

# Yellow Medicine East ISD 2190 School Board Meeting Agenda



Monday, September 26, 2011 at 7:00 PM  
Second Meeting  
YME Board Room - #113

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1. Call to Order	2
2. Approval of Agenda	
3. Approval of September 12, 2011 Meeting Minutes	4
4. Opportunity for Citizens to Speak	
5. Action Items	
A. Levy Certification	6
B. Food Service Meal Price	39
C. Overdue Food Service Accounts	44
D. Approval of 2011-2012 Seniority List	45
E. Approval of 2011-2012 Bert Raney Elementary Student Handbook	48
F. Set Truth in Taxation Date & Time	
6. Personnel Items	
A. JH Knowledge Bowl Advisor - Z. Koepke	
B. JH Boys Basketball Coach - J. Lalim	
7. Discussion Items	
A. Preliminary MCA Results	64
8. Upcoming Events	
A. Board Meeting - October 10, 2011 - 7:00 pm - YME Board Room	
9. Adjourn	
10. Closed Session	
A. Contract Negotiations	

# YELLOW MEDICINE EAST PUBLIC SCHOOLS

Independent School District 2190

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To: YME School Board Members  
From: Allen Stoeckman, Superintendent  
Date: September 23, 2011  
RE: Board Meeting – September 26, 2011

The agenda notes for the September 26, 2011 Board meeting are as follows. Supporting exhibits are posted on BoardBook. Please let Denise know if you will be unable to attend.

- | Item | Description   |
|------|---|
| 1.   | Call to Order   |
| 2.   | Approval of Agenda  |
| 3.   | Approval of September 12, 2011 Meeting Minutes  |
| 4.   | Opportunity for Citizens to Speak   |
| 5.   | Action Items  |
| A.   | Levy Certification<br><i>See spreadsheet posted on BoardBook. LeeAnn will present preliminary information regarding the proposed annual levy certification. Levy authority includes the Integration levy, Career/Technical levy, Health and Safety levy, the swimming pool levy, the lease aid levy (for the ALC, KCC and the track), and other minor levy actions. We expect an approximate increase of 5.8% in the levy. Past practice is to approve the maximum levy and make necessary adjustments in December before certifying the final levy. Recommend authorization of the maximum levy.</i> |
| B.   | Food Service Meal Price<br><i>See exhibit. Our average price for meals is \$2.15. To comply with Federal regulations our prices must average \$2.46. An increase is needed.</i>   |
| C.   | Overdue Food Service Accounts<br><i>See exhibit for a draft of a Meal Charge Policy.</i>  |
| D.   | Approval of 2011-2012 Seniority List<br><i>The list has been sent to all certified staff giving them an opportunity to update and correct. Recommend approval.</i>  |
| E.   | Approval of 2011-2012 Bert Raney Elementary Handbook<br><i>A copy of the 11-12 BRE handbook is posted on BoardBook. Recommend approval.</i>   |
| 6.   | Personnel Items   |
| A.   | JH Knowledge Bowl Advisor – Z. Koepke<br><i>Mr. Knapper is recommending the employment of Zach Koepke as JH Knowledge Bowl advisor. Recommend approval.</i>   |
| B.   | JH Boys Basketball Coach – J. Lalim<br><i>Mr. Knapper is recommending the employment of Jeff Lalim as JH Boys Basketball coach. Recommend approval.</i>   |
| 7.   | Discussion Items  |
| A.   | Preliminary MCA Results<br><i>A PowerPoint of past &amp; present MCA test results is on BoardBook.</i>  |
| 8.   | Upcoming Events   |

A. Board Meeting – October 10, 2011 – YME Board Room

9. Adjourn

10. Closed Session

A. Contract Negotiations

*Teachers: After the September 15 discussions. Tim Opdahl recommends revisiting the \$200,000 cap.*

*Principals: I have contacted our school attorney, Kevin Rupp, and asked for his assistance in reaching an agreement. Kevin has been in contact with Roger Aronson (Principals' Association attorney) to try and resolve the matter.*

**YELLOW MEDICINE EAST ISD #2190  
SCHOOL BOARD MEETING MINUTES  
MONDAY, SEPTEMBER 12, 2011 – 7:00 pm  
YME BOARD ROOM**

Board Members Present: Odegard, Rupp, Velde, Weir

Board Members Absent: Hagert, Opdahl, Zumhofe

Community / Staff Members Present: Kathy Anderson, Deb Beckler, LeeAnn Boushek, Jodi Kennedy, Karen Norell, Sharon Rupp, Allen Stoeckman, Denise Streich, Kathy Velde

Chairman Velde called the meeting to order.

Motion by Odegard, second by Weir and carried to approve the agenda for the meeting with the addition of one discussion item.

Motion by Rupp, second by Odegard and carried to approve the minutes from the August 22, 2011 Board meeting.

The opportunity for citizens to speak received no response.

The K-12 enrollment report was reviewed.

Finance Officer Boushek reviewed the submitted finance report and answered questions from the Board

Jodi Kennedy, Bert Raney Elementary Principal, reported that current enrollment is 404 and shared that changes have been made to the daily schedule to better accommodate students.

Karen Norell, YME High School Principal, submitted a written report and shared that current enrollment is 429.

Superintendent Stoeckman reviewed the YME Mission, Goals & Values with examples of how these statements have been a road map for improvements realized in the past two years and mentioned that he will continue to update the public over KDMA radio after the monthly Board meetings.

Motion by Rupp, second by Weir and carried to approve facilities bills for payment in the amount of \$696,295.31 with checks numbered 221-232 & 2011; wire transfers numbered 20110026-2011065 in the amount of \$100,869.17; and bills for payment in the amount of \$371,758.81 with Granite Falls Bank checks numbered 11829-11958.

Motion by Rupp, second by Weir and carried to approve the 2011-2012 preliminary seniority list.

Motion by Weir, second by Rupp and carried to approve a contract with Hildi Inc. for actuarial services.

The food service meal prices item was tabled until the next Board meeting.

Motion by Rupp, second by Odegard and carried to approve a draft policy for handling overdue food service accounts.

Motion by Odegard, second by Weir and carried to approve an amendment to the 2011-2012 school calendar, changing October 19 from a student contact day to a staff development day.

Superintendent Stoeckman reviewed a summary of the principal contract negotiations from July 2010 through the present.

Motion by Weir, second by Rupp and carried to accept the resignation of Sharol Stenson, ECFE instructor.

Motion by Odegard, second by Weir and carried to approve the employment of Sarah Smallfield, ECFE instructor.

Motion by Rupp, second by Odegard and carried to approve the employment of Ben Lecy, intramural advisor.

Motion by Rupp, second by Odegard and carried to approve the employment of Ben Lecy, assistant golf coach.

Board Member Odegard offered to be the representative on the Community Education Advisory Committee.

Upcoming Events

Second Board Meeting – September 26, 2011 – 7:00 pm – YME Board Room

Board Meeting – October 10, 2011 – 7:00 pm – YME Board Room

High School Principal Norell read a prepared statement on behalf of the principal's bargaining group.

The meeting was adjourned by Chariman Velde.

## Levy 2011 Payable 2012

Levy Description	Initial Levy	Adjustments	9-16-11 Proposed	12-13-10 Final	Difference
Miscellaneous (Equity)	36,708.47	2,639.49	39,347.96	42,334.12	(2,986.16)
Pact 4 LCTS Levy		-	-	1,765.33	(1,765.33)
Integration	36,784.74	(5,238.69)	31,546.05	38,643.28	(7,097.23)
Career Technical Levy	31,385.60		31,385.60	26,905.61	4,479.99
Referendum	815,164.16	12,350.87	827,515.03	753,846.97	73,668.06
Reemployment	36,000.00	2,640.67	38,640.67	70,775.98	(32,135.31)
Leases (Track/MRVED/KCC)	79,922.00	(5,902.11)	74,019.89	84,370.56	(10,350.67)
* Facilities & Equip Bond Adjust.		(191,599.00)	(191,599.00)	(206,023.00)	14,424.00
<i>Unreserved Sub-Total</i>			850,856.20	812,618.85	38,237.35
Operating Capital	210,212.10	12.00	210,224.10	216,686.56	(6,462.46)
Safe Schools	28,717.50	388.50	29,106.00	(1,002.90)	30,108.90
Health & Safety	43,600.00	(7,313.85)	36,286.15	(51,705.62)	87,991.77
Deferred Maintenance	57,435.00	777.00	58,212.00	57,127.80	1,084.20
<b>Total General fund (01)</b>	<b>1,375,929.57</b>	<b>(191,245.12)</b>	<b>1,184,684.45</b>	<b>1,033,724.69</b>	<b>150,959.76</b>
Abatement			-	-	
Early Childhood Family Ed. (Under 5 Pop. 368)	42,487.90		42,487.90	38,144.90	4,343.00
Pool	56,619.82		56,619.82	69,242.44	(12,622.62)
Community Education (District Population 7006)	57,939.62		57,939.62	61,288.97	(3,349.35)
<b>Total Community Education (04)</b>			<b>157,047.34</b>	<b>168,676.31</b>	<b>(11,628.97)</b>
* Facilities Bond (1997 Energy Project)	81,349.00		81,349.00	78,378.00	2,971.00
Alternative Facilities (2010-12 Project) Capital	56,504.00		56,504.00	53,813.00	2,691.00
Alternative Facilities (2010-12 Project) QZABS	481,826.00		481,826.00	487,076.00	(5,250.00)
* Capital Bonds (2010-12 Energy/Capital) QZABS	110,250.00		110,250.00	127,645.00	(17,395.00)
OPEB Bonds	201,228.00		201,228.00	198,183.00	3,045.00
<b>Total Debt Redemption (07,47)</b>	<b>931,157.00</b>	<b>-</b>	<b>931,157.00</b>	<b>945,095.00</b>	<b>(13,938.00)</b>
<b>Grand Total Levy</b>	<b>2,307,086.57</b>	<b>(191,245.12)</b>	<b>2,272,888.79</b>	2,147,496.00	125,392.79
Total General fund	1,375,929.57	(191,245.12)	1,184,684.45	1,033,724.69	150,959.76
Total Community Education	-	-	157,047.34	168,676.31	(11,628.97)
Total Debt Redemption	931,157.00	-	931,157.00	945,095.00	(13,938.00)
<b>Grand Total Levy (Increase)</b>	<b>2,307,086.57</b>	<b>(191,245.12)</b>	<b>2,272,888.79</b>	<b>2,147,496.00</b>	<b>125,392.79</b>
General Fund Percent			52.122%	48.136%	
Community Ed. Percent			6.910%	7.855%	
Debt Redemption Percent			40.968%	44.009%	
Total			100.000%	100.000%	

5.839%



ADJUSTED MARGINAL COST PU (AMCPU)	GENERAL EDUCATION REVENUE	LIMITED ENGLISH PROFICIENCY (CONT)
61 2009-10 AMCPU (ACT) = GTR OF (57) OR [.23X(56) + .77X(57)]	1,027.93	114 LEP PUPIL UNITS = (108) X (113) = 9.68
62 2010-11 AMCPU (EST) = GTR OF (58) OR [.23X(57) + .77X(58)]	1,002.65	115 LEP CONCENTRATION REV = (114) X \$250 = 2,420.00
63 2011-12 AMCPU (EST) = GTR OF (59) OR [.23X(58) + .77X(59)]	983.33	116 DISTRICT LEP REV + LEP CONCENTRATION REV = (110)+(115) = 23,420.00
64 2012-13 AMCPU (EST) = GTR OF (60) OR [.23X(59) + .77X(60)]	957.25	117 BASIC SKILLS REVENUE = (106)+(116) = 556,604.08
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2	EXTENDED TIME REVENUE	SPARSITY REVENUE
65 2008-09 EXT ADM (ACT)	79 2012-13 ETMCPU (EST)	118 ATTENDANCE AREA FOR SPARSITY 420.90
66 2009-10 EXT ADM (ACT)	104 EXTENDED TIME REVENUE = (79) X \$4,601 =	119 DIST TO NEAREST HS 13.8
67 2010-11 EXT ADM (EST)	COMPENSATORY REVENUE	120 ISOLATION INDEX = [SQ RT (.55 X (118))] + (119) = 29.0
68 2011-12 EXT ADM (EST)	105 FY 2012 COMPENSATORY REVENUE (FROM FY 2012 COMPENSATORY REVENUE REPORT) 536,434.48	121 ISOLATION INDEX RATIO = [(120)-23]/10, WITH MIN=0 AND MAX=1.5 .60
69 2012-13 EXT ADM (EST)	106 EST FY 2013 COMPENSATORY REVENUE = (105) X (5,224-415)/(5,174-415) X [(53)/(52)] = 533,184.08	122 2012-13 ADM SRV, 7-12 423.05
70 2013-14 EXT ADM (EST)	EXTENDED TIME PU	123 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(122)] /[400+(122)] =
71 2008-09 EXT TIME PU	107 2011-12 ELIGIBLE LEP ADM (EST) 30.00	124 SECONDARY SPARSITY REVENUE = (101) X (121) X (122) X (123) OR SEE WEBSITE:
72 2009-10 EXT TIME PU	108 2012-13 ELIGIBLE LEP ADM (EST) 30.00	125 ELEM SPARSITY REVENUE (SEE WEBSITE)
73 2010-11 EXT TIME PU	109 IF(108)=0, ZERO; ELSE GTR OF 20, (108), OR .23X(107)+.77X(108) = 30.00	126 PRELIM SPARSITY REVENUE = (124)+(125) =
74 2011-12 EXT TIME PU	110 LEP REVENUE = (109) X \$700 = 21,000.00	127 FY 2012 SPARSITY REV (FY 2012 GEN ED REV REPORT, LINE 87)
75 2012-13 EXT TIME PU	111 2012-13 ADM SRV (EST) 808.73	128 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
EXT TIME MARGINAL COST PU (ETMCPU)	112 LEP CONCENTRATION RATIO = (108)/(111) = .03709520	129 SPARSITY REVENUE IF (128)=YES, (129) = GTR OF (126) OR (127); ELSE (129) = (126)
76 2009-10 ETMCPU (ACT) = GTR OF (72) OR [.23X(71) + .77X(72)]	113 LEP CONCENTRATION FACTOR = LSR OF 1 OR (112)/.115 = .32256696	
77 2010-11 ETMCPU (EST) = GTR OF (73) OR [.23X(72) + .77X(73)]		
78 2011-12 ETMCPU (EST) = GTR OF (74) OR [.23X(73) + .77X(74)]		
79 2012-13 ETMCPU (EST) = GTR OF (75) OR [.23X(74) + .77X(75)]		

SMALL SCHOOLS REVENUE	REFERENDUM REVENUE	REFERENDUM REVENUE (CONT)
64 2012-13 AMCPU (EST) 957.25	REF AUTH W/O INFLATION ADJUSTMENT ON BALLOT	158 FY 2013 \$/RMCPU CANCELLED BY ELECTIONS IN CY 2010 OR 2011
130 SMALL SCHOOLS RATIO = GTR OF ZERO OR [1000-(64)/1000] = .04275000	145 FY 2012 AUTH \$/RMCPU (FY 2012 GEN ED REV REPORT, LINE 103) 401.19	159 FY 2013 \$/RMCPU, UNCAPPED AUTHORITIES, WITH INFLATION ADJUST ON BALLOT = (155) +(156)+(157)-(158) = 633.47
131 SMALL SCHOOLS ALLOWANCE = (64) X \$522.40 = 22.33	146 FY 2013 PHASEOUT OF LINE (145) (SEE REF PHASEOUT RPT) 401.19	160 FY 2013 \$/RMCPU, UNCAPPED TOTAL, ALL AUTHORITIES = (150)+(159) = 1,034.66
132 SMALL SCHOOLS REVENUE = (64) X (131) = 21,375.39	147 FY 2013 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 2011 401.19	161 STANDARD CAP BASED ON FORMULA ALLOWANCE = .26 X (101) = 1,358.24
TRANSPORTATION SPARSITY	148 FY 2013 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2011	162 INFLATION FACTOR (EST) FY 2004 TO FY 2013 1.2399
133 ATTENDANCE AREA 420.90	149 FY 2013 \$/RMCPU CANCELLED BY ELECTIONS IN CY 2010 OR 2011	163 STANDARD CAP BASED ON CPI= \$1,294 X (162) = 1,604.43
134 SQUARE MILES PER RES PU = (133)/(45) = .3367	150 FY 2013 \$/RMCPU, UNCAPPED AUTHORITIES, W/O INFLATION ADJUST ON BALLOT = (145)-(146) +(147)+(148)-(149) = 401.19	164 STANDARD CAP = GREATER OF (161) OR (163) = 1,604.43
135 SPARSITY INDEX = GTR OF (134) OR 0.2 = .3367	REF AUTH WITH INFLATION ADJUSTMENT ON BALLOT	165 REFERENDUM CONVERSION ALLOW (FY 2003 GEN ED REV REPORT, LINE 85) 1.82
136 DENSITY INDEX = LSR OF (134) OR 0.2 BUT AT LEAST .005 = .2000	151 FY 2012 AUTH \$/RMCPU (FY 2012 GEN ED REV REPORT, LINE 108) 622.33	166 FY 1994 REFERENDUM AUTHORITY/WADM 180.61
137 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(135) RAISED TO .26 POWER] X [(136) RAISED TO .13 POWER] X .1469 X (101) = 469.07	152 FY 2013 PHASEOUT OF LINE (151) (SEE REF PHASEOUT RPT)	167 INFLATION FACTOR (ACU) FY 2004 TO FY 2008 1.1376
138 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (137) -[.0485 X (101)]= 215.71	153 FY 2013 AUTH \$/RMCPU BEFORE INFLATION ADJ =(151)-(152) = 622.33	168 ALT CAP POST-FY 2008 GROWTH ADDITION = [(5,124/5,074)-1]/4 .0074
139 TRANSPORTATION SPARSITY REV = (64) X (138) = 206,488.40	154 FY 2013 ANNUAL INFLATION FACTOR (EST) 1.0179	169 ALT CAP MULTIPLIER = (167)+(168) = 1.1450
OPERATING CAPITAL	155 FY 2013 AUTH \$/RMCPU AFTER INFLATION ADJ =(153) X (154) = 633.47	170 ALTERNATE CAP = GREATER OF ZERO OR [[1.177X(166)X(169)] +(165)-\$215] = 30.22
140 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 46.60	156 FY 2013 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 2011	129 SPARSITY REVENUE
141 FACILITIES AGE INDEX = 1 + [.01 X (140)] = 1.4660	157 FY 2013 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2011	171 CAP ON AUTHORITY PER RMCPU: IF (129)>0 THERE IS NO CAP; ELSE (171) = GTR OF (164) OR (170) 1,604.43
142 OPERATING CAPITAL ALLOWANCE = \$73 + [\$100 X (141)] = 219.60		
143 YEAR ROUND MCPU SRV		
144 OPERATING CAP REVENUE = (64) X (142) + (143) X \$30 = 210,212.10		

