316,558.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	(10,450.00)
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ...	\$	306,108.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	(-0-) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.
 CONSTRUCTION MANAGER
7500 Olson Memorial Hwy, Golden Valley, MN 55427
 ADDRESS
 BY Todd Deven DATE 8/29/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH
 ARCHITECT
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS
 BY W J Jeps DATE 8/31/16

METRO UTILITIES, INC.
 CONTRACTOR
9656 161st Avenue NW, Elk River, MN 55330
 ADDRESS
 BY R V Zick DATE 8-25-16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 OWNER
100 River Ridge Court, Burnsville, MN 55337
 ADDRESS
 BY _____ DATE _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Change Order

Burnsville High School

Project # 30150401

Tel: 952-707-2000 Fax: 952-707-2102

Date: 7/1/2016

Contractor:

Metro Utilities, Inc.
 9656 161st Avenue NW
 Elk River, MN 55330

Architect's Project No:

Contract Date:

Contract Number: 3301

Change Order Number: 005

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
RCO-141	004	Deletion of BP3 Alternate 1 work.	-10,450

The original Contract (s) Value was.....	288,750
Sum of changes by prior Change Orders.....	27,808
The Contract Value prior to this Change Order was.....	316,558
The Contract Value will be changed by this Change Order in the amount of.....	-10,450
The new Contract Value including this Change Order will be.....	306,108
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION
AIA DOCUMENT G701/CMa

AUG 26 2016

SEP 01 2016

(Instructions on reverse side)

OWNER
CONSTRUCTION MANAGER
ARCHITECT
CONTRACTOR
FIELD
OTHER

PCO # 189

PROJECT: 2015 ADDITIONS & ALTERATIONS TO
(Name and address) BURNSVILLE HIGH SCHOOL BP #4
600 EAST HIGHWAY 13
BURNSVILLE, MINNESOTA 55337

CHANGE ORDER NO.: 0550.001

INITIATION DATE: 08/17/16

TO CONTRACTOR: AMERICAN STRUCTURAL METALS, INC.
(Name and address) 777 LEHMANN WAY, PO BOX 40
SOMERSET, WISCONSIN 54025

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0550
Misc. Metals

CONTRACT DATE: Fabrication
11/5/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

RECEIVED

AUG 30 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price)	\$	802,450.00
Net change by previously authorized Change Orders	\$	0.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	802,450.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	3,725.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	806,175.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	(-0-) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER
7500 Olson Memorial Hwy, Golden Valley, MN 55427
ADDRESS

BY: *[Signature]* DATE: 8/29/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECTS

ARCHITECT
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
ADDRESS

BY: *[Signature]* DATE: 8/30/16

AMERICAN STRUCTURAL METALS, INC.

CONTRACTOR
777 Lehmann Way, PO Box 40, Somerset, WI 54025
ADDRESS

BY: *[Signature]* DATE: 8/24/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER
100 River Ridge Court, Burnsville, MN 55337
ADDRESS

BY: _____ DATE: _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.



Change Order

Burnsville High School

Project # 30150401

Tel: 952-707-2000 Fax: 952-707-2102

Date: 8/17/2016

Contractor:

American Structural Metals, Inc.
 777 Lehmann Way
 PO Box 40
 Somerset, WI 54025

Architect's Project No:

Contract Date:

Contract Number: 0550

Change Order Number: 001

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-073R2	006	Deletion of bollard per PR 073R2.	-350
PR-093	003	Revise compactor gates, added railing, bollard, and deleted screen wall per PR 093.	4,075

The original Contract (s) Value was.....	802,450
Sum of changes by prior Change Orders.....	0
The Contract Value prior to this Change Order was.....	802,450
The Contract Value will be changed by this Change Order in the amount of.....	3,725
The new Contract Value including this Change Order will be.....	806,175
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa SEP 02 2016

SEP 12 2016

(Instructions on reverse side)

OWNER

CONSTRUCTION MANAGER

ARCHITECT

CONTRACTOR

FIELD

OTHER

PCO # 190

PROJECT: 2015 ADDITIONS & ALTERATIONS TO
 (Name and address) BURNSVILLE HIGH SCHOOL BP #3
 600 EAST HIGHWAY 13
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:
 (Name and address) MAX STEININGER, INC.
 3080 LEXINGTON AVENUE SOUTH
 EAGAN, MINNESOTA 55121

CHANGE ORDER NO.: 3100.008

INITIATION DATE: 08/17/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #3100
 Earthwork Site Demo

CONTRACT DATE: 8/13/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

RECEIVED

SEP - 8 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price)	\$	1,071,000.00
Net change by previously authorized Change Orders	\$	94,022.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	1,165,022.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	12,070.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ...	\$	1,177,092.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	(-0-) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.

CONSTRUCTION MANAGER
7500 Olson Memorial Hwy, Golden Valley, MN 55427

ADDRESS *Mark Hovelson*
BY *Mark Hovelson* DATE *9/7/16*

MAX STEININGER, INC.

CONTRACTOR
3080 Lexington Avenue South, Eagan, MN 55121

ADDRESS *[Signature]*
BY *[Signature]* DATE *8-29-16*

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECT

ARCHITECT
8501 Golden Valley Road, Ste. 300, Mpls., MN 55427

ADDRESS *[Signature]*
BY *[Signature]* DATE *9/8/16*

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

OWNER
100 River Ridge Court, Burnsville, MN 55337

ADDRESS
BY
DATE



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.



Change Order

Burnsville High School

Project # 30150401

Tel: 952-707-2000 Fax: 952-707-2102

Date: 8/17/2016

Contractor:

Max Steininger, Inc.
3080 Lexington Avenue South
Eagan, MN 55121

Architect's Project No:

Contract Date:

Contract Number: 3100

Change Order Number: 008

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-109	003	Deduct for no longer having to demolish stoop outside of Area 7 entrance per PR 109	-143
PR-126	001	Demolish gas meter building per PR 126.	1,434
PR-133	001	Backfill, grade, and place class V for paver install and install pavers per PR 133.	6,274
RCO-158	001	Excavate and backfill for waterproofing in Area 11 per RFI 435. Backfilling inside floor slab	3,145
RCO-158	002	Excavate and backfill for waterproofing in Areas 8 and 9 per RFI 435.	1,360

The original Contract (s) Value was.....	1,071,000
Sum of changes by prior Change Orders.....	94,022
The Contract Value prior to this Change Order was.....	1,165,022
The Contract Value will be changed by this Change Order in the amount of.....	12,070
The new Contract Value including this Change Order will be.....	1,177,092
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa **AUG 29 2016**

SEP 08 2016

(Instructions on reverse side)

OWNER	<input checked="" type="checkbox"/>	PCO # 191
CONSTRUCTION MANAGER	<input checked="" type="checkbox"/>	
ARCHITECT	<input checked="" type="checkbox"/>	
CONTRACTOR	<input type="checkbox"/>	
FIELD	<input type="checkbox"/>	
OTHER	<input type="checkbox"/>	

PROJECT: 2015 ADDITIONS & ALTERATIONS TO
 (Name and address) BURNSVILLE HIGH SCHOOL BP #4
 600 EAST HIGHWAY 13
 BURNSVILLE, MINNESOTA 55337

TO CONTRACTOR:
 (Name and address) COMMERCIAL DRYWALL, INC.
 3026 161ST AVENUE NW
 ANDOVER, MINNESOTA 55304

CHANGE ORDER NO.: 0920.006

INITIATION DATE: 08/17/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0920
 Drywall/Cold Formed
 Metal Framing/DEFS

CONTRACT DATE: 11/5/2015

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

RECEIVED

AUG 31 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price)	\$	609,850.00
Net change by previously authorized Change Orders	\$	56,824.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	666,674.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	12,083.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	678,757.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	(-0-) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.
 CONSTRUCTION MANAGER
 7500 Olson Memorial Hwy, Golden Valley, MN 55427
 ADDRESS
 BY *[Signature]* DATE 8/29/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCH.
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS
 BY *[Signature]* DATE 8/31/16

COMMERCIAL DRYWALL, INC.
 CONTRACTOR
 3028 161st Avenue NW, Andover, MN 55304
 ADDRESS
 BY *[Signature]* DATE 8/24/16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 OWNER
 100 River Ridge Court, Burnsville, MN 55337
 ADDRESS
 BY _____ DATE _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.



Change Order

Burnsville High School

Project # 30150401

Tel: 952-707-2000 Fax: 952-707-2102

Date: 8/17/2016

Contractor:

Commercial Drywall, Inc.
3026 161st Avenue NW
Andover, MN 55304

Architect's Project No:

Contract Date:

Contract Number: 0920

Change Order Number: 006

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-073R2	003	Additional drywall work and deletion of cementitious waterproofing in Area 9 vestibule per PR 073R2.	384
PR-113	005	Deduct for deleting cementitious waterproofing per PR 113.	-100
PR-114	005	Additional drywall work in keyboard lab per PR 114.	3,611
RCO-151	001	Add framing/furring to south and east walls of 11-114/11-114A per ATSR	770
RCO-151	002	Area 12 frame/rock/skim walls not noted on plans per RFI 511	1,914
RCO-151	003	Add 2 hr rating where existing walls shown are not there per RFI 512.	683
RCO-151	004	Add framing and tile backer in 6-124 per RFI 535.	631
RCO-151	005	Cut in 3 access panels for fire doors per ATSR.	345
RCO-151	006	Frame & rock above door 6-105A which was not shown to have a lintel in BP3.	921
RCO-151	007	Build and finish chases in 11-110, 11-130, and 11-211 per ATSR.	1,253
RCO-151	008	Overtime costs in Area 6 locker room.	420
RCO-151	009	Plaster patch hallway 10-108 where door was filled in with block per ATSR.	1,251

The original Contract (s) Value was.....	609,850
Sum of changes by prior Change Orders.....	56,824
The Contract Value prior to this Change Order was.....	666,674
The Contract Value will be changed by this Change Order in the amount of.....	12,083
The new Contract Value including this Change Order will be.....	678,757
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

CHANGE ORDER

CONSTRUCTION MANAGER-ADVISER EDITION

AIA DOCUMENT G701/CMa

AUG 29 2016

SEP 08 2016

OWNER

CONSTRUCTION MANAGER

ARCHITECT

CONTRACTOR

FIELD

OTHER

PCO # 193

(Instructions on reverse side)

PROJECT: 2015 ADDITIONS & ALTERATIONS TO
 (Name and address) BURNSVILLE HIGH SCHOOL BP #4
 600 EAST HIGHWAY 13
 BURNSVILLE, MINNESOTA 55337

CHANGE ORDER NO.: 610.005

INITIATION DATE: 08/19/16

PROJECT NOS.: 301504.01

CONTRACT FOR: Contract #0610
 Selective Demolition
 /Carpentry

CONTRACT DATE: 10/22/2015

TO CONTRACTOR:
 (Name and address) GEORGE F COOK CONSTRUCTION CO
 2300 NEVADA AVENUE NORTH SUITE 200
 GOLDEN VALLEY, MINNESOTA 55427

The Contract is changed as follows:

Provide labor and material as necessary to complete the work as noted on the attached Page #2

RECEIVED

AUG 31 2016

ARMSTRONG, TORSETH
SKOLD & RYDEEN, INC.

Not valid until signed by the Owner, Construction Manager, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$	1,443,000.00
Net change by previously authorized Change Orders	\$	60,033.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	1,503,033.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	1,461.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	1,504,494.00
The Contract Time will be (increased) (decreased) (unchanged) by	zero	(-0-) days
The date of Substantial Completion as of the date of this Change Order therefore is		unchanged.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

WENCK CONSTRUCTION INC.
 CONSTRUCTION MANAGER
 7500 Olson Memorial Hwy, Golden Valley, MN 55427
 ADDRESS
 BY *[Signature]* DATE 8/29/16

ARMSTRONG, TORSETH, SKOLD, & RYDEEN ARCHITECT
 ARCHITECT
 8501 Golden Valley Road, Ste. 300, Mpls., MN 55427
 ADDRESS
 BY *[Signature]* DATE 8/31/16

GEORGE F COOK CONSTRUCTION CO
 CONTRACTOR
 2300 Nevada Ave. North, Ste 200, Golden Valley, MN 55427
 ADDRESS
 BY *[Signature]* DATE 8.27.16

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 OWNER
 100 River Ridge Court, Burnsville, MN 55337
 ADDRESS
 BY _____ DATE _____



CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

Change Order

Burnsville High School

Project # 30150401

Tel: 952-707-2000 Fax: 952-707-2102

Date: 8/19/2016

Contractor:

George F. Cook Construction
 2300 Nevada Avenue North Suite 200
 Golden Valley, Minnesota 55427

Architect's Project No:

Contract Date:

Contract Number: 0610

Change Order Number: 005

The Contract is hereby revised by the following items:

PCO	Item #	Description	Amount
PR-114	002	Additional gyp board removal and less sawcutting per PR 114.	-2,213
PR-115	001	Deletion of frame install and add new marker boards per PR 115.	316
PR-128	002	Boom truck and telescopic lift now needed due to 4' change per PR 128.	3,358

The original Contract (s) Value was.....	1,443,000
Sum of changes by prior Change Orders.....	60,033
The Contract Value prior to this Change Order was.....	1,503,033
The Contract Value will be changed by this Change Order in the amount of.....	1,461
The new Contract Value including this Change Order will be.....	1,504,494
The Contract duration will be changed by.....	0 days
The revised Substantial Completion date as of this Change Order is.....	

BHS Budget Report with Change Orders

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Bid Pack #1								
Contract #0600 General Construction Shop Annex	Ebert Construction	\$919,600.00	\$671,900.00	\$95,682.00	14.24%	18	\$767,582.00	100.00%
Contract #2300 Mechanical	Klamm Mechanical	\$647,800.00	\$900,000.00	\$47,621.00	5.29%	9	\$947,621.00	95.00%
Contract #2600 Electrical	Peoples Electric	\$293,600.00	\$566,500.00	\$90,391.00	15.96%	16	\$656,891.00	95.00%
Contract #3110 Site Demolition and Improvements	Max Steining Inc.	\$775,285.10	\$530,000.00	\$339,467.00	64.05%	8	\$869,467.00	93.09%
Contract #3300 Site Utility Relocation	Veit & Co.	\$243,170.00	\$410,000.00	\$115,109.00	28.08%	5	\$525,109.00	95.00%
Contract #0240 Building Demolition	Veit & Co.	\$366,047.14	\$71,039.00	\$30,496.00	42.93%	5	\$101,535.00	100.00%
		<u>\$3,245,502.24</u>	<u>\$3,149,439.00</u>	<u>\$718,766.00</u>			<u>\$3,868,205.00</u>	
Bid Pack #2								
Contract #0345 Precast Concrete Wall Panels	Wells Concrete	\$2,403,594.00	\$2,615,000.00	(\$102,886.00)	-3.93%	4	\$2,512,114.00	93.79%
		<u>\$2,403,594.00</u>	<u>\$2,615,000.00</u>	<u>(\$102,886.00)</u>			<u>\$2,512,114.00</u>	
Bid Pack #3								
Contract #0420 Masonry	Crosstown Masonry Incorporated	\$1,305,616.00	\$1,240,000.00	\$55,309.00	4.46%	6	\$1,295,309.00	95.00%
Contract #3301 Site Utilities	Metro Utilities, Inc.	\$181,880.00	\$288,750.00	\$17,358.00	6.01%	5	\$306,108.00	95.00%
Contract #3290 Landscaping/Irrigation Systems	Urban Companies, LLC	\$305,275.00	\$240,069.00	\$18,984.00	7.91%	4	\$259,053.00	46.60%
Contract #3210 Asphalt Paving/Curbs	Midwest Asphalt Corporation	\$1,244,655.00	\$921,900.00	(\$548.00)	-0.06%	4	\$921,352.00	56.56%
Contract #3100 Earthwork/Site Demolition	Max Steining Inc.	\$1,179,458.00	\$1,071,000.00	\$106,092.00	9.91%	8	\$1,177,092.00	91.87%
Contract #2202 Mechanical	Klamm Mechanical	\$551,250.00	\$872,000.00	\$43,943.00	5.04%	7	\$915,943.00	94.21%
Contract #0510 Structural Steel Erection	Red Cedar Steel Erectors, Inc.	\$599,057.00	\$582,300.00	\$14,680.00	2.52%	5	\$596,980.00	95.12%
Contract #0340 Structural Precast Concrete	Wells Concrete	\$1,013,719.00	\$933,340.00	(\$6,457.00)	-0.69%	2	\$926,883.00	95.66%
Contract #0330 Cast-In-Place Concrete	Northland Concrete & Masonry, LLC	\$2,739,043.00	\$2,617,189.00	\$252,431.00	9.65%	13	\$2,869,620.00	92.87%
Contract #0241 Building Demolition	Lloyd's Construction Services Inc.	\$146,221.00	\$285,155.00	\$38,470.00	13.49%	3	\$323,625.00	95.00%
Contract #0512 Structural Steel Supply	American Structural Metals, Inc.	\$788,856.00	\$898,900.00	(\$21,272.00)	-2.37%	5	\$877,628.00	95.08%

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
		<u>\$10,055,030.00</u>	<u>\$9,950,603.00</u>	<u>\$518,990.00</u>	<u>\$10,469,593.00</u>			
Bid Pack #4								
Contract #0790 Caulking/Firestopping/Traffic Coatings	The Caulkers Company, Inc.	\$96,495.00	\$86,900.00	\$0.00	0.00%	0	\$86,900.00	89.53%
Contract #0335 Polished Concrete Floors	Questmark Flooring	\$33,633.60	\$15,969.00	\$0.00	0.00%	0	\$15,969.00	0.00%
Contract #0511 Miscellaneous Metals - Erection	Red Cedar Steel Erectors, Inc.	\$58,387.35	\$126,500.00	\$0.00	0.00%	0	\$126,500.00	87.87%
Contract #0550 Miscellaneous Metals Fabrication- Supply	American Structural Metals, Inc.	\$411,285.00	\$802,450.00	\$3,725.00	0.46%	1	\$806,175.00	85.10%
Contract #0990 Painting	Fransen Decorating, Inc.	\$401,378.25	\$230,305.00	(\$11,500.00)	-4.99%	1	\$218,805.00	83.04%
Owner Direct - Architectural Purchase	Haldeman-Homme Inc.	\$1,636,582.50	\$1,084,781.00	(\$16,705.00)	-1.54%	9	\$1,068,076.00	56.55%
Contract #2601 Electrical/Communications/Security/Paging	Peoples Electric	\$3,736,950.00	\$3,558,650.00	\$213,264.00	5.99%	10	\$3,771,914.00	83.82%
Contract #2305 Testing and Balancing	Marcus Global, Inc.	\$71,299.20	\$67,800.00	\$0.00	0.00%	0	\$67,800.00	0.00%
Contract #2302 HVAC/Temperature Controls	Thelen Heating & Roofing, Inc.	\$3,479,700.00	\$2,751,800.00	\$63,939.00	2.32%	6	\$2,815,739.00	90.06%
Contract #2200 Plumbing and Heating	El-Jay Plumbing & Heating, Inc.	\$3,709,440.00	\$3,269,000.00	\$72,137.00	2.21%	5	\$3,341,137.00	88.78%
Contract #2100 Fire Protection	Total Fire Protection, Inc.	\$427,798.35	\$418,890.00	\$0.00	0.00%	0	\$418,890.00	90.91%
Contract #1440 Wheelchair Lift	DRN Enterprises, d.b.a Arrow Lift	\$15,750.00	\$26,989.00	\$0.00	0.00%	0	\$26,989.00	95.00%
Contract #1420 Elevators	ThyssenKrupp Elevator Americas	\$189,000.00	\$200,047.00	\$0.00	0.00%	0	\$200,047.00	88.36%
Contract #1140 Food Service Equipment	Advanced Contract Equipment and Design	\$15,750.00	\$18,380.54	\$7,966.00	43.34%	1	\$26,346.54	66.28%
Contract #0610 Selective Demolition/Carpentry	George F. Cook Construction Co.	\$1,521,190.65	\$1,443,000.00	\$61,494.00	4.26%	5	\$1,504,494.00	71.78%
Contract #1022 Folding Panel Partitions	W.L. Hall Company	\$61,425.00	\$52,904.00	\$0.00	0.00%	0	\$52,904.00	89.01%
Contract #0750 Roofing and Metal Panels	Palmer West Construction Company, Inc.	\$2,206,743.00	\$1,603,200.00	\$48,005.00	2.99%	4	\$1,651,205.00	93.50%
Contract #0966 Epoxy Terrazzo Flooring	Advance Terrazzo Flooring	\$612,417.75	\$508,000.00	\$25,096.00	4.94%	3	\$533,096.00	75.34%
Contract #0965 Resilient Flooring/Carpet	Floors by Becker, Inc.	\$368,131.05	\$431,132.00	\$2,521.00	0.58%	1	\$433,653.00	74.04%
Contract #0950 Acoustical Ceilings	Kirk Acoustics	\$383,939.85	\$300,280.00	\$3,406.00	1.13%	1	\$303,686.00	85.50%
Contract #0930 Tile	Multiple Concepts Interiors, Inc.	\$886,415.25	\$1,324,000.00	(\$43,405.00)	-3.28%	2	\$1,280,595.00	93.00%

Information	Company	Wenck Estimates	Awarded Bid	Change Orders To Date	Percent of Change	Numer of Change Orders	Contract Amount With Change Orders	Percent of Completion
Contract #0920 Drywall/Cold Formed Metal Framing/DEF	Commercial Drywall, Inc.	\$1,222,033.05	\$609,850.00	\$68,907.00	11.30%	6	\$678,757.00	93.31%
Contract #0840 Aluminum Entrances I Storefronts I Curta	Envision Glass, Inc.	\$1,668,936.15	\$1,276,534.00	\$15,202.00	1.19%	2	\$1,291,736.00	86.78%
Contract #0833 Coiling/Overhead Doors	Overhead Door of the Northland	\$76,125.00	\$73,689.00	\$0.00	0.00%	0	\$73,689.00	0.00%
Contract #0810 Doors/Frames/Hardware - Supply	Kendell Doors & Hardware, Inc.	\$445,068.75	\$409,848.00	\$30,704.00	7.49%	3	\$440,552.00	89.05%
Owner Direct - Chiller Plant Purchase	Train Co.	\$1,470,000.00	\$1,296,580.00	\$0.00	0.00%	0	\$1,296,580.00	88.47%
Contract #1044 Signage	(Lawrence) Walker Sign Holdings, Inc.	\$47,250.00	\$32,425.00	\$0.00	0.00%	0	\$32,425.00	25.21%
		<u>\$25,253,124.75</u>	<u>\$22,019,903.54</u>	<u>\$544,756.00</u>			<u>\$22,564,659.54</u>	
	Grand Totals	<u>\$40,957,250.99</u>	<u>\$37,734,945.54</u>	<u>\$1,679,626.00</u>	4.45%		<u>\$39,414,571.54</u>	
							<u>\$41,716,739.00</u>	

REVIEW AND COMMENT CONSTRUCTION BUDGET WITH ALTERNATIVE FACILITIES FUNDING

\$41,716,739.00



**Agenda III.A.
September 29, 2016**

**To: Members, Board of Education
Dr. Joe Gothard, Superintendent**

From: Lisa K. Rider, Executive Director of Business Services

Date: September 22, 2016

**Re: Certification of the Proposed Property Tax Levy Payable in 2017 and
schedule the Truth in Taxation Hearing**

RECOMMENDATION: that the Board of Education certify the proposed property tax levy for taxes payable in 2017 and authorize the clerk to execute the levy certification forms in the “maximum amount” and to also schedule the Truth in Taxation Hearing on December 15, 2016, to be held during the regularly scheduled board meeting beginning at 6:30 p.m.

Attached is a copy of the latest levy certification form available as of 9/19/2016. There are still a couple of adjustments expected to be made by MDE. However, you will at least have a sense for what we are at this point in the process for the total levy certification. It is anticipated the adjustments we are waiting on will increase the total levy. I will have the latest print out for you on the evening of September 29, 2016. Certifying at the “maximum amount” will allow for anticipated changes and slight statewide adjustments to be made and incorporated into the Proposed Property Tax Notifications and final certified levy.

Attachment: Levy Limitation and Certification 2016 Payable 2017

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.								
RESIDENT AVE DAILY MEMBERSHIP (ADM)								
I. GENERAL INPUT DATA								
A. PROPERTY VALUATION	1	1	2011 MARKET VALUE	5,514,541,408	34	2013-14 RES ADM (ACT)	10,489.36	
B. PUPIL COUNTS	1	2	2012 MARKET VALUE	5,198,568,805	35	2014-15 RES ADM (ACT)	10,645.10	
II. INITIAL COMPUTATIONS BY FUND		3	2013 MARKET VALUE	5,331,901,401	36	2015-16 RES ADM (EST)	10,347.00	
A. GENERAL	2	4	2014 MARKET VALUE	5,825,746,898	37	2016-17 RES ADM (EST)	10,423.32	
B. COMMUNITY SERVICE	12	5	2015 MARKET VALUE	6,077,852,540	38	2017-18 RES ADM (EST)	10,449.32	
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		39	2018-19 RES ADM (EST)	10,475.32	
D. OPEB/PENSION DEBT	16	6	2011 RMV	5,839,263,550	RESIDENT PUPIL UNITS			
III. ADJUSTMENTS BY FUND		7	2012 RMV	5,545,160,150	40	2013-14 RES PU (ACT)	12,047.56	
A. GENERAL	16	8	2013 RMV	5,663,810,425	41	2014-15 RES PU (ACT)	11,577.28	
B. COMMUNITY SERVICE	24	9	2014 RMV	6,128,569,181	42	2015-16 RES PU (EST)	11,250.00	
C. GENERAL DEBT	24	10	2015 RMV	6,370,527,365	43	2016-17 RES PU (EST)	11,343.12	
D. OPEB/PENSION DEBT	24		NET TAX CAPACITY (NTC)		44	2017-18 RES PU (EST)	11,371.32	
IV. ABATEMENT ADJUSTMENTS	24	11	2011 NTC	64,179,774	ADJUSTED ADM			
V. OFFSET ADJUSTMENTS	26	12	2012 NTC	60,669,504	45	2013-14 ADJ ADM (ACT)	9,472.14	
VI. TACONITE ADJUSTMENTS	27	13	2013 NTC	63,729,153	46	2014-15 ADJ ADM (ACT)	9,311.27	
VII. TOTAL LEVY LIMITATION	30	14	2014 NTC	68,859,659	47	2015-16 ADJ ADM (EST)	9,309.00	
VIII. RECAP OF LEVY LIMITS	28	15	2015 NTC	70,053,386	48	2016-17 ADJ ADM (EST)	8,995.08	
			SALES RATIO		49	2017-18 ADJ ADM (EST)	8,940.08	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	16	2011 SALES RATIO	100.6%	50	2018-19 ADJ ADM (EST)	8,902.08
2006-07	4,974	0.0000	17	2012 SALES RATIO	100.8%	ADJUSTED PUPIL UNITS		
2007-08	5,074	0.0000	18	2013 SALES RATIO	95.4%	51	2013-14 ADJ PU (ACT)	10,868.55
2008-09	5,124	0.0000	19	2014 SALES RATIO	95.8%	52	2014-15 ADJ PU (ACT)	10,135.75
2009-10	5,124	0.0000	20	2015 SALES RATIO	96.3%	53	2015-16 ADJ PU (EST)	10,121.60
2010-11	5,124	0.0000		UNLIMITED ADJUSTED NTC (UANTC)		54	2016-17 ADJ PU (EST)	9,792.68
2011-12	5,174	0.0000	21	2011 UANTC=(11)/(16)=	63,772,211	55	2017-18 ADJ PU (EST)	9,727.48
2012-13	5,224	0.0000	22	2012 UANTC=(12)/(17)=	60,206,444	VOLUNTARY PRE-K ADJUSTED ADM		
2013-14	5,302	0.0000	23	2013 UANTC=(13)/(18)=	66,836,601	56	2016-17 ADJ VPK ADM	58.08
2014-15	5,831	0.0035	24	2014 UANTC=(14)/(19)=	71,871,715	57	2017-18 ADJ VPK ADM	58.08
2015-16	5,948	0.0033	25	2015 UANTC=(15)/(20)=	72,766,878	VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		
2016-17	6,067	0.0030		ADJUSTED NTC (ANTC)		58	2016-17 ADJ VPK PU	58.08
2017-18	6,067	0.0014	26	2011 ANTC	63,772,211	59	2017-18 ADJ VPK PU	58.08
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.								
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	27	2012 ANTC	60,206,444	(NOTE: VPK ADM AND PUPIL UNITS INCLUDED IN LINES (48),(49),(50), AND LINES (54),(55))		
PRE-KGN HCP:	1.250	1.000	28	2013 ANTC	66,836,601			
HCP-KGN:	1.000	1.000	29	2014 ANTC	71,871,715			
REG-KGN PART:	0.612	0.550	30	2015 ANTC	72,766,878			
REG-KGN ALL:	0.612	1.000		ANTC FOR DEBT SERVICE ONLY				
GRADES 1-3:	1.115	1.000	31	2015 AG MODIFIED ANTC FOR LT FAC MAINT REV	72,759,509			
GRADES 4-6:	1.060	1.000		ANTC FOR DEBT SERVICE ONLY				
GRADES 7-12:	1.300	1.200	32	2015 ANTC FOR JOBZ				
			33	2015 ANTC INCL JOBZ VALUE = (30)+(32) =	72,766,878			