REFERENDUM REVENUE (CONT)	EQUITY REVENUE (CONT)	ALTERNATIVE TEACHER COMPENSATION REV
172 FY 2013 \$/RMCPU, CAPPED TOTAL = LSR OF (160) OR (171) = 1,034.66	172 FY 2013 DISTRICT REFERENDUM REV/RMCPU 1,034.66	202 ENROLLMENT AS OF OCT 1, 2010 AT PARTICIPATING SITES (FY 2012 GENERAL EDUC REPORT, LINE 153)
49 2012-13 RMCPU (EST) 1,255.33	191 = GTR OF ZERO OR [(190)-(172)] =	
173 FY 2013 REFER REVENUE = (49) X (172) = 1,298,839.74	49 2012-13 RMCPU (EST) 1,255.33	203 EST ENROLLMENT AS OF OCTOBER 1, 2011 AT PARTICIPATING SITES = (202)X[(53)/(52)] =
EQUITY REVENUE	192 = LSR OF \$100,000 OR [(49) X (191)] =	204 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (203) =
174 METRO 5TH PERCENTILE 5,224.00	193 = (188)+(192) = 28,889.81	
175 METRO 95TH PERCENTILE 6,978.27	194 IF (180) = MET THEN (194) = 0.25 X (193) ELSE (194) = ZERO	OPERATING CAPITAL AIDS & LEVIES
176 METRO GAP =(175)-(174) = 1,754.27	64 2012-13 AMCPU (EST) 957.25	144 OPERATING CAP REVENUE 210,212.10
177 RURAL 5TH PERCENTILE 5,224.00	195 = \$46.00 X (64) = 44,033.50	31 2010 ANTC 10,811,914
178 RURAL 95TH PERCENTILE 6,984.13	196 EQUITY REVENUE = (193)+(194)+(195) = 72,923.31	64 2012-13 AMCPU (EST) 957.25
179 RURAL GAP =(178)-(177) = 1,760.13	TRANSITION REVENUE	205 FY 2013 ANTC/AMCPU = (31)/(64) = 11,294.77
180 DISTRICT'S REGION: METRO=MET; RURAL=RUR	197 TRANSITION ALLOWANCE (FY 2004 GENERAL EDUC REVENUE REPORT, LINE 210)	206 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (205)/\$10,194 = 1.00000000
181 DIST'S REGION'S EQUITY GAP = (176) OR (179)= 1,760.13	198 PRELIM TRANSITION REV = (64) X (197) =	207 OPERATING CAP LIMIT = (144) X (206) = 210,212.10
182 DIST'S REGION'S 95TH PCT = (175) OR (178)= 6,984.13	199 TRANSITION REVENUE FOR PREKINDERGARTEN PROGRAMS (FY 2012 GENERAL EDUC REPORT, LINE 150)	208 OPERATING CAP AID = (144)-(207) =
183 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(173)]/(64)= 6,580.84	200 TRANSITION REVENUE FOR TUITION RECIPROCITY (SEE MEMO)	EQUITY AIDS & LEVIES
184 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (182)-(183) = 403.29	201 FY 2013 TRANSITION REVENUE = (198)+(199)+(200) =	196 EQUITY REVENUE 72,923.31
185 EQUITY INDEX = (184)/(181) = .22912512		10 2010 RMV 300,790,955
186 = \$75 X (185) = 17.18		49 2012-13 RMCPU (EST) 1,255.33
173 REFERENDUM REVENUE 1,298,839.74		209 FY 2013 RMV/RMCPU = (10)/(49) = 239,611.06
187 INITIAL EQUITY ALLOW IF (184)=0 THEN (187)=0 ELSE IF (173)=0 THEN (187)=\$13 ELSE (187)=\$13+(186) 30.18		210 LEVY RATIO FOR EQUITY, TRANSITION & REF TIER 1 = LESSER OF 1 OR (209)/\$476,000 = .50338458
64 2012-13 AMCPU (EST) 957.25		211 EQUITY LIMIT = (196) X (210) = 36,708.47
188 = (64) X (187) = 28,889.81		212 EQUITY AID = (196)-(211) = 36,214.84
189 FY 2013 STATE AVERAGE REF REV/RMCPU (EST) 936.00		
190 = .10 X (189) = 93.60		

TRANSITION AIDS & LEVIES	
201	TRANSITION REVENUE
213	TRANSITION LIMIT = (201) X (210) =
214	TRANSITION AID = (201)-(213) =
215	TRANSITION LIMIT, PREKGN PROGRAMS = (213) X [(199)/(201)] =
216	TRANSITION LIMIT, TUITION RECIPROCIITY = (213) X [(200)/(201)] =
217	TRANSITION LIMIT, OTHER = (213)-(215)-(216) =
REFERENDUM AIDS & LEVIES	
172	REFER \$/RMCPU ALL AUTHORITIES 1,034.66
218	TIER 1 CAP/RMCPU 700.00
129	SPARSITY REVENUE
219	TIER 1 + TIER 2 CAP/RMCPU IF (129) > ZERO THEN (219) = 9,999.99 ELSE (219) = (161) 1,358.24
BREAKDOWN OF \$/RMCPU BY TIER, ALL AUTHORITIES	
220	TIER 1 = LSR OF (172) OR (218) = 700.00
221	TIER 2 = [LSR OF (172) OR (219)]-(220) = 334.66
222	UNEQUALIZED = (172)-(220)-(221) =
BREAKDOWN OF REFERENDUM REVENUES	
173	REFERENDUM REVENUE ALL AUTHORITIES 1,298,839.74
223	TOTAL, TIER 1 = (49) X (220) = 878,731.00
224	TOTAL, TIER 2 = (49) X (221) = 420,108.74
225	TOTAL, UNEQUALIZED = (173)-(223)-(224) =

REFERENDUM AIDS & LEVIES (CONT)	
REFERENDUM LEVY PORTIONS	
209	RMV/RMCPU 239,611.06
210	TIER 1 = LSR OF 1 OR (209)/\$476,000 = .50338458
226	TIER 2 = LSR OF 1 OR (209)/\$270,000 = .88744837
REFERENDUM LEVY AUTHORITY	
227	TIER 1 LEVY = (223) X (210) = 442,339.64
228	TIER 2 LEVY = (224) X (226) = 372,824.82
225	UNEQUALIZED LEVY
229	TOTAL = (227)+(228)+(225) = 815,164.46
REFERENDUM AID	
230	TIER 1 AID = (223)-(227) = 436,391.36
231	TIER 2 AID = (224)-(228) = 47,283.92
232	TOTAL AID = (230)+(231) = 483,675.28
TAX BASE REPLACEMENT AID (TBRA)	
233	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 11,320.62
234	CONVERTED ADJ FY 2002 REF AUTHORITY (FROM TBRA PHASEOUT REPORT, LINE 24) 17.93
160	FY 2013 REF \$/RMCPU, UNCAPPED TOTAL 1,034.66
235	PRORATED TBRA = LSR OF (233) OR (233) X [(160) / (234)] = 11,320.62
173	FY 2013 REFER REV 1,298,839.74
236	CAPPED TBRA = LSR OF (235) OR (173) = 11,320.62

REFERENDUM AIDS & LEVIES (CONT)	
INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
237	TIER 2 AID 11,320.62
238	TIER 1 AID
239	TIER 1 LEVY
240	TIER 2 LEVY
241	UNEQL LEVY
APPLYING THESE REDUCTIONS GIVES THE FOLLOWING:	
236	TAX BASE REPLACE AID 11,320.62
242	TIER 1 AID = (230)-(238) = 436,391.36
243	TIER 2 AID = (231)-(237) = 35,963.30
244	TIER 1 LEVY = (227)-(239) = 442,339.64
245	TIER 2 LEVY = (228)-(240) = 372,824.82
246	UNEQL LEVY = (225)-(241) =
247	TOTAL REFERENDUM EQUALIZATION AID = (242)+(243) = 472,354.66
248	TOTAL REFERENDUM LEVY = (244)+(245)+(246) = 815,164.46
ALT TEACHER COMP AIDS & LEVIES	
204 ALT COMP REVENUE	
249	ALT COMP BASIC AID = 0.65 X (204) =
250	ALT COMP LEVY REVENUE = (204)-(249) =
205	FY 2013 ANTC/AMCPU 11,294.77
251	ALT COMP LEVY PORTION = LESSER OF 1 OR [(205)/\$5,634] = 1.00000000
252	ALT TEACHER COMP LEVY = (250) X (251) =
253	ALT COMP EQUALIZATION AID = (204)-(249)-(252) =

ALTERNATIVE ATTENDANCE ADJUSTMENT		GENERAL EDUCATION REVENUE SUMMARY		INTEGRATION REVENUE		
60	2012-13 ADJ PU (EST)	950.51	102 BASIC	5,000,674.00	60 2012-13 ADJ PU (EST)	950.51
45	2012-13 RES PU (EST)	1,249.93	103 GIFTED & TALENTED	11,487.00	272 FY 2013 EST BUDGET	129,000.00
254	NET OPTIONS PU		104 EXTENDED TIME		273 FY 2013 INTEGRATION	
	= (60)-(45) =	299.42-	117 BASIC SKILLS	556,604.08		
			129 SPARSITY			
247	TOTAL REFER AID	472,354.66	132 SMALL SCHOOLS	21,375.39	274 MPLS ONLY LEVY	
255	REF AID/RMCPU		139 TRANSPORT SPARSITY	206,488.40	275 INTEGRATION REVENUE	
	= (247)/(49) =	376.28	144 OPERATING CAPITAL	210,212.10	= LSR (274) OR	
			196 EQUITY REVENUE	72,923.31	(58) X (275) =	122,615.79
256	CONCENTRATION INDEX		201 TRANSITION		276 INTEGRATION LEVY	
	= [(254)/(45)-0.2]		204 ALT TCHR COMPENSATION		= (275) X .30 =	36,784.74
	BUT >=0 AND <=1		173 REFERENDUM	1,298,839.74		
218	TIER 1 CAP/RMCPU	700.00	265 ALT ATTENDANCE ADJ	80,942.56-	277 INTEGRATION AID	
257	CONCENTRATION ALLOW		266 TOTAL GENERAL REVENUE		= (275)-(276) =	85,831.05
	= (256) X (218) =		= (102)+(103)+(104)			
			+ (117)+(129)+(132)			
258	INITIAL ADJUST PER PU		+ (139)+(144)+(196)			
	IF (254)<0, (258)=(255)		+ (201)+(204)+(173)	7,297,661.46		
	ELSE (258) = GTR OF		+ (265) =			
	(255) OR (257) =	376.28				
259	INITIAL ALT ATTENDANCE					
	ADJ = (254) X (258) =	112,665.76-	GENERAL AIDS & LEVIES			
137	TRANSPORT ALLOWANCE	469.07	207 OPERATING CAP LEVY	210,212.10		
260	AMCPU OF CHARTER		211 EQUITY LEVY	36,708.47		
	SCHOOLS TRANSPORTED		213 TRANSITION LEVY			
	BY DISTRICT	67.63	248 TOTAL REFERENDUM LEVY	815,164.46	280 SAFE SCH LVY REQUEST?	YES
261	ETMCPU OF CHARTER		252 ALT COMP LEVY		64 2012-13 AMCPU (EST)	957.25
	SCHOOLS TRANSPORTED		267 TOTAL GENERAL ED LEVY			
	BY DISTRICT		= (207)+(211)+(213)			
262	CHARTER ALT ATTENDANCE		+ (248)+(252) =	1,062,085.03	281 SAFE SCH LEVY LIMIT	
	ADJUST = (137) X (260)		268 TOTAL GENERAL ED AID		= \$30 X (64) =	28,717.50
	+ \$223 X (261) =	31,723.20	= (266)-(267)=	6,235,576.43		
263	2012-13 RES PU ATTENDING					
	MN STATE ACADEMIES					
264	MN STATE ACADEMIES		SPECIAL PROGRAMS AID			
	ALT ATTENDANCE ADJ					
	= - (101) X (263) =					
265	ALT ATTEND ADJUST					
	TO AID					
	= (259)+(262)+(264) =	80,942.56-				
			269 SPEC ED REGULAR			
			BEFORE TUITION ADJ	939,243.20		
			270 NET TUITION ADJUST	199,302.04-		
			271 EXCESS COST AID	170,735.20		

ICE ARENA LEVY

288 FY 2011 NET OPR COSTS

289 ICE ARENA LEVY LIMIT  
 = 100% OF (288) =

FY 2012 CAREER & TECHNICAL

290 2011-12 ADM SRV 10-12 222.68  
 291 ALLOWANCE PER ADM 80.00  
 292 FY 2012 MAX REVENUE  
 = (290) X (291) = 17,814.40

293 FY 2012 ESTIMATED  
 BUDGET 111,199.00  
 294 = .25 X (293) = 27,799.75

295 PRELIMINARY REVENUE  
 = LESSER OF (292)  
 OR (294) = 17,814.40

296 LEVY AUTHORITY PAY 11 26,905.61  
 297 REVENUE GUARANTEE  
 = LESSER OF (293)  
 OR (296) = 26,905.61

298 PRELIMINARY LEVY LIMIT  
 = GREATER OF (295)  
 OR (297) = 26,905.61

299 LEVY ALLOCATION FOR  
 SECONDARY EDUCATION  
 PER M.S. 124D.4531

300 CAREER TECH LEVY LIMIT  
 BEFORE PAY 12 ADJUST  
 = (298)+(299) = 26,905.61

301 RATE FOR ADDITIONAL  
 PAY 12 AUTHORITY 1.16650759

302 CAREER TECH LEVY LIMIT  
 AFTER PAY 12 ADJUST  
 = LESSER OF (293)  
 OR (300) X (301) = 31,385.60

ANNUAL OTHER POSTEMPLOYMENT  
 BENEFITS (OPEB)

303 AUTHORITY REQUESTED BY  
 DISTRICT BASED UPON  
 FY 2011 EXPENSES PAID

304 PRORATION FACTOR TO  
 REFLECT STATEWIDE CAP

305 ANNUAL OPEB LEVY AUTH  
 = (303) X (304) =

NONPUBLIC TRANSPORTATION AID

306 ESTIMATED FY 2011  
 REG/EXCESS COST 555,455.00

307 ACTUAL FY 2011  
 BUS DEPRECIATION

308 FY 2011 REGULAR FTE 571.00  
 309 FY 2011 EXCESS FTE 147.00

310 ESTIMATED FY 2013  
 NONPUBLIC FTE 8.00

311 FY 2013 NONPUBLIC  
 TO AND FROM AID  
 = [(306)+(307)]  
 / [(308)+(309)] X (310)  
 X 5,224/5,124 = 6,309.70

312 ESTIMATED FY 2011  
 NONPUBLIC  
 NONREGULAR COST

313 ESTIMATED FY 2013  
 NONPUBLIC  
 NONREGULAR AID  
 X (312) X 5224/5124=

314 FY 2013 ESTIMATED  
 TRANSPORTATION AID  
 = (311)+(313) = 6,309.70

CAPITAL RELATED LEVY LIMITATIONS

HEALTH AND SAFETY (H&S)  
 (INCL INTERMED DISTRIBUTION)

CUMULATIVE COST:

315 FY 1985-FY 2009  
 ACTUAL CUM H&S COSTS 2,855,884.40

316 FY 2010 ACT H&S COST 42,994.38  
 317 FY 2011 EST H&S COST 50,986.15  
 318 FY 2012 EST H&S COST 48,350.00  
 319 FY 2013 EST H&S COST 43,600.00

320 DISTRICT SHARE OF  
 INTERMEDIATE COSTS

321 CUMULATIVE H&S COST  
 = (315) TO (320) = 3,041,814.93

HEALTH AND SAFETY (CONT)

CUMULATIVE REVENUE:

322 FY 1985-FY 2008  
 ACTUAL H&S REVENUE 2,618,476.99

323 FY 2009 ACT H&S REV 77,212.64  
 324 FY 2010 ACT H&S REV 125,058.06  
 325 FY 2011 EST H&S REV 50,986.15  
 326 FY 2012 EST H&S REV 48,350.00

327 FY 1985-FY 2012  
 OTHER REVENUE 78,131.09

328 CUMULATIVE REVENUE  
 = (322) TO (327) = 2,998,214.93

329 MAX H&S ADDL REV = GTR  
 ZERO OR (321)-(328) = 43,600.00

ALTERNATIVE FACILITIES  
 (ALT FAC OR AF/H&S)

330 REG ALT FAC PAYGO  
 REVENUE APPROVED

331 PAY 98 REG ALT FAC  
 PAYGO GRANDFATHER AID

332 PAY 12 REG ALT FAC  
 PAYGO REV ADJUST  
 (MEMO)

333 NET REG ALT FAC  
 PAYGO REV = (330)  
 - (331)+(332) =

334 AF/H&S PAYGO REV APPR  
 335 PAY 12 AF/H&S PAYGO  
 REVENUE ADJUST (MEMO)

336 AF/H&S PAYGO REV LIMIT  
 = (334)+(335) =

337 PAYGO REVENUE LIMIT  
 (ALT FAC AND AF/H&S)  
 = (333)+(336) =

HEALTH & SAFETY AND ALT  
 FACILITIES LEVY RATIO

31 2010 ANTC 10,811,914  
 64 2012-13 AMCPU (EST) 957.25

338 ANTC/AMCPU  
 = (31)/(64) = 11,294.77

339 H&S/AF LEVY RATIO = LSR  
 1 OR (338)/\$2,796 = 1.00000000

HEALTH & SAFETY AIDS & LEVIES		DISABLED ACCESS LIMIT		LEASE LEVY LIMITATION (CONT)				
340	INITIAL H&S LIMIT (MIN FOR MAX AID) = (329) X (339) =	43,600.00	356	FY 1992-FY 2013 APPROVED COSTS	249,483.00	378	FY 2012 NONJOINT COST	55,922.00
341	INITIAL H&S AID = (329)-(340) =		357	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 =	450,000.00	379	FY 2012 NONJOINT EXC	
342	H&S/AF AID PRORATION	1.00000000	358	LSR OF (356) OR (357)	249,483.00	380	FY 2013 NONJOINT COST	
343	PRORATED H&S AID = (341) X (342) =		359	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1993	381	FY 2013 NONJOINT EXC	
344	H&S LEVY LIMITATION = (329)-(343) =	43,600.00	360	LAST YEAR TO CERTIFY = (359) + 7 YEARS =	2000	382	FY 2012 JOINT COST	
ALTERNATIVE FACILITIES AIDS & LEVIES			361	TOTAL CUM CERT LEVY (PAY 93 TO PAY 10)	249,483.00	383	FY 2012 JOINT EXCESS	
345	INITIAL ALT FAC LIMIT (MIN FOR MAX AID) = (337) X (339) =		362	CERT LEVY PAY 2011		384	FY 2013 JOINT COST	
346	INITIAL ALT FAC AID = (337) - (345) =		363	TOTAL CERTIFIED LEVY = (361)+(362) =	249,483.00	385	FY 2013 JOINT EXCESS	
347	H&S/AF AID PRORATION	1.00000000	364	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (358)-(363)=		386	FY 2013 TIES LEASE	
348	ALT FAC LEVY LIMIT = (337)-(347) =		LEASE LEVY LIMITATION			387	TOTAL CAPITAL LEASES = (378)-(379)+(380) - (381)+(382)-(383) + (384)-(385)+(386) =	55,922.00
DEFERRED MAINTENANCE REVENUE			DIST'S SHARE LEASE COST & EXCESS FUNDS CAPITAL LEASE FOR INTERMEDIATE DISTS 287, 916 OR 917			388	TOTAL APPR REG LEASES, CARRYOVER & EXC FUNDS = (372)+(377)+(387) =	79,922.00
31	2010 ANTC	10,811,914	365	FY 2012 ELGIBLE SHARE		45	2012-13 RES PU (EST)	1,249.93
64	2012-13 AMCPU (EST)	957.25	366	FY 2012 EXCESS FUNDS		389	PUPIL UNIT MAX LIMIT = \$150 X (45) =	187,489.50
349	AVE BLDG AGE (EST) (NO AGE LIMIT)	65.24	367	FY 2013 ELGIBLE SHARE		390	COMM APPROVED LIMIT	
350	ELIGIBLE FOR DEFERRED MAINTENANCE REV?	YES	368	FY 2013 EXCESS FUNDS		391	REGULAR MAX LIMIT = GTR (389) OR (390) =	187,489.50
351	BLDG AGE RATIO = LSR OF 1 OR (349)/35 =	1.00000000	369	INTERMEDIATE NET LEASE COSTS = (365) - (366) + (367) - (368) =		392	LSR (388) OR (391)	79,922.00
352	MAX DEF MAINT REV = \$60 X (64) X (351) =	57,435.00	64	2012-13 AMCPU (EST)	957.25	393	LEASE LEVY LIMIT = (371) + (392) =	79,922.00
353	DEF MAINT LEVY RATIO LSR 1 OR (338)/\$5,621	1.00000000	370	INTERMED PUPIL UNIT LIMIT = \$43 X (64) =		INITIAL CAPITAL RELATED LEVIES		
354	DEF MAINT LEVY LIMIT = (352) X (353) =	57,435.00	371	INTERMED LEASE LIMIT = LSR (369) OR (370) =		207	OPERATING CAPITAL	210,212.10
355	INITIAL DEF MAINT AID = (352)-(354) =		372	INTERMED DIST CARRYOVR = (369) - (371) =		344	HEALTH & SAFETY	43,600.00
			APPROVED OPER LEASES			348	PAYGO ALTERNATIVE FAC	
			373	FY 2012 NONJOINT	24,000.00	354	DEFERRED MAINTENANCE	57,435.00
			374	FY 2013 NONJOINT		364	DISABLED ACCESS	
			375	FY 2012 JOINT		393	LEASE LEVY	79,922.00
			376	FY 2013 JOINT		394	COOP BLDG REPAIR	
			377	TOTAL OPER LEASES = (373) TO (376) =	24,000.00	395	OTHER CAPITAL (MEMO)	
						396	CAP PROJECTS REFER	
						397	CAPITAL RELATED LIMITS = (207)+(344)+(348) + (354)+(364)+(393) + (394)+(395)+(396) =	391,169.10

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	COMMUNITY SERVICE (CONT)
398 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION (PRIOR TO FUND BAL ADJUST)	515 FY 2013 EARLY CHILD FAMILY REVENUE
399 REORGANIZATION OPERATING DEBT	501 POPULATION (YR 2010) 7,006	IF (512) = YES
400 HEALTH BENEFITS	502 GTR OF (501) OR 1,335 7,006	= \$120.00 X (514),
401 HEALTH INS (MPLS)		ELSE = \$0 44,160.00
402 ADDL RETIREMENT (MPLS AND STP)	503 YOUTH SERVICE PROG? YES	31 2010 ANTC 10,811,914
403 SEVERANCE	504 AFTER SCHOOL ENRICHMENT? YES	516 ECFE TAX RATE .00392973
404 ADMIN DISTRICT		517 = (516) X (31) = 42,487.90
405 SWIMMING POOL	505 FY 2013 GENERAL REVENUE	518 EARLY CHILD LEVY LIMIT
406 TREE GROWTH	= \$5.42 X (502) = 37,972.52	= LESSSER OF (515)
407 CONSOLIDATION/ RETIREMENT	506 FY 2013 YOUTH SERVICE	OR (517) = 42,487.90
408 ECON DEVELOP ABATE	REV = \$1.00 X (502) = 7,006.00	519 EST FY 2013 EARLY CHILD
409 OTHER GENERAL (MEMO)	507 FY 2013 AFTER SCHOOL REVENUE = \$1.85 X (502)	AID = (515)-(518) = 1,672.10
410 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (398) TO (409) =	NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 12,961.10	HOME VISITING LIMIT
	508 FY 2013 COMMUNITY EDUCATION REVENUE	520 DIST PLANS TO LEVY FOR FY 2013 HOME VISIT? NO
INITIAL GENERAL FUND LEVY	= (505)+(506)+(507) = 57,939.62	521 HOME VISITING LIMIT
411 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (248) = 815,164.46	31 2010 ANTC 10,811,914	IF (520) = YES
	509 STANDARD COMM ED LEVY	AND (517) > \$0,
	= .00940 X (31) = 101,631.99	= \$1.60 X (513),
412 GENERAL RMV OTHER JOBZ EXEMPT = (211)+(213) = 36,708.47	510 COMM ED LEVY LIMIT LSR (508) OR (509) = 57,939.62	ELSE = \$0
	511 FY 2013 EST GROSS COMM ED AID = (508)-(510) =	DISABLED ADULTS
413 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (396) =		522 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
	EARLY CHILD FAMILY EDUCATION (PRIOR TO FUND BAL ADJUST)	SCHOOL-AGE CARE
414 GENERAL NTC OTHER JOBZ EXEMPT = (252)	FY 2011 ECFE ANNUAL REPORT	523 FY 2013 SCH-AGE CARE REV (FY 2013 EST COST)
+(276)+(279)+(281)	MUST BE SUBMITTED TO CERTIFY	31 2010 ANTC 10,811,914
+(284)+(287)+(289)	EARLY CHILDHOOD FAMILY ED &	45 2012-13 RES PU (EST) 1,249.93
+(300)+(305)+(397)	HOME VISIT LEVIES FOR FY 2013	
-(396)+(410) = 524,056.94	512 DIST PLANS TO LEVY FOR FY 2013 ECFE REVENUE? YES	524 ANTC/RES PU
415 TOTAL INITIAL GENERAL LEVY LIMITATION		= (31)/(45) = 8,650.02
= (411)+(412)	513 EST POPULATION UNDER	525 LEVY RATIO = LSR OF
+ (413)+(414) = 1,375,929.87	FIVE YEARS OF AGE 368	1 OR (524)/\$2,318 = 1.00000000
	514 GTR OF 150 OR (513) = 368	526 FY 2013 SCH-AGE CARE LIM = (523) X (525) =
		527 FY 2013 EST GROSS SCHOOL-AGE CARE AID = (523)-(526) =

COMMUNITY SERVICE (CONT)		GENERAL DEBT SERVICE (CONT)		GENERAL DEBT SERVICE (CONT)	
528 OTHER COMM ED (MEMO)	56,619.82	711 ALT FAC NET ELIGIBLE REQ DEBT SERVICE LEVY = (707)+(709)-(706) =	481,826.00	725 REQ DEBT SERV LEVY FOR NON-VOTER BONDS ISSUED AFTER JULY 1, 1992, NOT ELG FOR DEBT EQUAL AID	
COMMUNITY SERVICE SUMMARY					
529 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (510)+(518)+(521) + (522)+(526)+(528) =	157,047.34	712 REQ DEBT SERV LEVY FOR VOTER APPR ELIG BONDS SOLD BY JULY 1, 2011		726 REQ DEBT SERVICE LEVY FOR BONDS ISSUED AFTER JULY 1, 1992, NOT AID ELG =(723)+(724)+(725)=	
GENERAL DEBT SERVICE (FUND 7)					
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2013 PRINCIPAL AND INTEREST PAYMENTS)					
701 PAY 12 REQ DEBT SERV LEVY FOR TAC BONDS		713 REQ DEBT SERV LEVY FOR NON-VOTER ELIG BONDS SOLD BY JULY 1, 2011		727 GDS REQ DEBT SERV LEVY = (708)+(710)+(716) +(717)+(720)+(721) +(722)+(726) =	729,929.00
702 FY 2013 TACONITE FUNDING FOR BONDS		714 REQ DEBT SERV LEVY FOR ELG BONDS SOLD BY JULY 1, 2011 =(712)+(713)=		728 GDS REQ DEBT SERV LEVY VOTER APPR = (704) +(712)+(718)+(723) =	
703 TAC ADJ TO REQ = (702) OR ((702) X 1.05) =		715 PAY 12 SHARE INTERMED DIST DEBT SERV (ELG)		34 2010 ANTC TOTAL	11,047,957
704 NET REQ DEBT SERV LEVY TACONITE=(701)-(703)=		716 CUR ELG REQ DEBT SERV LEVY = (704) +(711)+(714)+(715) =	481,826.00	729 MAX EFFORT DEBT SERV TAX RATE	%
705 PAY 97 LEVY FOR ALT FACILITY BONDS (MAX ALT FAC BONDED AID)		717 PAY 12 SHARE INTERMED DIST DEBT SERV(INELG)		730 MAX EFFORT DEBT SERV LEVY = (34) X (729) =	
706 ALT FAC AID ADJUST 1.05 X (705) ROUNDED=		718 REQ DEBT SERV LEVY FOR VOTER APPR BONDS SOLD AFTER JULY 1, 2011 AND ELG FOR FUTURE EQUAL AID		731 DS LOAN RECEIVABLE	
707 ALT FAC REQ REG DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)		719 REQ DEBT SERV LEVY FOR NON-VOTER BONDS SOLD AFTER JULY 1, 2011 AND ELG FOR FUTURE EQUAL AID		732 DEBT EQL BASE = GTR OF (730)OR((716)-(731))=	481,826.00
708 PAY 12 ALT FAC REQ REG DEBT SERV LEVY (NOT AID ELIGIBLE)		720 REQ DEBT SERV LEVY FOR BONDS SOLD AFTER JULY 1, 2011 AND ELG FOR FUTURE EQ AID = (718)+(719) =		733 INELG LEASE PURCHASE	
709 ALT FAC/H&S REQ DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)	481,826.00	721 REQ DEBT SERV LEVY FOR FACIL BOND-MS 123B.62	191,599.00	734 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	
710 ALT FAC/H&S REQUIRED DEBT SERVICE LEVY (NOT AID ELIGIBLE)	56,504.00	722 REQ DEBT SERV LEVY FOR EQUIP BOND-MS 123B.61		735 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	521,064.00
		723 REQ DEBT SERV LEVY FOR VOTER APPR BONDS ISSUED AFTER JULY 1, 1992, NOT ELG FOR DEBT EQUAL AID			
		724 REQ DEBT SERVICE LEVY FOR REORG OPER DEBT BONDS			

DEBT EXCESS		BREAKDOWN OF NET DEBT EXCESS		DEBT EQUALIZATION AID				
736	JUNE 2010 FUND 7-422 BALANCE	64,396.06	752	PAY 11 REQ DEBT SERV LEVY FOR FACIL BONDS	206,023.00	34	2010 ANTC INCLUDING JOBZ	11,047,957
737	JUNE 2010 FUND 7-425 BALANCE FOR BOND REFUNDING		753	PAY 11 REQ DEBT SERV LEVY ON EQUIP BONDS		765	= .1050 X (34) =	1,160,035.49
738	PAY 10 DEBT EXCESS LEVY REDUCTION	52,036.84		IF [(752)+(753)] > 0 THEN (721) AND (722) ARE INCLUDED IN (754)		766	= .1574 X (34) =	1,738,948.43
739	PAY 11 DEBT EXCESS LEVY REDUCTION		754	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (730) = 0, THEN [(727)+(733)-(708)- (710)-(720)] ELSE 0 =	673,425.00	767	DEDICATED FUNDS	
740	5% OF PAY PAY 12 REQ DEBT SERV LEVY=(727) X 5%=	36,496.45	755	DEBT EXCESS RATIO = LSR 1 OR (748)/(754)=		768	LOCAL EFFORT =GTR OF ZERO OR [(766)-(767)] =	1,738,948.43
741	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(736) -(738)-(739)-(740)] =		756	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (716) X (755) =		744	DEBT EXCESS FOR AUTHORIZED TRANSFER	
742	RETAIN FOR CAP LOAN REPAYMENT		757	EXCESS FOR ELIGIBLE ALT FACILITIES BONDS = (711) X (755) =		769	FY 2013 NET DEBT EQ REV = GTR OF ZERO OR [(764)+(744)-(768)] =	
743	APPROVED DEBT EXCESS TO BE RETAINED		758	EXCESS FOR INELIGIBLE FACILITY & EQUIP BONDS IF IN (754), THEN [(721)+(722)]X(755) =		770	MAX TIER 1 EQU REV = (711)+(765)-(757) =	1,641,861.49
744	DEBT EXCESS FOR AUTHORIZED TRANSFER		759	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (758)- (721)-(722)-(747) =	191,599.00-	771	PRELIM TIER 1 EQU REV = LESSER OF (769) OR (770) =	
745	DISTRICT REQUESTED ADDITIONAL EXCESS		760	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(748)-(754)] =		772	PRELIM TIER 2 EQU REV = (769)-(771) =	
746	CERT DEBT EXCESS = GREATER OF ZERO OR [(741)-(742)-(743) -(744)] OR (745) =		761	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(728)-(718)]X(755) =		730	MAXIMUM EFFORT DEBT SERVICE LEVY	
747	EXCESS USED TO RETIRE FAC & EQUIP BONDS		762	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (748)-(760)-(761) =		773	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(730)-(765)-(768)] =	
748	ADJUSTED DEBT EXCESS = (746)-(747) =		763	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (761) + (762) =		774	TIER 2 EQUAL REV = GTR OF (772) OR (773) =	
749	DISTRICT REQUESTED DEBT EXCESS FOR REORG DEBT		764	FY 2013 GROSS DEBT EQ REVENUE = (732) +(751)-(756) =	481,826.00	775	TIER 1 EQUAL REV = (769)-(774) =	
750	TOTAL DEBT EXCESS = (748)+(749) =					57	2009-10 ADJ PU (ACT)	1,027.93
	BOND SCHEDULE ADJ FOR DEBT SERVICE AID ADJ					776	ANTC/ADJ PU = (34)/(57) =	10,747.77
751	FY 2013 NET REV ADJ TO DEBT EQL REVENUE (MEMO)					777	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (776)/\$3,049 =	1.00000000
						778	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (776)/\$7,622 =	1.00000000
						779	TIER 1 DEBT EQU AID RATIO = 1-(777) =	
						780	TIER 2 DEBT EQU AID RATIO = 1-(778) =	
						781	TIER 1 DEBT AID = (775) X (779) =	
						782	TIER 2 DEBT AID = (774) X (780) =	
						783	GROSS FY 2013 DEBT AID = (781)+(782) =	

DEBT EQUALIZATION AID (CONT)		OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (CONT)	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (CONT)
784	FY 2013 DEBT SERVICE AID PRORATION	1.00000000	
785	FY 2013 NET DEBT AID = (783) X (784) =		
786	ELG ALT FAC BOND LESS ALT FAC DEBT EXCESS = (711) - (757) =	481,826.00	
787	TIER 1 ALT FAC REV IF (730) = 0 THEN LSR OF (775) OR (786) =		
788	NON VOTER DEBT AID = (779) X (784) X (787) =		
789	VOTER APPR DEBT AID = (785)-(788) =		
790	NET ADJ DEBT SERV LEVY = IF (730)>0 THEN {GTR OF [(727)-(721)-(722)] OR (730)-(920)+(921) -(785) ELSE 0		
791	ADDL MAX EFF GDS LEVY = IF (730)>0 THEN GTR [(730) -(909)-(790)] OR 0 =		
792	GDS LEVY LIMIT VOTER APPROVED = [GTR OF ((728)+(920)) OR (730)] -(789)+(791)-(920) =		
793	GDS LEVY LIMIT FOR NON VOTER = (727)-(728) + (733)-(788) =	729,929.00	
794	TOTAL INITIAL GDS LEVY LIMIT = (792)+(793) =	729,929.00	
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)		
901	LEVY BONDS IRREV TRUST VOTER APPROVED		
902	LEVY BONDS REVOC TRUST VOTER APPROVED		
903	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS VOTER APPROVED = (901) + (902) =		
904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	201,228.00	
906	LEVY BONDS FUND 1 RSVD NON-VOTER APPROVED		
907	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED		
	SUM (904) THRU (906)=	201,228.00	
908	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)		
909	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907) + (908) =	201,228.00	
910	ENDING FY 10 FUND 47 422 BALANCE VOTER APP		
911	ENDING FY 10 FUND 47 422 BAL NON VOTER APP	8,318.21	
912	PAY 09 OPEB DEBT EXCESS REDUCTION		
913	PAY 11 OPEB DEBT EXCESS REDUCTION		
914	5% OF PAY 12 REQ OPEB DEBT SERV LEVY	10,061.40	
915	FUND 47 AVAILABLE BALANCE VOTER APPROVED = (910)-(912)-(913) -(914) =		
916	FUND 47 AVAILABLE BALANCE NON-VOTER APPROVED = (911)-(912)-(913) -(914) =		
917	REQUESTED DEBT EXCESS OPEB/PENSION BONDS VOTER APPROVED		
918	REQUESTED DEBT EXCESS OPEB/PENSION BONDS NON-VOTER APPROVED		
919	TOTAL PAY 12 OPEB DEBT SERVICE REDUCTION = (917) + (918) =		
920	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (903)-(915)+(917) =		
921	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (909)-(916)+(918) =	201,228.00	
	LEVY LIMITATION ADJUSTMENTS		
	IN GENERAL, IF WE HAVE:		
	A FINAL LEVY AUTHORITY		
	B PREVIOUSLY CALCULATED AUTHORITY		
	C CERTIFIED LEVY BASED ON (B)		
	D LEVY ADJUSTMENT, THEN:		
	IF A>B, D=A-B		
	IF A<C, D=A-C		
	OTHERWISE D=ZERO		
	GENERAL FUND ADJUSTMENTS		
	FY 2012 OPERATING CAPITAL LEVY ADJUSTMENT		
1001	FY 2012 OPER CAP LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 159)		215,939.27
1002	10 PAY 11 LIMIT		216,143.16
1003	10 PAY 11 LEVY		216,143.16
1004	FY 2012 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) =		203.89-
	FY 2012 EQUITY LEVY ADJUSTMENT		
1005	FY 2012 EQUITY LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 169)		37,200.87
1006	10 PAY 11 LIMIT		37,058.02
1007	10 PAY 11 LEVY		37,058.02
1008	FY 2012 EQUITY LEVY ADJUSTMENT = ((1005)-(1006)) =		142.85