122

PUPIL DATA (CONT)		PENSION ADJUSTMENT REVENUE	ENGLISH LEARNER (CONT)
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108 PENSION ADJUST ALLOWANCE (FY 2017 GEN ED REV REPORT, LINE 48)	121 EL CONCENTRATION REV = (120) X \$250 = 313,500.00
60 2013-14 EXT ADM (ACT)	244.18	109 PENSION ADJUSTMENT REV = (55) X (108) =	122 DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) = 1,196,316.00
61 2014-15 EXT ADM (ACT)	252.22		123 BASIC SKILLS REVENUE = (113)+(122) = 8,868,181.72
62 2015-16 EXT ADM (EST)	153.00	GIFTED & TALENTED REVENUE	
63 2016-17 EXT ADM (EST)	174.00	110 GIFTED & TALENTED REV = (55) X \$13.00 = 126,457.24	SPARSITY REVENUE
64 2017-18 EXT ADM (EST)	168.00		124 ATTENDANCE AREA FOR SPARSITY 36.45
65 2018-19 EXT ADM (EST)	168.00	EXTENDED TIME REVENUE	125 DIST TO NEAREST HS 4.3
EXTENDED TIME PU		70 2017-18 EXT PU (EST) 196.80	126 ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) = 8.8
66 2013-14 EXT TIME PU	274.96	111 EXTENDED TIME REVENUE = (70) X \$5,117 = 1,007,025.60	127 ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5
67 2014-15 EXT TIME PU	276.19	COMPENSATORY REVENUE	128 2017-18 ADM SRV, 7-12 3,516.26
68 2015-16 EXT TIME PU	183.60	112 FY 2017 COMPENSATORY REVENUE (FROM FY 2017 COMPENSATORY REVENUE REPORT) 7,939,606.76	129 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(128)] /[400+(128)] =
69 2016-17 EXT TIME PU	204.00	113 EST FY 2018 COMPENSATORY REVENUE = (112) X (6,067-839)/(6,067-839) X [(48)/(47)] = 7,671,865.72	130 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (127)X(128)X(129) OR MEMO:
70 2017-18 EXT TIME PU	196.80	ENGLISH LEARNER (EL)	131 ELEM SPARSITY REVENUE (SEE WEBSITE)
GENERAL EDUCATION REVENUE		114 2017-18 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 1,254.00	132 PRELIM SPARSITY REVENUE = (130)+(131) =
BASIC REVENUE		115 IF(114)=0, ZERO; ELSE GTR OF 20, (114) = 1,254.00	133 FY 2017 SPARSITY REV (FY 2017 GEN ED REV REPORT, LINE 84)
101 FY 2018 FORMULA ALLOW	6,067.00	116 EL REVENUE = (115) X \$704 = 882,816.00	134 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
55 2017-18 ADJ PU (EST)	9,727.48	117 2017-18 ADM SRV (EST) 8,843.35	135 SPARSITY REVENUE IF (134)=YES, (135) = GTR OF (132) OR (133); ELSE (135) = (132)
102 BASIC REVENUE = (55) X (101) = 59,016,621.16		118 EL CONCENTRATION RATIO = (114)/(117) = .14180147	
DECLINING ENROLLMENT REV		119 EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 = 1.00000000	
54 2016-17 ADJ PU (EST)	9,792.68	120 EL PUPIL UNITS = (114) X (119) = 1,254.00	
55 2017-18 ADJ PU (EST)	9,727.48		
58 2016-17 ADJ VPK PU	58.08		
59 2017-18 ADJ VPK PU	58.08		
105 DECLINING PUPIL UNITS = GREATER OF ZERO OR [(54) - (58)] - [(55) - (59)] = 65.20			
106 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,698.76			
107 DECLINING ENROLL REV = (105) X (106) = 110,759.15			

123

SMALL SCHOOLS REVENUE		OPERATING CAPITAL		REF AUTH WITH INFLATION (CONT)	
55	2017-18 ADJ PU (EST) 9,727.48	147	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 41.96	161	FY 2018 INFLATION FACTOR 1.0239
136	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(55)]/960 =	148	FACILITIES AGE INDEX = 1 + [.01 X (147)] = 1.4196	162	FY 2018 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (160) X (161) =
137	SMALL SCHOOLS ALLOWANCE = (136) X \$544 =	149	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (148)] = 233.74	163	COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (157)+(162) = 1,772.75
138	SMALL SCHOOLS REVENUE = (55) X (137) =	150	YEAR ROUND PU SRV 381.87	153	LOCAL OPTIONAL ALLOWANCE 424.00
TRANSPORTATION SPARSITY		151	OPERATING CAP REVENUE = (55) X (149) + (150) X \$31 = 2,285,539.15	164	COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(163)-(153)] 1,348.75
139	ATTENDANCE AREA 36.45	LOCAL OPTIONAL REVENUE		EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUD BOARD INCREASE) FOR ELECTION SINCE CY 2014	
140	SQUARE MILES PER RES PU = (139)/(44) = .0032	152	MAXIMUM LOCAL OPTIONAL ALLOWANCE 424	REF AUTH W/O INFLATION	
141	SPARSITY INDEX = GTR OF (140) OR 0.2 = .2000	153	FY 2018 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00	165	FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 113)
142	DENSITY INDEX = LSR OF (140) OR 0.2 BUT AT LEAST .005 = .0050	55	2017-18 ADJ PU (EST) 9,727.48	166	PHASEOUT OF LINE (165)
143	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(141) RAISED TO .26 POWER] X [(142) RAISED TO .13 POWER] X .141 X (101) = 282.70	154	LOCAL OPTIONAL REVENUE = (153) X (55) = 4,124,451.52	167	ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY
144	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (143) - [.0466 X (101)] =	REFERENDUM ALLOWANCES		168	FY 2018 RESULT = (165)-(166)+(167) =
145	TRANSPORTATION SPARSITY REV = (55) X (144) =	EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014		REF AUTH WITH INFLATION	
INITIAL GENERAL ED REVENUE		REF AUTH W/O INFLATION		169	FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 116)
102	BASIC 59,016,621.16	155	FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 101) 1,772.75	170	PHASEOUT OF LINE (169)
107	DECLINING ENROLL 110,759.15	156	PHASEOUT OF LINE (155) =	171	FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (169)-(170) =
109	PENSION ADJUSTMENT	157	FY 2018 RESULT (MAY INCL BRD CONV) = (155)-(156) = 1,772.75	161	FY 2018 INFLATION FACTOR 1.0239
110	GIFTED & TALENTED 126,457.24	REF AUTH WITH INFLATION			
111	EXTENDED TIME 1,007,025.60	158	FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 110)		
123	BASIC SKILLS 8,868,181.72	159	PHASEOUT OF LINE (158)		
135	SPARSITY	160	FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (158)- (159) =		
138	SMALL SCHOOLS				
145	TRANSPORT SPARSITY				
146	INITIAL GENERAL ED REV = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) = 69,129,044.87				

REF AUTH WITH INFLATION (CONT)	BOARD APPROVED CONVERTED AND CREATED AUTHORITIES (CONT)	NEW ELECTIONS WITHOUT INFLATION (CONT)
172 FY 2018 RESULT AFTER INFLATION ADJUSTMENT = (171) x (161)	184 AUTHORITY CONVERTED = LEAST OF (175),(181), OR (183) =	195 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016
173 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY	185 POTENTIAL ADDITIONAL CREATED AUTHORITY = (181)-(175) =	196 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016
174 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (168)+(172)+(173) =	186 BOARD APPROVED CREATED AUTHORITY? NO	197 FY 2018 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (175)-(191)-(192) + (193)-(194)-(195) + (196)+(188) =
175 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (164)+(174) = 1,348.75	187 REQUESTED PORTION OF POTENTIAL BOARD INCREASE	1,348.75
BOARD APPROVED CONVERTED AND CREATED AUTHORITIES	188 ADDED BOARD INCREASE = (185) X (187) =	
176 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2016 INCLUDED IN (175) = (FY 2017 GEN ED REV REPORT, LINE 120)	189 BOARD INCREASES INCLUDING CY 2016 = (177)+(188) =	REFERENDUM CAPS
177 BOARD INCREASE EFFECTIVE IN FY 2018 EXCLUDING CY 2016 BOARD ACTIONS (FY 2017 GEN ED REV REPORT, LINE 121)	190 BOARD APPROVED TOTAL = (184)+(189) =	198 INFLATION FACTOR (EST) FY 2015 TO FY 2018 1.0497
178 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2016	NEW ELECTIONS WITHOUT INFLATION	199 STANDARD CAP \$1,845 X (198) = 1,936.70
179 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2016	191 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	200 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134) 1,768.08
180 BOARD AUTHORITY PREVIOUSLY APPROVED = (176)+(177) -(178)-(179) =	192 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	201 ALTERNATE CAP, REV BASED = (198) X (200) = 1,855.95
181 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (180)] = 300.00	193 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016	202 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132) 1,772.75
182 BOARD APPR CONVERSION IN CY 2016? NO	NEW ELECTIONS WITH INFLATION	203 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101
183 AMOUNT REQUESTED	194 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	204 ALT CAP, ALLOWANCE BASED =(202)X(203)- 424 = 1,366.65
		205 ALTERNATE CAP = GREATER OF (201) OR (204) = 1,855.95
		135 SPARSITY REVENUE

124

125

REFERENDUM CAPS (CONT)	EQUITY REVENUE (CONT)	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID (CONT)
206 CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (206) = GTR OF (199) OR (205) 1,936.70	55 2017-18 ADJ PU (EST) 9,727.48 223 = (55) X (222) = 370,519.71	236 STUDENT ACHIEVEMENT LEVY = LESSER OF (235) OR (146) = 101,873.63
207 FY 2018 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (206) = 1,348.75	224 FY 2018 STATE AVERAGE REF REV/ADJ PU (EST) 776.62 225 = .10 X (224) = 77.66	237 INITIAL GENERAL ED EDUCATION AID = (146) - (236) = 69,027,171.24
55 2017-18 ADJ PU (EST) 9,727.48	207 FY 2018 DISTRICT REFERENDUM REV/ADJ PU 1,348.75 226 = GTR OF ZERO OR [(225)-(207)] =	OPERATING CAPITAL AIDS & LEVIES
208 FY 2018 REFER REVENUE = (55) X (207) = 13,119,938.65	55 2017-18 ADJ PU (EST) 9,727.48 227 = LSR OF \$100,000 OR [(55) X (226)] =	151 OPERATING CAP REVENUE 2,285,539.15
EQUITY REVENUE	228 = (223)+(227) = 370,519.71	30 2015 ANTC 72,766,878 55 2017-18 ADJ PU (EST) 9,727.48
209 METRO 5TH PERCENTILE 6,367.00 210 METRO 95TH PERCENTILE 7,867.70 211 METRO GAP = (210)-(209) = 1,500.70	229 IF (215) = MET THEN (229) = 0.25 X (228) IF (215) = RUR THEN (229) = 0.16 X (228) ELSE (229) = ZERO 92,629.92	238 FY 2018 ANTC/ADJ PU = (30)/(55) = 7,480.55 239 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (238)/\$19,972 = .37455187
212 RURAL 5TH PERCENTILE 6,323.43 213 RURAL 95TH PERCENTILE 8,003.70 214 RURAL GAP = (213)-(212) = 1,680.27	55 2017-18 ADJ PU (EST) 9,727.48 230 = \$50.00 X (55) = 486,374.00	240 OPERATING CAP LIMIT = (151) X (239) = 856,052.96 241 OPERATING CAP AID = (151)-(240) = 1,429,486.19
215 DISTRICT'S REGION: METRO=MET; RURAL=RUR MET	231 EQUITY REVENUE = (228)+(229)+(230) = 949,523.63	LOCAL OPTIONAL AIDS & LEVIES
216 DIST'S REGION'S EQUITY GAP = (211) OR (214)= 1,500.70	TRANSITION REVENUE	154 LOCAL OPTIONAL REV 4,124,451.52
217 DIST'S REGION'S 95TH PCT = (210) OR (213)= 7,867.70	232 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 33.72	10 2015 RMV 6,370,527,365 44 2017-18 RES PU (EST) 11,371.32
218 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(208)]/(55)= 7,415.75	233 TRANSITION REVENUE = (55) X (232) = 328,010.62	242 FY 2018 RMV/RES PU = (10)/(44) = 560,227.60 243 LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (242)/\$510,000 = 1.00000000
219 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (217)-(218) = 451.95	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID	244 LOCAL OPTIONAL LIMIT = (154) X (243) = 4,124,451.52 245 LOCAL OPTIONAL AID = (154)-(244) =
220 EQUITY INDEX = (219)/(216) = .30115946 221 = \$80 X (220) = 24.09	30 2015 ANTC 72,766,878 234 STUDENT ACHIEVEMENT UNIFORM TAX RATE 0.0014	EQUITY AIDS & LEVIES
208 REFERENDUM REVENUE 13,119,938.65	235 INITIAL STUDENT ACHIEVE LEVY = (30)X(234) = 101,873.63	231 EQUITY REVENUE 949,523.63
222 INITIAL EQUITY ALLOW IF (219)=0 THEN (222)=0 ELSE IF (208)=0 THEN (222)=\$14 ELSE (222)=\$14+(221) 38.09	146 INITIAL GENERAL EDUCATION REVENUE 69,129,044.87	246 EQUITY LIMIT = (231) X (243) = 949,523.63 247 EQUITY AID = (231)-(246) =

TRANSITION AIDS & LEVIES

REFERENDUM LEVY PORTIONS

TAX BASE REPLACEMENT AID (CONT)

233 TRANSITION REVENUE 328,010.62
 248 TRANSITION LIMIT
 = (233) X (243) = 328,010.62
 249 TRANSITION AID
 = (233)-(248) =

242 FY 2018 RMV/RES PU 560,227.60
 262 TIER 1 = LSR OF 1
 OR (242)/\$880,000 = .63662227
 243A TIER 2 = LSR OF 1
 OR (242)/\$510,000 = 1.00000000
 263 TIER 3 = LSR OF 1
 OR (242)/\$290,000 = 1.00000000

276 PRORATED TBRA
 = LSR OF (274) OR
 (274)X(207)/(275) = 3,391.59
 208 FY 2018 REFER REV 13,119,938.65
 277 CAPPED TBRA = LSR OF
 (276) OR (208) = 3,391.59

REFERENDUM AIDS & LEVIES

207 REFER \$/APU
 ALL AUTHORITIES 1,348.75
 250 TIER 1 CAP/APU 300.00
 251 TIER 2 CAP/APU 760.00
 252 TIER 3 STD CAP/APU
 = 0.25 X (101) = 1516.75
 135 SPARSITY REVENUE
 253 TIER 3 CAP/APU
 IF (135) > ZERO
 THEN (253) = 9,999.99
 ELSE (253) = (252) 1,516.75

REFERENDUM LEVY AUTHORITY

264 TIER 1 LEVY
 = (258) X (262) = 1,857,819.12
 265 TIER 2 LEVY
 = (259) X (243A) = 4,474,640.80
 266 TIER 3 LEVY
 = (260) X (263) = 5,727,053.85
 261 UNEQUALIZED LEVY
 267 TOTAL = (264)
 + (265)+(266)+(261) = 12,059,513.77

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

278 TIER 3 AID
 279 TIER 2 AID
 280 TIER 1 AID 3,391.59
 281 TIER 1 LEVY-BRD APR
 282 TIER 1 LEVY-VTR APR
 283 TIER 2 LEVY
 284 TIER 3 LEVY
 285 UNEQL LEVY

INITIAL TIER 1 LEVY,
 TRUTH IN TAXATION SPLIT

268 TIER 1 BOARD APPROVED
 =(264)X(190)/(254)=
 269 TIER 1 VOTER APPROVED
 = (264) - (268) = 1,857,819.12

APPLYING THESE REDUCTIONS:

277 TAX BASE REPLACE AID 3,391.59
 286 TIER 1 AID
 = (270)-(280) = 1,057,033.29
 287 TIER 2 AID
 = (271)-(279) =
 288 TIER 3 AID
 = (272)-(278) =
 289 TIER 1 LEVY-BRD APR
 = (268)-(281) =
 290 TIER 1 LEVY-VTR APR
 = (269)-(282) = 1,857,819.12
 291 TIER 2 LEVY
 = (265)-(283) = 4,474,640.80
 292 TIER 3 LEVY
 = (266)-(284) = 5,727,053.85
 293 UNEQL LEVY
 = (261)-(285) =

BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES

254 TIER 1 = LSR OF
 (207) OR (250) = 300.00
 255 TIER 2 = [LSR OF (207)
 OR (251)]-(254) = 460.00
 256 TIER 3 = [LSR OF
 (207) OR (253)]
 - (254) - (255) = 588.75
 257 UNEQUALIZED
 = (207)-(254)
 - (255)-(256) =

INITIAL REFERENDUM AID

270 TIER 1 AID
 = (258)-(264) = 1,060,424.88
 271 TIER 2 AID
 = (259)-(265) =
 272 TIER 3 AID
 = (260)-(266) =
 273 TOTAL AID
 = (270)+(271)+(272) = 1,060,424.88

BREAKDOWN OF REFERENDUM REVENUES

208 REFERENDUM REVENUE
 ALL AUTHORITIES 13,119,938.65
 258 TOTAL, TIER 1
 = (55) X (254) = 2,918,244.00
 259 TOTAL, TIER 2
 = (55) X (255) = 4,474,640.80
 260 TOTAL, TIER 3
 = (55) X (256) = 5,727,053.85
 261 TOTAL, UNEQUALIZED
 = (208)-(258)
 - (259)-(260) =

TAX BASE REPLACEMENT AID (TBRA)

274 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11) 3,391.59
 275 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254) 646.35
 207 FY 2018 REF \$/APU,
 UNCAPPED TOTAL 1,348.75

294 REFER EQUALIZATION AID
 BEFORE AID GUARANTEE
 (277)+(286 THRU 288)= 1,060,424.88
 295 REFERENDUM LEVY
 BEFORE AID GUARANTEE
 = (290) + (291)
 + (292) + (293) = 12,059,513.77

126

TAX BASE REPLACEMENT AID (CONT)

TIER 1 LEVY TRUTH IN
 TAXATION SPLIT BEFORE
 AID GUARANTEE
 296 TIER 1 BOARD APPROVED
 =(289)X(190)/(254)=
 297 TIER 1 VOTER APPROVED
 =(290) - (296) = 1,857,819.12

REFERENDUM AID GUARANTEE

298 FY 2015 REFERENDUM AID
 INCREASE FROM GUARANTEE
 (FY 2015 GEN ED REV
 REPORT, LINE 276)
 299 FY 2015 REFERENDUM REV
 (FY 2015 GEN ED REV
 REPORT, LINE 289) 13,670,592.81
 300 FY 2015 LOCATION
 EQUITY REVENUE
 (FY 2015 GEN ED REV
 REPORT LINE 198) 4,297,558.00
 301 FY 2015 COMBINED REVENUE
 =(299)+(300) = 17,968,150.81

302 FY 2015 REFERENDUM
 EQUALIZATION PLUS
 HOLD HARMLESS AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINES 276 & 287) 1,666,003.38
 303 FY 2015 LOCATION
 EQUITY AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 197) 261,483.89
 304 FY 2015 COMBINED AID
 FOR GUARANTEE
 =(302)+(303) = 1,927,487.27

305 FY 2018 COMBINED REVENUE
 =(154)+(208) = 17,244,390.17

306 FY 2018 COMBINED
 INITIAL AID
 =(245)+(294) = 1,060,424.88

307 REVENUE RATIO =
 LESSER OF 1 OR
 [(305)/(301)] = .95971980

REFERENDUM AID GUARANTEE (CONT)

7 2013 RMV 5,545,160,150
 10 2015 RMV 6,370,527,365
 308 RMV RATIO =
 LESSER OF 1 OR
 [(8)/(10)] = .87043973
 309 FY 2018 MINIMUM
 COMBINED AID
 =(304)X(307)X(308) = 1,610,180.93

310 FY 2018 REFERENDUM HOLD
 HARMLESS AID INCREASE
 IF (298)=0 THEN 0,
 ELSE GREATER OF 0
 OR [(309)-(306)] =

INITIAL LEVIES ARE REDUCED TO
 MAKE THE REFER AID GUARANTEE
 REVENUE-NEUTRAL. LEVY COMPONENTS
 ARE REDUCED IN THE FOLLOWING ORDER:

311 TIER 1 LEVY-BRD APR
 312 TIER 1 LEVY-VTR APR
 313 TIER 2 LEVY
 314 TIER 3 LEVY
 315 UNEQL LEVY

REFERENDUM AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

316 TIER 1 LEVY BRD APR
 =(296) - (311) =
 317 TIER 1 LEVY VTR APR
 =(297) - (312) = 1,857,819.12
 318 TIER 2 LEVY
 =(291) - (313) = 4,474,640.80
 319 TIER 3 LEVY
 =(292) - (314) = 5,727,053.85
 320 UNEQL LEVY
 =(293) - (315) =
 321 VOTER-APPR REF LEVY
 =(317) + (318)
 + (319) + (320) = 12,059,513.77

322 TOTAL REFERENDUM LEVY
 =(316) + (321) = 12,059,513.77

323 TOTAL REFERENDUM
 EQUALIZATION AID
 =(277)+(286)+(287) =
 + (288)+(310) = 1,060,424.88

ALTERNATIVE ATTENDANCE ADJUSTMENT
 (CHARTER TRANSPORT AND
 MN STATE ACAD ADJ'S ONLY)

143 TRANSPORT ALLOWANCE 282.70
 324 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT
 325 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT
 326 CHARTER ALT ATTENDANCE
 ADJUST = (143) X (324)
 + \$223 X (325) =
 327 2017-18 RES PU ATTENDING
 MN STATE ACADEMIES 3.40
 328 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (327) = 20,627.80-
 329 ALT ATTEND ADJUST
 TO AID
 = (326)+(328) = 20,627.80-

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 59,016,621.16
 107 DECLINING ENROLL 110,759.15
 109 PENSION ADJUSTMENT
 110 GIFTED & TALENTED 126,457.24
 111 EXTENDED TIME 1,007,025.60
 123 BASIC SKILLS 8,868,181.72
 135 SPARSITY
 138 SMALL SCHOOLS
 145 TRANSPORT SPARSITY
 151 OPERATING CAPITAL 2,285,539.15
 231 EQUITY REVENUE 949,523.63
 154 LOCAL OPTIONAL 4,124,451.52
 233 TRANSITION 328,010.62
 208 REFERENDUM 13,119,938.65
 329 ALT ATTENDANCE ADJ 20,627.80-
 330 TOTAL GENERAL REVENUE
 =(102)+(107)+(109)
 + (110)+(111)+(123)
 + (135)+(138)+(145)
 + (151)+(231)+(154)
 + (233)+(208)+(329) = 89,915,880.64

GENERAL AIDS & LEVIES

236 STUDENT ACHIEVE LEVY 101,873.63
 240 OPERATING CAP LEVY 856,052.96
 246 EQUITY LEVY 949,523.63
 244 LOCAL OPTIONAL 4,124,451.52
 248 TRANSITION LEVY 328,010.62
 322 TOTAL REFERENDUM LEVY 12,059,513.77

 331 TOTAL GENERAL ED LEVY
 = (236)+(240)+(246)
 + (244)+(248)+(322) = 18,419,426.13
 332 TOTAL GENERAL ED AID
 = (330)-(331)= 71,496,454.51

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,
 2015 AT PARTICIPATING
 SITES (FY 2017 GENERAL
 EDUC RPT, LINE 322) 9,200.00
 334 EST ENROLLMENT AS OF
 OCTOBER 1, 2016 AT
 PARTICIPATING SITES
 = (333)X[(48)/(47)] = 8,889.75
 335 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (334) = 2,311,335.00

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE 2,311,335.00
 336 ALT COMP BASIC AID
 = 0.65 X (335) = 1,502,367.75
 337 ALT COMP LEVY REVENUE
 = (335)-(336) = 808,967.25
 238 FY 2018 ANTC/ADJ PU 7,480.55
 338 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(238)/\$6,100] = 1.00000000
 339 ALT TEACHER COMP LEVY
 = (337) X (338) = 808,967.25
 340 ALT COMP EQUALIZATION AID
 = (335)-(336)-(339) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2018 SPECIAL EDUC
 AID SHOWN BELOW ARE BASED ON END OF
 SESSION 2016 ESTIMATES. PLEASE NOTE
 THAT THESE ARE ROUGH ESTIMATES AND
 MAY CHANGE SIGNIFICANTLY WHEN UPDATE
 DATA BECOME AVAILABLE.
 341 SPEC ED REGULAR
 BEFORE TUITION ADJ 14,068,433.90
 342 NET TUITION ADJUST 1,873,659.51-
 343 EXCESS COST AID 3,358,309.12
 344 HOLD HARM/GROWTH LMT 1,479,310.64-
 345 TOTAL SPECIAL EDUC AID
 = (341) TO (344) = 14,073,772.87

 ACHIEVEMENT AND
 INTEGRATION REVENUE
 55 2017-18 ADJ PU (EST) 9,727.48
 346 FY 2018 EST
 INITIAL BUDGET 1,800,000.00
 347 FY 2018 EST
 INCENTIVE BUDGET 100,000.00
 348 FY 2018 ADJ
 INITIAL BUDGET
 = (346) X 1.003 = 1,805,400.00
 349 OCT 1, 2015 ENROLL OF
 PROTECTED STUDENTS 4,862.00
 350 EST OCT 1, 2016 ENROLL
 OF PROTECTED STUDENTS
 = (349) = 4,862.00
 351 OCT 1, 2015
 TOTAL ENROLLMENT 9,200.00
 352 EST OCT 1, 2016
 TOTAL ENROLLMENT
 = (351) = 9,200.00
 353 PROTECTED ENROLLMENT
 RATIO =(350)/(352)= .52847826
 354 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (346) > 0
 = \$350 X (55)X(353) = 1,799,266.60
 355 INTEG HOLD HARMLESS
 (FROM FY 2017 INTEG
 REV RPT, LINE 11)
 356 INITIAL ACHIEVE & INTEG
 REVENUE = LSR OF (348)
 OR [(354)+(355)] = 1,799,266.60

ACHIEVE & INTEGRATION REV (CONT)

357 INCENTIVE REV
 =LSR OF (347) OR
 [(55) X \$10] = 97,274.80
 358 ACHIEVE & INTEG REVENUE
 = (356) + (357) = 1,896,541.40
 359 ACHIEVE & INTEG LEVY
 = (358) X .30 568,962.42
 360 TRANSFER TO MDE 5,397.80
 IF (356)=(348)
 THEN (360)=(348)-(346)
 ELSE (360)=(356)X.003
 361 ACHIEVE & INTEG AID
 =(358)-(359)-(360)= 1,322,181.18

 REEMPLOYMENT INSURANCE LEVY
 362 EST FY 2017 EXPEND 250,000.00
 363 INITIAL REEMPLOYMENT
 LEVY = 100% OF (362)= 250,000.00

 SAFE SCHOOLS LEVY
 364 SAFE SCH LVY REQUEST? YES
 55 2017-18 ADJ PU (EST) 9,727.48
 365 SAFE SCH LEVY LIMIT
 = \$36 X (55) = 350,189.28

 SAFE SCHOOLS INTERMEDIATE LEVY
 366 SAFE SCH INTERMEDIATE
 LEVY REQUEST? YES
 367 INTERMEDIATE LEVY
 ALLOWANCE <= \$15 11.40
 368 SAFE SCH INTERMEDIATE
 LIMIT
 = (55) X (367) = 110,893.27

 JUDGMENT LEVY
 369 DISTRICT JUDGMENTS
 370 INTERMED JUDGMENTS
 371 JUDGMENT LIMIT
 =(369)+(370) =

129

ICE ARENA LEVY		ANNUAL OTHER POSTEMPLOYMENT BENEFITS (CONT)		LTFM REVENUE (CONT)	
372 FY 2016 NET OPR COSTS				403 BLDG AGE RATIO = LSR	
373 ICE ARENA LEVY LIMIT = 100% OF (372) =		388 PRORATION FACTOR TO REFLECT STATEWIDE CAP		OF 1 OR (402)/35 =	1.00000000
		389 ANNUAL OPEB LEVY LIMIT = (387) X (388) =		404 INITIAL LTFM REVENUE =	
FY 2017 CAREER & TECHNICAL				\$292 X (55) X (403) =	2,840,424.16
374 SHARE OF FY 2017 EST COOPERATIVE BUDGET	55,509.17	NONPUBLIC TRANSPORTATION AID		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	
375 FY 2017 ESTIMATED DISTRICT BUDGET	845,832.00	390 ESTIMATED FY 2016 REG/EXCESS COST	2,477,847.00	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
376 FY 2017 EST BUDGET = (374) + (375) =	901,341.17	391 ACTUAL FY 2016 BUS DEPRECIATION		405 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
377 PRELIMINARY REVENUE .35 X (376) =	315,469.41	392 FY 2016 REGULAR FTE	4,300.00		
		393 FY 2016 EXCESS FTE	1,912.00		
378 LAST YEAR REVENUE (FY 2016 CTE AID REPORT, LINE 16)	207,844.47	394 ESTIMATED FY 2018 NONPUBLIC FTE	466.00		
379 REVENUE GUARANTEE = LESSER OF (376) OR (378) =	207,844.47	395 FY 2018 NONPUBLIC TO AND FROM AID = [(390)+(391)] / [(392)+(393)] X(394) X \$6,067/\$5,948 =	189,597.23	406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	
380 PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	315,469.41	396 ESTIMATED FY 2016 NONPUBLIC NONREGULAR COST		703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
381 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		397 ESTIMATED FY 2018 NONPUBLIC NONREGULAR AID (396) X [\$6,067/\$5,948]		407 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
382 CAREER TECH REVENUE = (380) + (381) =	315,469.41	398 FY 2018 ESTIMATED TRANSPORTATION AID = (395)+(397) =	189,597.23	408 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(405)+(406) - (703)+(407) =	
29 2014 ANTC	71,871,715			ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
54 2016-17 ADJ PU (EST)	9,792.68			704 NEW LTFM REQ DEBT SERVICE FOR VPK	
383 FY 2017 ANTC/ADJ PU = (29)/(54) =	7,339.33	CAPITAL RELATED LEVY LIMITATIONS		409 NEW PAYGO LTFM LEVY FOR VPK	
384 LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	.96417893	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)		410 TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (408) + (704) + (409) =	2,840,424.16
385 CAREER TECH LEVY LIMIT = (382) X (384) =	304,168.96	401 LTFM TEN-YEAR PLAN APPROVAL STATUS	APPROVED		
386 EST CAREER TECH AID = (382) - (385) =	11,300.45	INITIAL LTFM REVENUE		OLD LAW HEALTH AND SAFETY (H&S)	
		55 2017-18 ADJ PU (EST)	9,727.48	411 OLD LAW HEALTH & SAFETY REVENUE = FY 2018 ESTIMATED H&S COST =	484,528.00
ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)		402 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	45.40		
387 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2016 EXPENSES PAID					