FY 2012 TRANSITION LEVY ADJUSTMENT		FY 2012 2ND TIER REF LEVY ADJUST	FY 2012 TBRA ALLOCATION ADJUSTMENT
1009	FY 2012 TRANSITION LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 176)	1024 FY 2012 2ND TIER REF LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 203) 355,408.68	FY 2012 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINES 222 TO 224)
1010	10 PAY 11 LIMIT	1025 ALLOCATION OF TBRA (FROM PAY 11 LEVY REPORT, LINE 240)	1038 TIER 1 LEVY
1011	10 PAY 11 LEVY	1026 10 PAY 11 LIMIT 345,884.09	1039 TIER 2 LEVY
1012	FY 2012 TRANSITION LEVY ADJUSTMENT	1027 10 PAY 11 LEVY 345,884.09	1040 UNEQL LEVY
	FY 2012 ALT TEACHER COMP LEVY ADJUST	1028 PAY 11 LIMIT ADJ FOR TBRA = (1025)+(1026) = 345,884.09	1041 TOTAL FY 2012 TBRA ALLOC TO REF LEVY CATEGORIES = (1038) TO (1040) =
1013	FY 2012 ALT COMP LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 186)	1029 PAY 11 LEVY ADJ FOR TBRA = (1025)+(1027) = 345,884.09	1042 TOTAL FY 2012 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 11 LEVY = (1018)+(1025) + (1032) =
1014	10 PAY 11 LIMIT	1030 FY 2012 2ND TIER REF LEVY ADJUSTMENT = ((1024)-(1028)) = 9,524.59	1043 FY 2012 TBRA ALLOCATION ADJUSTMENT = (1042)-(1041) =
1015	10 PAY 11 LEVY		
1016	FY 2012 ALT TEACH COMP LEVY ADJUSTMENT	FY 2012 UNEQUAL REF LEVY ADJUST	
	FY 2012 1ST TIER REF LEVY ADJUST	1031 FY 2012 UNEQUAL REF LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 205)	FY 2010 OPERATING CAPITAL LEVY ADJ
1017	FY 2012 1ST TIER REF LEVY AUTH (FROM FY 2012 GENERAL EDUC REVENUE REPORT, LINE 201) 436,196.07	1032 ALLOCATION OF TBRA (FROM PAY 11 LEVY REPORT, LINE 241)	1044 FY 2010 OPER CAP LEVY AUTH (FROM FY 2010 GENERAL EDUC REVENUE REPORT, LINE 159) 163,309.99
1018	ALLOCATION OF TBRA (FROM PAY 11 LEVY REPORT, LINE 239)	1033 10 PAY 11 LEVY	1045 08 PAY 09 LIMIT 162,803.67
1019	10 PAY 11 LIMIT 436,196.06	1034 10 PAY 11 LEVY	1046 08 PAY 09 LEVY 162,803.67
1020	10 PAY 11 LEVY 436,196.06	1035 PAY 11 LIMIT ADJ FOR TBRA = (1032)+(1033) =	1047 TOTAL ADJUST TO PAY 09 OPER CAP LEVY AUTH = ((1044)-(1045)) = 506.32
1021	PAY 11 LIMIT ADJ FOR TBRA = (1018)+(1019) = 436,196.06	1036 PAY 11 LEVY ADJ FOR TBRA = (1032)+(1034) =	1048 09 PAY 10 ADJ LIMIT 290.43
1022	PAY 11 LEVY ADJ FOR TBRA = (1018)+(1020) = 436,196.06	1037 FY 2012 UNEQUALIZED REF LEVY ADJUSTMENT	1049 09 PAY 10 ADJ LEVY 290.43
1023	FY 2012 1ST TIER REF LEVY ADJUSTMENT = ((1017)-(1021)) = .01		1050 FY 2010 OPER CAPITAL LEVY ADJUSTMENT = ((1047)-(1048)) = 215.89
			FY 2010 EQUITY LEVY ADJUSTMENT
			1051 FY 2010 EQUITY LEVY AUTH (FROM FY 2010 GENERAL EDUC REVENUE REPORT, LINE 169) 35,184.92

FY 2010 EQUITY LEVY ADJUST (CONT)	FY 2010 1ST TIER REF LEVY ADJUST	FY 2010 UNEQUALIZED REF LEVY ADJUST
1052 08 PAY 09 LIMIT 31,814.35	1072 FY 2010 1ST TIER REF LEVY AUTH	1092 FY 2010 UNEQUAL REF LEVY AUTH
1053 08 PAY 09 LEVY 31,814.35	(FROM FY 2010 GENERAL	(FROM FY 2010 GENERAL
1054 TOTAL ADJUST TO PAY 09	EDUC REVENUE REPORT,	EDUC REVENUE REPORT,
EQUITY LEVY AUTH	LINE 201) 405,129.34	LINE 205)
= ((1051)-(1052)) = 3,370.57		
1055 09 PAY 10 ADJ LIMIT 873.93	1073 ALLOCATION OF TBRA	1093 ALLOCATION OF TBRA
1056 09 PAY 10 ADJ LEVY 873.93	(FROM PAY 09 LEVY	(FROM PAY 09 LEVY
1057 FY 2010 EQUITY	REPORT, LINE 238)	REPORT, LINE 240)
LEVY ADJUSTMENT		
= ((1054)-(1055)) = 2,496.64	1074 08 PAY 09 LIMIT 405,129.35	1094 08 PAY 09 LIMIT
	1075 08 PAY 09 LEVY 405,129.35	1095 08 PAY 09 LEVY
	1076 PAY 09 LIMIT ADJ FOR TBRA	1096 PAY 09 LIMIT ADJ FOR TBRA
FY 2010 TRANSITION LEVY ADJUSTMENT	= (1073)+(1074) = 405,129.35	= (1093)+(1094) =
1058 FY 2010 TRANSITION LEVY AUTH	1077 PAY 09 LEVY ADJ FOR TBRA	1097 PAY 09 LEVY ADJ FOR TBRA
(FROM FY 2010 GENERAL	= (1073)+(1075) = 405,129.35	= (1093)+(1095) =
EDUC REVENUE REPORT,		
LINE 176)	1078 TOTAL ADJUST TO PAY 09	1098 TOTAL ADJUST TO PAY 09
	1ST TIER REF LEVY AUTH	UNEQUAL REF LEVY AUTH
	= ((1072)-(1077)) = .01-	
1059 08 PAY 09 LIMIT	1079 09 PAY 10 ADJ LIMIT .01	1099 09 PAY 10 ADJ LIMIT
1060 08 PAY 09 LEVY	1080 09 PAY 10 ADJ LEVY .01	1100 09 PAY 10 ADJ LEVY
1061 TOTAL ADJUST TO PAY 09	1081 FY 2010 1ST TIER REF	1101 FY 2010 UNEQUAL REF
TRANSITION LEVY AUTH	LEVY ADJUSTMENT	LEVY ADJUSTMENT
	= ((1078)-(1080)) = .02-	
1062 09 PAY 10 ADJ LIMIT		
1063 09 PAY 10 ADJ LEVY	FY 2010 2ND TIER REF LEVY ADJUST	FY 2010 TBRA ALLOCATION ADJUSTMENT
1064 FY 2010 TRANSITION	1082 FY 2010 2ND TIER REF LEVY AUTH	FY 2010 ALLOCATION OF TBRA
LEVY ADJUSTMENT	(FROM FY 2010 GENERAL	TO REF LEVY CATEGORIES
	EDUC REVENUE REPORT,	(FROM FY 2010 GENERAL
	LINE 203) 301,934.80	EDUC REVENUE REPORT,
FY 2010 ALT TEACHER COMP LEVY ADJUST		LINES 222 TO 224)
1065 FY 2010 ALT COMP LEVY AUTH	1083 ALLOCATION OF TBRA	1102 TIER 1 LEVY
(FROM FY 2010 GENERAL	(FROM PAY 09 LEVY	1103 TIER 2 LEVY
EDUC REVENUE REPORT,	REPORT, LINE 239)	1104 UNEQL LEVY
LINE 186)		
1066 08 PAY 09 LIMIT 328,126.57	1084 08 PAY 09 LIMIT 328,126.57	1105 TOTAL FY 2010 TBRA ALLOC
1067 08 PAY 09 LEVY 328,126.57	1085 08 PAY 09 LEVY 328,126.57	TO REF LEVY CATEGORIES
		= (1102) TO (1104) =
1068 TOTAL ADJUST TO PAY 09	1086 PAY 09 LIMIT ADJ FOR TBRA	1106 TOTAL FY 2010 TBRA ALLOC
ALT COMP LEVY AUTH	= (1083)+(1084) = 328,126.57	TO REF LEVY CATEGORIES
	1087 PAY 09 LEVY ADJ FOR TBRA	FROM PAY 09 LEVY
	= (1083)+(1085) = 328,126.57	= (1073)+(1083)
		+ (1093) =
1069 09 PAY 10 ADJ LIMIT	1088 TOTAL ADJUST TO PAY 09	1107 FY 2010 TBRA ALLOCATION
1070 09 PAY 10 ADJ LEVY	2ND TIER REF LEVY AUTH	TOTAL ADJUSTMENT
1071 FY 2010 ALT TEACH COMP	= ((1082)-(1087)) = 26,191.77-	= (1106)-(1105) =
LEVY ADJUSTMENT		
	1089 09 PAY 10 ADJ LIMIT 29,018.06-	
	1090 09 PAY 10 ADJ LEVY 29,018.06-	
	1091 FY 2010 2ND TIER REF	
	LEVY ADJUSTMENT	
	= ((1088)-(1089)) = 2,826.29	

FY 2010 TBRA ALLOCATION ADJ (CONT)	FY 2003 REEMPLOYMENT ADJUSTMENT	FY 2010 CAREER TECHNICAL ADJUSTMENT
1108 09 PAY 10 ADJ LIMIT	1127 REEMPLOYMENT BALANCE	1142 FY 2010 APPROVED COOPERATIVE
1109 09 PAY 10 ADJ LEVY	(PAY 11 LEVY	EXPENDITURES FROM
	LINE 1165)	CTE BUDGET SYSTEM
1110 FY 2010 TBRA ALLOC	1128 REEMPLOY ADJUST BASED	1143 FY 2010 ACTUAL
LEVY ADJUSTMENT	ON CURRENT YEAR LEVY	COOPERATIVE EXPENDITURES
	= LESSER OF [(279)	FROM UFARS
	OR (1127)] X -1 =	1144 LESSER OF (1142)
		OR (1143) =
FY 2012 INTEGRATION ADJUSTMENT	1129 REEMPLOY ADJUST BASED	1145 COOP ALLOCATION
1111 FY 2012 INTEG LEVY AUTH	ON FY 2010 ADJUSTMENT,	1146 ACTUAL COOPERATIVE
(FROM INTEGRATION REVENUE	IF (1126)<0, THEN ZERO;	EXPENDITURES
REPORT, LINE 18)	ELSE LESSER OF {(1126)	= (1144) X (1145) =
37,918.26	OR [(1127)+(1128)]}	1147 ADDITIONAL COOP
	X -1 =	EXPENDITURES
1112 10 PAY 11 LIMIT	1130 FY 2003 REEMPLOY ADJUST	1148 FY 2010 APPROVED DISTRICT
37,915.94	= (1128)+(1129) =	EXPENDITURES FROM
1113 10 PAY 11 LEVY		CTE BUDGET SYSTEM
37,915.94	1131 REVISED REEMPLOYMENT	102,149.50
1114 FY 2012 INTEGRATION	BALANCE	1149 FY 2010 ACTUAL DISTRICT
ADJUSTMENT LIMIT	= (1127)+(1130) =	EXPENDITURES FROM
= (1111)-(1112) =		UFARS
2.32		101,589.62
FY 2010 INTEGRATION ADJUSTMENT	FY 2010 SAFE SCHOOLS ADJUST	1150 ACTUAL DISTRICT
1115 FY 2010 INTEG LEVY AUTH	1132 SAFE SCH L VY REQUEST?	EXPENDITURES = LESSER
(FROM INTEGRATION REVENUE	61 2009-10 AMCPU (ACT)	OF (1148) OR (1149) =
REPORT, LINE 18)	1,027.93	101,589.62
33,968.99	1133 FY 2010 SAFE SCHOOLS	1151 TOTAL FY 2010 ACTUAL
1116 08 PAY 09 LIMIT	AUTHORITY \$30 X (61)=	EXPENDITURES = (1146)
1117 08 PAY 09 LEVY	30,837.90	+(1147)+(1150)=
1118 TOTAL ADJUSTMENT	1134 08 PAY 09 LIMIT	101,589.62
= (1115)-(1116) =	30,449.40	1152 25% OF TOTAL ACTUAL
33,968.99	1135 08 PAY 09 LEVY	EXPENDITURES
1119 09 PAY 10 ADJ LIMIT	30,449.40	= (1151) X .25 =
39,210.00	1136 FY 2010 SAFE SCH ADJUST	25,397.41
1120 09 PAY 10 ADJ LEVY	= ((1133)-(1134)) =	1153 FY 2010 ACTUAL ADM
39,210.00	388.50	SERVED GRADES 10-12
1121 FY 2010 INTEGRATION	FY 2010 SAFE SCHOOLS	230.75
ADJUSTMENT LIMIT	INTERMEDIATE ADJUST	1154 ALLOWANCE PER ADM
= (1118)-(1120) =	1137 SAFE SCH INTERMEDIATE	80.00
5,241.01-	LEVY ALLOW	1155 MAXIMUM REVENUE
FY 2010 REEMPLOYMENT ADJUSTMENT	61 2009-10 AMCPU (ACT)	= (1153) X (1154) =
1122 FY 2010 EXPEND ACTUAL	1,027.93	18,460.00
62,640.67	1138 FY 2010 SAFE SCHOOLS	1156 PRELIMINARY REVENUE
1123 REEMPLOY LEVY AUTH	INTERMEDIATE AUTHORITY	= LESSER OF (1152)
= 100% OF (1122) =	= (1137) X (61) =	OR (1155) =
62,640.67	1139 08 PAY 09 LIMIT	18,460.00
1124 09 PAY 10 LIMIT	60,000.00	1157 FY 2010 CAREER TECH
60,000.00	1140 08 PAY 09 LEVY	FINAL LEVY AUTHORITY
1125 09 PAY 10 LEVY	2,640.67	26,905.61
60,000.00	1141 FY 2010 SAFE SCHOOLS	1158 REVENUE GUARANTEE
1126 FY 2010 REEMPLOY ADJUST	INTERMEDIATE ADJUST	= LESSER OF (1151)
= ((1123)-(1124)) =		OR (1157) =
2,640.67		26,905.61
		1159 FY 2010 LEVY AUTHORITY
		= GREATER OF (1156)
		OR (1158) =
		26,905.61
		1160 FY 2010 LEVY ALLOCATION
		FOR SECONDARY EDUCATION
		PER M.S. 124D.4531
		1161 FY 2010 LEVY AUTHORITY
		= (1159) + (1160) =
		26,905.61



LEASE LEVY ADJUSTMENT	LEASE LEVY ADJUSTMENT (CONT)	LEASE LEVY ADJUSTMENT (CONT)	
FY 2009 AND FY 2010 LEASE COSTS WITH A PAY 09 LEVY (PAY 10 LEASE LEVY FOR FY 2010 & 2011 LEASE COSTS WILL BE ADJUST NEXT YEAR)	1263 TOTAL FY 2009 OPER NON-J NET LEASE COSTS = (1240) + (1246) = 14,713.50	1278 PAY 09 LEASE COST UNDER REGULAR AUTH = (1273) - (1276) = 89,619.16	
FY 2009 NET LEASE COSTS	1264 ACTUAL FY 2009 UFARS LEASE COSTS (FUND 1, OBJECT 370) 39,154.83	42 2009-10 RES PU (ACT) 1,321.92	
1237 PAY 08 INTERMEDIATE	1265 PAY 08 OPER NON-J LEASE COST LIMITED BY FY 2009 UFARS LSR (1240) OR (1264)=	1279 PAY 09 PUPIL UNIT MAX AUTH = \$150 X (42) = 198,288.00	
1238 PAY 08 TIES CAPITAL	1266 REMAIN FY 2009 UFARS = (GREATER OF ZERO OR (1264) - (1265) = 39,154.83	1280 PAY 09 COMMISSIONER APPROVED LIMIT	
1239 PAY 08 OPER JOINT	1267 PAY 09 OPER NON-J LEASE COST LIMITED BY FY 2009 UFARS LSR (1246) OR (1266)= 14,713.50	1281 REGULAR MAX AUTHORITY = GTR OF (1279) OR (1280) = 198,288.00	
1240 PAY 08 OPER NON-J	1268 FY 2009 ADJUSTED COSTS (PAY 09) = (1249) - (1246) + (1267) = 89,619.16	1282 TOTAL PAY 09 REGULAR LEASE LEVY AUTHORITY = LSR OF (1278) OR (1281) = 89,619.16	
1241 PAY 08 CAPITAL JOINT	1269 TOTAL FY 2010 OPER NON-J NET LEASE COSTS = (1253) + (1259) = 17,865.00	1283 TOTAL PAY 09 REGULAR & INTERM LEASE LEVY AUTH = (1276) + (1282) = 89,619.16	
1242 PAY 08 CAPITAL NON-J	1270 ACTUAL FY 2010 UFARS LEASE COSTS (FUND 1, OBJECT 370) 52,141.37	1284 PAY 09 INITIAL LEASE LEVY LIMITATION 95,521.27	
1243 FY 2009 COSTS (PAY 08) SUM (1237) TO (1242)=	1271 PAY 09 OPER NON-J LEASE COST LIMITED BY FY 2010 UFARS LSR (1253) OR (1270)=	1285 PAY 09 CERTIFIED LEASE LEVY 95,521.27	
1244 PAY 09 INTERMEDIATE	1272 FY 2010 ADJUSTED COSTS (PAY 09) = (1256) - (1253) + (1271) =	1286 PAY 09 LEASE LEVY LIMITATION ADJUSTMENT = (1283)-(1285) = 5,902.11-	
1245 PAY 09 OPER JOINT 18,984.31	1273 PAY 09 ADJUSTED NET LEASE COSTS = (1268) + (1272) = 89,619.16	CAPITAL RELATED ADJUSTMENTS SUMMARY	
1246 PAY 09 OPER NON-J 14,713.50	1274 DIST'S SHARE OF PAY 09 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1244) + (1250) =	1004 FY 2012 OPER CAP ADJ 203.89-	
1247 PAY 09 CAPITAL JOINT	61 2009-10 AMCPU (ACT) 1,027.93	1050 FY 2010 OPER CAP ADJ 215.89	
1248 PAY 09 CAPITAL NON-J 55,921.35	1275 INTERM PUPIL UNIT AUTH = \$43 X (61) = 44,200.99	1208 FY 2012 H&S ADJUST 1,050.00-	
1249 FY 2009 COSTS (PAY 09) SUM (1244) TO (1248)= 89,619.16	1276 INTERMEDIATE LEASE AUTHORITY = LSR OF (1274) OR (1275) =	1217 FY 2011 H&S ADJUST 6,263.85-	
FY 2010 NET LEASE COSTS	1277 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1274) - (1276) =	1231 FY 2010 H&S ADJUST	
1250 PAY 09 INTERMEDIATE		1236 FY 2010 DEF MAINT ADJ 777.00	
1251 PAY 09 TIES CAPITAL		1286 PAY 09 LEASE LEVY ADJ 5,902.11-	
1252 PAY 09 OPER JOINT 18,199.19		1287 LEASE LEVY ADJ (MEMO)	
1253 PAY 09 OPER NON-J 17,865.00		1288 ALT FAC ADJUST (MEMO)	
1254 PAY 09 CAPITAL JOINT		1289 OTHER CEX ADJ (MEMO)	
1255 PAY 09 CAPITAL NON-J 55,921.35		1290 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1050)+(1208) +(1217)+(1231)+(1236) +(1286)+(1287) +(1288)+(1289) = 12,426.96-	
1256 FY 2010 COSTS (PAY 09) SUM (1250) TO (1255)=			
1257 PAY 10 INTERMEDIATE			
1258 PAY 10 OPER JOINT 18,199.19			
1259 PAY 10 OPER NON-J 17,865.00			
1260 PAY 10 CAPITAL JOINT			
1261 PAY 10 CAPITAL NON-J 55,921.35			
1262 FY 2010 COSTS (PAY 10) SUM (1257) TO (1261)= 91,985.54			