130

OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)	OLD LAW DEFERRED MAINTENANCE	LTFM TOTAL AIDS & LEVIES (CONT)
412 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2018 1,500,000.00	421 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO	435 LTFM INITIAL EQUAL AID = (429) X (434) = 592,209.04
413 PAY 16 REG ALT FAC PAYGO REV ADJ (MEMO)	422 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$292 =	436 LTFM INITIAL EQUALIZED LEVY = (429) - (435) = 2,248,215.12
414 NET REG ALT FACILITIES PAYGO REVENUE = (412) + (413) = 1,500,000.00	423 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (411)+(420)+(422) = 8,237,253.46	437 FY 2016 TOTAL ALT FAC GRANDFATHER AID
406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	LTFM REVENUE	438 TOTAL LTFM EQUAL AID = GREATER OF (435) OR (437) = 592,209.04
415 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	424 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (410) OR (423) = 8,237,253.46	439 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (429) - (438) = 2,248,215.12
416 PAY 16 AF/H&S PAYGO REVENUE ADJUST (MEMO)	425 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	440 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (428)-(438)-(439) = 5,405,532.30
417 AF/H&S PAYGO REVENUE = (406)+(415)+(416) =	426 DISTRICT LTFM REVENUE = (424) - (425) = 8,237,253.46	441 TOTAL LTFM LEVY = (439) + (440) = 7,653,747.42
418 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (414) + (417) = 1,500,000.00	427 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 8,703.00	DEBT SERVICE PORTION OF LTFM REV
765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 6,252,725.46	428 TOTAL LTFM REVENUE = (426) + (427) = 8,245,956.46	765 NET ALT FAC REG DEBT 6,252,725.46 766 NET ALT FAC/H&S DEBT
766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	LTFM TOTAL AIDS & LEVIES	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	55 2017-18 ADJ PU (EST) 9,727.48	704 NEW LTFM REQ DEBT SERVICE FOR VPK
704 NEW LTFM REQ DEBT SERVICE FOR VPK	429 LT FAC MAINT EQUALIZED REV = LSR OF (424),(426) OR \$292 X (55) = 2,840,424.16	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
409 NEW PAYGO LTFM LEVY FOR VPK	31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV 72,759,509	767 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766) + (703)+(705)+(704) = 6,252,725.46
419 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (421)=NO THEN (705), ELSE 0	52 2014-15 ADJ PU (ACT) 10,135.75	442 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (429) OR (767) = 2,840,424.16
420 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (418)+(765)+(766) + (703)+(704)+(409) + (419) = 7,752,725.46	430 FY 2015 ANTC PER APU = (31) / (52) = 7,178.50	434 LTFM AID RATIO .20849317
	431 STATEWIDE ANTC/APU 7,373.50	443 LTFM DEBT INITIAL EQUAL AID = (442)X(434) = 592,209.04
	432 LTFM EQUAL FACTOR = 123% OF (431) = 9,069.41	444 LTFM DEBT EQUAL AID = GREATER OF (437) OR (443) BUT NOT MORE THAN (767) = 592,209.04
	433 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (430)/(432) = .79150683	
	434 LTFM AID RATIO = = 1 - (433) = .20849317	

131

DEBT SERV PORTION OF LTFM REV (CONT)	LEASE LEVY LIMITATION	ADMINISTRATIVE SPACE (CONT)
445 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (442) - (444) = 2,248,215.12	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 OR 917	480 FY 2017 JOINT 481 FY 2018 JOINT
446 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (767)-(444)-(445) = 3,412,301.30	APROV INTERMED OPERATING ADMINISTRATIVE SPACE 462 FY 2017 JOINT 463 FY 2018 JOINT	INSTRUCTIONAL/STORAGE 482 FY 2017 NONJOINT 483 FY 2018 NONJOINT 87,000.00 484 FY 2017 JOINT 485 FY 2018 JOINT
GENERAL FUND PORTION OF LTFM REV		
428 TOTAL LTFM REVENUE 8,245,956.46	INSTRUCTIONAL/STORAGE 464 FY 2017 JOINT 48,601.36 465 FY 2018 JOINT	486 REG OPERATING LEASES = (478) TO (485) = 87,000.00
447 TOTAL GENERAL FUND LTFM REVENUE = (428) - (767) = 1,993,231.00	466 TOT INTERMED OPERATING = (462) TO (465) = 48,601.36	APPROVED REGULAR CAPITALIZED LEASES
448 LTFM GEN FUND EQUAL REV = (429) - (442) =	APROV INTERMED CAPITALIZED	ADMINISTRATIVE SPACE
449 LTFM GEN FUND EQUAL AID = (438) - (444) =	ADMINISTRATIVE SPACE 467 FY 2017 JOINT 468 FY 2018 JOINT	487 FY 2017 NONJOINT 488 FY 2018 NONJOINT 489 FY 2017 JOINT 490 FY 2018 JOINT
450 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (448) - (449) =	INSTRUCTIONAL/STORAGE 469 FY 2017 JOINT 69,686.75 470 FY 2018 JOINT	INSTRUCTIONAL/STORAGE
451 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (447)-(449)-(450) = 1,993,231.00	EXCESS FUNDS CAP LEASE 471 FY 2017 JOINT 472 FY 2018 JOINT	491 FY 2017 NONJOINT 492 FY 2018 NONJOINT 444,508.00 493 FY 2017 JOINT 494 FY 2018 JOINT 495 FY 2018 TIES LEASE 21,689.10 496 FY 2017 TRANSPORT HUB
452 TOTAL GEN FUND LTFM LEVY = (450) + (451) = 1,993,231.00	473 TOT INTERMED CAPITALIZED = SUM[(467) TO (470)] - (471) - (472) = 69,686.75	EXCESS FUNDS CAP LEASE
DISABLED ACCESS LIMIT		
453 FY 1992-FY 2018 APPROV DIS ACC COSTS 300,000.00	474 TOT INTERMED LEASE COSTS = (466) + (473) = 118,288.11	497 FY 2017 NONJOINT 498 FY 2018 NONJOINT 499 FY 2017 JOINT 500 FY 2018 JOINT
454 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	55 2017-18 ADJ PU (EST) 9,727.48 475 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (55) = 632,286.20	501 REG CAPITALIZED LEASES = (487) TO (496) - (497) TO (500) = 466,197.10
455 LSR OF (453) OR (454) 300,000.00	476 INTERMED LEASE LIMIT =LSR (474) OR (475) = 118,288.11	
456 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992		
457 LAST YEAR TO CERTIFY = (456) + 7 YEARS = 1999	477 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (474) - (476) =	502 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(477)+(486)+(501)= 553,197.10
458 TOTAL CUM CERT LEVY (PAY 93 TO PAY 15) 300,000.00		55 2017-18 ADJ PU (EST) 9,727.48
459 CERT LEVY PAY 2016	APPROVED REGULAR OPERATING LEASES	503 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (55) = 2,062,225.76
460 TOTAL CERTIFIED LEVY = (458)+(459) = 300,000.00	ADMINISTRATIVE SPACE	504 COMM APPROVED LIMIT
461 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (455)-(460)=	478 FY 2017 NONJOINT 479 FY 2018 NONJOINT	505 REGULAR MAX LIMIT =GTR (503) OR (504)= 2,062,225.76

LEASE LEVY LIMIT (CONT)		INITIAL GENERAL FUND LEVY (CONT)		EARLY CHILD FAMILY EDUCATION			
506	REGULAR LEASE LIMIT =LSR (502) OR (505)=	553,197.10		527	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (510)	2,544,338.98	FY 2016 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2018
507	TOTAL LEASE LEVY LIMIT = (476) + (506) =	671,485.21		528	GENERAL NTC OTHER GENED JOBZ EXEMPT = (236)	101,873.63	612 DIST PLANS TO LEVY FOR FY 2018 ECFE REVENUE? YES
INITIAL CAPITAL RELATED LEVIES				529	GENERAL NTC OTHER JOBZ EXEMPT = (236)+(240) +(339)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(511)-(510)+(524) =	5,913,950.35	613 ECFE ANNUAL REPORT SUBMITTED? YES
240	OPERATING CAPITAL	856,052.96		530	TOTAL INITIAL GENERAL LEVY LIMITATION = (240)+(452)+(461)+(507) + (508)+(509)+(510) =	6,065,108.15	614 EST POPULATION UNDER FIVE YEARS OF AGE 3,827
452	LT FAC MAINTENANCE	1,993,231.00					615 GTR OF 150 OR (614) = 3,827
461	DISABLED ACCESS						616 ECFE ALLOWANCE 0.023 X (101) = 139.54
507	LEASE LEVY	671,485.21					617 FY 2018 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), ELSE = \$0 534,019.58
508	COOP BLDG REPAIR						30 2015 ANTC 72,766,878
509	OTHER CAPITAL (MEMO)						618 ECFE TAX RATE .00327606
510	CAP PROJECTS REFER	2,544,338.98					619 = (618) X (30) = 238,388.66
511	CAPITAL RELATED LIMITS = (240)+(452)+(461)+(507) + (508)+(509)+(510) =	6,065,108.15		601	POPULATION (YR 2010)	67,370	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 238,388.66
OTHER INITIAL GENERAL LEVIES				602	GTR OF (601) OR 1,335	67,370	621 EST FY 2018 EARLY CHILD AID = (617)-(620) = 295,630.92
512	CONSOLIDATION/ TRANSITION			603	YOUTH SERVICE PROG?	YES	HOME VISITING LIMIT
513	REORGANIZATION			604	AFTER SCHOOL ENRICHMENT?	YES	622 DIST PLANS TO LEVY FOR FY 2018 HOME VISIT? YES
514	OPERATING DEBT			605	FY 2018 GENERAL REVENUE = \$5.42 X (602) =	365,145.40	623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 11,481.00
515	HEALTH BENEFITS			606	FY 2018 YOUTH SERVICE REV = \$1.00 X (602) =	67,370.00	238 FY 2018 ANTC/ADJ PU 7,480.55
516	HEALTH INS (MPLS)			607	FY 2018 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	43,169.10	624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (238) / \$7,612 = .98273121
517	ADDL RETIREMENT (MPLS AND STP)			608	FY 2018 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	475,684.50	625 FY 2017 HOME VISIT LIMIT =(623) * (624) 11,282.74
518	SEVERANCE			30	2015 ANTC	72,766,878	
519	ADMIN DISTRICT			609	STANDARD COMM ED LEVY = .00940 X (30) =	684,008.65	
520	SWIMMING POOL			610	COMM ED LEVY LIMIT LSR (608) OR (609) =	475,684.50	
521	TREE GROWTH			611	FY 2018 EST GROSS COMM ED AID = (608)-(610) =		
522	CONSOLIDATION/ RETIREMENT						
523	ECON DEVELOP ABATE						
524	OTHER GENERAL (MEMO)						
524	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (512) TO (523) =						
INITIAL GENERAL FUND LEVY							
525	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (321)	12,059,513.77					
526	GENERAL RMV OTHER JOBZ EXEMPT = (246)+(248) = = (244)+(316) =	5,401,985.77					

HOME VISITING LIMIT (CONT)	REQUIRED DEBT ELIGIBLE FOR LTFM REV	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID
626 FY 2018 EST HOME VISIT AID =(623)-(625) 198.26	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	716 VOTER APPR BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
DISABLED ADULTS	704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES 3,062.00	REQUIRED DEBT ELIG FOR LTFM (CONT)	718 SUBTOTAL,FUTURE DEBT AID ELIGIBLE = (716) + (717) =
SCHOOL-AGE CARE	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID
628 FY 2018 SCH-AGE CARE REV (FY 2018 EST COST) 600,000.00	706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 6,441,644.00	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30 2015 ANTC 72,766,878	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	NON-VOTER APPR INELIG BONDS
44 2017-18 RES PU (EST) 11,371.32	707 NATURAL DISASTER REQ DEBT SERV LEVY	720 FACIL BOND-MS 123B.62
629 ANTC/RES PU = (30)/(44) = 6,399.16	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	721 EQUIP BOND-MS 123B.61
630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000	708 TACONITE BONDS REQ DEBT SERV LEVY	722 REORG OPER DEBT
631 FY 2018 SCH-AGE CARE LIM = (628) X (630) = 600,000.00	709 FY 2018 TAC FUNDING FOR BONDS (NOT IRRRB)	723 ECON DEV ABATEMENT
632 FY 2018 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	724 JUDGMENT
COMMUNITY SERVICE SUMMARY	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	725 OTHER NON-VOTER
633 OTHER COMM ED (MEMO)	712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2016 3,415,821.00	726 INELG LEASE PURCHASE
634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 1,328,417.90	713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2016	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)=
GENERAL DEBT SERVICE (FUND 7)	714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2016	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2018 PRINCIPAL AND INTEREST PAYMENTS)	715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 3,415,821.00	729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 9,857,465.00
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	701 ALT FAC REGULAR REQ DEBT SERV LEVY 6,441,644.00	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711) +(712)+(716)+(719) = 3,415,821.00
702 ALT FAC/H&S REQ DEBT SERV LEVY		33 2015 ANTC INCLUDING JOBZ VALUATION 72,766,878
		731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
		732 MAX EFFORT DEBT SERV LEVY = (33) X (731) =
		733 DS LOAN RECEIVABLE

134

REQUIRED DEBT ELIG FOR AID (CONT)	BREAKDOWN OF NET DEBT EXCESS	LONG TERM FACILITIES MAINTENANCE AID
734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 3,415,821.00	752 PRINCIPAL PORTION OF FACIL REQ DEBT (720)	765 NET ALT FAC REG DEBT = (701)-(757) = 6,252,725.46
735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	753 PRINCIPAL PORTION OF EQUIP REQ DEBT (721)	766 NET ALT FAC/H&S DEBT = (702)-(758) =
736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	754 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)- (752)-(753)] = 9,857,465.00	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
FUND 7 DEBT BALANCE	755 DEBT EXCESS RATIO = LSR 1 OR (751)/(754)= .02932769	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
737 JUNE 2015 FUND 7-425 BAL FOR BOND REFUND 20,233.00	756 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (755) = 100,178.14	767 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766) + (703)+(705)+(704) = 6,252,725.46
738 JUNE 2015 FUND 7-451 BAL FOR QZAB & QSCB	757 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (755) = 188,918.54	442 LTFM DEBT EQUAL REV 2,840,424.16
739 JUNE 2015 FUND 7-460 BALANCE NONSPENDABLE	758 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (755) =	444 LTFM DEBT EQUAL AID 592,209.04
740 JUNE 2015 FUND 7-463 BALANCE UNASSIGN NEG	759 EXCESS FOR FAC & EQUIP BONDS = [(720)+(721)- (752)-(753)]X(755) =	445 LTFM DEBT EQUAL LEVY 2,248,215.12
741 JUNE 2015 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 2,842,921.18	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (759)- (720)-(721)-(750) =	446 LTFM DEBT UNEQUAL LVY 3,412,301.30
742 PAY 15 DEBT EXCESS LEVY REDUCTION 341,465.80	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(754)] =	768 GROSS LTFM DEBT LEVY LIMIT = (445) + (446) = (757) + (758) = 5,849,434.96
743 PAY 16 DEBT EXCESS LEVY REDUCTION 109,406.45	NET DEBT EXCESS SUMMARY	NATURAL DISASTER DEBT EQUALIZATION
744 5% OF PAY 17 REQ DEBT SERV LEVY=(729) X 5%= 492,873.25	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(755) = 100,178.14	33 2015 ANTC INCLUDING JOBZ VALUATION 72,766,878
745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 1,899,175.68	763 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 188,918.54	769 TEN PERCENT ANTC = 0.10 * (33) = 7,276,687
746 RETAIN FOR CAPITAL LOAN REPAYMENT	923 EXCESS TRANSFERED FROM FUND 47 ACCOUNT	707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT
747 APPROVED DEBT EXCESS TO BE RETAINED 1,610,079.00	764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763)+(923) = 289,096.68	770 FY 2018 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (769)] =
748 DISTRICT REQUESTED ADDITIONAL EXCESS		52 ADJ PU (ACT) 10,135.75
749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 289,096.68		771 FY 2015 ANTC PER APU = (33) / (52) = 7,179.23
750 EXCESS USED TO RETIRE FAC & EQUIP BONDS		772 STATEWIDE AVE ANTC INCL JOBZ PER APU 8,003.31
751 ADJUSTED DEBT EXCESS = (749)-(750) = 289,096.68		773 DISASTER EQUAL FACTOR = 300% OF (772) = 24,009.93
		774 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (771)/(773) = .29901087
		775 DISASTER AID RATIO = = 1 - (774) = .70098913
		776 DISASTER DEBT EQUAL AID = (770) X (775) =
		777 DISASTER LEVY LIMIT = (707) - (776) =

135

DEBT EQUALIZATION AID		DEBT EQUALIZATION AID (CONT)		ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		
734	DEBT EQUAL BASE	3,415,821.00	791	TIER 1 DEBT EQU AID		
756	DEBT EXCESS FOR ELIG REQUIRED DEBT	100,178.14		RATIO = 1-(789) =	804	FY 2018 IRRRB FUNDING FOR VOTER-APPROV BOND
778	FY 2018 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		792	TIER 2 DEBT EQU AID	805	PAY 17 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS
779	FY 2018 GROSS DEBT EQUALIZATION REVENUE = (734)-(756)+(778) =	3,315,642.86		RATIO = 1-(790) =		= - ((804) X 1.05) =
33	2015 ANTC INCLUDING JOBZ VALUATION	72,766,878	793	TIER 1 DEBT AID = (787) X (791) =	806	FY 2018 IRRRB FUNDING FOR NON-VOTER BONDS
780	= .1050 X (33) =	7,640,522.19	794	TIER 2 DEBT AID = (786) X (792) =	807	PAY 17 IRRRB ADJUSTMENT FOR NON-VOTER BONDS
781	MAX UNEQ LOCAL EFFORT = .1574 X (33) =	11,453,506.60	795	TOTAL DEBT EQ AID = (793)+(794) =		= - ((806) X 1.05) =
782	FY 2018 NET DEBT EQ REV = GTR OF 0 OR [(779) - (781)] =		796	NON VOTER DEBT AID = (795)X(713)/(715) =	GENERAL DEBT SERVICE LEVY SUMMARY	
783	PRELIM TIER 1 EQU REV =LSR (782) OR (780)=		797	VOTER APPR DEBT AID = (795)-(796) =	808	DEBT EQUAL AID ELIG, VOTER APPROVED
784	PRELIM TIER 2 EQU REV = (782)-(783) =			ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS		IF (732)>0 THEN (801) ELSE = (711)+(712) - (797)-(805) OR ZERO 3,415,821.00
785	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(780)-(781)] =		798	NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) - (720)-(721)-(795)] OR [(732)-(926)-(927) - (795)], ELSE 0	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(796)-(807)] OR ZERO =
786	TIER 2 EQUAL REV = GTR OF (784) OR (785) =		799	ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) - (926)-(927)-(798)] =	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
787	TIER 1 EQUAL REV = (782)-(786) =		800	TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798)+(799) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =
52	2014-15 ADJ PU (ACT)	10,135.75	801	AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (800) - (716) - (719) =	768	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 5,849,434.96
788	2015 ANTC INCL JOBZ / ADJ PU = (33)/(52) =	7,179.23		MINIMUM EST MAX EFFORT PAYMENT	777	DISASTER LEVY LIMIT VOTER APPROVED
789	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$4,430 OR 55.33% OF STATE AV	1.00000000	732	MAX EFFORT DEBT LEVY	812	INITIAL GDS LEVY LIM VOTER APPROVED (808)+(810)+(777) = 3,415,821.00
790	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$8,000 OR 100% OF STATE AVE}	.89703260	802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927) - (706)-(720)-(721) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(768) = 5,849,434.96
			803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 9,265,255.96

136

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)	GENERAL FUND ADJUSTMENTS
901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	FY 2017 OPERATING CAPITAL LEVY ADJUSTMENT
902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001 FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 185) 1,072,598.68
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002 15 PAY 16 LIMIT 1,141,524.54 1003 15 PAY 16 LEVY 1,141,524.54
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)-SUM (915) TO (920)] = 89,678.88	1004 FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 68,925.86-
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,669,395.00	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0	FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 1,669,395.00	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005 FY 2017 LOC OPT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196) 4,325,580.16
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 15 PAY 16 LIMIT 4,296,476.80 1007 15 PAY 16 LEVY 4,296,476.80
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 1,669,395.00	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (903)-(921)-(924) =	1008 FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) = 29,103.36
FUND 47 DEBT BALANCE	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (908)-(922)-(925) = 1,579,716.12	FY 2017 EQUITY LEVY ADJUSTMENT
909 JUNE 2015 FUND 47-425 BAL FOR BOND REFUND	LEVY LIMITATION ADJUSTMENTS	1009 FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200) 966,496.81
910 JUNE 2015 FUND 47-460 BALANCE NONSPENDABLE	IN GENERAL, IF WE HAVE:	1010 15 PAY 16 LIMIT 1,078,425.81 1011 15 PAY 16 LEVY 1,078,425.81
911 JUNE 2015 FUND 47-463 BALANCE UNASSIGN NEG	A FINAL LEVY AUTHORITY	1012 FY 2017 EQUITY LEVY ADJUSTMENT 111,929.00-
912 JUNE 2015 FUND 47-464 BALANCE RESTRICTED 305,313.96	B PREVIOUSLY CALCULATED AUTHORITY	FY 2017 TRANSITION LEVY ADJUSTMENT
913 JUNE 2015 FUND 47-464 BALANCE VOTER APPROV 305,313.96	C CERTIFIED LEVY BASED ON (B)	1013 FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211) 344,006.04
914 JUNE 2015 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 305,313.96	D LEVY ADJUSTMENT, THEN:	1014 15 PAY 16 LIMIT 339,563.53 1015 15 PAY 16 LEVY 339,563.53
915 PAY 15 OPEB DEBT EXC REDUCTION NON-VOTER 73,740.53	IF A>B, D=A-B	1016 FY 2017 TRANSITION LEVY ADJUSTMENT = ((1013)-(1014)) = 4,442.51
916 PAY 16 OPEB DEBT EXC REDUCTION NON-VOTER 58,424.80	IF A<C, D=A-C	
917 5% OF REQUIRED OPED DEBT SERV LEVY VOTER = (903) X 5% =	OTHERWISE D=ZERO	
918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% = 83,469.75		

FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)		FY 2017 3RD TIER REF LEVY ADJ (CONT)	
1017	FY 2017 1ST TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 236) 1,881,322.02	1031	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)	1044	15 PAY 16 LIMIT 5,257,712.15
1018	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 280)	1032	FY 2017 BOARD-APPR REF LEVY ADJUSTMENT	1045	15 PAY 16 LEVY 5,257,712.15
1019	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 310)		FY 2017 2ND TIER REF LEVY ADJUST	1046	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044) 5,257,712.15
1020	15 PAY 16 LIMIT 1,878,373.01	1033	FY 2017 2ND TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 232) 4,692,846.40	1047	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045) 5,257,712.15
1021	15 PAY 16 LEVY 1,878,373.01			1048	FY 2017 3RD TIER REF LEVY ADJUSTMENT = ((1041)-(1046)) = 748,621.15
1022	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020) 1,878,373.01	1034	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 281)		FY 2017 UNEQUAL REF LEVY ADJUST
1023	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021) 1,878,373.01	1035	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 311)	1049	FY 2017 UNEQUAL REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 234)
1024	FY 2017 1ST TIER VTR REF LEVY ADJUSTMENT = ((1017)-(1022)) = 2,949.01	1036	15 PAY 16 LIMIT 4,661,272.00	1050	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 283)
		1037	15 PAY 16 LEVY 4,661,272.00	1051	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 313)
		1038	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036) 4,661,272.00	1052	15 PAY 16 LEVY
		1039	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037) 4,661,272.00	1053	15 PAY 16 LEVY
		1040	FY 2017 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1038)) = 31,574.40	1054	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)
			FY 2017 3RD TIER REF LEVY ADJUST	1055	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)
		1041	FY 2017 3RD TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 233) 6,006,333.30	1056	FY 2017 UNEQUALIZED REF LEVY ADJUSTMENT
		1042	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 282)		
		1043	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 312)		

138

FY 2017 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 OPERAT CAP LEVY ADJ (CONT)
FY 2017 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 265 TO 268)	1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY	1080 14 PAY 15 ADJ LIMIT 4,678.93 1081 14 PAY 15 ADJ LEVY 4,678.93 1082 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = 3,707.39
1057 TIER 1 LEVY-VTR APR 1058 TIER 2 LEVY 1059 TIER 3 LEVY 1060 UNEQL LEVY	1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) =	FY 2015 LOC EQUITY LEVY ADJUST
1061 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) =	1072 TOTAL FY 2017 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1019)+(1035) + + (1043)+(1050) =	1083 FY 2015 LOC EQT LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) 4,036,074.11
1062 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1018)+(1034) + + (1042)+(1050) =	1073 FY 2017 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) =	1084 13 PAY 14 LIMIT 4,251,335.64 1085 13 PAY 14 LEVY 4,251,335.64 1086 TOTAL ADJUST TO PAY 14 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 215,261.53-
1063 FY 2017 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) =	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	1087 14 PAY 15 ADJ LIMIT 31,619.46- 1088 14 PAY 15 ADJ LEVY 31,619.46- 1089 FY 2015 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 183,642.07-
FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1074 FY 2017 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 292)	FY 2015 EQUITY LEVY ADJUSTMENT
1064 FY 2017 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 264)	1027 FY 2017 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1090 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) 925,131.96
1026 FY 2017 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1075 FY 2017 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1091 13 PAY 14 LIMIT 768,047.89 1092 13 PAY 14 LEVY 768,047.89 1093 TOTAL ADJUST TO PAY 14 EQUITY LEVY AUTH = ((1090)-(1091)) = 157,084.07
1065 FY 2017 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) =	FY 2015 OPERATING CAPITAL LEVY ADJ	1094 14 PAY 15 ADJ LIMIT 269,091.67 1095 14 PAY 15 ADJ LEVY 269,091.67 1096 FY 2015 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 112,007.60-
FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1076 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) 972,055.83	FY 2015 TRANSITION LEVY ADJUSTMENT
1066 FY 2017 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 293 TO 296)	1077 13 PAY 14 LIMIT 963,669.51 1078 13 PAY 14 LEVY 963,669.51 1079 TOTAL ADJUST TO PAY 14 OPER CAP LEVY AUTH = ((1076)-(1077)) = 8,386.32	1097 FY 2015 TRANSITION LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 206) 320,961.37

139

FY 2015 TRANS LEVY ADJUST (CONT)		FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2015 3RD TIER REF LEVY ADJUST (CONT)
1098	13 PAY 14 LIMIT 337,903.54		
1099	13 PAY 14 LEVY 337,903.54		
1100	TOTAL ADJUST TO PAY 14 TRANSITION LEVY AUTH = ((1097)-(1099)) = 16,942.17-	1113 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1035)	1127 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1051) 5,179,157.10
1101	14 PAY 15 ADJ LIMIT 4,261.70-	1114 TOTAL ADJUST TO PAY 14 BRD-APPR REF LEVY AUTH	1128 TOTAL ADJUST TO PAY 14 3RD TIER REF LEVY AUTH = ((1125)-(1126)) = 788,265.71
1102	14 PAY 15 ADJ LEVY 4,261.70-		
1103	FY 2015 TRANSITION LEVY ADJUSTMENT = ((1100)-(1102)) = 12,680.47-	1115 14 PAY 15 ADJ LIMIT	1129 14 PAY 15 ADJ LIMIT 5,277,513.47
		1116 14 PAY 15 ADJ LEVY	1130 14 PAY 15 ADJ LEVY 5,277,513.47
		1117 FY 2015 BRD-APPR REF LEVY ADJUSTMENT	1131 FY 2015 3RD TIER REF LEVY ADJUSTMENT = ((1128)-(1129)) = 687,142.54
	FY 2015 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		
1104	FY 2015 1ST TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 232) 1,655,015.38	FY 2015 2ND TIER REF LEVY ADJUST	FY 2015 UNEQUALIZED REF LEVY ADJUST
1105	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1026) 1,743,284.61	1118 FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228) 4,378,759.65	1132 FY 2015 UNEQUAL REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 230)
1106	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1027) 1,743,284.61	1119 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1042) 4,612,298.10	1133 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1058)
1107	TOTAL ADJUST TO PAY 14 1ST TIER REF LEVY AUTH = ((1104)-(1106)) = 88,269.23-	1120 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1043) 4,612,298.10	1134 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1059)
1108	14 PAY 15 ADJ LIMIT 12,965.76-	1121 TOTAL ADJUST TO PAY 14 2ND TIER REF LEVY AUTH = ((1118)-(1120)) = 233,538.45-	1135 TOTAL ADJUST TO PAY 14 UNEQUAL REF LEVY AUTH
1109	14 PAY 15 ADJ LEVY 12,965.76-		
1110	FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1107)-(1109)) = 75,303.47-	1122 14 PAY 15 ADJ LIMIT 34,304.14-	1136 14 PAY 15 ADJ LIMIT
		1123 14 PAY 15 ADJ LEVY 34,304.14-	1137 14 PAY 15 ADJ LEVY
		1124 FY 2015 2ND TIER REF LEVY ADJUSTMENT = ((1121)-(1123)) = 199,234.31-	1138 FY 2015 UNEQUAL REF LEVY ADJUSTMENT
	FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST		
1111	FY 2015 BRD-APPR REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 231)	FY 2015 3RD TIER REF LEVY ADJUST	FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES
1112	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1034)	1125 FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229) 5,967,422.81	1139 FY 2015 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 261 TO 264)
		1126 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1050) 5,179,157.10	

FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 REFER HOLD HARMLESS ADJUST TO VOTER-APPR LEVIES (CONT)	FY 2015 ALT TEACHER COMP LEVY ADJUST
1140 PAY 14 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 322 TO 324)	1152 PAY 14 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 340 TO 344)	1167 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314) 847,674.48
1141 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =	1153 FY 2015 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =	1168 13 PAY 14 LIMIT 860,876.79 1169 13 PAY 14 LEVY 860,876.79
1142 14 PAY 15 ADJ LIMIT	1154 14 PAY 15 ADJ LIMIT	1170 TOTAL ADJUST TO PAY 14 ALT COMP LEVY AUTH = ((1167)-(1169)) = 13,202.31-
1143 14 PAY 15 ADJ LEVY	1155 14 PAY 15 ADJ LEVY	
1144 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1156 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1171 14 PAY 15 ADJ LIMIT 27,173.22- 1172 14 PAY 15 ADJ LEVY 27,173.22- 1173 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT = ((1170)-(1171)) = 13,970.91
FY 2015 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2017 INTEGRATION ADJUSTMENT
1145 FY 2015 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM GENERAL EDUC REVENUE REPORT, LINE 260)	1157 FY 2015 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 277)	1174 FY 2017 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 568,694.52
1146 PAY 14 ALLOC OF TBRA TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, LINE 322)	1158 PAY 14 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, REPORT, LINE 341)	1175 15 PAY 16 LIMIT 567,628.64 1176 15 PAY 16 LEVY 567,628.64 1177 FY 2017 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1175) = 1,065.88
1147 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =	1159 FY 2015 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =	FY 2015 INTEGRATION ADJUSTMENT
1148 14 PAY 15 ADJ LIMIT	1160 14 PAY 15 ADJ LIMIT	1178 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 496,462.82
1149 14 PAY 15 ADJ LEVY	1161 14 PAY 15 ADJ LEVY	
1150 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1162 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT	1179 13 PAY 14 LIMIT 515,643.44 1180 13 PAY 14 LEVY 515,643.44 1181 TOTAL ADJUSTMENT = (1178)-(1180) = 19,180.62-
FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 ALT TEACHER COMP LEVY ADJUST	1182 14 PAY 15 ADJ LIMIT 19,291.75 1183 14 PAY 15 ADJ LEVY 19,291.75 1184 FY 2015 INTEGRATION ADJUSTMENT LIMIT = (1181)-(1183) = 38,472.37-
1151 FY 2015 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 278 TO 281)	1163 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328) 837,200.00	FY 2015 REEMPLOYMENT ADJUSTMENT
	1164 15 PAY 16 LIMIT 845,329.03 1165 15 PAY 16 LEVY 845,329.03 1166 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT = ((1163)-(1165)) = 8,129.03-	1185 FY 2015 EXPEND ACTUAL 64,065.91 1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 64,065.91

FY 2015 REEMPLOYMENT ADJUST (CONT)		FY 2015 SAFE SCHOOLS INTERMED ADJUST (CONT)		CAPITAL RELATED ADJUSTMENTS	
1187	14 PAY 15 LIMIT 250,000.00	1203	13 PAY 14 LIMIT 45,715.18	LTFM EQUALIZED LEVY ADJUST	
1188	14 PAY 15 LEVY 250,000.00	1204	13 PAY 14 LEVY 45,715.18	1220	FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 60)
1189	FY 2015 REEMPLOY ADJUST = ((1186)-(1188[A3])) 185,934.09-	1205	FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1202)-(1203)) = 2,393.74	1221	15 PAY 16 LIMIT
FY 2003 REEMPLOYMENT ADJUSTMENT		CAREER TECHNICAL ADJUSTMENT		1222	15 PAY 16 LEVY
1190	REEMPLOYMENT BALANCE (PAY 16 LEVY LINE 1160)	1206	FY 2015 CAREER TECH LEVY AUTHORITY	1223	FY 2017 LTFM EQUALIZED LEVY ADJUST 00000000000000000000
1191	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(363) OR (1190)] X -1 =	1207	14 PAY 15 LIMIT 159,517.90	LTFM UNEQUALIZED LEVY ADJUST	
1192	REEMPLOY ADJUST BASED ON FY 2015 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1190)+(1191)]} X -1 =	1208	14 PAY 15 LEVY 159,517.90	1224	FY 2017 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 61) 894,719.83
1193	FY 2003 REEMPLOY ADJUST = (1191)+(1192) =	1209	FY 2015 CAREER TECH ADJUSTMENT = ((1206)-(1207)) 2,673.14	1225	15 PAY 16 LIMIT 894,719.83
1194	REVISED REEMPLOYMENT BALANCE = (1190)+(1193) =	FY 2015 HEALTH BENEFITS LEVY ADJUST		1226	15 PAY 16 LEVY 894,719.83
FY 2015 SAFE SCHOOLS ADJUST		1210	FY 2015 ACTUAL COST (LIMITED TO \$600,000)	1227	FY 2017 LTFM UNEQUAL LEVY ADJUST = (1224)-(1225) =
1195	SAFE SCH L VY REQUEST? YES	1211	14 PAY 15 LIMIT	FY 2016 HEALTH & SAFETY ADJUSTMENT	
1196	2014-15 AMCPU (ACT) 10,884.37	1212	14 PAY 15 LEVY	1228	FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24) 465,996.55
1197	FY 2015 SAFE SCHOOLS AUTH \$36 X (1196)= 391,837.32	1213	FY 2015 HEALTH BENEFITS ADJUST	1229	FY 2016 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 35)
1198	13 PAY 14 LIMIT 372,340.80	FY 2015 ANNUAL OPEB LEVY ADJUST		1230	FY 2016 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1228) + (1229) = 465,996.55
1199	13 PAY 14 LEVY 372,340.80	1214	FY 2015 ACTUAL COST (FIN 797 + OBJ 291)	1231	14 PAY 15 H&S LIMIT 479,456.30
1200	FY 2015 SAFE SCH ADJUST = ((1197)-(1198)) = 19,496.52	1215	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1232	14 PAY 15 H&S LEVY 479,456.30
FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST		1216	PRORATED ANNUAL OPEB LEVY AUTH	1233	PRELIM ADJUST LIMIT = (1230)-(1232) = 13,459.75-
1201	SAFE SCH INTERMEDIATE LEVY ALLOW 4.42	1217	15 PAY 16 LIMIT	1234	15 PAY 16 ADJ LIMIT FOR FY 2016 H&S 573.00
1196	2014-15 AMCPU (ACT) 10,884.37	1218	15 PAY 16 LEVY	1235	15 PAY 16 ADJ LEVY FOR FY 2016 H&S 573.00
1202	FY 2015 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1201)X (1196) = 48,108.92	1219	FY 2015 ANNUAL OPEB ADJUSTMENT		

141

142

FY 2016 HEALTH & SAFE ADJUST (CONT)		FY 2015 HEALTH & SAFE ADJUST (CONT)		FY 2014 NET LEASE COSTS (CONT)	
1236	FY 2016 H&S LEVY ADJUST = (1233)-(1235) = 14,032.75-	1252	FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)	1276	FY 2014 COSTS (PAY 14) SUM (1268) TO (1275)= 93,959.62
1237	DISTRICT REQUESTED AMOUNT OF H&S ADJUST TO CARRY FORWARD TO PAY 18 (MEMO)	1253	FY 2015 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1252) OR [(1240)-(1244)-(1251)] BUT NOT LESS THAN 0	FY 2015 NET LEASE COSTS	
1238	FY 2016 H&S LEVY ADJUST AFTER CARRY FORWARD = (1236) - (1237) = 14,032.75-	FY 2015 DEFERRED MAINT ADJUSTMENT		1277	PAY 14 OPER INTERMED
1239	MIN H&S ADJUST LIMIT = LSR OF (1236) OR [(1228)-(1232)-(1235) -(1237)] BUT NOT LESS THAN 0	1254	FY 2015 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2015 DEFERRED MAINTENANCE AID REPORT, LINE 9)	1278	PAY 14 CAP INTERMED
FY 2015 HEALTH & SAFETY ADJUSTMENT		1255	13 PAY 14 LIMIT	1279	PAY 14 TIES CAPITAL 22,512.82
1240	FY 2015 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24) 505,207.11	1256	13 PAY 14 LEVY	1280	PAY 14 OPER JOINT
1241	FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)	1257	FY 2015 DEFERRED MAINT ADJUSTMENT (NO ADJUSTMENT) LEASE LEVY ADJUSTMENT	1281	PAY 14 OPER NON-J ADM
1242	FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1240) + (1241) = 505,207.11	FY 2014 AND FY 2015 LEASE COSTS WITH A PAY 14 LEVY (PAY 15 LEASE LEVY FOR FY 2015 & 2016 LEASE COSTS WILL BE ADJUST NEXT YEAR)		1282	PAY 14 OPER NON-J OTH 228,405.00
1243	13 PAY 14 H&S LIMIT 505,207.11	FY 2014 NET LEASE COSTS		1283	PAY 14 CAPITAL JOINT
1244	13 PAY 14 H&S LEVY 505,207.11	1258	PAY 13 OPER INTERMED	1284	PAY 14 CAP NON-J ADM 444,507.00
1245	PRELIM ADJUST LIMIT	1259	PAY 13 CAP INTERMED	1285	PAY 14 CAP NON-J OTH
1246	14 PAY 15 ADJ LIMIT	1260	PAY 13 TIES CAPITAL 23,664.93	1286	FY 2015 COSTS (PAY 14) SUM (1277) TO (1285)= 695,424.82
1247	14 PAY 15 ADJ LEVY FOR FY 2015 H&S	1261	PAY 13 OPER JOINT	1287	PAY 15 OPER INTERMED 16,663.62
1248	15 PAY 16 ADJ LIMIT FOR FY 2015 H&S	1262	PAY 13 OPER NON-J ADM 222,574.00	1288	PAY 15 CAP INTERMED 83,424.79
1249	15 PAY 16 ADJ LEVY FOR FY 2015 H&S	1263	PAY 13 OPER NON-J	1289	PAY 15 OPER JOINT
1250	FY 2015 H&S LIMIT ADJUST = (1246)+(1248) =	1264	PAY 13 CAPITAL JOINT	1290	PAY 15 OPER NON-J ADM
1251	FY 2015 H&S LEVY ADJUST = (1247)+(1249) =	1265	PAY 13 CAP NON-J ADM 444,507.00	1291	PAY 15 OPER NON-J OTH
		1266	PAY 13 CAPITAL NON-J	1292	PAY 15 CAPITAL JOINT
		1267	FY 2014 COSTS (PAY 13) SUM (1258) TO (1266)= 690,745.93	1293	PAY 15 CAP NON-J ADM
		1268	PAY 14 OPER INTERMED 18,374.29	1294	PAY 15 CAP NON-J OTH
		1269	PAY 14 CAP INTERMED 75,585.33	1295	FY 2015 COSTS (PAY 15) SUM (1287) TO (1294)= 100,088.41
		1270	PAY 14 OPER JOINT	1296	TOTAL FY 2014 OPER NON-J NET LEASE COSTS =(1263)+(1271)+(1272) 222,574.00
		1271	PAY 14 OPER NON-J ADM	1297	ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 894,772.83
		1272	PAY 14 OPER NON-J OTH	1298	PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS LSR (1263) OR (1297)= 222,574.00
		1273	PAY 14 CAPITAL JOINT	1299	REMAIN FY 2014 UFARS = GREATER OF ZERO OR [(1297) - (1298)] = 672,198.83
		1274	PAY 14 CAP NON-J ADM	1300	PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS = LSR [(1271) + (1272)] OR (1299)=
		1275	PAY 14 CAP NON-J OTH	1301	FY 2014 ADJUSTED COSTS (PAY 14) = (1276) - (1271)-(1272)+(1300)= 93,959.62

143

FY 2015 NET LEASE COSTS (CONT)		FY 2015 NET LEASE COSTS (CONT)		OTHER GENERAL LIMIT ADJUST (CONT)					
1302	TOTAL FY 2015 OPER NON-J NET LEASE COSTS FOR (PAY 14) = (1281) + (1282) =	228,405.00		1316	TOTAL PAY 14 REGULAR & INTERM LEASE LEVY AUTH = (1309) + (1315) =	789,384.44	1332	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1330)+(1331)=	
1303	ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370)	732,700.91		1317	13 PAY 14 LIMIT	788,611.44	1333	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1304	PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS =LSR (1302) OR (1303)	228,405.00		1318	13 PAY 14 LEVY	788,611.44	1334	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	
1305	FY 2015 ADJUSTED COSTS (PAY 14) = (1286) - (1281)-(1282)+(1304)=	695,424.82		1319	PAY 14 LEASE LEVY LIMITATION ADJUSTMENT = (1316) - (1317) =	773.00	1335	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1333)+(1334)=	
1306	PAY 14 ADJUSTED NET LEASE COSTS = (1301) + (1305) =	789,384.44		CAPITAL RELATED ADJUSTMENTS SUMMARY			1336	TIF ADJUST (MEMO)	118,017.33-
1307	DIST'S SHARE OF PAY 14 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1268) + (1269) + (1277) + (1278) =	93,959.62		1004	FY 2017 OPER CAP ADJ	68,925.86-	1337	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
52	2014-15 ADJ PU (ACT)	10,135.75		1082	FY 2015 OPER CAP ADJ	3,707.39	1338	FY 2014 CAREER TECH ADJUST (SEE WEBSITE)	108.78-
1308	INTERM PUPIL UNIT AUTH = \$46 X (52) =	466,244.50		1223	FY 2017 LTFM EQ ADJ		1339	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	
1309	INTERMEDIATE LEASE AUTHORITY = LSR OF (1307) OR (1308) =	93,959.62		1227	FY 2017 LTFM UEQ ADJ		1340	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1336)+(1337) + (1338)+(1339) =	118,126.11-
1310	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1307) - (1309) =			1236	FY 2016 H&S ADJUST	14,032.75-			
1311	PAY 14 LEASE COST UNDER REGULAR AUTH = (1306) + (1310) =	695,424.82		1252	FY 2015 H&S ADJUST				
52	2014-15 ADJ PU (ACT)	10,135.75		1257	FY 2015 DEF MAINT ADJ				
1312	PAY 14 PUPIL UNIT MAX AUTH = \$162 X (52) =	1,641,991.50		1319	PAY 14 LEASE LEVY ADJ	773.00			
1313	PAY 14 COMMISSIONER APPROVED LIMIT			1320	LEASE LEVY ADJ (MEMO)				
1314	REGULAR MAX AUTHORITY = GTR OF (1312) OR (1313) =	1,641,991.50		1322	OTHER CEX ADJ (MEMO)				
1315	TOTAL PAY 14 REGULAR LEASE LEVY AUTHORITY = LSR OF (1311) OR (1314) =	695,424.82		1323	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1223) +(1227)+(1236)+(1252) +(1257)+(1319) +(1320)+(1322) =	78,478.22-			
				OTHER GENERAL LIMITATION ADJUSTMENTS					
				760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS		1341	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1032)+(1040) +(1048)+(1056)+(1063) +(1065)+(1110) +(1124)+(1138) +(1144)+(1329) =	1,195,749.32
				1324	MAINT PU VAR (MEMO)		1342	GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1096) +(1103)+(1332) =	386,713.27-
				1325	ECON DEV ABATE ADJUST (MEMO)		1343	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1335) =	
				1326	DEBT SURPLUS TRANSFER (MEMO)		1344	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1193)+(1200)+(1205) +(1209)+(1213)+(1219) +(1323)+(1324)+(1325) +(1326)+(1340)=	389,539.63-

GEN FUND ADJUST SUMMARY (CONT)		FY 2015 SCHOOL-AGE CARE	OPEB & PENSION DEBT SERVICE ADJUSTMENTS (CONT)
1345	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1341)+(1342) + (1343)+(1344) =	419,496.42	
	COMMUNITY SERV FUND ADJUSTMENTS		
	FY 2017 EARLY CHILD FAMILY ADJUST		
1401	FY 2017 REVISED ECFE LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.7)	244,313.52	
1402	15 PAY 16 LIMIT	244,313.52	
1403	15 PAY 16 LEVY	244,313.52	
1404	FY 2017 EARLY CHILD FAMILY ADJUST		
	FY 2017 HOME VISIT ADJUSTMENT		
1405	FY 2017 HOME VISIT REVISED LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.15)	6,123.20	
1406	15 PAY 16 LIMIT	6,233.60	
1407	15 PAY 16 LEVY	6,233.60	
1408	FY 2017 HOME VISIT ADJUSTMENT = ((1405)-(1407)) =	110.40-	
	FY 2015 SCHOOL-AGE CARE		
1409	FY 2015 AUTHORITY (FROM UFARS EXPENDITURES)	571,045.29	
1410	13 PAY 14 LIMIT	350,000.00	
1411	13 PAY 14 LEVY	350,000.00	
1412	FY 2015 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) =	221,045.29	
1413	ADULTS W/DISABILITIES ADJUST		
1414	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		
1415	OTHER ADJUST (MEMO)		
1416	TOTAL OTHER ADJUST = (1414)+(1415) =		
1417	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) =	220,934.89	
	GENERAL DEBT SERVICE ADJUSTMENTS		
1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =	100,178.14-	
1702	OTHER ADJUST (MEMO) VOTER APPROVED		
1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	100,178.14-	
	LTFM DEBT LEVY ADJUST		
1704	FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE RPT,LINES 54-55)	3,425,211.28	
1705	15 PAY 16 LIMIT	3,427,677.86	
1706	15 PAY 16 LEVY	3,427,677.86	
1707	FY 2017 LTFM DEBT LEVY ADJUST	2,466.58-	
1708	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =	188,918.54-	
1709	OTHER ADJUST (MEMO) NON-VOTER APPROVED		
1710	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1707 THRU 1709) =	191,385.12-	
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS		
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =		
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		
1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =		
1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =	89,678.88-	
1905	OTHER OPEB DS ADJUST (MEMO) NON-VOTER APPR		
1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	89,678.88-	
	ABATEMENT ADJUSTMENTS		
	INITIAL ABATEMENT LEVY ADJUSTMENT		
2001	SCHOOL TAXES ABATED IN 2015	1,458,840.15-	
2002	SCHOOL TAXES ADDED IN 2015	1,015,124.62	
2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	443,715.53-	
2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	443,715.53	
2024	FY 2017 ABATEMENT AID	64,984.48	
2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	378,731.05	
	PAY 14 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND		
2006	GENERAL	22,302,560.20	
2007	COMMUNITY SERVICE	1,084,995.23	
2008	GENERAL DEBT SERVICE	8,579,357.87	
2009	OPEB DEBT SERVICE	1,617,942.00	
2010	TOTAL	33,584,855.30	
	CERTIFIED LEVY RATIO BY FUND		
2011	GENERAL (2006)/(2010)	.76041549	
2012	COM SER (2007)/(2010)	.03230609	
2013	GEN DBT (2008)/(2010)	.25545317	
2014	PEB DBT (2009)/(2010)	.04817475	
2015	TOTAL	1.00000000	

144

ABATEMENT AID BY FUND (FROM PART III OF FY 2017 ABATEMENT AID REPORT)		TOTAL REGULAR ABATEMENT LEVY ADJUST	ADVANCE ABATEMENT AUTHORITY BY FUND
2016 GENERAL	61,748.96	2039 GENERAL =	2061 GENERAL = (2060)
2017 COMMUNITY SERVICE	3,235.52	(2025)+(2030)+(2034)= 253,218.53	-(2062)-(2063)-(2064) 71,666.25
2018 GENERAL DEBT SERVICE		2040 COMMUNITY SERVICE =	2062 COM SER (2060)X(2012) 3,486.49
2019 TOTAL	64,984.48	(2026)+(2031)+(2035)= 12,087.30	2063 GEN DBT (2060)X(2013) 27,568.61
		2041 GEN DEBT SERVICE =	2064 PEB DBT (2060)X(2014) 5,199.04
		(2027)+(2032)+(2036)= 121,161.82	2060 TOTAL 107,920.39
2020 EST FY 2017 ABATEMENT AID PRORATION FACTOR 1.00000000		2042 OPEB DEBT SERVICE =	
		(2028)+(2033)+(2037)= 22,849.35	
		2043 TOTAL 409,317.00	
PRORATED ABATEMENT AID BY FUND			PREVIOUS ADVANCE ABATE LEVY (PAY 15 PREVIOUS ADVANCE PLUS PAY 15 ADVANCE LEVY)
2021 GENERAL (2020)X(2016)	61,748.96	CARRY-OVER ABATEMENT LEVY AUTHORITY	2065 GENERAL 53,345.74
2022 COM SER (2020)X(2017)	3,235.52	PAY 16 REGULAR ABATEMENT LIMIT	2066 COMMUNITY SERVICE 2,170.94
2023 GEN DBT (2020)X(2018)			2067 GENERAL DEBT SERVICE 17,543.54
2024 TOTAL	64,984.48	2044 GENERAL 306,248.72	2068 OPEB DEBT SERVICE 3,735.63
		2045 COMMUNITY SERVICE 9,930.78	2069 TOTAL 76,795.85
		2046 GENERAL DEBT SERVICE 106,191.99	
		2047 OPEB DEBT SERVICE 22,611.97	
INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		PAY 16 REGULAR ABATEMENT LEVY	
2025 GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)= 232,907.44		2048 GENERAL 306,248.72	ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
2026 COM SER [(2004)X(2012)]-(2022) = 11,099.19		2049 COMMUNITY SERVICE 9,930.78	
2027 GDS DBT [(2004)X(2013)]-(2023) = 113,348.54		2050 GENERAL DEBT SERVICE 106,191.99	2070 GENERAL=(2060)-(2069)-(2071)-(2072)-(2073)= 18,320.51
2028 PEB DBT [(2004)X(2014)] = 21,375.88		2051 OPEB DEBT SERVICE 22,611.97	2071 COM SER (2062)-(2066) 1,315.55
2005 TOTAL = (2004)-(2024) 378,731.05			2072 GEN DBT (2063)-(2067) 10,025.07
		CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)	2073 PEB DBT (2064)-(2068) 1,463.41
		2052 GENERAL=(2044)-(2048) OR MEMO	2074 TOTAL 31,124.54
ABATEMENT INTEREST ADJUSTMENT		2053 COM SER=(2045)-(2049) OR MEMO	
2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2015 30,585.95		2054 GEN DBT=(2046)-(2050) OR MEMO	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST
		2055 PEB DBT=(2047)-(2051) OR MEMO	GENERAL FUND INITIAL LEVY SUMMARY
ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2056 TOTAL	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (525)+(1341) = 13,255,263.09
2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 20,311.09			3002 GENERAL RMV OTHER JOBZ EXEMPT = (526)+(1342) = 5,015,272.50
2031 COM SER (2029)X(2012) 988.11		ADVANCE ABATEMENT LEVY ADJUSTMENT	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (527)+(1343) = 2,544,338.98
2032 GEN DBT (2029)X(2013) 7,813.28		2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2016 117,113.40-	3004 GENERAL NTC OTHER JOBZ EXEMPT +(529)+(1344)+(2039) +(2070) = 5,795,949.76
2033 PEB DBT (2029)X(2014) 1,473.47		2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2016 9,193.01	
2029 TOTAL 30,585.95		2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 107,920.39-	
FY 2015 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)		2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 107,920.39	
2034 GENERAL			
2035 COMMUNITY SERVICE			
2036 GEN DEBT			
2037 PEB DEBT			
2038 TOTAL			

GENERAL FUND INIT LEVY SUMM (CONT)	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 29 MUST BE ZERO OR GREATER.	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT)
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (528)+(3001)+(3002) + (3003)+(3004) = 26,712,697.96	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	
COMMUNITY SERV INITIAL LEVY SUMMARY	OFFSET CARRIED FORWARD	3025 COM SERV NEGATIVE OFFSET
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 1,562,755.64	3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =
3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 3,446,829.75	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =
3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1710)+(2041) + (2054)+(2072) = 5,658,049.84	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT)	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =
3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 9,104,879.59	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) = 1,604,028.88	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 1,604,028.88	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		FY 2018 TAC ADD REF REV	
3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4007	FY 13 REF REV ALLOW
3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4008	TAC REF ADD ALLOWANCE = (4007) + \$415 =
	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND			4009	ADD FRONT END FORMULA = (4002) X (4008) =
3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =		NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3037	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	4011	TAC ADD REF REVENUE = (4010) X 22.5% =
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3038	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=		FY 2018 TAC TOTAL REF REV (JULY 2017 PAYMENT)
3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3039	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	4012	TAC TOTAL REF REV = (4006) + (4011) =
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3040	TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=	4013	MAXIMUM EC RESERVE = (55) X \$25 =
3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]		TACONITE REFERENDUM DATA INFORMATION ONLY	4014	RSVD EARLY CHILDHOOD =LSR(4012) OR (4013)=
	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4001	1983-84 RESIDENT PU		FY 2016 TACONITE RECEIPTS (FEB 2016 & AUG 2016 PYMT) USED TO CALCULATE PAY 17 LEVY LIMITATION REDUCTION
3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	4002	2011-12 RESIDENT PU		
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	42	2015-16 RES PU (EST)	11,250.00	
		55	2017-18 ADJ PU (EST)	9,727.48	
		4003	TACONITE REG REF PU =GTR (4001) OR (42)=		
		11	2011 NET TAX CAPACITY		
		4004	NTC TAC REF REVENUE REDUCT =(11) X 1.8%		
			FY 2018 TAC REG REF REV (PAY 01 REF LEVY REQ)		
		4005	REG FRONT END FORMULA = (4003) X \$175 =	4015	TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4018) ALSO INCL IN (4015)]
		4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=	4016	PAY 15 CITY/TWP REPLC (APPLIES TO DIST 712)
					FY 2016 TACONITE RECEIPTS (CONT)
				4017	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
				4018	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2016 PAYMENT) SEE ALLOC SPREADSHEET
					FY 2016 TACONITE RECEIPTS
				4019	TAC POT RECEIPTS BASE NO (4018) REDUCTION = (4015)-(4016)-(4017)=
				4020	MINING 3.43 CENTS/TON
				4021	TAC RAILR GRANDFATHER
				4022	DEER RVR GRANDFATHER

147

FY 2016 TACONITE RECEIPTS (CONT)	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4023 FY 2016 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4019) TO (4022)=	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4024 MAX PAY 17 TAC REDUCT = 95% OF (4023) =	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4025 TOTAL PAY 15 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	TAC LEVY LIMIT ADJUST 4045 COM SERV = -1 X (LSR OF (4024) OR (4031))=	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4026 FY 2016 ELIG DIST TAC REPL AMT PLUS PAY 15 TAC LEVY ADJUSTMENT = (4023)+(4025)-(4018	4046 REMAINING REDUCTION = (4024)+(4045) = 4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=	FY 2018 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4048 REMAINING REDUCTION = (4046)+(4047) =	GENERAL FUND
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=	5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) = 13,255,263.09
4029 FY 2016 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4050 REMAINING REDUCTION = (4048)+(4049) =	5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 5,015,272.50
4030 FY 2016 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=	5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) = 2,544,338.98
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 REMAINING REDUCTION = (4048)+(4051) =	5004 GENERAL NTC OTHER GENED LEVY (236) = 101,873.63
4031 COMMUNITY SERVICE	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=	5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 5,795,949.76
4032 OTHER GENERAL NTC	4054 REMAINING REDUCTION = (4052)+(4053) =	5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 26,712,697.96
4033 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=	5007 TOTAL GENERAL FUND AID = (332)+(336)+(340) + (345)+(361)+(386) + (398)+(438)+(449) + (2021) = 89,249,631.99
4034 OTHER GENERAL RMV	4056 REMAINING REDUCTION = (4054)+(4055) =	5008 TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) =
4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =	4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=	5009 TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) = 115,962,329.95
4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =	4058 REMAINING REDUCTION = (4056)+(4057) =	
4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=	
4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4060 REMAINING REDUCTION = (4058)+(4059) =	
4041 = 50% OF (4040) =		

COMMUNITY SERVICE FUND

5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) + (3030)+(4045) = 1,562,755.64

5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 299,064.70

5012 TACONITE RECEIPTS = - (4045) =

5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) + (5011)+(5012) = 1,861,820.34

GENERAL DEBT SERVICE FUND

5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) + (3035)+(4061) = 3,446,829.75

5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) + (3036)+(4051) = 5,658,049.84

5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014)+(5015) = 9,104,879.59

5017 TOTAL DEBT SERVICE FUND AID = (444) + (776)+(795)+(2023) = 592,209.04

5018 TACONITE RECEIPTS = - (4051)-(4061) =

5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) + (5017)+(5018) = 9,697,088.63

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+(4059) =

5021 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+(4049) = 1,604,028.88

OPEB/PENSION DEBT SERVFUND (CONT)

5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 1,604,028.88

5023 TACONITE RECEIPTS = - (4049)-(4059) =

5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 1,604,028.88

TOTAL, ALL FUNDS ABOVE

5025 TOTAL LEVY LIMIT = (5006)+(5010) + (5016)+(5022) = 38,984,362.07

5026 TOTAL AID = (5007)+(5011) + (5017) = 90,140,905.73

5027 TOTAL TACONITE RECEIPTS = (5008)+(5012) + (5018)+(5023) =

5028 TOTAL REVENUE = (5009)+(5013) + (5019)+(5024) = 129,125,267.80

I. COMPUTATION OF 2016 PAYABLE 2017 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	12,059,513.77	1,195,749.32	N/A			13,255,263.09
GEN-RMV OTHER-EXEMP	5,401,985.77	386,713.27-	N/A			5,015,272.50
GEN-NTC VOTER-EXEMP	2,544,338.98		N/A			2,544,338.98
GEN-NTC OTHER-GENED	101,873.63	N/A	N/A	N/A	N/A	101,873.63
GEN-NTC OTHER-EXEMP	5,913,950.35	389,539.63-	271,539.04			5,795,949.76
TOTAL GENERAL	26,021,662.50	419,496.42	271,539.04			26,712,697.96
COM SERV-EXEMP	1,328,417.90	220,934.89	13,402.85			1,562,755.64
DEBT-VOTER-NONEXEMP	3,415,821.00	100,178.14-	131,186.89			3,446,829.75
DEBT-OTHER-NONEXEMP	5,849,434.96	191,385.12-				5,658,049.84
TOTAL DEBT SERV	9,265,255.96	291,563.26-	131,186.89			9,104,879.59
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,669,395.00	89,678.88-	24,312.76			1,604,028.88
TOTAL OPEB/PENSION	1,669,395.00	89,678.88-	24,312.76			1,604,028.88
TOTAL	38,284,731.36	259,189.17	440,441.54			38,984,362.07

II. COMPARISON OF 2015 PAYABLE 2016 LEVY LIMITATION WITH 2016 PAYABLE 2017 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2015 PAY 2016 LIMITATION	2016 PAY 2017 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	25,435,548.80	26,712,697.96	1,277,149.16	5.02
COMMUNITY SERVICE	1,553,396.88	1,562,755.64	9,358.76	.60
GENERAL DEBT SERVICE	10,364,753.38	9,104,879.59	1,259,873.79-	12.16-
OPEB DEBT SERVICE	1,616,958.56	1,604,028.88	12,929.68-	.80-
TOTAL	38,970,657.62	38,984,362.07	13,704.45	.04

III. COMPARISON OF 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	25,435,548.80			
COMMUNITY SERVICE	1,553,396.88			
GENERAL DEBT SERVICE	10,364,753.38			
OPEB DEBT SERVICE	1,616,958.56			
TOTAL AFTER ADJUSTMENTS	38,970,657.62			

150

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	12,002,304.01	12,002,304.01	13,255,263.09		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	5,704,338.27	5,704,338.27	5,015,272.50		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	2,500,982.81	2,500,982.81	2,544,338.98		
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	215,615.15	215,615.15	101,873.63		
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	5,012,308.56	5,012,308.56	5,795,949.76		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,553,396.88	1,553,396.88	1,562,755.64		
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	6,975,822.68	6,975,822.68	3,446,829.75		
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	3,388,930.70	3,388,930.70	5,658,049.84		
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT	1,616,958.56	1,616,958.56	1,604,028.88		
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	25,435,548.80	25,435,548.80	26,712,697.96		
(5010)	COMMUNITY SERVICES FUND	1,553,396.88	1,553,396.88	1,562,755.64		
(5016)	GENERAL DEBT SERVICE FUND	10,364,753.38	10,364,753.38	9,104,879.59		
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,616,958.56	1,616,958.56	1,604,028.88		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	17,706,642.28	17,706,642.28	18,270,535.59		
	NET TAX CAPACITY	21,264,015.34	21,264,015.34	20,713,826.48		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	21,479,109.50	21,479,109.50	19,246,431.82		
	OTHER	17,491,548.12	17,491,548.12	19,737,930.25		
TOTAL LEVY						
	TOTAL LEVY	38,970,657.62	38,970,657.62	38,984,362.07		

151

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.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(317)	FY 2018 1ST TIER RMV REF	1,878,373.01	1,878,373.01	1,857,819.12		*1
(318)	FY 2018 2ND TIER RMV REF	4,661,272.00	4,661,272.00	4,474,640.80		*1
(319)	FY 2018 3RD TIER RMV REF	5,257,712.15	5,257,712.15	5,727,053.85		*1
(320)	FY 2018 UNEQUALIZED RMV REF					
(1024)	FY 2017 1ST TIER REF ADJUST	26,483.13-	26,483.13-	2,949.01		*1
(1040)	FY 2017 2ND TIER REF ADJUST	70,067.76-	70,067.76-	31,574.40		*1
(1048)	FY 2017 3RD TIER REF ADJUST	25,820.09-	25,820.09-	748,621.15		
(1056)	FY 2017 UNEQUAL REF ADJUST					
(1063)	FY 2017 TBRA ALLOC ADJUST					*1
(1073)	FY 2017 REF HOLD HARMLESS ADJ					
(1110)	FY 2015 1ST TIER REF ADJUST	155,211.00	155,211.00	75,303.47-		
(1124)	FY 2015 2ND TIER REF ADJUST	150,448.24	150,448.24	199,234.31-		
(1131)	FY 2015 3RD TIER REF ADJUST	N/A	N/A	687,142.54		
(1138)	FY 2015 UNEQUAL REF ADJUST	21,658.59	21,658.59			
(1144)	FY 2015 TBRA ALLOC ADJUST					
(1156)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4062)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	12,002,304.01	12,002,304.01	13,255,263.09		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(244)	LOCAL OPTIONAL	4,296,476.80	4,296,476.80	4,124,451.52		*2
(246)	EQUITY	1,078,425.81	1,078,425.81	949,523.63		*2
(248)	TRANSITION	339,563.53	339,563.53	328,010.62		*2
(316)	1ST TIER BOARD-APPR REFER					*2
(1008)	FY 2017 LOCAL OPTIONAL ADJUST	64,584.20-	64,584.20-	29,103.36		*2
(1012)	FY 2017 EQUITY ADJUST	54,712.23	54,712.23	111,929.00-		*2
(1016)	FY 2017 TRANSITION ADJUST	5,205.73-	5,205.73-	4,442.51		*2
(1032)	FY 2017 1ST TR BRD-APR REF ADJ					*2
(1065)	FY 2017 TBRA ALLOC ADJUST					
(1075)	FY 2017 REF HOLD HARMLESS ADJ					
(1089)	FY 2015 LOCATION EQUITY ADJ	N/A	N/A	183,642.07-		
(1096)	FY 2015 EQUITY ADJUST	7,040.72	7,040.72	112,007.60-		
(1103)	FY 2015 TRANSITION ADJUST	2,090.89-	2,090.89-	12,680.47-		
(1117)	FY 2015 1ST TR BRD-APR REF ADJ	N/A	N/A			
(1150)	FY 2015 TBRA ALLOC ADJUST	N/A	N/A			
(1162)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1332)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	5,704,338.27	5,704,338.27	5,015,272.50		

*1 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).

*2 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(510)	CAPITAL PROJECT REFERENDUM	2,500,982.81	2,500,982.81	2,544,338.98		
(1335)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	2,500,982.81	2,500,982.81	2,544,338.98		
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(236)	STUDENT ACHIEVEMENT (GENED)	215,615.15	215,615.15	101,873.63		
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	215,615.15	215,615.15	101,873.63		

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(240)	OPERATING CAPITAL	1,141,524.54	1,141,524.54	856,052.96		*2
(339)	ALT TEACHER COMP (Q COMP)	845,329.03	845,329.03	808,967.25		*3
(359)	ACHIEVEMENT & INTEGRATION	567,628.64	567,628.64	568,962.42		*4
(363)	REEMPLOYMENT INS	250,000.00	250,000.00	250,000.00		
(365)	SAFE SCHOOLS	364,795.20	364,795.20	350,189.28		
(368)	SAFE SCHOOLS INTERMEDIATE	111,465.20	111,465.20	110,893.27		
(371)	JUDGMENT					*5
(373)	ICE ARENA					
(385)	FY 2017 CAREER TECHNICAL	180,303.71	180,303.71	304,168.96		
(389)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					
(450)	LT FACILITIES EQUAL					
(451)	LT FACILITIES UNEQUAL	894,719.83	894,719.83	1,993,231.00		
(461)	DISABLED ACCESS					
(507)	BUILDING/LAND LEASE	682,060.09	682,060.09	671,485.21		
(508)	COOP BUILDING REPAIR					
(509)	OTHER CAPITAL (MEMO)					
(512)	CONSOL/TRANSITION					
(513)	REORG OPERATING DEBT					
(514)	HEALTH BENEFITS					
(515)	HEALTH INS (MPLS)					
(516)	ADDITIONAL RETIREMENT					
(517)	SEVERANCE					
(518)	ADMINISTRATIVE DISTRICT					
(519)	SWIMMING POOL					
(520)	TREE GROWTH					
(521)	CONSOL/RETIREMENT					
(522)	ECON DEV ABATEMENT	33,092.00	33,092.00			
(523)	OTHER GENERAL (MEMO)					
SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT		5,070,918.24	4,176,198.41	5,913,950.35		

154

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 340.
 - *4 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.
 - *5 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2017 OPER CAPITAL ADJUST	3,746.07	3,746.07	68,925.86-		*2
(1166)	FY 2017 ALT TEACHER COMP ADJUST	7,623.07-	7,623.07-	8,129.03-		*6
(1082)	FY 2015 OPER CAPITAL ADJUST	6,583.15	6,583.15	3,707.39		
(1173)	FY 2015 ALT TEACHER COMP ADJUST			13,970.91		
(1177)	FY 2017 ACHIEVE & INTEG ADJUST	18,381.76	18,381.76	1,065.88		*4
(1184)	FY 2015 INTEG ADJ (N/A PAY 16)			38,472.37-		*4
(1189)	FY 2015 REEMPLOYMENT ADJUST	202,780.55-	202,780.55-	185,934.09-		
(1193)	FY 2003 REEMPLOYMENT ADJUST					
(1200)	FY 2015 SAFE SCHOOLS ADJUST	4,800.30	4,800.30	19,496.52		
(1205)	FY 2015 SAFE SCHOOLS INTERM ADJ	633.65	633.65	2,393.74		
(1209)	FY 2015 CAREER TECHNICAL ADJUST	524.27	524.27	2,673.14		
(1213)	FY 2015 HEALTH BENEFITS ADJUST					
(1219)	FY 2015 ANNUAL OPEB ADJUST					
(1223)	FY 2017 LTFM EQUAL AJUST	N/A	N/A			
(1227)	FY 2017 LTFM UNEQUAL AJUST	N/A	N/A			
	FY 16 ADJ FOR PAY 16 H&S	573.00	573.00	N/A	N/A	N/A
(1236)	FY 2016 HEALTH & SAFETY ADJUST			14,032.75-		*8
(1252)	FY 2015 HEALTH & SAFETY ADJUST					
(1257)	FY 2015 DEFERRED MAINT ADJUST					
(1319)	PAY 14 LEASE ADJUST	944.00	944.00	773.00		
(1320)	LEASE LEVY ADJ (MEMO)					
(1321)	ALT FAC ADJUST (MEMO)					
(1322)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2018 FAC & EQUIP BOND ADJUST					
(1324)	MAINT PU VARIANCE ADJUST					
(1325)	ECON DEV ABATE ADJUST	34,416.00	34,416.00			
(1326)	DEBT SURPLUS ADJUST					
(1340)	OTHER GENERAL ADJUST	55,414.59-	55,414.59-	118,126.11-		
(2039)	ABATEMENT ADJUSTMENT	306,248.72	306,248.72	253,218.53		*9
(2052)	CARRY-OVER ABATEMENT ADJUST					*10
(2070)	ADVANCE ABATEMENT ADJUST	169,642.39-	169,642.39-	18,320.51		*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(4047)	GENERAL OTH NTC TACONITE ADJUST					
SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	58,609.68-	58,609.68-	118,000.59-		
(5005)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	5,012,308.56	5,012,308.56	5,795,949.76		

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 *4 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 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 324 OF FY 2017 GENERAL EDUCATION AID REPORT.
 *8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1236 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 *9 PAY 2018 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).
 *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 *11 PAY 2018 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

155

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	475,684.50	475,684.50	475,684.50		*12
(620)	EARLY CHILD FAMILY	244,313.52	244,313.52	238,388.66		*13
(623)	HOME VISITING	6,233.60	6,233.60	11,282.74		
(627)	ADULTS W/ DISABILITIES	3,062.00	3,062.00	3,062.00		
(631)	SCHOOL-AGE CARE	600,000.00	600,000.00	600,000.00		*13
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2017 EARLY CHILD FAMILY ADJ	437.78-	437.78-			
(1408)	FY 2017 HOME VISITING ADJUST	9.60	9.60	110.40-		
(1412)	FY 2015 SCHOOL-AGE CARE ADJUST	222,215.23	222,215.23	221,045.29		
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT	9,930.78	9,930.78	12,087.30		*9
(2053)	CARRY-OVER ABATEMENT ADJUST					*10
(2071)	ADVANCE ABATEMENT ADJUST	7,614.57-	7,614.57-	1,315.55		*11
(3030)	COM SERV NET OFFSET ADJUST					
(4045)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,553,396.88	1,553,396.88	1,562,755.64		

FOOTNOTES:

- *9 PAY 2018 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).
 - *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *13 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	6,994,273.13	6,994,273.13	3,415,821.00		*14
(810)	DEBT SERVICE-AID INELIG					*14
(777)	NATURAL DISASTER DEBT					*14
(1701)	REDUCTION FOR DEBT EXCESS	70,659.29-	70,659.29-	100,178.14-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	106,191.99	106,191.99	121,161.82		*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST	53,983.15-	53,983.15-	10,025.07		*11,15
(3035)	GDS VTR NET OFFSET ADJUST					
(4061)	GDS VTR TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	6,975,822.68	6,975,822.68	3,446,829.75		
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*14
(811)	DEBT SERVICE-AID INELIG					*14
(768)	LT FACILITIES DEBT SERVICE	3,427,677.86	3,427,677.86	5,849,434.96		*14
(1707)	LTFM DEBT SERVICE ADJUST	N/A	N/A	2,466.58-		
(1708)	REDUCTION FOR DEBT EXCESS	38,747.16-	38,747.16-	188,918.54-		
(1709)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST					*11,15
(3036)	GDS OTH NET OFFSET ADJUST					
(4051)	GDS OTH TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	3,388,930.70	3,388,930.70	5,658,049.84		

157

FOOTNOTES:

- *9 PAY 2018 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).
- *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*14
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST					*11,16
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*14
(1904)	REDUCTION FOR DEBT EXCESS	1,665,195.00	1,665,195.00	1,669,395.00		
(1905)	OTHER ADJUST (MEMO)	58,424.80-	58,424.80-	89,678.88-		
(2042)	ABATEMENT ADJUSTMENT	22,611.97	22,611.97	22,849.35		*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST	12,423.61-	12,423.61-	1,463.41		*11,16
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	1,616,958.56	1,616,958.56	1,604,028.88		

FOOTNOTES:

- *9 PAY 2018 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).
- *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

160

PUPIL DATA (CONT)		PENSION ADJUSTMENT REVENUE	ENGLISH LEARNER (CONT)
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108 PENSION ADJUST ALLOWANCE (FY 2017 GEN ED REV REPORT, LINE 48)	121 EL CONCENTRATION REV = (120) X \$250 = 313,500.00
60 2013-14 EXT ADM (ACT)	244.18	109 PENSION ADJUSTMENT REV = (55) X (108) =	122 DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) = 1,196,316.00
61 2014-15 EXT ADM (ACT)	252.22		123 BASIC SKILLS REVENUE = (113)+(122) = 8,868,181.72
62 2015-16 EXT ADM (EST)	153.00	GIFTED & TALENTED REVENUE	
63 2016-17 EXT ADM (EST)	174.00	110 GIFTED & TALENTED REV = (55) X \$13.00 = 126,457.24	SPARSITY REVENUE
64 2017-18 EXT ADM (EST)	168.00		124 ATTENDANCE AREA FOR SPARSITY 36.45
65 2018-19 EXT ADM (EST)	168.00	EXTENDED TIME REVENUE	125 DIST TO NEAREST HS 4.3
EXTENDED TIME PU		70 2017-18 EXT PU (EST) 196.80	126 ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) = 8.8
66 2013-14 EXT TIME PU	274.96	111 EXTENDED TIME REVENUE = (70) X \$5,117 = 1,007,025.60	127 ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5
67 2014-15 EXT TIME PU	276.19	COMPENSATORY REVENUE	128 2017-18 ADM SRV, 7-12 3,516.26
68 2015-16 EXT TIME PU	183.60	112 FY 2017 COMPENSATORY REVENUE (FROM FY 2017 COMPENSATORY REVENUE REPORT) 7,939,606.76	129 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(128)] /[400+(128)] =
69 2016-17 EXT TIME PU	204.00	113 EST FY 2018 COMPENSATORY REVENUE = (112) X (6,067-839)/(6,067-839) X [(48)/(47)] = 7,671,865.72	130 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (127)X(128)X(129) OR MEMO:
70 2017-18 EXT TIME PU	196.80	ENGLISH LEARNER (EL)	131 ELEM SPARSITY REVENUE (SEE WEBSITE)
GENERAL EDUCATION REVENUE		114 2017-18 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 1,254.00	132 PRELIM SPARSITY REVENUE = (130)+(131) =
BASIC REVENUE		115 IF(114)=0, ZERO; ELSE GTR OF 20, (114) = 1,254.00	133 FY 2017 SPARSITY REV (FY 2017 GEN ED REV REPORT, LINE 84)
101 FY 2018 FORMULA ALLOW	6,067.00	116 EL REVENUE = (115) X \$704 = 882,816.00	134 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
55 2017-18 ADJ PU (EST)	9,727.48	117 2017-18 ADM SRV (EST) 8,832.79	135 SPARSITY REVENUE IF (134)=YES, (135) = GTR OF (132) OR (133); ELSE (135) = (132)
102 BASIC REVENUE = (55) X (101) = 59,016,621.16		118 EL CONCENTRATION RATIO = (114)/(117) = .14197100	
DECLINING ENROLLMENT REV		119 EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 = 1.00000000	
54 2016-17 ADJ PU (EST)	9,792.68	120 EL PUPIL UNITS = (114) X (119) = 1,254.00	
55 2017-18 ADJ PU (EST)	9,727.48		
58 2016-17 ADJ VPK PU	58.08		
59 2017-18 ADJ VPK PU	58.08		
105 DECLINING PUPIL UNITS = GREATER OF ZERO OR [(54) - (58)] - [(55) - (59)] = 65.20			
106 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,698.76			
107 DECLINING ENROLL REV = (105) X (106) = 110,759.15			

161

SMALL SCHOOLS REVENUE	OPERATING CAPITAL	REF AUTH WITH INFLATION (CONT)
55 2017-18 ADJ PU (EST) 9,727.48	147 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 41.96	161 FY 2018 INFLATION FACTOR 1.0239
136 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(55)]/960 =	148 FACILITIES AGE INDEX = 1 + [.01 X (147)] = 1.4196	162 FY 2018 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (160) X (161) =
137 SMALL SCHOOLS ALLOWANCE = (136) X \$544 =	149 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (148)] = 233.74	163 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (157)+(162) = 1,772.75
138 SMALL SCHOOLS REVENUE = (55) X (137) =	150 YEAR ROUND PU SRV 381.87	
	151 OPERATING CAP REVENUE = (55) X (149) + (150) X \$31 = 2,285,539.15	153 LOCAL OPTIONAL ALLOWANCE 424.00
TRANSPORTATION SPARSITY	LOCAL OPTIONAL REVENUE	164 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(163)-(153)] 1,348.75
139 ATTENDANCE AREA 36.45	152 MAXIMUM LOCAL OPTIONAL ALLOWANCE 424	
140 SQUARE MILES PER RES PU = (139)/(44) = .0032	153 FY 2018 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00	
141 SPARSITY INDEX = GTR OF (140) OR 0.2 = .2000	55 2017-18 ADJ PU (EST) 9,727.48	EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUD BOARD INCREASE) FOR ELECTION SINCE CY 2014
142 DENSITY INDEX = LSR OF (140) OR 0.2 BUT AT LEAST .005 = .0050	154 LOCAL OPTIONAL REVENUE = (153) X (55) = 4,124,451.52	REF AUTH W/O INFLATION
143 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(141) RAISED TO .26 POWER] X [(142) RAISED TO .13 POWER] X .141 X (101) = 282.70	REFERENDUM ALLOWANCES	165 FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 113)
144 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (143) - [.0466 X (101)] =	EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014	166 PHASEOUT OF LINE (165)
145 TRANSPORTATION SPARSITY REV = (55) X (144) =	155 FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 101) 1,772.75	167 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY
INITIAL GENERAL ED REVENUE	156 PHASEOUT OF LINE (155) =	168 FY 2018 RESULT = (165)-(166)+(167) =
102 BASIC 59,016,621.16	157 FY 2018 RESULT (MAY INCL BRD CONV) = (155)- (156) = 1,772.75	REF AUTH WITH INFLATION
107 DECLINING ENROLL 110,759.15	REF AUTH WITH INFLATION	169 FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 116)
109 PENSION ADJUSTMENT	158 FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 110)	170 PHASEOUT OF LINE (169)
110 GIFTED & TALENTED 126,457.24	159 PHASEOUT OF LINE (158)	171 FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (169)-(170) =
111 EXTENDED TIME 1,007,025.60	160 FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (158)- (159) =	161 FY 2018 INFLATION FACTOR 1.0239
123 BASIC SKILLS 8,868,181.72		
135 SPARSITY		
138 SMALL SCHOOLS		
145 TRANSPORT SPARSITY		
146 INITIAL GENERAL ED REV = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) = 69,129,044.87		

REF AUTH WITH INFLATION (CONT)	BOARD APPROVED CONVERTED AND CREATED AUTHORITIES (CONT)	NEW ELECTIONS WITHOUT INFLATION (CONT)
172 FY 2018 RESULT AFTER INFLATION ADJUSTMENT = (171) x (161)	184 AUTHORITY CONVERTED = LEAST OF (175),(181), OR (183) =	195 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016
173 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY	185 POTENTIAL ADDITIONAL CREATED AUTHORITY = (181)-(175) =	196 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016
174 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (168)+(172)+(173) =	186 BOARD APPROVED CREATED AUTHORITY? NO	197 FY 2018 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (175)-(191)-(192) + (193)-(194)-(195) + (196)+(188) = 1,348.75
175 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (164)+(174) = 1,348.75	187 REQUESTED PORTION OF POTENTIAL BOARD INCREASE	
BOARD APPROVED CONVERTED AND CREATED AUTHORITIES	188 ADDED BOARD INCREASE = (185) X (187) =	
176 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2016 INCLUDED IN (175) = (FY 2017 GEN ED REV REPORT, LINE 120)	189 BOARD INCREASES INCLUDING CY 2016 = (177)+(188) =	REFERENDUM CAPS
177 BOARD INCREASE EFFECTIVE IN FY 2018 EXCLUDING CY 2016 BOARD ACTIONS (FY 2017 GEN ED REV REPORT, LINE 121)	190 BOARD APPROVED TOTAL = (184)+(189) =	198 INFLATION FACTOR (EST) FY 2015 TO FY 2018 1.0497
178 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2016	NEW ELECTIONS WITHOUT INFLATION	199 STANDARD CAP \$1,845 X (198) = 1,936.70
179 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2016	191 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	200 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134) 1,768.08
180 BOARD AUTHORITY PREVIOUSLY APPROVED = (176)+(177) - (178)-(179) =	192 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	201 ALTERNATE CAP, REV BASED = (198) X (200) = 1,855.95
181 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (180)] = 300.00	193 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016	202 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132) 1,772.75
182 BOARD APPR CONVERSION IN CY 2016? NO	NEW ELECTIONS WITH INFLATION	203 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101
183 AMOUNT REQUESTED	194 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	204 ALT CAP, ALLOWANCE BASED =(202)X(203)- 424 = 1,366.65
		205 ALTERNATE CAP = GREATER OF (201) OR (204) = 1,855.95
		135 SPARSITY REVENUE

163

REFERENDUM CAPS (CONT)	EQUITY REVENUE (CONT)	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID (CONT)
206 CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (206) = GTR OF (199) OR (205) 1,936.70	55 2017-18 ADJ PU (EST) 9,727.48 223 = (55) X (222) = 370,519.71	236 STUDENT ACHIEVEMENT LEVY = LESSER OF (235) OR (146) = 101,873.63
207 FY 2018 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (206) = 1,348.75	224 FY 2018 STATE AVERAGE REF REV/ADJ PU (EST) 776.62 225 = .10 X (224) = 77.66	237 INITIAL GENERAL ED EDUCATION AID = (146) - (236) = 69,027,171.24
55 2017-18 ADJ PU (EST) 9,727.48	207 FY 2018 DISTRICT REFERENDUM REV/ADJ PU 1,348.75 226 = GTR OF ZERO OR [(225)-(207)] =	OPERATING CAPITAL AIDS & LEVIES
208 FY 2018 REFER REVENUE = (55) X (207) = 13,119,938.65	55 2017-18 ADJ PU (EST) 9,727.48 227 = LSR OF \$100,000 OR [(55) X (226)] =	151 OPERATING CAP REVENUE 2,285,539.15
EQUITY REVENUE	228 = (223)+(227) = 370,519.71	30 2015 ANTC 72,766,878 55 2017-18 ADJ PU (EST) 9,727.48
209 METRO 5TH PERCENTILE 6,367.00 210 METRO 95TH PERCENTILE 7,867.70 211 METRO GAP =(210)-(209) = 1,500.70	229 IF (215) = MET THEN (229) = 0.25 X (228) IF (215) = RUR THEN (229) = 0.16 X (228) ELSE (229) = ZERO 92,629.92	238 FY 2018 ANTC/ADJ PU = (30)/(55) = 7,480.55 239 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (238)/\$19,972 = .37455187
212 RURAL 5TH PERCENTILE 6,323.43 213 RURAL 95TH PERCENTILE 8,003.70 214 RURAL GAP =(213)-(212) = 1,680.27	55 2017-18 ADJ PU (EST) 9,727.48 230 = \$50.00 X (55) = 486,374.00	240 OPERATING CAP LIMIT = (151) X (239) = 856,052.96 241 OPERATING CAP AID = (151)-(240) = 1,429,486.19
215 DISTRICT'S REGION: METRO=MET; RURAL=RUR MET	231 EQUITY REVENUE = (228)+(229)+(230) = 949,523.63	LOCAL OPTIONAL AIDS & LEVIES
216 DIST'S REGION'S EQUITY GAP = (211) OR (214)= 1,500.70	TRANSITION REVENUE	154 LOCAL OPTIONAL REV 4,124,451.52
217 DIST'S REGION'S 95TH PCT = (210) OR (213)= 7,867.70	232 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 33.72	10 2015 RMV 6,370,527,365 44 2017-18 RES PU (EST) 11,371.32
218 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(208)]/(55)= 7,415.75	233 TRANSITION REVENUE = (55) X (232) = 328,010.62	242 FY 2018 RMV/RES PU = (10)/(44) = 560,227.60 243 LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (242)/\$510,000 = 1.00000000
219 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (217)-(218) = 451.95	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID	244 LOCAL OPTIONAL LIMIT = (154) X (243) = 4,124,451.52 245 LOCAL OPTIONAL AID = (154)-(244) =
220 EQUITY INDEX = (219)/(216) = .30115946 221 = \$80 X (220) = 24.09	30 2015 ANTC 72,766,878 234 STUDENT ACHIEVEMENT UNIFORM TAX RATE 0.0014	EQUITY AIDS & LEVIES
208 REFERENDUM REVENUE 13,119,938.65	235 INITIAL STUDENT ACHIEVE LEVY = (30)X(234) = 101,873.63	231 EQUITY REVENUE 949,523.63
222 INITIAL EQUITY ALLOW IF (219)=0 THEN (222)=0 ELSE IF (208)=0 THEN (222)=\$14 ELSE (222)=\$14+(221) 38.09	146 INITIAL GENERAL EDUCATION REVENUE 69,129,044.87	246 EQUITY LIMIT = (231) X (243) = 949,523.63 247 EQUITY AID = (231)-(246) =

164

TRANSITION AIDS & LEVIES
 233 TRANSITION REVENUE 328,010.62
 248 TRANSITION LIMIT
 = (233) X (243) = 328,010.62
 249 TRANSITION AID
 = (233)-(248) =

REFERENDUM LEVY PORTIONS
 242 FY 2018 RMV/RES PU 560,227.60
 262 TIER 1 = LSR OF 1
 OR (242)/\$880,000 = .63662227
 243A TIER 2 = LSR OF 1
 OR (242)/\$510,000 = 1.00000000
 263 TIER 3 = LSR OF 1
 OR (242)/\$290,000 = 1.00000000

TAX BASE REPLACEMENT AID (CONT)
 276 PRORATED TBRA
 = LSR OF (274) OR
 (274)X(207)/(275) = 3,391.59
 208 FY 2018 REFER REV 13,119,938.65
 277 CAPPED TBRA = LSR OF
 (276) OR (208) = 3,391.59

REFERENDUM AIDS & LEVIES
 207 REFER \$/APU
 ALL AUTHORITIES 1,348.75
 250 TIER 1 CAP/APU 300.00
 251 TIER 2 CAP/APU 760.00
 252 TIER 3 STD CAP/APU
 = 0.25 X (101) = 1516.75
 135 SPARSITY REVENUE
 253 TIER 3 CAP/APU
 IF (135) > ZERO
 THEN (253) = 9,999.99
 ELSE (253) = (252) 1,516.75

REFERENDUM LEVY AUTHORITY
 264 TIER 1 LEVY
 = (258) X (262) = 1,857,819.12
 265 TIER 2 LEVY
 = (259) X (243A) = 4,474,640.80
 266 TIER 3 LEVY
 = (260) X (263) = 5,727,053.85
 261 UNEQUALIZED LEVY
 267 TOTAL = (264)
 + (265)+(266)+(261) = 12,059,513.77

INITIAL REVENUES ARE REDUCED TO
 MAKE TAX BASE REPLACEMENT AID
 REVENUE-NEUTRAL. REVENUE COMPONENTS
 ARE REDUCED IN THE FOLLOWING ORDER:
 278 TIER 3 AID
 279 TIER 2 AID
 280 TIER 1 AID 3,391.59
 281 TIER 1 LEVY-BRD APR
 282 TIER 1 LEVY-VTR APR
 283 TIER 2 LEVY
 284 TIER 3 LEVY
 285 UNEQL LEVY

BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES
 254 TIER 1 = LSR OF
 (207) OR (250) = 300.00
 255 TIER 2 = [LSR OF (207)
 OR (251)]-(254) = 460.00
 256 TIER 3 = [LSR OF
 (207) OR (253)]
 - (254) - (255) = 588.75
 257 UNEQUALIZED
 = (207)-(254)
 - (255)-(256) =

INITIAL TIER 1 LEVY,
 TRUTH IN TAXATION SPLIT
 268 TIER 1 BOARD APPROVED
 =(264)X(190)/(254)=
 269 TIER 1 VOTER APPROVED
 = (264) - (268) = 1,857,819.12
 INITIAL REFERENDUM AID
 270 TIER 1 AID
 = (258)-(264) = 1,060,424.88
 271 TIER 2 AID
 = (259)-(265) =
 272 TIER 3 AID
 = (260)-(266) =
 273 TOTAL AID
 = (270)+(271)+(272) = 1,060,424.88

APPLYING THESE REDUCTIONS:
 277 TAX BASE REPLACE AID 3,391.59
 286 TIER 1 AID
 = (270)-(280) = 1,057,033.29
 287 TIER 2 AID
 = (271)-(279) =
 288 TIER 3 AID
 = (272)-(278) =
 289 TIER 1 LEVY-BRD APR
 = (268)-(281) =
 290 TIER 1 LEVY-VTR APR
 = (269)-(282) = 1,857,819.12
 291 TIER 2 LEVY
 = (265)-(283) = 4,474,640.80
 292 TIER 3 LEVY
 = (266)-(284) = 5,727,053.85
 293 UNEQL LEVY
 = (261)-(285) =