OTHER GENERAL LIMITATION ADJUSTMENTS	GENERAL FUND ADJUSTMENT SUMMARY	FY 2012 HOME VISIT ADJUSTMENT
759 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 191,599.00-	1307 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1023)+(1030)+(1037) +(1043)+(1081) +(1091)+(1101) +(1110)+(1296) = 12,350.87	1405 FY 2012 HOME VISIT REVISED LEVY AUTH (FROM FY 2012 ECFE AID REPORT, LINE 1.15)
1291 MAINT PU VAR (MEMO)		
1292 ECON DEV ABATE ADJUST (MEMO)		
1293 DEBT SURPLUS TRANSFER (MEMO)		1406 10 PAY 11 LIMIT 1407 10 PAY 11 LEVY 1408 FY 2012 HOME VISIT ADJUSTMENT
1294 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	1308 GENERAL RMV OTHER JOBZ EXEMPT =(1008)+(1012)+(1057) +(1064)+(1299) = 2,639.49	
1295 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)		FY 2010 SCHOOL-AGE CARE
1296 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1294)+(1295)=	1309 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1302) =	1409 FY 2010 AUTHORITY (FROM UFARS EXPENDITURES)
1297 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1310 GENERAL NTC OTHER JOBZ EXEMPT =(1016)+(1071)+(1114) +(1121)+(1126)+(1130) +(1136)+(1141)+(1164) +(1168)+(1290)+(759) +(1291)+(1292)+(1293) +(1306)= 206,235.48-	1410 08 PAY 09 LIMIT 1411 08 PAY 09 LEVY 1412 FY 2010 SCH-AGE CARE ADJUSTMENT
1298 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)		1413 ADULTS W/DISABILITIES ADJUST (MEMO)
1299 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1297)+(1298)=	1311 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1307)+(1308) + (1309)+(1310) = 191,245.12-	1414 FY 2011 COMMUNITY ED EXCESS FUND BALANCE ADJUST (FROM FY 2011 COMMUNITY ED AID REPORT, LINE 2.13)
1300 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		
1301 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	COMMUNITY SERV FUND ADJUSTMENTS	1415 FY 2011 EARLY CHILDHOOD FAMILY EXCESS FUND BALANCE ADJUST (FROM FY 2011 ECFE AID REPORT, LINE 2.13)
1302 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1300)+(1301)=	FY 2012 EARLY CHILD FAMILY ADJUST	
1303 TIF ADJUST (MEMO)	1401 FY 2012 REVISED ECFE LEVY AUTH (FROM FY 2012 ECFE AID REPORT, LINE 1.7) 38,144.90	
1304 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1402 10 PAY 11 LIMIT 38,144.90 1403 10 PAY 11 LEVY 38,144.90	1416 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1305 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1404 FY 2012 EARLY CHILD FAMILY ADJUST	1417 OTHER ADJUST (MEMO) 1418 TOTAL OTHER ADJUST =(1416)+(1417)=
1306 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1303) +(1304)+(1305) =		1419 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1414) + (1415)+(1418) =

GENERAL DEBT SERVICE ADJUSTMENTS	ABATEMENT ADJUSTMENTS	INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1701 REDUCTION FOR DEBT EXCESS, VOTER APPROVED = (761) X -1 =	INITIAL ABATEMENT LEVY ADJUSTMENT	2023 GENERAL=(2004)-(2022) - (2024)-(2025) =
1702 OTHER ADJUSTMENT (MEMO) VOTER APPROVED	2001 SCHOOL TAXES ABATED IN 2010	2024 COM SER [(2004)X (2011)]-(2020) =
1703 TOTAL ADJUSTMENT VOTER APPROVED = (1701)+(1702) =	2002 SCHOOL TAXES ADDED IN 2010	2025 GDS DBT [(2004)X (2012)]-(2021) =
1704 REDUCTION FOR DEBT EXCESS, NON-VOTER APPROVED = (762) X -1 =	2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	2005 TOTAL = (2004)-(2022)
1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED	2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	ABATEMENT INTEREST ADJUSTMENT
1706 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1704)+(1705) =	2022 FY 2012 ABATEMENT AID	2026 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2010
	2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2022) =	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
	PAY 09 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	2027 GENERAL = (2026) - (2028)-(2029) =
	2006 GENERAL 1,324,149.43	2028 COM SER (2026)X(2011)
	2007 COMMUNITY SERVICE 114,356.82	2029 GEN DBT (2026)X(2012)
	2008 GENERAL DEBT SERVICE	2026 TOTAL
	2009 TOTAL 1,438,506.25	
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	CERTIFIED LEVY RATIO BY FUND	FY 2010 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
1901 REDUCTION FOR DEBT EXCESS, VOTER APPROVED = GTR OF [(917)OR(915)] X -1 =	2010 GENERAL (2006)/(2009) .92050308	2030 GENERAL
	2011 COM SER (2007)/(2009) .07949692	2031 COMMUNITY SERVICE
	2012 GEN DBT (2008)/(2009)	2032 GEN DEBT
	2013 TOTAL 1.00000000	2033 TOTAL
1902 REDUCTION FOR DEBT EXCESS, OTHER = GTR OF [(918)OR(916)] X -1 =	ABATEMENT AID BY FUND (FROM PART III OF FY 2012 ABATEMENT AID REPORT)	TOTAL REGULAR ABATEMENT LEVY ADJUST
	2014 GENERAL	2034 GENERAL = (2023)+(2027)+(2030)=
	2015 COMMUNITY SERVICE	2035 COMMUNITY SERVICE = (2024)+(2028)+(2031)=
	2016 GENERAL DEBT SERVICE	2036 GEN DEBT SERVICE = (2025)+(2029)+(2032)=
	2017 TOTAL	2037 TOTAL
	2018 EST FY 2012 ABATEMENT AID PRORATION FACTOR .95859722	
	PRORATED ABATEMENT AID BY FUND	CARRY-OVER ABATEMENT LEVY AUTHORITY
	2019 GENERAL (2018)X(2014)	PAY 11 REGULAR ABATEMENT LIMIT
	2020 COM SER (2018)X(2015)	
	2021 GEN DBT (2018)X(2016)	2038 GENERAL
	2022 TOTAL	2039 COMMUNITY SERVICE
		2040 GENERAL DEBT SERVICE

PAY 11 REGULAR ABATEMENT LEVY	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY
2041 GENERAL		
2042 COMMUNITY SERVICE		
2043 GENERAL DEBT SERVICE	GENERAL FUND INITIAL LEVY SUMMARY	3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901) =
	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (411)+(1307) = 827,515.33	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (909)+(1902) = 201,228.00
CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)		
2044 GENERAL=(2038)-(2041) OR MEMO	3002 GENERAL RMV OTHER JOBZ EXEMPT = (412)+(1308) = 39,347.96	3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 201,228.00
2045 COM SER=(2039)-(2042) OR MEMO		
2046 GEN DBT=(2040)-(2043) OR MEMO	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (413)+(1309) =	
2047 TOTAL		
ADVANCE ABATEMENT LEVY ADJUSTMENT		
2048 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2011	3004 GENERAL NTC OTHER JOBZ EXEMPT = (414) +(1310)+(2034)+(2044) +(2059) = 317,821.46	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 24 MUST BE ZERO OR GREATER.
2049 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2011		
2050 NET CHANGE IN SCHOOL TAXES (2048)+(2049)	3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 1,184,684.75	OFFSET CARRIED FORWARD
2051 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2050)]		3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE
ADVANCE ABATEMENT AUTHORITY BY FUND	COMMUNITY SERV INITIAL LEVY SUMMARY	
2052 GENERAL = (2051)-(2053)-(2054)	3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (529)+(1419)+(2035) + (2045)+(2060) = 157,047.34	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS
2053 COM SER (2051)X(2011)		
2054 GEN DBT (2051)X(2012)		
2051 TOTAL		
PREVIOUS ADVANCE ABATE LEVY (PAY 11 PREVIOUS ADVANCE PLUS PAY 11 ADVANCE LEVY)	GEN DEBT SERV INITIAL LEVY SUMMARY	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]
2055 GENERAL	3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (792)+(1703)+(2036) + (2046)+(2061) =	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]
2056 COMMUNITY SERVICE		
2057 GENERAL DEBT SERVICE	3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (793)+(1706)+(2036) + (2046)+(2061) = 729,929.00	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]
2058 TOTAL		
ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2059 GENERAL=(2051)-(2058) - (2060)-(2061) =	3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 729,929.00	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]
2060 COM SER (2053)-(2056)		
2061 GEN DBT (2054)-(2057)		
2062 TOTAL		3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD
3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3037 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =
3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3038 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=
3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	3039 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=
3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3040 TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=
3025 COM SERV NEGATIVE OFFSET	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	
NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	
3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	
3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	
3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	
3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	
3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	

FY 2013 TAC REF REVENUE (PAY 01 REFERENDUM LEVY REQ) (JULY 2012 PAYMENT) INFORMATION ONLY		FY 2010 TACONITE RECEIPTS (CONT)	TACONITE LEVY LIMIT ADJUST
4001 1983-84 RESIDENT PU		4019 FY 2011 TAC RECPTS BASE FOR LEVY LIMIT REDUCT = (4015) - (4018)=	4020 MAX TACONITE REDUCT 4040 COM SERV = -1 X (LSR OF (4020) OR (4026))=
43 2010-11 RES PU (EST)	1,303.45	4020 MAX PAY 12 TAC REDUCTN = 95% OF (4019) =	4041 REMAINING REDUCTION = (4020)+(4040) =
4002 TACONITE REF PU [GTR OF (4001) OR (43)] =		FY 2011 TACONITE RECEIPTS (FEB 2011 & AUG 2011 PYMT) INFORMATION ONLY	4042 GEN OTH NTC = -1 X (LSR OF (4028) OR (4041))=
4003 = (4002) X \$175 =		4021 TAC POT ALLOCATED FROM OTHER TAC SCHOOL DIST FOR PAY 10 LEVY REPLC	4043 REMAINING REDUCTION = (4041)+(4042) =
15 2010 NTC	9,934,464	4022 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 10 LEVY REPLC	4044 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4034) OR (4043))=
4004 = (15) X 1.8% =		4023 FY 2011 TAC REPLC BASE (FUNDS REIMB OF (4016)) (4019)+(4021)+(4022)=	4045 REMAINING REDUCTION = (4043)+(4044) =
4005 TAC REF PYMT = GTR 0 OR [(4003)-(4004)] =		4024 FY 2011 ADDITIONAL TAC POT 2 CENTS PER TON	4046 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4037) OR (4045))=
60 2012-13 ADJ PU (EST)	950.51	4025 FY 2011 TAC BLDG MAINT & REPAIR 4 CENTS/TON	4047 REMAINING REDUCTION = (4043)+(4046) =
4006 = (60) X \$25 =		LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4048 GEN OTH RMV = -1 X (LSR OF (4029) OR (4047))=
4007 RSVD OUTCOME-BASED LRN OR EARLY CHILD = LSR (4005) OR (4006) =		4026 COMMUNITY SERVICE	4049 REMAINING REDUCTION = (4047)+(4048) =
FY 2011 TACONITE RECEIPTS (FEB 2011 & AUG 2011 PYMT) USED TO CALCULATE PAY 12 LEVY LIMIT REDUCTION		4027 OTHER GENERAL NTC	4050 OPER REF = -1 X (LSR OF (4031) OR (4049))=
4008 TAC POT 13.72 CENTS PER TON INITIAL AMT		4028 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4051 REMAINING REDUCTION = (4049)+(4050) =
4009 PAY 10 CITY/TWP REPLC		4029 OTHER GENERAL RMV	4052 CAP PROJ = -1 X (LSR OF (4033) OR (4051))=
4010 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST		4030 OP REFERENDUM (VOTER)	4053 REMAINING REDUCTION = (4051)+(4052) =
4011 TAC POT RECEIPTS BASE (4008)-(4009)-(4010)=		4031 = 50% OF (4030) =	4054 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4036) OR (4053))=
4012 MINING 3.43 CENTS/TON		4032 CAP PROJ LIMIT(VOTER)	4055 REMAINING REDUCTION = (4053)+(4054) =
4013 TAC RAILR GRANDFATHER		4033 = 50% OF (4032) =	4056 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4039) OR (4055))=
4014 DEER RVR GRANDFATHER		4034 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4057 TOTAL TACONITE LEVY LIMITATION ADJUST = (4040)+(4042)+(4044)+ (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)=
4015 FY 2011 TAC RECPTS BASE FOR CITY/TWP ADJUSTMENT =SUM(4011) TO (4014)=		4035 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4058 PAY 12 TAC LEVY CITY/TWP ALLOC =(4020)+(4057)=
4016 TOTAL PAY 10 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION		4036 = 50% OF (4035) =	
4017 FY 2011 TAC RECEIPTS BASE LESS PAY 10 TAC LEVY REPLACEMENT = (4015)+(4016) =		4037 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	
4018 FY 2011 TAC AID REPLC ALLOC TO CITY/TWP (IF ((4012)>0 & (4017)>1), THEN (4017); ELSE 0)		4038 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	

FY 2013 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		FY 2013 LEVY, AID & REVENUE SUMMARY BY FUND (CONT)	
GENERAL FUND		GENERAL DEBT SERVICE FUND	
5001	GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4050) = 827,515.33	5013	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) +(3035)+(4056) =
5002	GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4048) = 39,347.96	5014	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) +(3036)+(4046) = 729,929.00
5003	GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4052) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 729,929.00
5004	GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4042) = 317,821.46	5016	TOTAL GENERAL DEBT SERVICE FUND AID = (785)+(2021) =
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002) + (5003)+(5004) = 1,184,684.75	5017	TACONITE RECEIPTS = -(4046)-(4056) =
5006	TOTAL GENERAL FUND AID = (268)+(269)+(270) + (271)+(277)+(314) + (343)+(347) + (355)+(2019) = 7,238,393.54	5018	TOTAL DEBT SERVICE FUND REVENUE = (5015) +(5016)+(5017) = 729,929.00
5007	TACONITE RECEIPTS = - (4042)-(4048) - (4050)-(4052) =	OPEB/PENSION DEBT SERVICE FUND	
5008	TOTAL GENERAL FUND REVENUE = (5005) +(5006)+(5007) = 8,423,078.29	5019	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+(4054) =
COMMUNITY SERVICE FUND		5020	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+(4044) = 201,228.00
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) +(3030)+(4040) = 157,047.34	5021	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5019)+(5020) = 201,228.00
5010	TOTAL COMMUNITY SERVICE FUND AID = (511)+(519) + (527)+(2020) = 1,672.10	5022	TACONITE RECEIPTS = -(4044)-(4054) =
5011	TACONITE RECEIPTS = = - (4040) =	5023	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5021)+(5022) = 201,228.00
5012	TOTAL COMMUNITY SERVICE FUND REVENUE = (5009) +(5010)+(5011) = 158,719.44	TOTAL, ALL FUNDS ABOVE	
		5024	TOTAL REVENUE = (5008)+(5012) + (5018)+(5023) = 9,512,954.73

I. COMPUTATION OF 2011 PAYABLE 2012 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	815,164.46	12,350.87	N/A			827,515.33
GEN-RMV OTHER-EXEMP	36,708.47	2,639.49	N/A			39,347.96
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-EXEMP	524,056.94	206,235.48-				317,821.46
TOTAL GENERAL	1,375,929.87	191,245.12-				1,184,684.75
COM SERV-EXEMP	157,047.34					157,047.34
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	729,929.00					729,929.00
TOTAL DEBT SERV	729,929.00					729,929.00
OPEB-VOTER-NONEXEMP			N/A			
OPEB-OTHER-NONEXEMP	201,228.00		N/A			201,228.00
TOTAL OPEB/PENSION	201,228.00		N/A			201,228.00
TOTAL	2,464,134.21	191,245.12-				2,272,889.09

II. COMPARISON OF 2010 PAYABLE 2011 LEVY LIMITATION WITH 2011 PAYABLE 2012 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2010 PAY 2011 LIMITATION	2011 PAY 2012 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,033,724.69	1,184,684.75	150,960.06	14.60 %
COMMUNITY SERVICE	168,676.31	157,047.34	11,628.97-	6.89-
GENERAL DEBT SERVICE *1	746,912.00	729,929.00	16,983.00-	2.27-
OPEB DEBT SERVICE *1	198,183.00	201,228.00	3,045.00	1.54
TOTAL	2,147,496.00	2,272,889.09	125,393.09	5.84 %

III. COMPARISON OF 2010 PAYABLE 2011 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2011 PAYABLE 2012 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2010 PAY 2011 CERTIFIED LEVY + ADJUSTMENTS	2011 PAY 2012 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,033,725.00			%
COMMUNITY SERVICE	168,676.00			
GENERAL DEBT SERVICE *1	746,912.00			
OPEB DEBT SERVICE *1	198,183.00			
TOTAL AFTER ADJUSTMENTS	2,147,496.00			%