BREAKDOWN OF REFERENDUM REVENUES
 208 REFERENDUM REVENUE
 ALL AUTHORITIES 13,119,938.65
 258 TOTAL, TIER 1
 = (55) X (254) = 2,918,244.00
 259 TOTAL, TIER 2
 = (55) X (255) = 4,474,640.80
 260 TOTAL, TIER 3
 = (55) X (256) = 5,727,053.85
 261 TOTAL, UNEQUALIZED
 = (208)-(258)
 - (259)-(260) =

TAX BASE REPLACEMENT AID (TBRA)
 274 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11) 3,391.59
 275 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254) 646.35
 207 FY 2018 REF \$/APU,
 UNCAPPED TOTAL 1,348.75

294 REFER EQUALIZATION AID
 BEFORE AID GUARANTEE
 (277)+(286 THRU 288)= 1,060,424.88
 295 REFERENDUM LEVY
 BEFORE AID GUARANTEE
 = (290) + (291)
 + (292) + (293) = 12,059,513.77

TAX BASE REPLACEMENT AID (CONT)

TIER 1 LEVY TRUTH IN
 TAXATION SPLIT BEFORE
 AID GUARANTEE
 296 TIER 1 BOARD APPROVED
 =(289)X(190)/(254)=
 297 TIER 1 VOTER APPROVED
 =(290) - (296) = 1,857,819.12

REFERENDUM AID GUARANTEE

298 FY 2015 REFERENDUM AID
 INCREASE FROM GUARANTEE
 (FY 2015 GEN ED REV
 REPORT, LINE 276)
 299 FY 2015 REFERENDUM REV
 (FY 2015 GEN ED REV
 REPORT, LINE 289) 13,670,592.81
 300 FY 2015 LOCATION
 EQUITY REVENUE
 (FY 2015 GEN ED REV
 REPORT LINE 198) 4,297,558.00
 301 FY 2015 COMBINED REVENUE
 =(299)+(300) = 17,968,150.81

302 FY 2015 REFERENDUM
 EQUALIZATION PLUS
 HOLD HARMLESS AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINES 276 & 287) 1,666,003.38
 303 FY 2015 LOCATION
 EQUITY AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 197) 261,483.89
 304 FY 2015 COMBINED AID
 FOR GUARANTEE
 =(302)+(303) = 1,927,487.27

305 FY 2018 COMBINED REVENUE
 =(154)+(208) = 17,244,390.17

306 FY 2018 COMBINED
 INITIAL AID
 =(245)+(294) = 1,060,424.88

307 REVENUE RATIO =
 LESSER OF 1 OR
 [(305)/(301)] = .95971980

REFERENDUM AID GUARANTEE (CONT)

7 2013 RMV 5,545,160,150
 10 2015 RMV 6,370,527,365
 308 RMV RATIO =
 LESSER OF 1 OR
 [(8)/(10)] = .87043973
 309 FY 2018 MINIMUM
 COMBINED AID
 =(304)X(307)X(308) = 1,610,180.93

310 FY 2018 REFERENDUM HOLD
 HARMLESS AID INCREASE
 IF (298)=0 THEN 0,
 ELSE GREATER OF 0
 OR [(309)-(306)] =

INITIAL LEVIES ARE REDUCED TO
 MAKE THE REFER AID GUARANTEE
 REVENUE-NEUTRAL. LEVY COMPONENTS
 ARE REDUCED IN THE FOLLOWING ORDER:

311 TIER 1 LEVY-BRD APR
 312 TIER 1 LEVY-VTR APR
 313 TIER 2 LEVY
 314 TIER 3 LEVY
 315 UNEQL LEVY

REFERENDUM AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

316 TIER 1 LEVY BRD APR
 =(296) - (311) =
 317 TIER 1 LEVY VTR APR
 =(297) - (312) = 1,857,819.12
 318 TIER 2 LEVY
 =(291) - (313) = 4,474,640.80
 319 TIER 3 LEVY
 =(292) - (314) = 5,727,053.85
 320 UNEQL LEVY
 =(293) - (315) =
 321 VOTER-APPR REF LEVY
 =(317) + (318)
 + (319) + (320) = 12,059,513.77

322 TOTAL REFERENDUM LEVY
 =(316) + (321) = 12,059,513.77

323 TOTAL REFERENDUM
 EQUALIZATION AID
 =(277)+(286)+(287) =
 + (288)+(310) = 1,060,424.88

ALTERNATIVE ATTENDANCE ADJUSTMENT
 (CHARTER TRANSPORT AND
 MN STATE ACAD ADJ'S ONLY)

143 TRANSPORT ALLOWANCE 282.70
 324 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

325 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT
 326 CHARTER ALT ATTENDANCE
 ADJUST = (143) X (324)
 + \$223 X (325) =

327 2017-18 RES PU ATTENDING
 MN STATE ACADEMIES 3.40
 328 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (327) = 20,627.80-

329 ALT ATTEND ADJUST
 TO AID
 =(326)+(328) = 20,627.80-

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 59,016,621.16
 107 DECLINING ENROLL 110,759.15
 109 PENSION ADJUSTMENT
 110 GIFTED & TALENTED 126,457.24
 111 EXTENDED TIME 1,007,025.60
 123 BASIC SKILLS 8,868,181.72
 135 SPARSITY
 138 SMALL SCHOOLS
 145 TRANSPORT SPARSITY
 151 OPERATING CAPITAL 2,285,539.15
 231 EQUITY REVENUE 949,523.63
 154 LOCAL OPTIONAL 4,124,451.52
 233 TRANSITION 328,010.62
 208 REFERENDUM 13,119,938.65
 329 ALT ATTENDANCE ADJ 20,627.80-
 330 TOTAL GENERAL REVENUE
 =(102)+(107)+(109)
 + (110)+(111)+(123)
 + (135)+(138)+(145)
 + (151)+(231)+(154)
 + (233)+(208)+(329) = 89,915,880.64

166

GENERAL AIDS & LEVIES

236 STUDENT ACHIEVE LEVY 101,873.63
 240 OPERATING CAP LEVY 856,052.96
 246 EQUITY LEVY 949,523.63
 244 LOCAL OPTIONAL 4,124,451.52
 248 TRANSITION LEVY 328,010.62
 322 TOTAL REFERENDUM LEVY 12,059,513.77

331 TOTAL GENERAL ED LEVY
 = (236)+(240)+(246)
 + (244)+(248)+(322) = 18,419,426.13
 332 TOTAL GENERAL ED AID
 = (330)-(331)= 71,496,454.51

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,
 2015 AT PARTICIPATING
 SITES (FY 2017 GENERAL
 EDUC RPT, LINE 322) 9,200.00
 334 EST ENROLLMENT AS OF
 OCTOBER 1, 2016 AT
 PARTICIPATING SITES
 = (333)X[(48)/(47)] = 8,889.75
 335 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (334) = 2,311,335.00

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE 2,311,335.00
 336 ALT COMP BASIC AID
 = 0.65 X (335) = 1,502,367.75
 337 ALT COMP LEVY REVENUE
 = (335)-(336) = 808,967.25
 238 FY 2018 ANTC/ADJ PU 7,480.55
 338 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(238)/\$6,100] = 1.00000000
 339 ALT TEACHER COMP LEVY
 = (337) X (338) = 808,967.25
 340 ALT COMP EQUALIZATION AID
 = (335)-(336)-(339) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2018 SPECIAL EDUC
 AID SHOWN BELOW ARE BASED ON END OF
 SESSION 2016 ESTIMATES. PLEASE NOTE
 THAT THESE ARE ROUGH ESTIMATES AND
 MAY CHANGE SIGNIFICANTLY WHEN UPDATE
 DATA BECOME AVAILABLE.

341 SPEC ED REGULAR
 BEFORE TUITION ADJ 14,068,433.90
 342 NET TUITION ADJUST 1,873,659.51-
 343 EXCESS COST AID 3,358,309.12
 344 HOLD HARM/GROWTH LMT 1,479,310.64-
 345 TOTAL SPECIAL EDUC AID
 = (341) TO (344) = 14,073,772.87

ACHIEVEMENT AND
 INTEGRATION REVENUE

55 2017-18 ADJ PU (EST) 9,727.48
 346 FY 2018 EST
 INITIAL BUDGET 1,800,000.00
 347 FY 2018 EST
 INCENTIVE BUDGET 100,000.00
 348 FY 2018 ADJ
 INITIAL BUDGET
 = (346) X 1.003 = 1,805,400.00
 349 OCT 1, 2015 ENROLL OF
 PROTECTED STUDENTS 4,862.00
 350 EST OCT 1, 2016 ENROLL
 OF PROTECTED STUDENTS
 = (349) = 4,862.00
 351 OCT 1, 2015
 TOTAL ENROLLMENT 9,200.00
 352 EST OCT 1, 2016
 TOTAL ENROLLMENT
 = (351) = 9,200.00
 353 PROTECTED ENROLLMENT
 RATIO =(350)/(352)= .52847826
 354 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (346) > 0
 = \$350 X (55)X(353) = 1,799,266.60
 355 INTEG HOLD HARMLESS
 (FROM FY 2017 INTEG
 REV RPT, LINE 11)
 356 INITIAL ACHIEVE & INTEG
 REVENUE = LSR OF (348)
 OR [(354)+(355)] = 1,799,266.60

ACHIEVE & INTEGRATION REV (CONT)

357 INCENTIVE REV
 =LSR OF (347) OR
 [(55) X \$10] = 97,274.80
 358 ACHIEVE & INTEG REVENUE
 = (356) + (357) = 1,896,541.40
 359 ACHIEVE & INTEG LEVY
 = (358) X .30 568,962.42
 360 TRANSFER TO MDE 5,397.80
 IF (356)=(348)
 THEN (360)=(348)-(346)
 ELSE (360)=(356)X.003
 361 ACHIEVE & INTEG AID
 =(358)-(359)-(360)= 1,322,181.18

REEMPLOYMENT INSURANCE LEVY

362 EST FY 2017 EXPEND 250,000.00
 363 INITIAL REEMPLOYMENT
 LEVY = 100% OF (362)= 250,000.00

SAFE SCHOOLS LEVY

364 SAFE SCH LVY REQUEST? YES
 55 2017-18 ADJ PU (EST) 9,727.48
 365 SAFE SCH LEVY LIMIT
 = \$36 X (55) = 350,189.28

SAFE SCHOOLS INTERMEDIATE LEVY

366 SAFE SCH INTERMEDIATE
 LEVY REQUEST? YES
 367 INTERMEDIATE LEVY
 ALLOWANCE <= \$15 11.40
 368 SAFE SCH INTERMEDIATE
 LIMIT
 = (55) X (367) = 110,893.27

JUDGMENT LEVY

369 DISTRICT JUDGMENTS
 370 INTERMED JUDGMENTS
 371 JUDGMENT LIMIT
 =(369)+(370) =

167

ICE ARENA LEVY		ANNUAL OTHER POSTEMPLOYMENT BENEFITS (CONT)		LTFM REVENUE (CONT)	
372 FY 2016 NET OPR COSTS		388 PRORATION FACTOR TO REFLECT STATEWIDE CAP		403 BLDG AGE RATIO = LSR OF 1 OR (402)/35 =	1.00000000
373 ICE ARENA LEVY LIMIT = 100% OF (372) =		389 ANNUAL OPEB LEVY LIMIT = (387) X (388) =		404 INITIAL LTFM REVENUE = \$292 X (55) X (403) =	2,840,424.16
FY 2017 CAREER & TECHNICAL				ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	
374 SHARE OF FY 2017 EST COOPERATIVE BUDGET	55,509.17	390 ESTIMATED FY 2016 REG/EXCESS COST	2,477,847.00	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
375 FY 2017 ESTIMATED DISTRICT BUDGET	845,832.00	391 ACTUAL FY 2016 BUS DEPRECIATION		405 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
376 FY 2017 EST BUDGET = (374) + (375) =	901,341.17	392 FY 2016 REGULAR FTE	4,300.00	406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	
377 PRELIMINARY REVENUE .35 X (376) =	315,469.41	393 FY 2016 EXCESS FTE	1,912.00	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
378 LAST YEAR REVENUE (FY 2016 CTE AID REPORT, LINE 16)	207,844.47	394 ESTIMATED FY 2018 NONPUBLIC FTE	466.00	407 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
379 REVENUE GUARANTEE = LESSER OF (376) OR (378) =	207,844.47	395 FY 2018 NONPUBLIC TO AND FROM AID = [(390)+(391)] / [(392)+(393)] X(394) X \$6,067/\$5,948 =	189,597.23	408 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(405)+(406) - (703)+(407) =	
380 PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	315,469.41	396 ESTIMATED FY 2016 NONPUBLIC NONREGULAR COST		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
381 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		397 ESTIMATED FY 2018 NONPUBLIC NONREGULAR AID (396) X [\$6,067/\$5,948]		704 NEW LTFM REQ DEBT SERVICE FOR VPK	
382 CAREER TECH REVENUE = (380) + (381) =	315,469.41	398 FY 2018 ESTIMATED TRANSPORTATION AID = (395)+(397) =	189,597.23	409 NEW PAYGO LTFM LEVY FOR VPK	
29 2014 ANTC	71,871,715			410 TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (408) + (704) + (409) =	2,840,424.16
54 2016-17 ADJ PU (EST)	9,792.68			OLD LAW HEALTH AND SAFETY (H&S)	
383 FY 2017 ANTC/ADJ PU = (29)/(54) =	7,339.33	CAPITAL RELATED LEVY LIMITATIONS		411 OLD LAW HEALTH & SAFETY REVENUE = FY 2018 ESTIMATED H&S COST =	484,528.00
384 LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	.96417893	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)			
385 CAREER TECH LEVY LIMIT = (382) X (384) =	304,168.96	401 LTFM TEN-YEAR PLAN APPROVAL STATUS	APPROVED		
386 EST CAREER TECH AID = (382) - (385) =	11,300.45	INITIAL LTFM REVENUE			
ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)		55 2017-18 ADJ PU (EST)	9,727.48		
387 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2016 EXPENSES PAID		402 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	45.40		

168

OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)	OLD LAW DEFERRED MAINTENANCE	LTFM TOTAL AIDS & LEVIES (CONT)
412 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2018 1,500,000.00	421 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO	435 LTFM INITIAL EQUAL AID = (429) X (434) = 592,209.04
413 PAY 16 REG ALT FAC PAYGO REV ADJ (MEMO)	422 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$292 =	436 LTFM INITIAL EQUALIZED LEVY = (429) - (435) = 2,248,215.12
414 NET REG ALT FACILITIES PAYGO REVENUE = (412) + (413) = 1,500,000.00	423 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (411)+(420)+(422) = 8,237,253.46	437 FY 2016 TOTAL ALT FAC GRANDFATHER AID
406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	LTFM REVENUE	438 TOTAL LTFM EQUAL AID = GREATER OF (435) OR (437) = 592,209.04
415 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	424 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (410) OR (423) = 8,237,253.46	439 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (429) - (438) = 2,248,215.12
416 PAY 16 AF/H&S PAYGO REVENUE ADJUST (MEMO)	425 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	440 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (428)-(438)-(439) = 5,405,532.30
417 AF/H&S PAYGO REVENUE = (406)+(415)+(416) =	426 DISTRICT LTFM REVENUE = (424) - (425) = 8,237,253.46	441 TOTAL LTFM LEVY = (439) + (440) = 7,653,747.42
418 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (414) + (417) = 1,500,000.00	427 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 8,703.00	DEBT SERVICE PORTION OF LTFM REV
765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 6,252,725.46	428 TOTAL LTFM REVENUE = (426) + (427) = 8,245,956.46	765 NET ALT FAC REG DEBT 6,252,725.46
766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	LTFM TOTAL AIDS & LEVIES	766 NET ALT FAC/H&S DEBT
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	55 2017-18 ADJ PU (EST) 9,727.48	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
704 NEW LTFM REQ DEBT SERVICE FOR VPK	429 LT FAC MAINT EQUALIZED REV = LSR OF (424),(426) OR \$292 X (55) = 2,840,424.16	704 NEW LTFM REQ DEBT SERVICE FOR VPK
409 NEW PAYGO LTFM LEVY FOR VPK	31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV 72,759,509	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
419 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (421)=NO THEN (705), ELSE 0	52 2014-15 ADJ PU (ACT) 10,135.75	767 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766) + (703)+(705)+(704) = 6,252,725.46
420 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (418)+(765)+(766) + (703)+(704)+(409) + (419) = 7,752,725.46	430 FY 2015 ANTC PER APU = (31) / (52) = 7,178.50	442 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (429) OR (767) = 2,840,424.16
	431 STATEWIDE ANTC/APU 7,373.50	434 LTFM AID RATIO .20849317
	432 LTFM EQUAL FACTOR = 123% OF (431) = 9,069.41	443 LTFM DEBT INITIAL EQUAL AID = (442)X(434) = 592,209.04
	433 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (430)/(432) = .79150683	444 LTFM DEBT EQUAL AID = GREATER OF (437) OR (443) BUT NOT MORE THAN (767) = 592,209.04
	434 LTFM AID RATIO = 1 - (433) = .20849317	

169

DEBT SERV PORTION OF LTFM REV (CONT)	LEASE LEVY LIMITATION	ADMINISTRATIVE SPACE (CONT)
445 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (442) - (444) = 2,248,215.12	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 OR 917	480 FY 2017 JOINT 481 FY 2018 JOINT
446 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (767)-(444)-(445) = 3,412,301.30	APROV INTERMED OPERATING ADMINISTRATIVE SPACE 462 FY 2017 JOINT 463 FY 2018 JOINT	INSTRUCTIONAL/STORAGE 482 FY 2017 NONJOINT 483 FY 2018 NONJOINT 87,000.00 484 FY 2017 JOINT 485 FY 2018 JOINT
GENERAL FUND PORTION OF LTFM REV		
428 TOTAL LTFM REVENUE 8,245,956.46	INSTRUCTIONAL/STORAGE 464 FY 2017 JOINT 48,601.36 465 FY 2018 JOINT	486 REG OPERATING LEASES = (478) TO (485) = 87,000.00
447 TOTAL GENERAL FUND LTFM REVENUE = (428) - (767) = 1,993,231.00	466 TOT INTERMED OPERATING = (462) TO (465) = 48,601.36	APPROVED REGULAR CAPITALIZED LEASES
448 LTFM GEN FUND EQUAL REV = (429) - (442) =	APROV INTERMED CAPITALIZED	ADMINISTRATIVE SPACE
449 LTFM GEN FUND EQUAL AID = (438) - (444) =	ADMINISTRATIVE SPACE 467 FY 2017 JOINT 468 FY 2018 JOINT	487 FY 2017 NONJOINT 488 FY 2018 NONJOINT 489 FY 2017 JOINT 490 FY 2018 JOINT
450 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (448) - (449) =	INSTRUCTIONAL/STORAGE 469 FY 2017 JOINT 69,686.75 470 FY 2018 JOINT	INSTRUCTIONAL/STORAGE
451 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (447)-(449)-(450) = 1,993,231.00	EXCESS FUNDS CAP LEASE 471 FY 2017 JOINT 472 FY 2018 JOINT	491 FY 2017 NONJOINT 492 FY 2018 NONJOINT 444,508.00 493 FY 2017 JOINT 494 FY 2018 JOINT 495 FY 2018 TIES LEASE 21,689.10 496 FY 2017 TRANSPORT HUB
452 TOTAL GEN FUND LTFM LEVY = (450) + (451) = 1,993,231.00	473 TOT INTERMED CAPITALIZED = SUM[(467) TO (470)] - (471) - (472) = 69,686.75	EXCESS FUNDS CAP LEASE
DISABLED ACCESS LIMIT		
453 FY 1992-FY 2018 APPROV DIS ACC COSTS 300,000.00	474 TOT INTERMED LEASE COSTS = (466) + (473) = 118,288.11	497 FY 2017 NONJOINT 498 FY 2018 NONJOINT 499 FY 2017 JOINT 500 FY 2018 JOINT
454 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	55 2017-18 ADJ PU (EST) 9,727.48 475 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (55) = 632,286.20	501 REG CAPITALIZED LEASES = (487) TO (496) - (497) TO (500) = 466,197.10
455 LSR OF (453) OR (454) 300,000.00	476 INTERMED LEASE LIMIT =LSR (474) OR (475) = 118,288.11	
456 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992		
457 LAST YEAR TO CERTIFY = (456) + 7 YEARS = 1999	477 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (474) - (476) =	502 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(477)+(486)+(501)= 553,197.10
458 TOTAL CUM CERT LEVY (PAY 93 TO PAY 15) 300,000.00		55 2017-18 ADJ PU (EST) 9,727.48
459 CERT LEVY PAY 2016	APPROVED REGULAR OPERATING LEASES	503 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (55) = 2,062,225.76
460 TOTAL CERTIFIED LEVY = (458)+(459) = 300,000.00	ADMINISTRATIVE SPACE	504 COMM APPROVED LIMIT
461 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (455)-(460)=	478 FY 2017 NONJOINT 479 FY 2018 NONJOINT	505 REGULAR MAX LIMIT =GTR (503) OR (504)= 2,062,225.76

170

LEASE LEVY LIMIT (CONT)		INITIAL GENERAL FUND LEVY (CONT)		EARLY CHILD FAMILY EDUCATION				
506	REGULAR LEASE LIMIT =LSR (502) OR (505)=	553,197.10		527	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (510)	2,544,338.98		FY 2016 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2018
507	TOTAL LEASE LEVY LIMIT = (476) + (506) =	671,485.21		528	GENERAL NTC OTHER GENED JOBZ EXEMPT = (236)	101,873.63		612 DIST PLANS TO LEVY FOR FY 2018 ECFE REVENUE? YES
INITIAL CAPITAL RELATED LEVIES				529	GENERAL NTC OTHER JOBZ EXEMPT = (236)			613 ECFE ANNUAL REPORT SUBMITTED? YES
240	OPERATING CAPITAL	856,052.96			+(339)+(359)+(363)			614 EST POPULATION UNDER FIVE YEARS OF AGE 3,827
452	LT FAC MAINTENANCE	1,993,231.00			+(365)+(368)+(371)			615 GTR OF 150 OR (614) = 3,827
461	DISABLED ACCESS				+(373)+(385)+(389)			616 ECFE ALLOWANCE 0.023 X (101) = 139.54
507	LEASE LEVY	671,485.21			+(511)-(510)+(524) =	5,913,950.35		617 FY 2018 EARLY CHILD FAMILY REVENUE
508	COOP BLDG REPAIR			530	TOTAL INITIAL GENERAL LEVY LIMITATION			IF (612) = YES = (615) X (616), ELSE = \$0 534,019.58
509	OTHER CAPITAL (MEMO)				= (525)+(526)+(527)			30 2015 ANTC 72,766,878
510	CAP PROJECTS REFER	2,544,338.98			+ (528)+(529) =	26,021,662.50		618 ECFE TAX RATE .00327606
511	CAPITAL RELATED LIMITS = (240)+(452)+(461)+(507) + (508)+(509)+(510) =	6,065,108.15		COMMUNITY SERVICE				619 = (618) X (30) = 238,388.66
OTHER INITIAL GENERAL LEVIES				BASIC COMMUNITY EDUCATION				620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 238,388.66
512	CONSOLIDATION/ TRANSITION			601	POPULATION (YR 2010)	67,370		621 EST FY 2018 EARLY CHILD AID = (617)-(620) = 295,630.92
513	REORGANIZATION			602	GTR OF (601) OR 1,335	67,370		HOME VISITING LIMIT
514	OPERATING DEBT			603	YOUTH SERVICE PROG?	YES		622 DIST PLANS TO LEVY FOR FY 2018 HOME VISIT? YES
514	HEALTH BENEFITS			604	AFTER SCHOOL ENRICHMENT?	YES		623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 11,481.00
515	HEALTH INS (MPLS)			605	FY 2018 GENERAL REVENUE = \$5.42 X (602) =	365,145.40		238 FY 2018 ANTC/ADJ PU 7,480.55
516	ADDL RETIREMENT (MPLS AND STP)			606	FY 2018 YOUTH SERVICE REV = \$1.00 X (602) =	67,370.00		624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (238) / \$7,612 = .98273121
517	SEVERANCE			607	FY 2018 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	43,169.10		625 FY 2017 HOME VISIT LIMIT =(623) * (624) 11,282.74
518	ADMIN DISTRICT			608	FY 2018 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	475,684.50		
519	SWIMMING POOL			30	2015 ANTC	72,766,878		
520	TREE GROWTH			609	STANDARD COMM ED LEVY = .00940 X (30) =	684,008.65		
521	CONSOLIDATION/ RETIREMENT			610	COMM ED LEVY LIMIT LSR (608) OR (609) =	475,684.50		
522	ECON DEVELOP ABATE			611	FY 2018 EST GROSS COMM ED AID = (608)-(610) =			
523	OTHER GENERAL (MEMO)							
524	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (512) TO (523) =							
INITIAL GENERAL FUND LEVY								
525	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (321)	12,059,513.77						
526	GENERAL RMV OTHER JOBZ EXEMPT = (246)+(248) = = (244)+(316) =	5,401,985.77						

171

HOME VISITING LIMIT (CONT)	REQUIRED DEBT ELIGIBLE FOR LTFM REV	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID
626 FY 2018 EST HOME VISIT AID =(623)-(625) 198.26	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	716 VOTER APPR BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
DISABLED ADULTS	704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES 3,062.00	REQUIRED DEBT ELIG FOR LTFM (CONT)	718 SUBTOTAL,FUTURE DEBT AID ELIGIBLE = (716) + (717) =
SCHOOL-AGE CARE	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID
628 FY 2018 SCH-AGE CARE REV (FY 2018 EST COST) 600,000.00	706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 6,441,644.00	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30 2015 ANTC 72,766,878	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	NON-VOTER APPR INELIG BONDS
44 2017-18 RES PU (EST) 11,371.32	707 NATURAL DISASTER REQ DEBT SERV LEVY	720 FACIL BOND-MS 123B.62
629 ANTC/RES PU = (30)/(44) = 6,399.16	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	721 EQUIP BOND-MS 123B.61
630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000	708 TACONITE BONDS REQ DEBT SERV LEVY	722 REORG OPER DEBT
631 FY 2018 SCH-AGE CARE LIM = (628) X (630) = 600,000.00	709 FY 2018 TAC FUNDING FOR BONDS (NOT IRRRB)	723 ECON DEV ABATEMENT
632 FY 2018 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	724 JUDGMENT
COMMUNITY SERVICE SUMMARY	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	725 OTHER NON-VOTER
633 OTHER COMM ED (MEMO)	712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2016 3,415,821.00	726 INELG LEASE PURCHASE
634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 1,328,417.90	713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2016	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)=
GENERAL DEBT SERVICE (FUND 7)	714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2016	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2018 PRINCIPAL AND INTEREST PAYMENTS)	715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 3,415,821.00	729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 9,857,465.00
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	701 ALT FAC REGULAR REQ DEBT SERV LEVY 6,441,644.00	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711) +(712)+(716)+(719) = 3,415,821.00
702 ALT FAC/H&S REQ DEBT SERV LEVY		33 2015 ANTC INCLUDING JOBZ VALUATION 72,766,878
		731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
		732 MAX EFFORT DEBT SERV LEVY = (33) X (731) =
		733 DS LOAN RECEIVABLE

172

REQUIRED DEBT ELIG FOR AID (CONT)	BREAKDOWN OF NET DEBT EXCESS	LONG TERM FACILITIES MAINTENANCE AID
734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 3,415,821.00	752 PRINCIPAL PORTION OF FACIL REQ DEBT (720)	765 NET ALT FAC REG DEBT = (701)-(757) = 6,252,725.46
735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	753 PRINCIPAL PORTION OF EQUIP REQ DEBT (721)	766 NET ALT FAC/H&S DEBT = (702)-(758) =
736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	754 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)- (752)-(753)] = 9,857,465.00	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
FUND 7 DEBT BALANCE	755 DEBT EXCESS RATIO = LSR 1 OR (751)/(754)= .02932769	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
737 JUNE 2015 FUND 7-425 BAL FOR BOND REFUND 20,233.00	756 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (755) = 100,178.14	767 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766) + (703)+(705)+(704) = 6,252,725.46
738 JUNE 2015 FUND 7-451 BAL FOR QZAB & QSCB	757 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (755) = 188,918.54	442 LTFM DEBT EQUAL REV 2,840,424.16
739 JUNE 2015 FUND 7-460 BALANCE NONSPENDABLE	758 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (755) =	444 LTFM DEBT EQUAL AID 592,209.04
740 JUNE 2015 FUND 7-463 BALANCE UNASSIGN NEG	759 EXCESS FOR FAC & EQUIP BONDS = [(720)+(721)- (752)-(753)]X(755) =	445 LTFM DEBT EQUAL LEVY 2,248,215.12
741 JUNE 2015 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 2,842,921.18	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (759)- (720)-(721)-(750) =	446 LTFM DEBT UNEQUAL LVY 3,412,301.30
742 PAY 15 DEBT EXCESS LEVY REDUCTION 341,465.80	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(754)] =	768 GROSS LTFM DEBT LEVY LIMIT = (445) + (446) = (757) + (758) = 5,849,434.96
743 PAY 16 DEBT EXCESS LEVY REDUCTION 109,406.45	NET DEBT EXCESS SUMMARY	NATURAL DISASTER DEBT EQUALIZATION
744 5% OF PAY 17 REQ DEBT SERV LEVY=(729) X 5%= 492,873.25	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(755) = 100,178.14	33 2015 ANTC INCLUDING JOBZ VALUATION 72,766,878
745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 1,899,175.68	763 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 188,918.54	769 TEN PERCENT ANTC = 0.10 * (33) = 7,276,687
746 RETAIN FOR CAPITAL LOAN REPAYMENT	923 EXCESS TRANSFERED FROM FUND 47 ACCOUNT	707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT
747 APPROVED DEBT EXCESS TO BE RETAINED 1,610,079.00	764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763)+(923) = 289,096.68	770 FY 2018 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (769)] =
748 DISTRICT REQUESTED ADDITIONAL EXCESS		52 ADJ PU (ACT) 10,135.75
749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 289,096.68		771 FY 2015 ANTC PER APU = (33) / (52) = 7,179.23
750 EXCESS USED TO RETIRE FAC & EQUIP BONDS		772 STATEWIDE AVE ANTC INCL JOBZ PER APU 8,003.31
751 ADJUSTED DEBT EXCESS = (749)-(750) = 289,096.68		773 DISASTER EQUAL FACTOR = 300% OF (772) = 24,009.93
		774 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (771)/(773) = .29901087
		775 DISASTER AID RATIO = = 1 - (774) = .70098913
		776 DISASTER DEBT EQUAL AID = (770) X (775) =
		777 DISASTER LEVY LIMIT = (707) - (776) =

173

DEBT EQUALIZATION AID		DEBT EQUALIZATION AID (CONT)		ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION	
734	DEBT EQUAL BASE 3,415,821.00	791	TIER 1 DEBT EQU AID	804	FY 2018 IRRRB FUNDING FOR VOTER-APPROV BOND
756	DEBT EXCESS FOR ELIG REQUIRED DEBT 100,178.14	792	TIER 2 DEBT EQU AID RATIO = 1-(789) =	805	PAY 17 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =
778	FY 2018 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	793	TIER 1 DEBT AID = (787) X (791) =	806	FY 2018 IRRRB FUNDING FOR NON-VOTER BONDS
779	FY 2018 GROSS DEBT EQUALIZATION REVENUE = (734)-(756)+(778) = 3,315,642.86	794	TIER 2 DEBT AID = (786) X (792) =	807	PAY 17 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
33	2015 ANTC INCLUDING JOBZ VALUATION 72,766,878	795	TOTAL DEBT EQ AID = (793)+(794) =	GENERAL DEBT SERVICE LEVY SUMMARY	
780	= .1050 X (33) = 7,640,522.19	796	NON VOTER DEBT AID = (795)X(713)/(715) =	808	DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (801) ELSE = (711)+(712) - (797)-(805) OR ZERO 3,415,821.00
781	MAX UNEQ LOCAL EFFORT = .1574 X (33) = 11,453,506.60	797	VOTER APPR DEBT AID = (795)-(796) =	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(796)-(807)] OR ZERO =
782	FY 2018 NET DEBT EQ REV = GTR OF 0 OR [(779) - (781)] =	ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS		810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
783	PRELIM TIER 1 EQU REV =LSR (782) OR (780)=	798	NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) - (720)-(721)-(795)] OR [(732)-(926)-(927) - (795)], ELSE 0	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =
784	PRELIM TIER 2 EQU REV = (782)-(783) =	799	ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) - (926)-(927)-(798)] =	768	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 5,849,434.96
786	TIER 2 EQUAL REV = GTR OF (784) OR (785) =	800	TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798)+(799) =	777	DISASTER LEVY LIMIT VOTER APPROVED
787	TIER 1 EQUAL REV = (782)-(786) =	801	AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (800) - (716) - (719) =	812	INITIAL GDS LEVY LIM VOTER APPROVED (808)+(810)+(777) = 3,415,821.00
52	2014-15 ADJ PU (ACT) 10,135.75	732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(768) = 5,849,434.96
788	2015 ANTC INCL JOBZ / ADJ PU = (33)/(52) = 7,179.23	802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927) - (706)-(720)-(721) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 9,265,255.96
789	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$4,430 OR 55.33% OF STATE AV 1.00000000	803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =		
790	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$8,000 OR 100% OF STATE AVE} .89703260				

174

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)	GENERAL FUND ADJUSTMENTS
901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	FY 2017 OPERATING CAPITAL LEVY ADJUSTMENT
902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001 FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 185)
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1,072,819.33
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER	1002 15 PAY 16 LIMIT 1,141,524.54 1003 15 PAY 16 LEVY 1,141,524.54
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,669,395.00	= GTR ZERO OR [(914)- SUM (915) TO (920)] = 89,678.88	1004 FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 68,705.21-
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 1,669,395.00	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0	FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005 FY 2017 LOC OPT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196) 4,152,096.32
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 1,669,395.00	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 15 PAY 16 LIMIT 4,296,476.80 1007 15 PAY 16 LEVY 4,296,476.80 1008 FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1007)) = 144,380.48-
FUND 47 DEBT BALANCE	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	FY 2017 EQUITY LEVY ADJUSTMENT
909 JUNE 2015 FUND 47-425 BAL FOR BOND REFUND	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) = 1,579,716.12	1009 FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200) 927,734.03
910 JUNE 2015 FUND 47-460 BALANCE NONSPENDABLE	LEVY LIMITATION ADJUSTMENTS	1010 15 PAY 16 LIMIT 1,078,425.81 1011 15 PAY 16 LEVY 1,078,425.81
911 JUNE 2015 FUND 47-463 BALANCE UNASSIGN NEG	IN GENERAL, IF WE HAVE:	1012 FY 2017 EQUITY LEVY ADJUSTMENT 150,691.78-
912 JUNE 2015 FUND 47-464 BALANCE RESTRICTED 305,313.96	A FINAL LEVY AUTHORITY	FY 2017 TRANSITION LEVY ADJUSTMENT
913 JUNE 2015 FUND 47-464 BALANCE VOTER APPROV	B PREVIOUSLY CALCULATED AUTHORITY	1013 FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211) 330,209.16
914 JUNE 2015 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 305,313.96	C CERTIFIED LEVY BASED ON (B)	1014 15 PAY 16 LIMIT 339,563.53 1015 15 PAY 16 LEVY 339,563.53
915 PAY 15 OPEB DEBT EXC REDUCTION NON-VOTER 73,740.53	D LEVY ADJUSTMENT, THEN:	1016 FY 2017 TRANSITION LEVY ADJUSTMENT = ((1013)-(1015)) = 9,354.37-
916 PAY 16 OPEB DEBT EXC REDUCTION NON-VOTER 58,424.80	IF A>B, D=A-B	
917 5% OF REQUIRED OPED DEBT SERV LEVY VOTER = (903) X 5% =	IF A<C, D=A-C	
918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% = 83,469.75	OTHERWISE D=ZERO	

FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2017 3RD TIER REF LEVY ADJ (CONT)
1017 FY 2017 1ST TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 236) 1,803,710.01	1031 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)	1044 15 PAY 16 LIMIT 5,257,712.15 1045 15 PAY 16 LEVY 5,257,712.15
1018 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 280)	1032 FY 2017 BOARD-APPR REF LEVY ADJUSTMENT	1046 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044) 5,257,712.15
1019 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 310)	1033 FY 2017 2ND TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 232) 4,504,632.80	1047 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045) 5,257,712.15
1020 15 PAY 16 LIMIT 1,878,373.01 1021 15 PAY 16 LEVY 1,878,373.01	1034 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 281)	1048 FY 2017 3RD TIER REF LEVY ADJUSTMENT = ((1041)-(1046)) = 507,728.20
1022 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020) 1,878,373.01	1035 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 311)	FY 2017 UNEQUAL REF LEVY ADJUST
1023 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021) 1,878,373.01	1036 15 PAY 16 LIMIT 4,661,272.00 1037 15 PAY 16 LEVY 4,661,272.00	1049 FY 2017 UNEQUAL REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 234)
1024 FY 2017 1ST TIER VTR REF LEVY ADJUSTMENT = ((1017)-(1023)) = 74,663.00-	1038 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036) 4,661,272.00	1050 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 283)
FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	1039 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037) 4,661,272.00	1051 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 313)
1025 FY 2017 BRD-APPR REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 235)	1040 FY 2017 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1039)) = 156,639.20-	1052 15 PAY 16 LEVY 1053 15 PAY 16 LEVY
1026 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 279)	FY 2017 3RD TIER REF LEVY ADJUST	1054 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)
1027 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 309)	1041 FY 2017 3RD TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 233) 5,765,440.35	1055 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)
1028 15 PAY 16 LIMIT 1029 15 PAY 16 LEVY	1042 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 282)	1056 FY 2017 UNEQUALIZED REF LEVY ADJUSTMENT
1030 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028)	1043 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 312)	

FY 2017 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 OPERAT CAP LEVY ADJ (CONT)
FY 2017 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 265 TO 268)	1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY	1080 14 PAY 15 ADJ LIMIT 4,678.93 1081 14 PAY 15 ADJ LEVY 4,678.93 1082 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = 3,707.39
1057 TIER 1 LEVY-VTR APR 1058 TIER 2 LEVY 1059 TIER 3 LEVY 1060 UNEQL LEVY	1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) =	FY 2015 LOC EQUITY LEVY ADJUST
1061 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) =	1072 TOTAL FY 2017 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1019)+(1035) + + (1043)+(1050) =	1083 FY 2015 LOC EQT LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) 4,036,074.11
1062 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1018)+(1034) + + (1042)+(1050) =	1073 FY 2017 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) =	1084 13 PAY 14 LIMIT 4,251,335.64 1085 13 PAY 14 LEVY 4,251,335.64 1086 TOTAL ADJUST TO PAY 14 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 215,261.53-
1063 FY 2017 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) =	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	1087 14 PAY 15 ADJ LIMIT 31,619.46- 1088 14 PAY 15 ADJ LEVY 31,619.46- 1089 FY 2015 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 183,642.07-
FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1074 FY 2017 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 292)	FY 2015 EQUITY LEVY ADJUSTMENT
1064 FY 2017 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 264)	1027 FY 2017 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1090 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) 925,131.96
1026 FY 2017 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1075 FY 2017 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1091 13 PAY 14 LIMIT 768,047.89 1092 13 PAY 14 LEVY 768,047.89 1093 TOTAL ADJUST TO PAY 14 EQUITY LEVY AUTH = ((1090)-(1091)) = 157,084.07
1065 FY 2017 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) =	FY 2015 OPERATING CAPITAL LEVY ADJ	1094 14 PAY 15 ADJ LIMIT 269,091.67 1095 14 PAY 15 ADJ LEVY 269,091.67 1096 FY 2015 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 112,007.60-
FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1076 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) 972,055.83	FY 2015 TRANSITION LEVY ADJUSTMENT
1066 FY 2017 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 293 TO 296)	1077 13 PAY 14 LIMIT 963,669.51 1078 13 PAY 14 LEVY 963,669.51 1079 TOTAL ADJUST TO PAY 14 OPER CAP LEVY AUTH = ((1076)-(1077)) = 8,386.32	1097 FY 2015 TRANSITION LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 206) 320,961.37

FY 2015 TRANS LEVY ADJUST (CONT)		FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2015 3RD TIER REF LEVY ADJUST (CONT)
1098	13 PAY 14 LIMIT	337,903.54	
1099	13 PAY 14 LEVY	337,903.54	
1100	TOTAL ADJUST TO PAY 14 TRANSITION LEVY AUTH = ((1097)-(1099)) =	16,942.17-	
1101	14 PAY 15 ADJ LIMIT	4,261.70-	
1102	14 PAY 15 ADJ LEVY	4,261.70-	
1103	FY 2015 TRANSITION LEVY ADJUSTMENT = ((1100)-(1102)) =	12,680.47-	
	FY 2015 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		
1104	FY 2015 1ST TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 232)	1,655,015.38	
1105	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1026)	1,743,284.61	
1106	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1027)	1,743,284.61	
1107	TOTAL ADJUST TO PAY 14 1ST TIER REF LEVY AUTH = ((1104)-(1106)) =	88,269.23-	
1108	14 PAY 15 ADJ LIMIT	12,965.76-	
1109	14 PAY 15 ADJ LEVY	12,965.76-	
1110	FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1107)-(1109)) =	75,303.47-	
	FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST		
1111	FY 2015 BRD-APPR REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 231)		
1112	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1034)		
	FY 2015 2ND TIER REF LEVY ADJUST		
1118	FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228)	4,378,759.65	
1119	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1042)	4,612,298.10	
1120	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1043)	4,612,298.10	
1121	TOTAL ADJUST TO PAY 14 2ND TIER REF LEVY AUTH = ((1118)-(1120)) =	233,538.45-	
1122	14 PAY 15 ADJ LIMIT	34,304.14-	
1123	14 PAY 15 ADJ LEVY	34,304.14-	
1124	FY 2015 2ND TIER REF LEVY ADJUSTMENT = ((1121)-(1123)) =	199,234.31-	
	FY 2015 3RD TIER REF LEVY ADJUST		
1125	FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229)	5,967,422.81	
1126	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1050)	5,179,157.10	
1127	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1051)	5,179,157.10	
1128	TOTAL ADJUST TO PAY 14 3RD TIER REF LEVY AUTH = ((1125)-(1126)) =	788,265.71	
1129	14 PAY 15 ADJ LIMIT	5,277,513.47	
1130	14 PAY 15 ADJ LEVY	5,277,513.47	
1131	FY 2015 3RD TIER REF LEVY ADJUSTMENT = ((1128)-(1129)) =	687,142.54	
	FY 2015 UNEQUALIZED REF LEVY ADJUST		
1132	FY 2015 UNEQUAL REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 230)		
1133	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1058)		
1134	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1059)		
1135	TOTAL ADJUST TO PAY 14 UNEQUAL REF LEVY AUTH		
1136	14 PAY 15 ADJ LIMIT		
1137	14 PAY 15 ADJ LEVY		
1138	FY 2015 UNEQUAL REF LEVY ADJUSTMENT		
	FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES		
1139	FY 2015 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 261 TO 264)		

177

178

FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 REFER HOLD HARMLESS ADJUST TO VOTER-APPR LEVIES (CONT)	FY 2015 ALT TEACHER COMP LEVY ADJUST
1140 PAY 14 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 322 TO 324)	1152 PAY 14 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 340 TO 344)	1167 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314) 847,674.48
1141 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =	1153 FY 2015 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =	1168 13 PAY 14 LIMIT 860,876.79 1169 13 PAY 14 LEVY 860,876.79
1142 14 PAY 15 ADJ LIMIT	1154 14 PAY 15 ADJ LIMIT	1170 TOTAL ADJUST TO PAY 14 ALT COMP LEVY AUTH = ((1167)-(1169)) = 13,202.31-
1143 14 PAY 15 ADJ LEVY	1155 14 PAY 15 ADJ LEVY	
1144 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1156 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1171 14 PAY 15 ADJ LIMIT 27,173.22- 1172 14 PAY 15 ADJ LEVY 27,173.22- 1173 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT = ((1170)-(1171)) = 13,970.91
FY 2015 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2017 INTEGRATION ADJUSTMENT
1145 FY 2015 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM GENERAL EDUC REVENUE REPORT, LINE 260)	1157 FY 2015 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 277)	1174 FY 2017 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 568,694.52
1146 PAY 14 ALLOC OF TBRA TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, LINE 322)	1158 PAY 14 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, REPORT, LINE 341)	1175 15 PAY 16 LIMIT 567,628.64 1176 15 PAY 16 LEVY 567,628.64 1177 FY 2017 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1175) = 1,065.88
1147 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =	1159 FY 2015 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =	FY 2015 INTEGRATION ADJUSTMENT
1148 14 PAY 15 ADJ LIMIT	1160 14 PAY 15 ADJ LIMIT	1178 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 496,462.82
1149 14 PAY 15 ADJ LEVY	1161 14 PAY 15 ADJ LEVY	
1150 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1162 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT	1179 13 PAY 14 LIMIT 515,643.44 1180 13 PAY 14 LEVY 515,643.44 1181 TOTAL ADJUSTMENT = (1178)-(1180) = 19,180.62-
FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 ALT TEACHER COMP LEVY ADJUST	1182 14 PAY 15 ADJ LIMIT 19,291.75 1183 14 PAY 15 ADJ LEVY 19,291.75 1184 FY 2015 INTEGRATION ADJUSTMENT LIMIT = (1181)-(1183) = 38,472.37-
1151 FY 2015 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 278 TO 281)	1163 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328) 837,200.00	FY 2015 REEMPLOYMENT ADJUSTMENT
	1164 15 PAY 16 LIMIT 845,329.03 1165 15 PAY 16 LEVY 845,329.03 1166 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT = ((1163)-(1165)) = 8,129.03-	1185 FY 2015 EXPEND ACTUAL 64,065.91 1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 64,065.91

FY 2015 REEMPLOYMENT ADJUST (CONT)		FY 2015 SAFE SCHOOLS INTERMED ADJUST (CONT)		CAPITAL RELATED ADJUSTMENTS	
1187	14 PAY 15 LIMIT	250,000.00			
1188	14 PAY 15 LEVY	250,000.00			
1189	FY 2015 REEMPLOY ADJUST = ((1186)-(1188[A3]))	185,934.09-			
	FY 2003 REEMPLOYMENT ADJUSTMENT				
1190	REEMPLOYMENT BALANCE (PAY 16 LEVY LINE 1160)				
1191	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(363) OR (1190)] X -1 =				
1192	REEMPLOY ADJUST BASED ON FY 2015 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1190)+(1191)]} X -1 =				
1193	FY 2003 REEMPLOY ADJUST = (1191)+(1192) =				
1194	REVISED REEMPLOYMENT BALANCE = (1190)+(1193)] =				
	FY 2015 SAFE SCHOOLS ADJUST				
1195	SAFE SCH L VY REQUEST? YES				
1196	2014-15 AMCPU (ACT)	10,884.37			
1197	FY 2015 SAFE SCHOOLS AUTH \$36 X (1196)=	391,837.32			
1198	13 PAY 14 LIMIT	372,340.80			
1199	13 PAY 14 LEVY	372,340.80			
1200	FY 2015 SAFE SCH ADJUST = ((1197)-(1198)) =	19,496.52			
	FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST				
1201	SAFE SCH INTERMEDIATE LEVY ALLOW	4.42			
1196	2014-15 AMCPU (ACT)	10,884.37			
1202	FY 2015 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1201)X (1196) =	48,108.92			
1203	13 PAY 14 LIMIT	45,715.18			
1204	13 PAY 14 LEVY	45,715.18			
1205	FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1202)-(1203)) =	2,393.74			
	CAREER TECHNICAL ADJUSTMENT				
1206	FY 2015 CAREER TECH LEVY AUTHORITY FY 2015 CTE AID Report LINE 21)	162,191.04			
1207	14 PAY 15 LIMIT	159,517.90			
1208	14 PAY 15 LEVY	159,517.90			
1209	FY 2015 CAREER TECH ADJUSTMENT = ((1206)-(1207))	2,673.14			
	FY 2015 HEALTH BENEFITS LEVY ADJUST				
1210	FY 2015 ACTUAL COST (LIMITED TO \$600,000)				
1211	14 PAY 15 LIMIT				
1212	14 PAY 15 LEVY				
1213	FY 2015 HEALTH BENEFITS ADJUST				
	FY 2015 ANNUAL OPEB LEVY ADJUST				
1214	FY 2015 ACTUAL COST (FIN 797 + OBJ 291)				
1215	PRORATION FACTOR TO REFLECT STATEWIDE CAP				
1216	PRORATED ANNUAL OPEB LEVY AUTH				
1217	15 PAY 16 LIMIT				
1218	15 PAY 16 LEVY				
1219	FY 2015 ANNUAL OPEB ADJUSTMENT				
	LTFM EQUALIZED LEVY ADJUST				
1220	FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 60)				
1221	15 PAY 16 LIMIT				
1222	15 PAY 16 LEVY				
1223	FY 2017 LTFM EQUALIZED LEVY ADJUST 00000000000000000000				
	LTFM UNEQUALIZED LEVY ADJUST				
1224	FY 2017 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 61)	894,719.83			
1225	15 PAY 16 LIMIT	894,719.83			
1226	15 PAY 16 LEVY	894,719.83			
1227	FY 2017 LTFM UNEQUAL LEVY ADJUST = (1224)-(1225) =				
	FY 2016 HEALTH & SAFETY ADJUSTMENT				
1228	FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24)	540,610.92			
1229	FY 2016 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 35)				
1230	FY 2016 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1228) + (1229) =	540,610.92			
1231	14 PAY 15 H&S LIMIT	479,456.30			
1232	14 PAY 15 H&S LEVY	479,456.30			
1233	PRELIM ADJUST LIMIT = (1230)-(1232) =	61,154.62			
1234	15 PAY 16 ADJ LIMIT FOR FY 2016 H&S	573.00			
1235	15 PAY 16 ADJ LEVY FOR FY 2016 H&S	573.00			

FY 2016 HEALTH & SAFE ADJUST (CONT)	FY 2015 HEALTH & SAFE ADJUST (CONT)	FY 2014 NET LEASE COSTS (CONT)
1236 FY 2016 H&S LEVY ADJUST = (1233)-(1235) = 60,581.62	1252 FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)	1276 FY 2014 COSTS (PAY 14) SUM (1268) TO (1275)= 93,959.62
1237 DISTRICT REQUESTED AMOUNT OF H&S ADJUST TO CARRY FORWARD TO PAY 18 (MEMO)	1253 FY 2015 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1252) OR [(1240)-(1244)-(1251)] BUT NOT LESS THAN 0	FY 2015 NET LEASE COSTS
1238 FY 2016 H&S LEVY ADJUST AFTER CARRY FORWARD = (1236) - (1237) = 60,581.62	FY 2015 DEFERRED MAINT ADJUSTMENT	1277 PAY 14 OPER INTERMED 1278 PAY 14 CAP INTERMED 1279 PAY 14 TIES CAPITAL 22,512.82 1280 PAY 14 OPER JOINT 1281 PAY 14 OPER NON-J ADM 1282 PAY 14 OPER NON-J OTH 228,405.00 1283 PAY 14 CAPITAL JOINT 1284 PAY 14 CAP NON-J ADM 1285 PAY 14 CAP NON-J OTH 444,507.00
1239 MIN H&S ADJUST LIMIT = LSR OF (1236) OR [(1228)-(1232)-(1235) -(1237)] BUT NOT LESS THAN 0 60,581.62	1254 FY 2015 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2015 DEFERRED MAINTENANCE AID REPORT, LINE 9)	1286 FY 2015 COSTS (PAY 14) SUM (1277) TO (1285)= 695,424.82
FY 2015 HEALTH & SAFETY ADJUSTMENT	1255 13 PAY 14 LIMIT 1256 13 PAY 14 LEVY	1287 PAY 15 OPER INTERMED 16,663.62 1288 PAY 15 CAP INTERMED 83,424.79 1289 PAY 15 OPER JOINT 1290 PAY 15 OPER NON-J ADM 1291 PAY 15 OPER NON-J OTH 1292 PAY 15 CAPITAL JOINT 1293 PAY 15 CAP NON-J ADM 1294 PAY 15 CAP NON-J OTH
1240 FY 2015 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24) 505,207.11	1257 FY 2015 DEFERRED MAINT ADJUSTMENT (NO ADJUSTMENT) LEASE LEVY ADJUSTMENT	1295 FY 2015 COSTS (PAY 15) SUM (1287) TO (1294)= 100,088.41
1241 FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)	FY 2014 AND FY 2015 LEASE COSTS WITH A PAY 14 LEVY (PAY 15 LEASE LEVY FOR FY 2015 & 2016 LEASE COSTS WILL BE ADJUST NEXT YEAR)	1296 TOTAL FY 2014 OPER NON-J NET LEASE COSTS =(1263)+(1271)+(1272) 222,574.00 1297 ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 894,772.83
1242 FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1240) + (1241) = 505,207.11	FY 2014 NET LEASE COSTS	1298 PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS LSR (1263) OR (1297)= 222,574.00
1243 13 PAY 14 H&S LIMIT 505,207.11	1258 PAY 13 OPER INTERMED	1299 REMAIN FY 2014 UFARS = GREATER OF ZERO OR [(1297) - (1298)] = 672,198.83
1244 13 PAY 14 H&S LEVY 505,207.11	1259 PAY 13 CAP INTERMED	1300 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS = LSR [(1271) + (1272)] OR (1299)=
1245 PRELIM ADJUST LIMIT	1260 PAY 13 TIES CAPITAL 23,664.93	1301 FY 2014 ADJUSTED COSTS (PAY 14) = (1276) - (1271)-(1272)+(1300)= 93,959.62
1246 14 PAY 15 ADJ LIMIT FOR FY 2015 H&S	1261 PAY 13 OPER JOINT	
1247 14 PAY 15 ADJ LEVY FOR FY 2015 H&S	1262 PAY 13 OPER NON-J ADM 222,574.00	
1248 15 PAY 16 ADJ LIMIT FOR FY 2015 H&S	1263 PAY 13 OPER NON-J	
1249 15 PAY 16 ADJ LEVY FOR FY 2015 H&S	1264 PAY 13 CAPITAL JOINT	
1250 FY 2015 H&S LIMIT ADJUST = (1246)+(1248) =	1265 PAY 13 CAP NON-J ADM 444,507.00	
1251 FY 2015 H&S LEVY ADJUST = (1247)+(1249) =	1266 PAY 13 CAPITAL NON-J	
	1267 FY 2014 COSTS (PAY 13) SUM (1258) TO (1266)= 690,745.93	
	1268 PAY 14 OPER INTERMED 18,374.29	
	1269 PAY 14 CAP INTERMED 75,585.33	
	1270 PAY 14 OPER JOINT	
	1271 PAY 14 OPER NON-J ADM	
	1272 PAY 14 OPER NON-J OTH	
	1273 PAY 14 CAPITAL JOINT	
	1274 PAY 14 CAP NON-J ADM	
	1275 PAY 14 CAP NON-J OTH	

FY 2015 NET LEASE COSTS (CONT)		FY 2015 NET LEASE COSTS (CONT)		OTHER GENERAL LIMIT ADJUST (CONT)					
1302	TOTAL FY 2015 OPER NON-J NET LEASE COSTS FOR (PAY 14) = (1281) + (1282) =	228,405.00		1316	TOTAL PAY 14 REGULAR & INTERM LEASE LEVY AUTH = (1309) + (1315) =	789,384.44	1332	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1330)+(1331)=	
1303	ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370)	732,700.91		1317	13 PAY 14 LIMIT	788,611.44	1333	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1304	PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS =LSR (1302) OR (1303)	228,405.00		1318	13 PAY 14 LEVY	788,611.44	1334	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	
1305	FY 2015 ADJUSTED COSTS (PAY 14) = (1286) - (1281)-(1282)+(1304)=	695,424.82		1319	PAY 14 LEASE LEVY LIMITATION ADJUSTMENT = (1316) - (1317) =	773.00	1335	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1333)+(1334)=	
1306	PAY 14 ADJUSTED NET LEASE COSTS = (1301) + (1305) =	789,384.44		CAPITAL RELATED ADJUSTMENTS SUMMARY			1336	TIF ADJUST (MEMO)	118,017.33-
1307	DIST'S SHARE OF PAY 14 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1268) + (1269) + (1277) + (1278) =	93,959.62		1004	FY 2017 OPER CAP ADJ	68,705.21-	1337	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
52	2014-15 ADJ PU (ACT)	10,135.75		1082	FY 2015 OPER CAP ADJ	3,707.39	1338	FY 2014 CAREER TECH ADJUST (SEE WEBSITE)	108.78-
1308	INTERM PUPIL UNIT AUTH = \$46 X (52) =	466,244.50		1223	FY 2017 LTFM EQ ADJ		1339	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	
1309	INTERMEDIATE LEASE AUTHORITY = LSR OF (1307) OR (1308) =	93,959.62		1227	FY 2017 LTFM UEQ ADJ		1340	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1336)+(1337) + (1338)+(1339) =	118,126.11-
1310	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1307) - (1309) =			1236	FY 2016 H&S ADJUST	60,581.62			
1311	PAY 14 LEASE COST UNDER REGULAR AUTH = (1306) + (1310) =	695,424.82		1252	FY 2015 H&S ADJUST				
52	2014-15 ADJ PU (ACT)	10,135.75		1257	FY 2015 DEF MAINT ADJ				
1312	PAY 14 PUPIL UNIT MAX AUTH = \$162 X (52) =	1,641,991.50		1319	PAY 14 LEASE LEVY ADJ	773.00			
1313	PAY 14 COMMISSIONER APPROVED LIMIT			1320	LEASE LEVY ADJ (MEMO)				
1314	REGULAR MAX AUTHORITY = GTR OF (1312) OR (1313) =	1,641,991.50		1322	OTHER CEX ADJ (MEMO)				
1315	TOTAL PAY 14 REGULAR LEASE LEVY AUTHORITY = LSR OF (1311) OR (1314) =	695,424.82		1323	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1223) +(1227)+(1236)+(1252) +(1257)+(1319) +(1320)+(1322) =	3,643.20-			
				OTHER GENERAL LIMITATION ADJUSTMENTS					
				760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS		1341	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1032)+(1040) +(1048)+(1056)+(1063) +(1065)+(1110) +(1124)+(1138) +(1144)+(1329) =	689,030.76
				1324	MAINT PU VAR (MEMO)		1342	GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1096) +(1103)+(1332) =	612,756.77-
				1325	ECON DEV ABATE ADJUST (MEMO)		1343	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1335) =	
				1326	DEBT SURPLUS TRANSFER (MEMO)		1344	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1193)+(1200)+(1205) +(1209)+(1213)+(1219) +(1323)+(1324)+(1325) +(1326)+(1340)=	314,704.61-