TABLE II AND III FOOTNOTE: AMOUNTS SHOWN REFLECT REDUCTIONS FOR DEBT SERVICE EXCESS AND/OR DEBT SERVICE AID.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	753,846.97	753,846.97	827,515.33		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	42,334.12	42,334.12	39,347.96		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	237,543.60	237,543.60	317,821.46		
(5009)	COMMUNITY SERV-NTC OTHER-EXEMPT	168,676.31	168,676.31	157,047.34		
(5013)	GENL DEBT-NTC VOTER-NONEXEMPT					
(5014)	GENL DEBT-NTC OTHER-NONEXEMPT	746,912.00	746,912.00	729,929.00		
(5019)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5020)	OPEB DEBT-NTC OTHER-NONEXEMPT	198,183.00	198,183.00	201,228.00		
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,033,724.69	1,033,724.69	1,184,684.75		
(5009)	COMMUNITY SERVICES FUND	168,676.31	168,676.31	157,047.34		
(5015)	GENERAL DEBT SERVICE FUND	746,912.00	746,912.00	729,929.00		
(5021)	OPEB/PENSION DEBT SERVICE FUND	198,183.00	198,183.00	201,228.00		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	796,181.09	796,181.09	866,863.29		
	NET TAX CAPACITY	1,351,314.91	796,181.09-	1,406,025.80		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	753,846.97	753,846.97	827,515.33		
	OTHER	1,393,649.03	1,393,649.03	1,445,373.76		
TOTAL LEVY						
	TOTAL LEVY	2,147,496.00	2,147,496.00	2,272,889.09		

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

FOOTNOTES:

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2012. FOR PAYABLE 2011 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(244)	FY 2013 1ST TIER RMV REF	436,196.06	436,196.06	442,339.64		*2
(245)	FY 2013 2ND TIER RMV REF	345,884.09	345,884.09	372,824.82		*2
(246)	FY 2013 UNEQUALIZED RMV REF					
(1023)	FY 2012 1ST TIER REF ADJUST	.01-	.01-	.01		*2
(1030)	FY 2012 2ND TIER REF ADJUST	3,351.21-	3,351.21-	9,524.59		*2
(1037)	FY 2012 UNEQUAL REF ADJUST					
(1043)	FY 2012 TBRA ALLOC ADJUST					*2
(1081)	FY 2010 1ST TIER REF ADJUST	.02-	.02-	.02-		
(1091)	FY 2010 2ND TIER REF ADJUST	24,881.94-	24,881.94-	2,826.29		
(1101)	FY 2010 UNEQUAL REF ADJUST					
(1110)	FY 2010 TBRA ALLOC ADJUST					
(1295)	OTHER RMV REFERENDUM ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4050)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	753,846.97	753,846.97	827,515.33		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(211)	EQUITY	37,058.02	37,058.02	36,708.47		*3
(213)	TRANSITION					*3
(1008)	FY 2012 EQUITY ADJUST	3,313.95	3,313.95	142.85		*3
(1012)	FY 2012 TRANSITION ADJUST					*3
(1057)	FY 2010 EQUITY ADJUST	1,962.15	1,962.15	2,496.64		
(1064)	FY 2010 TRANSITION ADJUST					
(1299)	OTHER ADJUST, GENERAL OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4048)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	42,334.12	42,334.12	39,347.96		
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(396)	CAPITAL PROJECT REFERENDUM					
(1302)	OTHER NTC VOTER ADJUSTMENT (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4052)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					

FOOTNOTES:

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID).  
 \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.  
 FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2012. FOR PAYABLE 2011 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITITAL LEVIES:						
(207)	OPERATING CAPITAL	216,143.16	216,143.16	210,212.10		*3
(252)	ALT TEACHER COMPENSATION					*4
(276)	INTEGRATION	37,915.94	37,915.94	36,784.74		*5
(279)	REEMPLOYMENT INS	40,000.00	40,000.00	36,000.00		
(281)	SAFE SCHOOLS			28,717.50		
(284)	SAFE SCHOOLS INTERMEDIATE					
(287)	JUDGMENT					*6
(289)	ICE ARENA					
(300)	FY 2012 CAREER TECHNICAL	26,905.61	26,905.61	31,385.60		
(305)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					
(344)	HEALTH & SAFETY	49,400.00	49,400.00	43,600.00		*7
(348)	ALTERNATIVE FACILITIES					*8
(354)	DEFERRED MAINTENANCE	59,133.60	59,133.60	57,435.00		*9
(364)	DISABLED ACCESS					
(393)	BUILDING/LAND LEASE	89,021.72	89,021.72	79,922.00		
(394)	COOP BUILDING REPAIR					
(395)	OTHER CAPITAL (MEMO)					
(398)	CONSOL/TRANSITION					
(399)	REORG OPERATING DEBT					
(400)	HEALTH BENEFITS					
(401)	HEALTH INS (MPLS)					
(402)	ADDITIONAL RETIREMENT					
(403)	SEVERANCE					
(404)	ADMINISTRATIVE DISTRICT					
(405)	SWIMMING POOL					
(406)	TREE GROWTH					
(407)	CONSOL/RETIREMENT					
(408)	ECON DEV ABATEMENT					
(409)	OTHER GENERAL (MEMO)					
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	520,285.36	520,285.36	524,056.94		

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 253.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- \*7 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 340 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*8 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 345 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*9 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN DEFERRED MAINTENANCE AID SHOWN ON LINE 355.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2012. FOR PAYABLE 2011 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2012 OPER CAPITAL ADJUST	250.51	250.51	203.89-		*3
(1016)	FY 2012 ALT TEACHER COMP ADJUST					*10
(1050)	FY 2010 OPER CAPITAL ADJUST	292.89	292.89	215.89		
(1071)	FY 2010 ALT TEACHER COMP ADJUST					
(1114)	FY 2012 INTEGRATION ADJUST	968.28	968.28	2.32		*5
(1121)	FY 2010 INTEGRATION ADJUST	240.94-	240.94-	5,241.01-		*5
(1126)	FY 2010 REEMPLOYMENT ADJUST	30,775.98	30,775.98	2,640.67		
(1130)	FY 2003 REEMPLOYMENT ADJUST					
(1136)	FY 2010 SAFE SCHOOLS ADJUST	1,002.90-	1,002.90-	388.50		
(1141)	FY 2010 SAFE SCHOOLS INTERM ADJ					
(1164)	FY 2010 CAREER TECHNICAL ADJUST					
(1168)	FY 2010 HEALTH BENEFITS ADJUST					
(1208)	FY 2012 HEALTH & SAFETY ADJUST	58,905.45-	58,905.45-	1,050.00-		*11
(1217)	FY 2011 HEALTH & SAFETY ADJUST	42,200.17-	42,200.17-	6,263.85-		*12
(1231)	FY 2010 HEALTH & SAFETY ADJUST					
(1236)	FY 2010 DEFERRED MAINT ADJUST	2,005.80-	2,005.80-	777.00		
(1286)	PAY 09 LEASE ADJUST	4,651.16-	4,651.16-	5,902.11-		
(1287)	LEASE LEVY ADJ (MEMO)					
(1288)	ALT FAC ADJUST (MEMO)					
(1289)	OTHER CAPITAL ADJUST (MEMO)					
(759)	FY 2013 FAC & EQUIP BOND ADJUST	206,023.00-	206,023.00-	191,599.00-		
(1291)	MAINT PU VARIANCE ADJUST					
(1292)	ECON DEV ABATE ADJUST					
(1293)	DEBT SURPLUS ADJUST					
(1306)	OTHER GENERAL ADJUST					
(2034)	ABATEMENT ADJUSTMENT					*13
(2044)	CARRY-OVER ABATEMENT ADJUST					*14
(2059)	ADVANCE ABATEMENT ADJUST					*15
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(4042)	GENERAL OTH NTC TACONITE ADJUST					
SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	282,741.76-	282,741.76-	206,235.48-		
(5004)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	237,543.60	237,543.60	317,821.46		

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
  - \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
  - \*10 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 182 OF GENERAL EDUCATION AID REPORT.
  - \*11 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1207 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*12 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1218 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*13 PAY 2013 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).
  - \*14 PAY 2013 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*15 PAY 2013 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 2012. FOR PAYABLE 2011 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(510)	BASIC COMMUNITY EDUC	61,288.97	61,288.97	57,939.62		*16
(518)	EARLY CHILD FAMILY	38,144.90	38,144.90	42,487.90		*17
(521)	HOME VISITING					
(522)	ADULTS W/ DISABILITIES					
(526)	SCHOOL-AGE CARE					*17
(528)	OTHER COMM ED (MEMO)	69,242.44	69,242.44	56,619.82		
(1404)	FY 2012 EARLY CHILD FAMILY ADJ					
(1408)	FY 2012 HOME VISITING ADJUST					
(1412)	FY 2010 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1414)	FY 2011 COMM ED EXCESS FUND BALANCE ADJUST					
(1415)	FY 2011 EARLY CHILD FAMILY EXCESS FUND BALANCE ADJUST					
(1418)	OTHER ADJUST					
(2035)	ABATEMENT ADJUSTMENT					*13
(2045)	CARRY-OVER ABATEMENT ADJUST					*14
(2060)	ADVANCE ABATEMENT ADJUST					*15
(3030)	COM SERV NET OFFSET ADJUST					
(4040)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	168,676.31	168,676.31	157,047.34		

FOOTNOTES:

- \*13 PAY 2013 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).
  - \*14 PAY 2013 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*15 PAY 2013 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*16 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*17 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 2012. FOR PAYABLE 2011 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(792)	INITIAL DEBT SERVICE					*18
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2036)	ABATEMENT ADJUSTMENT					*13,19
(2046)	CARRY OVER ABATEMENT					*14,19
(2061)	ADVANCE ABATE ADJUST					*15,19
(3035)	GDS VTR NET OFFSET ADJUST					
(4056)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(793)	INITIAL DEBT SERVICE	746,912.00	746,912.00	729,929.00		*18
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2036)	ABATEMENT ADJUSTMENT					*13,19
(2046)	CARRY OVER ABATEMENT					*14,19
(2061)	ADVANCE ABATE ADJUST					*15,19
(3036)	GDS OTH NET OFFSET ADJUST					
(4046)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	746,912.00	746,912.00	729,929.00		

FOOTNOTES:

- \*13 PAY 2013 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).
- \*14 PAY 2013 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*15 PAY 2013 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*18 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*19 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2036, 2046 AND 2061 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 792 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

LINE #	LIMITATION COMPONENTS	2010 PAY 2011 LIMITATION	2010 PAY 2011 CERTIFIED LEVY	2011 PAY 2012 LIMITATION	2011 PAY 2012 PROPOSED LEVY	2011 PAY 2012 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*18
(1901)	REDUCTION FOR DEBT EXCESS					
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(4054)	OPEB/PENSION DEBT TACONITE ADJUST					
(5019)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(909)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	198,183.00	198,183.00	201,228.00		*18
(1902)	REDUCTION FOR DEBT EXCESS					
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4044)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	198,183.00	198,183.00	201,228.00		

FOOTNOTES:

\*18 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.



# Paid Lunch Equity and Nonprogram Food Revenue

Presented by:  
Cindy Long  
FNS Child Nutrition Director

School Nutrition Association Annual National  
Conference  
July 2011



## Overview

- School food authorities (SFAs) compare the average price for paid lunches to the difference between the per meal Federal reimbursement for free and paid lunches
- For SY 2011-2012, if SFA's average price for paid lunches is \$2.46 or more, it is in compliance
- Other SFAs must determine whether they must take action

9/26/2011

### Food Service Report 2010-11

				Meals	Cost	Total \$				
<b>Breakfast:</b>	Free	14608	0	\$ -	<b>Lunch</b>	Free	36949	0	\$ -	
	Reduced	6035	0	\$ -		Reduced	17057	0.40	\$ 6,822.80	
K-4	Full Pay	2841	1.45	\$ 4,119.45	K-4	Full Pay	16846	2.00	\$ 33,692.00	
5-12	Full Pay	4916	1.45	\$ 7,128.20	5-12	Full Pay	29157	2.25	\$ 65,603.25	
Adults	Full Pay	307	2.10	\$ 644.70	Adults	Full Pay	3948	3.35	\$ 13,225.80	
<b>Totals</b>		28707		\$ 11,892.35			103957		\$ 119,343.85	

\*\*\*\*\*

Total Student \$ (Breakfast & Lunch)      28400                                      11247.65                                      100009                                      106118.05

Total Lunch Expenditures	\$ 305,393.00	Full Pay Students Calculation	
Per Meal Cost	\$ 2.93769	Receipts	\$ 99,295.25
		Meals	46,003
		Avg/Meal	\$ 2.15845
		Difference from \$2.46	\$ 0.301548



## Increasing Paid Meal Prices

- SFAs have flexibility to determine how they distribute average price increase among their schools to reach new average lunch price
- SFAs may increase their average paid meal prices more than required amount
- A “credit” for future required increases will be given to SFAs for any amount increase over required amount



## Paid Lunch Equity Average Price Calculation Example

- For SY 2011-2012, SFAs that choose to increase paid lunch prices must increase their average paid lunch price by 2% plus 1.14% (or 3.14%)
- SFAs must use their paid lunch prices from the previous (2010) October to calculate their new average paid lunch price



*Schools can adapt the template below when developing a meal charge policy.*

## **MEAL CHARGE POLICY**

### **I. PURPOSE**

The purpose of this policy is to establish consistent meal account procedures for the Yellow Medicine East School District.

### **II. GENERAL STATEMENT OF POLICY**

- A. The Yellow Medicine East School District recognizes it is the parent/guardian's responsibility to provide breakfast and lunch for their children. Proper nutritional intake is essential for adequate learning to occur.
- B. The food service department of the Yellow Medicine East School District strives to produce quality meals at a reasonable cost.
- C. Students may purchase meals when funds have been deposited into their household account or by cash payment.
- D. Households may apply for free/reduced meals anytime during the school year. Applications are mailed to all households in the school district prior to the school year. In addition, applications are available at the elementary and secondary school offices and on the school district website.

### **III. PROCEDURES FOR NOTIFYING FAMILY OF ACCOUNT STATUS**

- A. The parent/guardian will be notified when the household account is at \$15.00 or less by email or postal letter.
- B. If there is no payment or response after two written notifications, the building principal or their designee will contact the household by phone and review with them their responsibility to provide meals for their student.
- C. Assistance from county social services may be requested by the school social worker for possible neglect when above procedures are unsuccessful and household accounts become overdue.
- D. If household accounts are overdue from past years, efforts will be made to develop a payment plan with the parent/guardian to pay the debt. If present school year accounts remain current and a payment plan for overdue accounts is followed, Social Services will not be contacted.

Drafted September 2011

YELLOW MEDIAN EAST -2011-2012  
SENIORITY LIST  
FULL TIME

#	NAME	F/P	EMPLOYED	LICENSE	FILE #	EXPIRES	CURRENT ASSIGNMENT
1	SCHAFFRAN, JANE	F	08/24/76	ELEM ED 1-6	239269	2013	ELEM ED - GRADE 4
2	<i>KASEL, MONICA</i>	<i>F</i>	<i>08/23/78</i>	<i>MUSIC K-12</i>	<i>255343</i>	<i>2015</i>	<i>REQUESTED 5 YR LEAVE 5/14/2007</i>
3	BALDRY, DEAN	F	08/21/80	VISUAL ARTS K-12/PHYS ED K-12/DAPE PK-12	269635	2012	ART/PHY ED/DAPE
4	REISHUS, ZEEANNE	F	08/26/82	ELEM ED 1-6	223476	2016	ELEM ED - TITLE I
5	GAFFANEY, MICHAEL	F	08/28/84	ELEM ED 1-6/PHYS ED K-12	292974	2016	JH/HS PHY ED
5	SCHEFFLER, PETER	F	08/28/84	ELEM ED 1-6	290864	2016	ELEM ED - GRADE 4
7	BALDWIN, GINGER	F	08/27/85	ELEM ED K-6/PRE-K	290539	2013	ELEM ED - GRADE 3
7	WILLIAMS, JAMES	F	08/27/85	ELEM ED 1-6/PRINCIPAL K-12 (Exp. 2011)	254812	2014	ELEM ED - GRADE 6
9	BERGESON, KAIA	F	08/27/86	HOME ED 7-12/CONS & HOME ED/FAMILY LIFE HS	286548	2015	JH/HS FACS
9	SANNERUD, JOANELLE	F	08/27/86	ELEM ED K-6	303371	2013	ELEM ED - GRADE 2
11	GREY, MARY	F	09/03/87	PHYS ED K-12	302936	2013	ELEM PHY ED
11	JESSEN, PATRICIA	F	09/03/87	ELEM ED 1-6	303129	2013	ELEM ED - GRADE 2
11	PETRICH, STEVE	F	09/03/87	MATH 7-12/PHYSICAL SCIENCES (PHYSICS & CHEM) 7-12	286847	2015	HS SCIENCE
11	RUNIA, JULIE	F	09/03/87	ELEM ED K-6	310280	2014	ELEM ED - GRADE 3
15	<i>KNUTSON, KATHRYN</i>	<i>F</i>	<i>11/11/87</i>	<i>SCHOOL SOCIAL WORKER PK-12</i>	<i>311513</i>	<i>2010</i>	<i>PLACED ON ULA 5/11/2009</i>
16	LAVIN, CYNTHIA	F	08/19/88	ELEM ED K-6	257456	2015	ELEM ED - GRADE 5
16	LISTUL, DARLYS	F	08/19/88	BUSINESS ED 7-12/KEYBOARDING K-8	265677	2016	COMPUTER - GRADE 6-9
18	DIEKMAN, TOM	F	08/26/89	ELEM ED 1-6	321465	2011	<i>REQUESTED 3 YR LEAVE 7/11/11</i>
19	BUTTERBRODT, JULIE	F	08/28/90	SOCIAL STUDIES 7-12	298901	2015	HS SOCIAL STUDIES
19	KOETTER, STEVE	F	08/28/90	ELEM ED 1-6	312694	2015	ELEM ED - GRADE 5
19	LEISETH, REBECCA	F	08/28/90	ELEM ED K-6	321577	2013	ELEM ED - K-1
19	RICHTER, LINDA	F	08/28/90	ELEM ED 1-6	198800	2013	ELEM ED - GRADE 6
19	VETSCH, SUE	F	08/28/90	SPANISH 7-12/PHYS ED K-12	233254	2012	JH/HS SPANISH
24	JANS, SCOTT	F	08/28/92	MATH 7-12	331557	2013	HS MATH
24	LALIM, JEFF	F	08/28/92	HEALTH ED K-12/PHYS ED K-12	338849	2014	JH/HS HEALTH
26	<i>VELDE, KATHLEEN</i>	<i>F</i>	<i>08/30/94</i>	<i>ENGLISH/LANG ARTS 7-12/SPEECH 7-12/THEATRE ARTS 7-12</i>	<i>186034</i>	<i>2015</i>	<i>REQUESTED 5 YR LEAVE 5/14/2007</i>
27	KNAPPER, TIM	F	08/28/95	SOCIAL STUDIES 7-12/COMMUNITY ED DIRECTOR PRE-K-ADULT	352156	2015	ACTIVITIES DIRECTOR/COMMUNITY ED DIRECTOR
27	SCHULTE, TREVOR	F	08/28/95	ENGLISH/LANGUAGE ARTS 7-12	359003	2014	HS ENGLISH
29	HINZ, STACY	F	08/28/96	ELEM ED 1-6/LIFE SCIENCE-MS/PRINCIPAL K-12	361639	2013	ELEM ED - GRADE 6
29	IMS, BEV	F	09/30/96	ELEM ED 1-6	340940	2014	ELEM ED - GRADE 2
29	WEIDAUER, BARRY	F	08/25/97	SOCIAL STUDIES 7-12/IND ARTS K-12/CONST OCCUP HS	254683	2015	HS INDUSTRIAL TECHNOLOGY
32	HOERNEMAN, AMY	F	08/31/98	ELEM ED K-6	337114	2014	TITLE I/READING RECOVERY
32	HOERNEMAN, PAUL	F	08/31/98	MATH 7-12	328042	2014	JH MATH
32	JANS, ANGELA	F	08/31/98	ELEM ED K-6/PRE K	333290	2013	ELEM ED - K-1
32	JENSEN, MARY	F	08/31/98	ELEM ED K-6/BIRTH-6 ECSE	292446	2016	ELEM ED - K-1
37	JAHN, ELIZABETH	F	08/30/99	ELEM ED K-6/VOCAL & CLASSROOM MUSIC K-12	380052	2012	ELEM MUSIC
37	KVAM, PEGGY	F	08/30/99	ELEM ED K-6/PHYS ED K-12	254978	2014	ELEM ED - K-1
39	<i>HOLM, KRIS</i>	<i>F</i>	<i>09/27/99</i>	<i>SCHOOL WORKER PRE-K-12</i>	<i>385163</i>	<i>2014</i>	<i>PLACED ON ULA 5/11/2009</i>
40	NORELL, KAREN	F	07/24/00	SOCIAL STUDIES 7-12/DISTRICT SUPT/SECONDARY SCHOOL PRINCIPAL	257170	2015	JH/HS PRINCIPAL
41	<i>SCHWANKL, JEN</i>	<i>F</i>	<i>08/27/02</i>	<i>ELEM ED K-6/LD K-12</i>	<i>388805</i>	<i>2012</i>	<i>PLACED ON ULA 5/11/2009</i>
41	SHACKELFORD, KERRI	F	08/27/02	PRE-K/ECFE/ELEM ED K-6/PARENT & FAMILY ED	353467	2015	ELEM ED - K-1
43	BOELTER, NICOLE	F	08/26/03	VOCAL & CLASSROOM MUSIC/INST (BAND/ORCH) K-12/VOCAL & CLASSROOM MUSIC K-12	384473	2016	BAND - GRADE 6-12
44	SANDRY, KIM	F	08/26/04	MATHEMATICS 7-12	353658	2016	HS MATH
45	<i>KESTELOOT, BETH</i>	<i>F</i>	<i>08/27/04</i>	<i>ELEM ED K-6/PRE-PRIMARY AGE 3-K</i>	<i>417954</i>	<i>2014</i>	<i>PLACED ON ULA 5/11/2009</i>
46	<i>LINDEN, CAROLINE</i>	<i>F</i>	<i>10/11/04</i>	<i>ELEM ED K-6</i>	<i>350677</i>	<i>2016</i>	<i>PLACED ON ULA 5/11/2009</i>
47	IVERSON, JEFF	F	08/29/05	VOCAL & CLASS MUSIC K-12/INSTR (BAND/ORCH) & CLASS MUSIC K-12	442538	2015	VOCAL MUSIC - GRADE 6-12
48	LARSON, MELISSA	F	11/13/06	ELEM ED K-6/ESL K-12/COMM. ARTS LITERATURE 5-8	417271	2014	ESL
49	ANDERSON, HEATHER	F	08/27/07	COMMUNICATION ARTS/LITERATURE 5-12	429332	2016	JH ENGLISH
49	HAUGER, ELAINE	F	08/27/07	SOCIAL STUDIES 5-12	427292	2014	JH/HS SOCIAL STUDIES
49	SUTER, JACOB	F	08/27/07	SCIENCE 5-8/LIFE SCIENCE 9-12	437288	2012	JH/HS SCIENCE
52	BRISTLE, LAURA	F	08/25/08	COMMUNICATION ARTS/LITERATURE 5-12	435041	2012	JH/HS ENGLISH
53	KENNEDY, JODI	F	08/01/10	ELEM ED K-6/PRINCIPAL K-12	350685	2016	ELEM PRINCIPAL
53	REFSLAND, DARREL	F	08/01/10	AG ED 5-12/TEACHER-COORD WORK BASED LEARNING 9-12	383279	2012	JH/HS AG/WORK EXPERIENCE
55	CARMANY, LEANNE	F	08/31/10	LIFE SCIENCE 7-12/DRIVERS ED 7-12	333309	2013	JH/HS SCIENCE