ABATEMENT AID BY FUND (FROM PART III OF FY 2017 ABATEMENT AID REPORT)		TOTAL REGULAR ABATEMENT LEVY ADJUST	ADVANCE ABATEMENT AUTHORITY BY FUND
2016 GENERAL	61,748.96	2039 GENERAL =	2061 GENERAL = (2060)
2017 COMMUNITY SERVICE	3,235.52	(2025)+(2030)+(2034)= 253,218.53	-(2062)-(2063)-(2064) 71,666.25
2018 GENERAL DEBT SERVICE		2040 COMMUNITY SERVICE =	2062 COM SER (2060)X(2012) 3,486.49
2019 TOTAL	64,984.48	(2026)+(2031)+(2035)= 12,087.30	2063 GEN DBT (2060)X(2013) 27,568.61
		2041 GEN DEBT SERVICE =	2064 PEB DBT (2060)X(2014) 5,199.04
		(2027)+(2032)+(2036)= 121,161.82	2060 TOTAL 107,920.39
2020 EST FY 2017 ABATEMENT AID PRORATION FACTOR 1.00000000		2042 OPEB DEBT SERVICE =	
		(2028)+(2033)+(2037)= 22,849.35	
		2043 TOTAL 409,317.00	
PRORATED ABATEMENT AID BY FUND			PREVIOUS ADVANCE ABATE LEVY (PAY 15 PREVIOUS ADVANCE PLUS PAY 15 ADVANCE LEVY)
2021 GENERAL (2020)X(2016)	61,748.96	CARRY-OVER ABATEMENT LEVY AUTHORITY	2065 GENERAL 53,345.74
2022 COM SER (2020)X(2017)	3,235.52	PAY 16 REGULAR ABATEMENT LIMIT	2066 COMMUNITY SERVICE 2,170.94
2023 GEN DBT (2020)X(2018)			2067 GENERAL DEBT SERVICE 17,543.54
2024 TOTAL	64,984.48	2044 GENERAL 306,248.72	2068 OPEB DEBT SERVICE 3,735.63
		2045 COMMUNITY SERVICE 9,930.78	2069 TOTAL 76,795.85
		2046 GENERAL DEBT SERVICE 106,191.99	
		2047 OPEB DEBT SERVICE 22,611.97	
INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		PAY 16 REGULAR ABATEMENT LEVY	
2025 GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)= 232,907.44		2048 GENERAL 306,248.72	ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
2026 COM SER [(2004)X(2012)]-(2022) = 11,099.19		2049 COMMUNITY SERVICE 9,930.78	
2027 GDS DBT [(2004)X(2013)]-(2023) = 113,348.54		2050 GENERAL DEBT SERVICE 106,191.99	2070 GENERAL=(2060)-(2069)-(2071)-(2072)-(2073)= 18,320.51
2028 PEB DBT [(2004)X(2014)] = 21,375.88		2051 OPEB DEBT SERVICE 22,611.97	2071 COM SER (2062)-(2066) 1,315.55
2005 TOTAL = (2004)-(2024) 378,731.05			2072 GEN DBT (2063)-(2067) 10,025.07
		CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)	2073 PEB DBT (2064)-(2068) 1,463.41
		2052 GENERAL=(2044)-(2048) OR MEMO	2074 TOTAL 31,124.54
ABATEMENT INTEREST ADJUSTMENT		2053 COM SER=(2045)-(2049) OR MEMO	
2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2015 30,585.95		2054 GEN DBT=(2046)-(2050) OR MEMO	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST
		2055 PEB DBT=(2047)-(2051) OR MEMO	GENERAL FUND INITIAL LEVY SUMMARY
ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2056 TOTAL	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (525)+(1341) = 12,748,544.53
2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 20,311.09			3002 GENERAL RMV OTHER JOBZ EXEMPT = (526)+(1342) = 4,789,229.00
2031 COM SER (2029)X(2012) 988.11		ADVANCE ABATEMENT LEVY ADJUSTMENT	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (527)+(1343) = 2,544,338.98
2032 GEN DBT (2029)X(2013) 7,813.28		2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2016 117,113.40-	3004 GENERAL NTC OTHER JOBZ EXEMPT +(529)+(1344)+(2039) +(2070) = 5,870,784.78
2033 PEB DBT (2029)X(2014) 1,473.47		2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2016 9,193.01	
2029 TOTAL 30,585.95		2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 107,920.39-	
FY 2015 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)		2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 107,920.39	
2034 GENERAL			
2035 COMMUNITY SERVICE			
2036 GEN DEBT			
2037 PEB DEBT			
2038 TOTAL			

GENERAL FUND INIT LEVY SUMM (CONT)	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 29 MUST BE ZERO OR GREATER.	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT)
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (528)+(3001)+(3002) + (3003)+(3004) = 26,054,770.92	OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
COMMUNITY SERV INITIAL LEVY SUMMARY		3025 COM SERV NEGATIVE OFFSET
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 1,562,755.64	3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =
3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 3,446,829.75	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =
3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1710)+(2041) + (2054)+(2072) = 5,658,049.84	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT)	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =
3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 9,104,879.59	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) = 1,604,028.88	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 1,604,028.88	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		FY 2018 TAC ADD REF REV
3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007) + \$415 = 4009 ADD FRONT END FORMULA = (4002) X (4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010) X 22.5% =
3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	
NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD		FY 2018 TAC TOTAL REF REV (JULY 2017 PAYMENT)
3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3037	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	4012 TAC TOTAL REF REV = (4006) + (4011) = 4013 MAXIMUM EC RESERVE = (55) X \$25 = 4014 RSVD EARLY CHILDHOOD =LSR(4012) OR (4013)=
3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3038	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=	
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3039	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	FY 2016 TACONITE RECEIPTS (FEB 2016 & AUG 2016 PYMT) USED TO CALCULATE PAY 17 LEVY LIMITATION REDUCTION
3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3040	TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=	4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4018) ALSO INCL IN (4015)] 4016 PAY 15 CITY/TWP REPLC (APPLIES TO DIST 712)
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		TACONITE REFERENDUM DATA INFORMATION ONLY		
3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	4001	1983-84 RESIDENT PU	FY 2016 TACONITE RECEIPTS (CONT)
		4002	2011-12 RESIDENT PU	
		42	2015-16 RES PU (EST)	11,250.00
		55	2017-18 ADJ PU (EST)	9,727.48
COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		4003	TACONITE REG REF PU =GTR (4001) OR (42)=	4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027) 4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2016 PAYMENT) SEE ALLOC SPREADSHEET
3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	11	2011 NET TAX CAPACITY	
		4004	NTC TAC REF REVENUE REDUCT =(11) X 1.8%	
COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		FY 2018 TAC REG REF REV (PAY 01 REF LEVY REQ)		FY 2016 TACONITE RECEIPTS
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	4005	REG FRONT END FORMULA = (4003) X \$175 =	4019 TAC POT RECEIPTS BASE NO (4018) REDUCTION = (4015)-(4016)-(4017)=
		4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=	4020 MINING 3.43 CENTS/TON 4021 TAC RAILR GRANDFATHER 4022 DEER RVR GRANDFATHER

FY 2016 TACONITE RECEIPTS (CONT)	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4023 FY 2016 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4019) TO (4022)=	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4024 MAX PAY 17 TAC REDUCT = 95% OF (4023) =	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4025 TOTAL PAY 15 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	TAC LEVY LIMIT ADJUST 4045 COM SERV = -1 X (LSR OF (4024) OR (4031))=	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4026 FY 2016 ELIG DIST TAC REPL AMT PLUS PAY 15 TAC LEVY ADJUSTMENT = (4023)+(4025)-(4018	4046 REMAINING REDUCTION = (4024)+(4045) = 4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=	FY 2018 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4048 REMAINING REDUCTION = (4046)+(4047) =	GENERAL FUND
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=	5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) = 12,748,544.53
4029 FY 2016 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4050 REMAINING REDUCTION = (4048)+(4049) =	5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 4,789,229.00
4030 FY 2016 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=	5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) = 2,544,338.98
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 REMAINING REDUCTION = (4048)+(4051) =	5004 GENERAL NTC OTHER GENED LEVY (236) = 101,873.63
4031 COMMUNITY SERVICE	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=	5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 5,870,784.78
4032 OTHER GENERAL NTC	4054 REMAINING REDUCTION = (4052)+(4053) =	5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 26,054,770.92
4033 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=	5007 TOTAL GENERAL FUND AID = (332)+(336)+(340) + (345)+(361)+(386) + (398)+(438)+(449) + (2021) = 89,249,631.99
4034 OTHER GENERAL RMV	4056 REMAINING REDUCTION = (4054)+(4055) =	5008 TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) =
4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =	4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=	5009 TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) = 115,304,402.91
4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =	4058 REMAINING REDUCTION = (4056)+(4057) =	
4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=	
4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4041 = 50% OF (4040) =	4060 REMAINING REDUCTION = (4058)+(4059) =	

COMMUNITY SERVICE FUND

5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) + (3030)+(4045) = 1,562,755.64

5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 299,064.70

5012 TACONITE RECEIPTS = - (4045) =

5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) + (5011)+(5012) = 1,861,820.34

GENERAL DEBT SERVICE FUND

5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) + (3035)+(4061) = 3,446,829.75

5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) + (3036)+(4051) = 5,658,049.84

5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014)+(5015) = 9,104,879.59

5017 TOTAL DEBT SERVICE FUND AID = (444) + (776)+(795)+(2023) = 592,209.04

5018 TACONITE RECEIPTS = - (4051) - (4061) =

5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) + (5017)+(5018) = 9,697,088.63

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+(4059) =

5021 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+(4049) = 1,604,028.88

OPEB/PENSION DEBT SERVFUND (CONT)

5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 1,604,028.88

5023 TACONITE RECEIPTS = - (4049) - (4059) =

5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 1,604,028.88

TOTAL, ALL FUNDS ABOVE

5025 TOTAL LEVY LIMIT = (5006)+(5010) + (5016)+(5022) = 38,326,435.03

5026 TOTAL AID = (5007)+(5011) + (5017) = 90,140,905.73

5027 TOTAL TACONITE RECEIPTS = (5008)+(5012) + (5018)+(5023) =

5028 TOTAL REVENUE = (5009)+(5013) + (5019)+(5024) = 128,467,340.76

I. COMPUTATION OF 2016 PAYABLE 2017 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	12,059,513.77	689,030.76	N/A			12,748,544.53
GEN-RMV OTHER-EXEMP	5,401,985.77	612,756.77-	N/A			4,789,229.00
GEN-NTC VOTER-EXEMP	2,544,338.98		N/A			2,544,338.98
GEN-NTC OTHER-GENED	101,873.63	N/A	N/A	N/A	N/A	101,873.63
GEN-NTC OTHER-EXEMP	5,913,950.35	314,704.61-	271,539.04			5,870,784.78
TOTAL GENERAL	26,021,662.50	238,430.62-	271,539.04			26,054,770.92
COM SERV-EXEMP	1,328,417.90	220,934.89	13,402.85			1,562,755.64
DEBT-VOTER-NONEXEMP	3,415,821.00	100,178.14-	131,186.89			3,446,829.75
DEBT-OTHER-NONEXEMP	5,849,434.96	191,385.12-				5,658,049.84
TOTAL DEBT SERV	9,265,255.96	291,563.26-	131,186.89			9,104,879.59
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,669,395.00	89,678.88-	24,312.76			1,604,028.88
TOTAL OPEB/PENSION	1,669,395.00	89,678.88-	24,312.76			1,604,028.88
TOTAL	38,284,731.36	398,737.87-	440,441.54			38,326,435.03

II. COMPARISON OF 2015 PAYABLE 2016 LEVY LIMITATION WITH 2016 PAYABLE 2017 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2015 PAY 2016 LIMITATION	2016 PAY 2017 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	25,435,548.80	26,054,770.92	619,222.12	2.43
COMMUNITY SERVICE	1,553,396.88	1,562,755.64	9,358.76	.60
GENERAL DEBT SERVICE	10,364,753.38	9,104,879.59	1,259,873.79-	12.16-
OPEB DEBT SERVICE	1,616,958.56	1,604,028.88	12,929.68-	.80-
TOTAL	38,970,657.62	38,326,435.03	644,222.59-	1.65-

III. COMPARISON OF 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	25,435,548.80			
COMMUNITY SERVICE	1,553,396.88			
GENERAL DEBT SERVICE	10,364,753.38			
OPEB DEBT SERVICE	1,616,958.56			
TOTAL AFTER ADJUSTMENTS	38,970,657.62			

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	12,002,304.01	12,002,304.01	12,748,544.53		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	5,704,338.27	5,704,338.27	4,789,229.00		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	2,500,982.81	2,500,982.81	2,544,338.98		
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	215,615.15	215,615.15	101,873.63		
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	5,012,308.56	5,012,308.56	5,870,784.78		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,553,396.88	1,553,396.88	1,562,755.64		
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	6,975,822.68	6,975,822.68	3,446,829.75		
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	3,388,930.70	3,388,930.70	5,658,049.84		
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT	1,616,958.56	1,616,958.56	1,604,028.88		
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	25,435,548.80	25,435,548.80	26,054,770.92		
(5010)	COMMUNITY SERVICES FUND	1,553,396.88	1,553,396.88	1,562,755.64		
(5016)	GENERAL DEBT SERVICE FUND	10,364,753.38	10,364,753.38	9,104,879.59		
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,616,958.56	1,616,958.56	1,604,028.88		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	17,706,642.28	17,706,642.28	17,537,773.53		
	NET TAX CAPACITY	21,264,015.34	21,264,015.34	20,788,661.50		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	21,479,109.50	21,479,109.50	18,739,713.26		
	OTHER	17,491,548.12	17,491,548.12	19,586,721.77		
TOTAL LEVY						
	TOTAL LEVY	38,970,657.62	38,970,657.62	38,326,435.03		

189

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.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(317)	FY 2018 1ST TIER RMV REF	1,878,373.01	1,878,373.01	1,857,819.12		*1
(318)	FY 2018 2ND TIER RMV REF	4,661,272.00	4,661,272.00	4,474,640.80		*1
(319)	FY 2018 3RD TIER RMV REF	5,257,712.15	5,257,712.15	5,727,053.85		*1
(320)	FY 2018 UNEQUALIZED RMV REF					
(1024)	FY 2017 1ST TIER REF ADJUST	26,483.13-	26,483.13-	74,663.00-		*1
(1040)	FY 2017 2ND TIER REF ADJUST	70,067.76-	70,067.76-	156,639.20-		*1
(1048)	FY 2017 3RD TIER REF ADJUST	25,820.09-	25,820.09-	507,728.20		
(1056)	FY 2017 UNEQUAL REF ADJUST					
(1063)	FY 2017 TBRA ALLOC ADJUST					*1
(1073)	FY 2017 REF HOLD HARMLESS ADJ					
(1110)	FY 2015 1ST TIER REF ADJUST	155,211.00	155,211.00	75,303.47-		
(1124)	FY 2015 2ND TIER REF ADJUST	150,448.24	150,448.24	199,234.31-		
(1131)	FY 2015 3RD TIER REF ADJUST	N/A	N/A	687,142.54		
(1138)	FY 2015 UNEQUAL REF ADJUST	21,658.59	21,658.59			
(1144)	FY 2015 TBRA ALLOC ADJUST					
(1156)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4062)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	12,002,304.01	12,002,304.01	12,748,544.53		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(244)	LOCAL OPTIONAL	4,296,476.80	4,296,476.80	4,124,451.52		*2
(246)	EQUITY	1,078,425.81	1,078,425.81	949,523.63		*2
(248)	TRANSITION	339,563.53	339,563.53	328,010.62		*2
(316)	1ST TIER BOARD-APPR REFER					*2
(1008)	FY 2017 LOCAL OPTIONAL ADJUST	64,584.20-	64,584.20-	144,380.48-		*2
(1012)	FY 2017 EQUITY ADJUST	54,712.23	54,712.23	150,691.78-		*2
(1016)	FY 2017 TRANSITION ADJUST	5,205.73-	5,205.73-	9,354.37-		*2
(1032)	FY 2017 1ST TR BRD-APR REF ADJ					*2
(1065)	FY 2017 TBRA ALLOC ADJUST					
(1075)	FY 2017 REF HOLD HARMLESS ADJ					
(1089)	FY 2015 LOCATION EQUITY ADJ	N/A	N/A	183,642.07-		
(1096)	FY 2015 EQUITY ADJUST	7,040.72	7,040.72	112,007.60-		
(1103)	FY 2015 TRANSITION ADJUST	2,090.89-	2,090.89-	12,680.47-		
(1117)	FY 2015 1ST TR BRD-APR REF ADJ	N/A	N/A			
(1150)	FY 2015 TBRA ALLOC ADJUST	N/A	N/A			
(1162)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1332)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	5,704,338.27	5,704,338.27	4,789,229.00		

*1 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).

*2 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(510)	CAPITAL PROJECT REFERENDUM	2,500,982.81	2,500,982.81	2,544,338.98		
(1335)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	2,500,982.81	2,500,982.81	2,544,338.98		
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(236)	STUDENT ACHIEVEMENT (GENED)	215,615.15	215,615.15	101,873.63		
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	215,615.15	215,615.15	101,873.63		

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(240)	OPERATING CAPITAL	1,141,524.54	1,141,524.54	856,052.96		*2
(339)	ALT TEACHER COMP (Q COMP)	845,329.03	845,329.03	808,967.25		*3
(359)	ACHIEVEMENT & INTEGRATION	567,628.64	567,628.64	568,962.42		*4
(363)	REEMPLOYMENT INS	250,000.00	250,000.00	250,000.00		
(365)	SAFE SCHOOLS	364,795.20	364,795.20	350,189.28		
(368)	SAFE SCHOOLS INTERMEDIATE	111,465.20	111,465.20	110,893.27		
(371)	JUDGMENT					*5
(373)	ICE ARENA					
(385)	FY 2017 CAREER TECHNICAL	180,303.71	180,303.71	304,168.96		
(389)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					
(450)	LT FACILITIES EQUAL					
(451)	LT FACILITIES UNEQUAL	894,719.83	894,719.83	1,993,231.00		
(461)	DISABLED ACCESS					
(507)	BUILDING/LAND LEASE	682,060.09	682,060.09	671,485.21		
(508)	COOP BUILDING REPAIR					
(509)	OTHER CAPITAL (MEMO)					
(512)	CONSOL/TRANSITION					
(513)	REORG OPERATING DEBT					
(514)	HEALTH BENEFITS					
(515)	HEALTH INS (MPLS)					
(516)	ADDITIONAL RETIREMENT					
(517)	SEVERANCE					
(518)	ADMINISTRATIVE DISTRICT					
(519)	SWIMMING POOL					
(520)	TREE GROWTH					
(521)	CONSOL/RETIREMENT					
(522)	ECON DEV ABATEMENT	33,092.00	33,092.00			
(523)	OTHER GENERAL (MEMO)					
SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT		5,070,918.24	4,176,198.41	5,913,950.35		

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 340.
 - *4 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.
 - *5 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2017 OPER CAPITAL ADJUST	3,746.07	3,746.07	68,705.21-		*2
(1166)	FY 2017 ALT TEACHER COMP ADJUST	7,623.07-	7,623.07-	8,129.03-		*6
(1082)	FY 2015 OPER CAPITAL ADJUST	6,583.15	6,583.15	3,707.39		
(1173)	FY 2015 ALT TEACHER COMP ADJUST			13,970.91		
(1177)	FY 2017 ACHIEVE & INTEG ADJUST	18,381.76	18,381.76	1,065.88		*4
(1184)	FY 2015 INTEG ADJ (N/A PAY 16)			38,472.37-		*4
(1189)	FY 2015 REEMPLOYMENT ADJUST	202,780.55-	202,780.55-	185,934.09-		
(1193)	FY 2003 REEMPLOYMENT ADJUST					
(1200)	FY 2015 SAFE SCHOOLS ADJUST	4,800.30	4,800.30	19,496.52		
(1205)	FY 2015 SAFE SCHOOLS INTERM ADJ	633.65	633.65	2,393.74		
(1209)	FY 2015 CAREER TECHNICAL ADJUST	524.27	524.27	2,673.14		
(1213)	FY 2015 HEALTH BENEFITS ADJUST					
(1219)	FY 2015 ANNUAL OPEB ADJUST					
(1223)	FY 2017 LTFM EQUAL AJUST	N/A	N/A			
(1227)	FY 2017 LTFM UNEQUAL AJUST	N/A	N/A			
	FY 16 ADJ FOR PAY 16 H&S	573.00	573.00	N/A	N/A	N/A
(1236)	FY 2016 HEALTH & SAFETY ADJUST			60,581.62		*8
(1252)	FY 2015 HEALTH & SAFETY ADJUST					
(1257)	FY 2015 DEFERRED MAINT ADJUST					
(1319)	PAY 14 LEASE ADJUST	944.00	944.00	773.00		
(1320)	LEASE LEVY ADJ (MEMO)					
(1321)	ALT FAC ADJUST (MEMO)					
(1322)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2018 FAC & EQUIP BOND ADJUST					
(1324)	MAINT PU VARIANCE ADJUST					
(1325)	ECON DEV ABATE ADJUST	34,416.00	34,416.00			
(1326)	DEBT SURPLUS ADJUST					
(1340)	OTHER GENERAL ADJUST	55,414.59-	55,414.59-	118,126.11-		
(2039)	ABATEMENT ADJUSTMENT	306,248.72	306,248.72	253,218.53		*9
(2052)	CARRY-OVER ABATEMENT ADJUST					*10
(2070)	ADVANCE ABATEMENT ADJUST	169,642.39-	169,642.39-	18,320.51		*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(4047)	GENERAL OTH NTC TACONITE ADJUST					
SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	58,609.68-	58,609.68-	43,165.57-		
(5005)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	5,012,308.56	5,012,308.56	5,870,784.78		

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 *4 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 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 324 OF FY 2017 GENERAL EDUCATION AID REPORT.
 *8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1236 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 *9 PAY 2018 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).
 *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 *11 PAY 2018 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

193

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	475,684.50	475,684.50	475,684.50		*12
(620)	EARLY CHILD FAMILY	244,313.52	244,313.52	238,388.66		*13
(623)	HOME VISITING	6,233.60	6,233.60	11,282.74		
(627)	ADULTS W/ DISABILITIES	3,062.00	3,062.00	3,062.00		
(631)	SCHOOL-AGE CARE	600,000.00	600,000.00	600,000.00		*13
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2017 EARLY CHILD FAMILY ADJ	437.78-	437.78-			
(1408)	FY 2017 HOME VISITING ADJUST	9.60	9.60	110.40-		
(1412)	FY 2015 SCHOOL-AGE CARE ADJUST	222,215.23	222,215.23	221,045.29		
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT	9,930.78	9,930.78	12,087.30		*9
(2053)	CARRY-OVER ABATEMENT ADJUST					*10
(2071)	ADVANCE ABATEMENT ADJUST	7,614.57-	7,614.57-	1,315.55		*11
(3030)	COM SERV NET OFFSET ADJUST					
(4045)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,553,396.88	1,553,396.88	1,562,755.64		

FOOTNOTES:

- *9 PAY 2018 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).
 - *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *13 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	6,994,273.13	6,994,273.13	3,415,821.00		*14
(810)	DEBT SERVICE-AID INELIG					*14
(777)	NATURAL DISASTER DEBT					*14
(1701)	REDUCTION FOR DEBT EXCESS	70,659.29-	70,659.29-	100,178.14-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	106,191.99	106,191.99	121,161.82		*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST	53,983.15-	53,983.15-	10,025.07		*11,15
(3035)	GDS VTR NET OFFSET ADJUST					
(4061)	GDS VTR TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	6,975,822.68	6,975,822.68	3,446,829.75		
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*14
(811)	DEBT SERVICE-AID INELIG					*14
(768)	LT FACILITIES DEBT SERVICE	3,427,677.86	3,427,677.86	5,849,434.96		*14
(1707)	LTFM DEBT SERVICE ADJUST	N/A	N/A	2,466.58-		
(1708)	REDUCTION FOR DEBT EXCESS	38,747.16-	38,747.16-	188,918.54-		
(1709)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST					*11,15
(3036)	GDS OTH NET OFFSET ADJUST					
(4051)	GDS OTH TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	3,388,930.70	3,388,930.70	5,658,049.84		

FOOTNOTES:

- *9 PAY 2018 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).
- *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*14
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST					*11,16
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*14
(1904)	REDUCTION FOR DEBT EXCESS	1,665,195.00	1,665,195.00	1,669,395.00		
(1905)	OTHER ADJUST (MEMO)	58,424.80-	58,424.80-	89,678.88-		
(2042)	ABATEMENT ADJUSTMENT	22,611.97	22,611.97	22,849.35		*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST	12,423.61-	12,423.61-	1,463.41		*11,16
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	1,616,958.56	1,616,958.56	1,604,028.88		

FOOTNOTES:

- *9 PAY 2018 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).
- *10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



**Agenda III.B.
September 29, 2016**

To: Board of Education
From: Dr. Joe Gothard, superintendent
Date: September 22, 2016
Re: Approve first reading of policies

Approve, on a first reading basis, Board Policies 901: *Community Education* (rescind KMB), and 721: *Uniform Grant Guidance Policy Regarding Federal Revenue Sources*.

The policies have been reviewed by administrators and the Policy Review Committee. Copies of the policies (with revisions) are attached for your review.

Each Student Real-World Ready!

Adopted: 12/17/2015
Reviewed: 12/03/2015, 9/20/2016
Revised:
Rescinds:

Burnsville-Eagan-Savage School District Policy 901

901 COMMUNITY EDUCATION

I. PURPOSE

The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

II. GENERAL STATEMENT OF POLICY

The school board affirms a strong commitment to the community education program. The school board welcomes, and strongly encourages use of school buildings and activity areas by the community when not used for regularly scheduled elementary and secondary programs. The school administration should strive to accomplish the following objectives:

- A. Maximum use should be made of public school facilities within the school district service area.
- B. Educational needs and interest of area residents should be determined periodically.
- C. Community resources and expertise of residents should be utilized to develop a vibrant, well-rounded community education program.
- D. Area residents should be encouraged to actively participate in program opportunities.
- E. So that senior citizens can more easily take part in school events, the Community Education Department will issue, on request, free passes for senior citizens to attend regularly scheduled home athletic contests (not including play off events) and senior preview school sponsored plays and concerts.

III. COMMUNITY EDUCATION ADVISORY COUNCIL

- A. The community education advisory council shall assist in promoting the goals and objectives of the program.
- B. The membership of the community education advisory will consist of members who represent: various service organizations; churches; public and nonpublic schools; local government including elected officials; public and private nonprofit agencies serving youth and families; parents; youth; park, recreation or forestry

services of municipal or local government units located in whole or in part within the boundaries of the school district; and any other groups participating in the community education program in the school district.

- C. Bylaws of the community education advisory council shall provide the framework for the organization including criteria pertaining to membership, officers' duties, frequency and structure of meetings and such other matters as deemed necessary and appropriate.
- D. The community education advisory council will adopt a policy to reduce and eliminate program duplication within the school district.

Legal References: Minn. Stat. § 123B.51 (Schoolhouses and Sites; Access for Noncurricular Purposes)
Minn. Stat. § 124D.19, Subd. 1 (Community Education Programs; Advisory Council)
Minn. Stat. § 124D.20, Subd. 1 (Community Education Revenue)

Cross References: Burnsville-Eagan-Savage School District Policy 902 (Use of School District Facilities and Equipment)

Descriptor Term: **Senior Citizen Passes**
Descriptor Code: **KMB**
Issued Date: **2/91**
Reviewed Date:
Revised Date: **1/05**
Rescinds: **DFA**

The Community Education Department is authorized to issue free passes for senior citizens to attend all regularly scheduled home athletic contests as well as all school sponsored plays and concerts.

Adopted: _____
Reviewed: _____
Revised: _____
Rescinds: _____

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 C.F.R. Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. The United States Office of Management and Budget published the final regulations December 26, 2013. The Uniform Grant Guidance is effective for new and continuation federal grant awards issued on or after December 26, 2014. The regulations do not affect grant funds awarded prior to December 26, 2014, unless funds made available under those grants are carried forward into a new federal fiscal year or a continuation grant. 2 C.F.R. § 200.110.]

I. PURPOSE

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

II. DEFINITIONS

A. Grants

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

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

- B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

- C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability); or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$3,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).
 2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$150,000 (periodically adjusted for inflation).
 3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-

reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.
- F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
- G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).
- H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor

accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.

These standards do not relieve the school district of any contractual responsibilities under its contracts.

- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 3. Procurement by sealed bids (formal advertising).
 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to

purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.

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

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement

that are expected to equal or exceed \$25,000.

- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

- B. Equipment

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

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

VI. FINANCIAL MANAGEMENT REQUIREMENTS

- A. Financial Management. The school district’s financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

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

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

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

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

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

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

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
 2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
 3. “Omni Circular” or “2 C.F.R. Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
 4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.
- C. Allowable Costs. The following items are costs that may be allowable under the 2 C.F.R. Part 200s under specific conditions:
1. Advisory councils;
 2. Audit costs and related services;
 3. Bonding costs;
 4. Communication costs;
 5. Compensation for personal services;
 6. Depreciation and use allowances;

7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

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

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);

5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

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

order to be allowable.

F. Federal Cost Principles

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

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

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the

“supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

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

I. Training

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

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

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

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

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

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

B. Compensation – Fringe Benefits

1. During leave.

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

- a. They are provided under established written leave policies;
 - b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting

practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in

accordance with the school district's reimbursement policies.

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

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

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

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

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

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: 2 C.F.R. § 200.12 (Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.212 (Suspension and Debarment)

2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Real Property)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses,
Women’s Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
2 C.F.R. § 200.338 (Remedies for Noncompliance)
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.473 (Transportation Costs)
2 C.F.R. § 200.474 (Travel Costs)

Cross References: Burnsville-Eagan-Savage School District Policy 208 (Development,
Adoption, and Implementation of Policies)
Burnsville-Eagan-Savage School District Policy 210 (Conflict of Interest –
School Board Members)
Burnsville-Eagan-Savage School District Policy 210.1 (Conflict of Interest
– Charter School Board Members)
Burnsville-Eagan-Savage School District Policy 412 (Expense
Reimbursement)
Burnsville-Eagan-Savage School District Policy 701 (Establishment and
Adoption of School District Budget)
Burnsville-Eagan-Savage School District Policy 701.1 (Modification of
School District Budget)
Burnsville-Eagan-Savage School District Policy 702 (Accounting)
Burnsville-Eagan-Savage School District Policy 703 (Annual Audit)



**Agenda IV.A.
September 29, 2016**

To: Board of Education, Members
From: Dan Luth, Chair
Date: September 22, 2016
Re: Committee Reports

The following committees may provide updates to the School Board:

Negotiating Committee - Director Mackall, committee chair
Policy Review Committee - Director Alt, committee chair
Student Performance and Achievement - Director Currier, committee chair
Technology Committee - Director Hill, committee chair



**Agenda IV.B.
September 29, 2016**

To: Board of Education, Members
From: Dan Luth, Chair
Date: September 22, 2016
Re: Summary of Board Listening Session on September 15, 2016

Receive a report from Dan Luth and Dr. DeeDee Currier regarding the Board Listening Session on September 15, 2016.