## SENIORITY LIST

## PART TIME

#	NAME	F/P	EMPLOYED	LICENSE	FILE #	EXPIRES	CURRENT ASSIGNMENT
1	GUSTAFSON, KAREN	P	01/28/97	BUS ED 7-12/ MEDIA SPEC K-12/KEYBRD K-8/HS ADMIN SUPPORT OCC	340450	2016	PLACED ON ULA 5/11/2009
2	ANDERSON, JEAN	P	08/31/98	PHYS ED K-12/DAPE PRE K-12	COACH 333068	2013	PLACED ON ULA 5/15/2008
3	SCHOMMER, CARRIE	P	08/28/06	AMERICAN INDIAN LANGUAGE & CULTURE K-12	331479	2011	AMERICAN INDIAN LANGUAGE
4	SKJEFTE, VALERIE	P	08/28/06	SCHOOL COUNSELOR K-12	412246	2013	HS COUNSELOR

**YELLOW MEDICINE EAST - 2011-2012  
SENIORITY LIST  
PROBATIONARY**

Final

<b>#</b>	<b>NAME</b>	<b>F/P</b>	<b>EMPLOYED</b>	<b>LICENSE</b>	<b>FILE #</b>	<b>EXPIRES</b>	<b>CURRENT ASSIGNMENT</b>
PRO DRIGGS, JODEE	F	08/31/10	COMMUNICATION ARTS/LITERATURE 5-12	421558	2015	HS ENGLISH	
PRO PAPPADACKIS, CHRISTOPHER	F	08/29/11	SOCIAL STUDIES 5-12	442000	2013	JH/HS SOCIAL STUDIES	
PRO BLACKWELDER, KRISTINA	F	08/29/11	ELEM ED K-6/3-K PRE-PRIMARY	455827	2015	ELEM ED - K-1	
PRO MOONEY, CRAIG	F	08/29/11	ELEM ED K-6/MATH 5-8	453935	2015	ELEM ED - GRADE 3	
PRO LEWANDOWSKI, KATIE	F	08/29/11	VISUAL ARTS	460736	2012	ELEM ART	

***Our Motto: A Community of Learners Building  
a Foundation for Future Success!***

Dear Families,

The Bert Raney Elementary staff and I would like to extend a warm welcome to all new and returning students and families. We hope to work together this year to build a strong sense of respect, self-worth and confidence in your child. We have high expectations for success and academic achievement of all students and believe each student is unique, important, and capable of learning.

This handbook is provided for your information and outlines procedures that relate to the policies adopted by the YME School Board. This handbook is your reference regarding your child's responsibilities and rights based on the expectations and policies adopted by the school district. It is not intended to cover every situation, but is meant as a guide for all to follow. The YME School board approved this handbook and its contents at their September 2011 Board meeting. This handbook may be changed or amended during the school year. Changes will be posted in the office and on our website.

I look forward to meeting you this year and thank you for entrusting your child to our care.

Together in education,

Jodi Kennedy

# TABLE OF CONTENTS

Arrival Time/ Attendance/Attendance Policy .....	Pages 4-5
Behavior Expectations .....	Page 5-6
Bike Safety.....	Page 6
Birthday Treats .....	Page 6
Books and Equipment.....	Page 6
Bulletins & Newsletters .....	Page 14
Bullying .....	Page 6
Bus Conduct Report.....	Copy of Bus Conduct Report Form available in the office
Bus Transportation.....	Page 7
Calendar .....	Please see web site for school calendar
Cell Phone Use .....	Page 7
Community Use of Facilities .....	Page 7
Computer/Internet Acceptable Use Policy .....	Page 12
Conferences .....	Page 7
Curriculum Content & Alternative Instruction.....	Page 14
Directory Information.....	Pages 7-8
Discipline Policy .....	Page 8
Dress Code.....	Page 8
Emergency Information/School Closings.....	Page 9
English Language Learner/ESL.....	Page 9
Field Trips .....	Pages 9-10
Finger Tip Facts-Bert Raney Elementary .....	Page 3
Food Service Programs .....	Page 10
Forbidden Items .....	Page 10
Gang Related Items .....	Page 10
Gum Policy .....	Page 10
Gym Shoes.....	Page 11
Harassment.....	Page 11
Health Services .....	Pages 11-12
Homebound or Hospital Instruction.....	Page 12
Homework.....	Page 12
Insurance.....	Page 12
Kindergarten Registration/Orientation.....	Page 13
Laser Possession/Policy.....	Page 13
Latex Policy .....	Page 13
Letter to Parents.....	Page 1
Lockers .....	Page 13
Lost and Found .....	Page 13
Memory Book .....	Page 13
Money .....	Page 13
Outside Activity and Recess.....	Page 13
Pupil Fair Dismissal Act .....	Copy available in the office
Records - Access to .....	Page 4
Report Cards .....	Page 7
School Patrol .....	Page 14
School Pictures.....	Page 14
Security/Visiting School Policy .....	Pages 14 & 15-16
Smoke Free Environment.....	Pages 14-15
Student Records.....	Page 15
Supplies/Supply List.....	Page 15 & please see web site for supply list
Telephone Calls .....	Page 15
Testing .....	Page 15
Title I Program.....	Page 15
Visitors .....	Pages 15-16
Volunteers are Welcome .....	Pages 15-16
Weapons.....	Page 16

# FINGER TIP FACTS

**SCHOOL** ..... BERT RANEY ELEMENTARY  
**PHONE NUMBER** ..... 320-564-4082 ext. 3  
**FAX NUMBER** ..... 320-564-4427  
**ADDRESS** ..... 555 7TH AVE  
**INTERNET WEB SITE** ..... <http://isd2190.org>  
**MOTTO** ..... A COMMUNITY OF LEARNERS BUILDING A FOUNDATION FOR FUTURE SUCCESS  
**VISION** ..... SUCCESS FOR ALL LEARNERS  
**MISSION** ..... TO CREATE OPPORTUNITIES FOR ALL INDIVIDUALS TO BE SUCCESSFUL  
IN AN INCLUSIVE ENVIRONMENT WHERE LIFELONG LEARNING IS NURTURED.  
**ELEMENTARY PRINCIPAL** ..... JODI KENNEDY  
**ELEMENTARY SECRETARIES** ..... KATHY ANDERSON, LIZ DEBLIECK  
**OFFICE HOURS** ..... 7:30 A.M. TO 4:00 P.M.  
**SCHOOL HOURS** ..... 8:15 A.M. TO 3:00 P.M.  
**SUPERINTENDENT OF SCHOOLS** ..... ALLEN STOECKMAN

## YELLOW MEDICINE EAST SCHOOL BOARD MEMBERS:

CHAIR..... GRANT VELDE                      VICE CHAIR..... STEVE ZUMHOFE  
CLERK..... JANE HAGERT                      TREAS.....STEVE RUPP

MEMBERS: DAWN ODEGARD, TIM OPDAHL, SHELLY WEIR

## BERT RANEY ELEMENTARY STAFF:

KINDERGARTEN/FIRST ..... KRISTINA BLACKWELDER, ANGIE JANS, MARY JENSEN,  
PEGGY KVAM, BECKY LEISETH, KERRI SHACKELFORD  
SECOND GRADE ..... BEV IMS, TRICIA JESSEN, JOANELLE SANNERUD  
THIRD GRADE ..... GINGER BALDWIN, JULIE RUNIA, (TBD)  
FOURTH GRADE ..... JANE SCHAFFRAN, PETE SCHEFFLER  
FIFTH GRADE ..... STEVE KOETTER, CINDY LAVIN  
SIXTH GRADE ..... STACY HINZ, LINDA RICHTER, JIM WILLIAMS  
AMERICAN INDIAN FAMILY LIAISON ..... HELEN BLUE-REDNER  
ART ..... KATIE LEWANDOWSKI  
CUSTODIANS/MAINTENANCE ..... TIM KNUTSON, TERRY PAULSON, TODD REISHUS  
ELL/ESL ..... MELISSA LARSON  
HISPANIC FAMILY LIAISONS ..... CLAUDIA JUAREZ  
INTERGENERATIONAL COORDINATOR ..... ROBIN HENDERSON  
MUSIC ..... BETH JAHN  
NURSE ..... CASSIE SUTER  
PHYSICAL EDUCATION ..... MARY GREY  
RDG. RECOVERY/TITLE I ..... AMY HOERNEMANN, ZEE ANNE REISHUS  
SOCIAL WORKER ..... MARGO VANMOER  
SPECIAL NEEDS ..... DANA JOHNSON, KIM KVAM, KEISHA LOUWAGIE  
MELISSA SCHULTE, AMY STEWART, ANGIE WENINGER  
SPEECH CLINICIANS ..... KATIE KNUTSON, THERESA MORITZ  
TAG COORDINATOR ..... ELAINE HALVERSON  
YME/MVCC TEACHER ASSISTANTS ..... MISSY ARNESON, LYNNE AUSTIN, NAOMI BARBER,  
SHARON BUCHHOLZ, BARB BUESING, BERNADETTE CARSTENSEN, SUE DOOSE,  
JILL FRY, DIANE HOFTEIG, PAULA IVERSON, WANDA JOSEPHSON, CARRIE KNUDSON,  
DEEDEE DREIER, DONNA KOSAK, CHAR MIDTHUN, CAROLYN OLSON, PAULA PANITZKE,  
LORI SCHINDELE, SHERRY SMITH, CONNIE TIMM, NANCY TRUDEL, PAM WEBER

# PROCEDURES

## **ACCESS TO SCHOOL RECORDS**

Under the Family Educational Rights and Privacy Act (FERPA), parents or 18-year-old students have the right to review and inspect school records pertaining to the student. Requests should be made to the Elementary Principal who will arrange for the records to be reviewed.

The district discloses directory information from student records. Directory information may include the following: name, address, phone number, date of birth, place of birth, participation in officially recognized school activities, weight, height, past statistics, and year in school of members of athletic teams, dates of attendance, awards received, previous schools attended, and names of parents and guardians. The district will also publish an honor roll. Parents or legal guardians may refuse to permit designation of any or all of the above categories as directory information. This refusal should be made in writing and be communicated to the elementary school principal by September 15 of each year.

## **ARRIVAL/DISMISSAL TIME**

If your child does not ride the bus, please time his or her arrival for **8:00 a.m.** The elementary cafeteria and gym will be supervised at this time. All students should report to either location. Students may go to their classrooms when the first bell rings at 8:00 a.m. Classes will begin at 8:15 a.m. and end at 3:00 p.m.

Students being dismissed early by the request of the parent will be required to meet their parents in the office. Likewise, if you choose to pick up your child after school, you will need to meet them in the east entrance lobby or outside the building. There may be emergency situations that require dismissing students from the classroom, but students will then be released only to parents or others cleared by the office.

We are also asking that students be picked up as soon as possible after school and that those who walk home leave the playground right after school. We have no adult supervision of the playground areas after school.

## **ATTENDANCE**

We believe:

- Students with regular attendance achieve better academically at school
- Students with regular attendance are better adjusted to school
- Learning that is lost due to absence can never be adequately replaced
- Students with regular attendance have an understanding of the purpose and direction of their education

School attendance laws of Minnesota require that children must attend school regularly. Children are required to be in school every day unless they are ill or there is an emergency in the family. If your child is absent from school, please call 320 564-4082 before 9:30 am and leave a message or give the secretary the following information:

**Name of student, grade, name of teacher, length and reason for absence, if you will be picking up homework**

A student will be marked tardy if he/she arrives at school any time within one hour of the start of the school day, between 8:15 a.m. and 9:15 a.m. If arrival is after 9:15 a.m. a student will be marked absent ½ day. If the student leaves before 1:30 p.m. for the remainder of the day, the students will be marked absent ½ day.

### **Excused Absence**

Excused absences are for all legitimate reasons. Administration will determine the legitimacy of all absences. A student has the right and obligation to make up any work missed. The student will be required to make arrangements with the teacher to make up any school work missed to receive a grade. The state of Minnesota recognizes the following reasons for absence: illness, serious illness in the immediate family, a death in the family or of a close friend or relative, medical, dental or orthodontic treatment or counseling appointment, court appearance, religious instruction, or inclement weather. To be considered excused, the student's parent/guardian may be asked to verify in writing, the reason for the absence from school. Other reasons that could be acknowledged are personal requests for absence made 24 hours in advance (e.g. legal appointments, religious activities, travel, family vacations, school activities)

### **Unexcused Absence**

Unexcused absences are for reasons not acceptable by school officials. Parents/guardians should not request permission for absence for personal convenience reasons (e.g. baby-sitting, running errands, oversleeping,

missing the bus, etc.) Calls and notes not received within 2 days of the absence will be considered unexcused. A doctor's note verifying consecutive absences of three or more days may be required.

1. **Three unexcused absences in a school year will require a conference/home visit with the school social worker to create a plan for improved attendance.**
2. **Five unexcused absences in a school year will result in a parent/guardian and student meeting with the building principal to discuss continued issues.**
3. **Seven unexcused absences in a school year will result in truancy/educational neglect charges being filed through the County Child Protective Services.**

**Tardy**

A student will be considered tardy if he/she arrives at school after 8:15. Students who are late should report to the office to receive a tardy slip before going to their classroom. Tardiness is unfair to the child who misses instruction and also interrupts the classroom learning for the other students.

1. **After three tardies, students will be required to make up lost learning time during recess. Each additional tardy will result in an additional recess and three additional tardies will equal one unexcused absence.**
2. **Five tardies in an 18 week period (semester) is considered excessive.**
3. **Whether a child meets the criteria, or at any point when tardiness begins to impact the child's achievement, it can constitute excessive tardiness. A student who is tardy for an excessive number of days may be dealt with in the same manner as truancy.**

**Truancy/Educational Neglect**

A student who misses the whole day or part of the day without the consent of either the school or parent/guardian is considered truant. It is considered educational neglect when a child under the age of 12 is absent from school without lawful excuse for seven days in a school year. The school is legally required to report educational neglect to the County Child Protective Services if the parent provides no excuse or an insufficient excuse, the absence is unexcused.

**BEHAVIOR EXPECTATIONS**

We will continue to use the "Above the Line" discipline program at Bert Raney Elementary. This program was developed by Corwin Kronenberg, a nationally recognized expert on behavior management.

The goal of the Above the Line plan is to promote a safe, and caring environment where all students are taught the difference between appropriate and inappropriate behavior. In the program, behavior is divided into three groups. The groups are Above the Line, Below the Line and Bottom Line. The three behavior categories with some sample behaviors are illustrated in the box below.

ABOVE THE LINE
<ul style="list-style-type: none"> <li>✓ Be Respectful</li> <li>✓ Be Responsible</li> <li>✓ Be Polite</li> <li>✓ Be Safe</li> <li>✓ Be Cooperative</li> <li>✓ Be A Worker</li> </ul>
BELOW THE LINE
<ul style="list-style-type: none"> <li>✓ Swearing</li> <li>✓ Teasing</li> <li>✓ Budging in Line</li> <li>✓ Hitting</li> <li>✓ Uncooperative</li> <li>✓ Wasting Time</li> </ul>
BOTTOM LINE
<ul style="list-style-type: none"> <li>✓ Weapons</li> <li>✓ Vandalism</li> <li>✓ Harassment</li> <li>✓ Assault</li> <li>✓ Use of Drugs</li> <li>✓ Sexual Harassment</li> </ul>

Students are expected to demonstrate Above the Line behaviors at all times and in all places. If a student makes a bad behavior choice and falls Below the Line, the student will be expected to assume responsibility for the behavior.

We do not have a standard consequence for every Below The Line Behavior. A consequence will be generated for every situation following these guiding principles. The consequence must be **Related** to the behavior, delivered **Respectfully**, and it must be **Reasonable**.

There are some behaviors that are considered inappropriate at school. These are considered Bottom Line Behaviors. A Bottom Line Behavior is a violation of state law, district policy or unacceptable behavior. When a student exhibits this type of behavior, it will require involvement by the principal, parents, and possibly legal authority.

### **BIKE SAFETY**

If parents approve, students may ride their bicycle to school. Children should follow all bicycle safety rules, which include one person on a bike. We also encourage students to wear bicycle helmets. Students should park their bicycles in the appropriate bike racks. We recommend that only children in the third through the sixth grades ride their bicycles to school.

Children are not permitted to ride their bikes during the school day. Bicycles should be locked in the bike rack as it is not possible to guarantee their supervision.

### **BIRTHDAY TREATS**

You may send treats with your child to help celebrate their birthday. All treats must be commercially made. **BERT RANEY ELEMENTARY IS A PEANUT/TREE NUT SAFE BUILDING. PLEASE REMEMBER THIS WHEN YOU PURCHASE SNACKS.** Suggestions for optional treats would be: fresh fruit, ice cream treats, pencils, stickers, small notepads, etc. Please make sure that enough treats are sent for all classmates.

Unless all the boys and girls in your child's homeroom are invited to a party, birthday invitations should not be distributed at school. Please send them through the mail or contact the parents directly.

We celebrate each student's birthday with a monthly birthday treat given at lunchtime.

### **BOOKS AND EQUIPMENT**

Each student is responsible for the good care and return of all books and equipment. He or she should have respect for all school furnishings. When a child has books at home, it is expected that the parent will assist the child in the proper care of the books and in getting them to return the books as soon as possible to the school.

Books and equipment that are lost or destroyed will be valued based on age. An appropriate fine will be charged to the student who has misplaced or misused the material, according to MN Statute 120.74, subd. 1.

### **BULLYING**

Bullying means any written or verbal expression, physical act or gesture, by a student that is intended to cause or is perceived as causing distress to one or more students and which substantially interferes with another's educational benefits, opportunities, or performance.

Upon receipt of a complaint the school district shall undertake or authorize an investigation by district officials or a third party designated by the school district. The district may take immediate steps to protect the complainant, reporter, or other students pending the completion of the investigation. Upon completion of the investigation the district will take appropriate action. Action may include but not be limited to: warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.

## **BUS TRANSPORTATION**

Students who ride buses should assemble at the bus stops not earlier than 5 minutes before the scheduled arrival of the bus.

If your child is to ride a bus other than their regular bus, please notify the office in writing or by phone. Students will not be permitted to ride on any other than their assigned bus without permission. Students need a written note from the office before riding a bus other than their regular bus.

Instruct your child in the procedure he/she should use if they should miss their bus after school. They should report to the office or their classroom teacher so that transportation arrangements can be made.

State law mandates that all students must meet State Bus Training requirements. Students will be provided with training and must meet the basic requirements to be eligible to ride school buses.

The responsibility of a school bus driver is great. They cannot do a good job if there is much distraction and confusion. The cooperation of bus students and their parents is needed for good bus behavior. Children whose behavior jeopardizes their safety and the safety of others by distracting the driver may lose the privilege of riding. Loss of riding privileges also means that students will not be able to be transported during the school day for field trips. Student misconduct will be reported to the parent by the transportation department. A transportation report form is included in this handbook for your information. Please review it with your child/children. Eating, chewing gum, and/or drinking beverages is prohibited on regular bus routes.

**Questions or concerns regarding bus transportation can be directed to Bennett and Bennett Transportation at 320-564-4766.**

## **CELL PHONES**

Cell phones are not conducive to a safe, effective learning environment. The use of text messaging and the use of the digital camera feature are violations of confidentiality and infringe on the educational atmosphere. YME will not allow the use of cell phones during the school day. Students are encouraged to leave their cell phones in their lockers or backpacks. If phones are used, staff members have been instructed to confiscate the phone and turn it in to the school office. Parents will be called to collect it.

If there is an emergency, please call the office and we will make sure that your student receives the message promptly. All rooms are accessible by email, telephone and/or the intercom and we will deliver messages in a timely manner.

## **COMMUNITY USE OF SCHOOL FACILITIES**

Community groups are encouraged to use school facilities when they are not being used for school or student events. We are proud of our physical plant and would like you to see and use it. Call the Community Education office to make arrangements to use the building. 564-4084 x110

## **CONFERENCES AND REPORT CARDS**

Parent-teacher conferences are scheduled in the fall and spring. The purpose of the fall conference is to provide an opportunity for the parent/guardian and the teacher to share information about the child. Fall conferences will be held on October 13<sup>th</sup> & 17<sup>th</sup>. The spring conference is to inform the parent/guardian of the child's success in school. Spring conferences will be held on March 29<sup>th</sup> and April 3<sup>rd</sup>. If needed or desired, parents or teachers may request special conferences at any other time of the year.

Report cards are issued to students in grades 2 through 6 at the end of each quarter. K/1 report cards are issued at the end of each semester. This report reflects the student's performance in terms of his or her maturity and ability. Students are assessed in subject areas as well as in student habits and social growth areas. The following will apply to reporting students' progress:

1. Grades should reflect students' daily work, class participation, and test/quiz results.
2. No "F" will be issued unless parent(s) have been informed of academic concerns prior to the end of the grading period.
3. Special needs students may be graded in a manner determined by the special needs instructor and noted in their Individualized Education Plan.

Individual teachers may also correspond with parents in other ways during the course of the school year. This might include reading and math objective sheets or summary sheets in other areas of the curriculum.

## **DIRECTORY INFORMATION**

With the exception of data collected by a public school on certain nonpublic students and parents, directory information related to a student may be released and made public without the written consent of the parents (or an eligible student) if the district gives public notice of the categories of information which it has designated as directory information. (See MSBA/MASA Policy Reference Manual - Model

Policy No. 515.) Directory information is defined by federal law. The federal law and regulations provide that the following information may be considered directory information:

the student's name; address; telephone listing; electronic mail address; photograph; date of birth; place of birth; major field of study; participation in officially recognized activities and sports; weight and height of members of athletic teams; dates of attendance (Dates of attendance means the period of time during which the student attends or attended a school or schools in the school district. The term does not include specific daily records of a student's attendance at a school or schools in the school district.); grade level; enrollment status (e.g. undergraduate or graduate; full-time or part-time); degrees; honors and awards received; and the most recent educational agency or institution attended by the student

Directory information may also include the name, address, and telephone number of the student's parent(s). Data on nonpublic school students collected by a public school is private data and may not be designated as directory information unless prior written consent is given by the child's parent or guardian. Minn. Stat 13.32, Subc. 4a

## **DISCIPLINE**

Bert Raney Elementary is beginning a transition to a new process for managing behavior this year called Positive Behavior Intervention Supports (PBIS). The PBIS process encourages students to make positive behavior choices by following building expectations. Building expectations are taught by classroom instructors, modeled and expected by all staff, and should be followed by all students.

The following are examples of unacceptable behavior subject to disciplinary action by the school district:

1. Violations against property or others including staff or students
2. Use of profanity or obscene language
3. Truancy, tardiness, or leaving school grounds without permission
4. Opposition to authority
5. Use or possession of tobacco, alcohol, or other controlled substances
6. Use or distribution of weapons or look-alikes, or other dangerous items
7. Acts disruptive to the educational process including disobedience, disruption, disrespect, defiance of authority, or cheating
8. Violation of acceptable use policy
9. Possession of nuisance devices or objects including pagers, radios, phones, lasers, or cameras
10. Violation of school bus transportation rules
11. Violation of federal, state, or local laws
12. Falsification of records or signatures

Disciplinary action may include but is not limited to:

Student conference; Meeting with teacher, counselor, or principal; Parent contact; Detention; Loss of school privileges, Parent conference with school staff; Modified school programs; Removal from class; Out of school suspension; Exclusion; Referral to in-school support service; Referral to community services or outside agency; Referral to police or other law enforcement agency for criminal action; Petition to County Court for juvenile delinquency; Any/All appropriate action which is appropriate to the circumstances

## **DRESS CODE**

We believe that there is a positive relationship between dress and attitudes. Students are expected to show good judgment in dress and grooming at all times. We encourage students to dress in a neat and attractive manner that reflects pride in themselves and their school. We urge parents to strongly discourage attention-seeking departures from good taste when children attend school classes. Any appearance that causes adverse comment or undue attention when it detracts from the educational program of the school will not be allowed. When grooming and/or appearance is detrimental to student safety or of questionable taste, this will necessitate a change in appearance and/or grooming. Students will be required to change these items. Students may not wear clothing that advertises for tobacco or alcohol companies or that is sexually suggestive or offensive. Exposed undergarments will not be allowed. No gang related clothing, colors, or symbols will be tolerated. A simple rule is neatness and decency. The atmosphere and general quality of the school is often judged by the action and appearance of students.

Be sure that your children are dressed appropriately for the weather. Children do go out for play and should be dressed each day with this in mind.

## **DRUG-FREE SCHOOL**

It is the goal of District 2190 to maintain a safe and healthful environment for staff and students by prohibiting the use of alcohol, toxic substances and controlled substances without a physician's prescription. Students who have a prescription from a physician for medical treatment with a controlled substance must comply with the school district's student medication policy. A student who violates this policy shall be subject to discipline in accordance with the district's discipline policy. Such discipline may include suspension or expulsion from school.

## **EMERGENCY INFORMATION**

We request that we have on file the name, address and phone number of a relative or friend in case we cannot reach you in an emergency. If you have a regular schedule of activities, please let us know your schedule along with the phone numbers where you can be reached. Cell phone numbers and email addresses are also useful if you have them.

It is essential that this record be kept current. A new form should be completed at the beginning of each new school year. This form will be distributed with other back to school information. Please let the office know if there are any changes or additions during the year.

## **EMERGENCY SCHOOL CLOSINGS**

In case of emergency or inclement weather, school may be dismissed early. Buses will leave soon enough to enable them to make their route. However, if this is impossible, children will be housed where the parents desire them to be. Emergency care slips are provided for parents to designate this information. The following radio stations/TV stations will carry early morning announcements of school closings and also announcements relative to early dismissal because of inclement weather:

Radio Stations:     KDMA 1460 AM/KMGM 105.5 /FM - Montevideo/Granite Falls  
                          KMHL 1400 AM - Marshall  
                          WCCO 830 AM - Minneapolis, St. Paul  
                          KLGR 1490 AM - Redwood Falls  
                          KKRC 93.9 FM - Granite Falls  
                          KDJS 95.3 FM - Willmar  
                          K-Q102 102.5 FM- Willmar  
                          KKCK 99.7 FM - Marshall

TV Stations:     KARE - Channel 11  
                          KSAX/KSTP - Channel 5 – Alexandria  
                          MVTV - Channel 67 - Granite Falls  
                          WCCO - Channel 4

**If your child is to go somewhere other than their normal destination on an early dismissal day, please notify the school in the fall.**

## **ENGLISH LANGUAGE LEARNER PROGRAM**

The ELL/ESL program is available to assist students whose first language is one other than English. Students qualify for services based on test scores as well as parent and teacher recommendations. Students who meet the qualifications receive help from a certified English as a Second Language instructor.

## **FIELD TRIPS**

Field trips are planned for each grade level throughout the course of the school year. They are intended to extend the learning that has occurred in the classroom. We believe that it is a privilege that students earn by demonstrating responsible behavior at school on a daily basis. Simply put, this means that the students are responsible for completing their assignments in a timely fashion and have school work up to date at the time of the field trip. It also means that they have demonstrated appropriate behavior both in the classroom and around the school.

According to this policy, students may not be able to attend a scheduled field trip if:

1. Students have assignments that are three or more days past due.
  - They may not be turned in on the morning of the field trip.

- Parents will be notified three days prior to the field trip that the student's privilege to attend may be denied due to incomplete assignments. They will also be notified the day prior to the field trip if the student will not be allowed to attend.
- Students not allowed to go on the field trip must be in school or the absence will be recorded as unexcused.

Specific information about field trips for individual grade levels will be shared with parents. A blanket field trip permission form is to be signed by the parent. Parents may be asked to assist with these field trips. When trips are made in school buses outside the school district boundaries, parents will be notified.

### **FOOD SERVICE PROGRAMS**

Each family has a food services account and all family members eating in school utilize the same account. Payments can be made to the account on an as needed basis. The program will issue a reminder slip to the student when his/her account has only \$5.00 left in the account. The student should in turn take the reminder slip home to the parents/guardians for additional money to pay on the account the next day at school. Money in the account is used for breakfast and/or lunch payment. Parents must complete an application for reduced/free lunches.

Costs: \* Breakfast will be \$1.45

\* Lunch will be \$2.15

\* Reduced lunch price is \$.40

\* Adult meals cost \$3.40

\* K-2 students will be charged a minimal snack fee to cover the cost of snacks for the entire school year. Milk will be offered as part of this snack break.

The cost for milk is \$.35 per day or approximately \$7.00 per month, which will be taken directly from your food service account. Even if your child is on the free meal plan, you will be responsible for the cost of the milk. **If you do NOT want your child to have milk during this snack break, please notify the elementary office or your child's teacher.**

### **FORBIDDEN ITEMS**

Forbidden items that have no place in school include but are not limited to: trading cards, heelys, knives, weapons of any kind, cigarettes, drugs, water guns, baseballs (hardballs), bats, or pornography. Students are not allowed to use personal CD/tape players with headsets or MP3/iPods during school hours. These items, plus anything else which causes problems of control at school, will be taken from students. A copy of the district's weapon policy is included at the back of this handbook. Students may be suspended or expelled for knowingly or unknowingly violating the school district's weapon policy. It is very important that you review the weapon policy with your child/children.

### **GANG RELATED ITEMS**

Our school has a zero tolerance policy relating to gang related paraphernalia. Gang related clothing, colors, or symbols will not be tolerated. Collectible material will be confiscated. Clothing will need to be changed or removed. Students who are not cooperative or continue to wear gang-related clothing or put gang related symbols on clothing, notebooks, and other materials will be removed from school until a conference with parents or guardian occurs to resolve the issue.

### **GUM POLICY**

**Our school is a gum free school. Gum is only allowed if given to students by their teacher or other adult.**

## **GYM SHOES/PHY. ED.**

It is school policy that children should have tennis shoes for physical education. Shoes should be clean and should not have black soles that mark the floor. We recommend mid-weight shoes with arch supports and cushioned soles.

All students will need a swimsuit and towel for the fall and spring swimming units.

If a child is not going to participate in physical education classes, he or she must bring a note from home and/or your doctor.

## **HARASSMENT**

The school district prohibits any form of religious, racial, sexual harassment and violence. Any person who believes that he or she has been the victim of such harassment or suspects that such actions have taken place should immediately report the alleged acts to the building principal. Upon receipt of a report, school district officials will conduct an investigation or have one completed by a third party designated by the school district. Upon receipt of a report, the district will take appropriate actions which may include but not be limited to: warning, suspension, exclusion, expulsion, transfer, remediation, termination or discharge.

## **HEALTH SERVICES**

A Health Service Aide is on duty each day to provide health and educational services. The school nurse is available for consultation with parents, if needed. Please alert the school nurse or teacher if your child has a particular health problem that may affect the child's learning or functioning at school. If your child is on medication, such as an allergy medication or antibiotics, which are administered at home and may affect their attention or behavior at school, please let the nurse and/or teacher know.

Pupils are required to have a certification of their immunizations or the appropriate waiver certificate on file. Students will not be allowed to attend school without proper immunizations.

If your child needs to be excused from physical education, please send a note. If it is to be a long-term excuse from physical education activities (over one week), the child must bring an excuse from a physician.

The hearing and vision of all children are screened annually. Both can be tested any time by request of the parent or teacher. Health Services will draw the parent's attention to any matters which appear to require professional medical treatment or attention.

Communicable illnesses should be reported to health services as soon as possible. If a child is hospitalized or has a lengthy illness, parents should also call the health service aide so plans for continuing the child's education can be made - perhaps through homebound or hospital instruction.

Children should not return to school unless they have been without a fever for 24 hours after common illnesses such as colds and flu. Guidelines for readmittance to school for the following communicable diseases are:

\*Chicken Pox - Readmitted no sooner than 7 days from onset of rash, no fever present and pox must be dry.

\*Scarletina and Strep Throat - Readmitted after having been on antibiotics for at least 24 hrs. and no fever present.

\*Impetigo - Readmitted after adequate medical treatment or when all lesions are healed.

\*Pinkeye (Conjunctivitis) - Readmitted after eyes are clear with no drainage present.

\*Head Lice (Pediculosis) - Readmitted after treatment with a pediculocide shampoo and clothes have been laundered. Must be checked by health service on readmission to school.

Medication will be given at school only when failure to take medication could jeopardize a student's health. Administration of the medication must be supervised by health services or an

appointed staff member. No medication will be given without the written permission from the parent. It must be sent in its original container which is labeled with the child's name.

When a child develops a fever or other symptoms of illness or receives a significant injury, the parent or other person listed on the emergency card will be notified. It is the parent's responsibility to provide transportation home for the child. The child should be picked up as soon as possible.

### **HOMEBOUND OR HOSPITAL INSTRUCTION**

Homebound or hospital instruction is available for children who are absent from school due to prolonged illness or disability. A request to the school must be made by the child's physician. After we have that, instruction may be provided by the pupil's regular classroom teacher or other licensed staff. Part-time instruction in the school with part-time instruction in the home is also available to the child who cannot participate in a full time program.

### **HOMEWORK**

Homework policies vary from grade to grade, among teachers, and from subject to subject. Homework policies will be explained to parents by individual teachers.

Students are usually given study time during the school day to complete assignments. As the child progresses through the grades, the amount of homework gradually increases. The amount may vary from day to day. Students who do not use class work time wisely, may find that they need additional time to complete their assignments at home. Occasionally, a student may have a special project which might take several hours of work at home. However, work for these projects may be spread over several days.

Students having assignments three or more days past due may be required to stay after school until all late work has been completed. Parents will be kept informed and will be notified by the classroom teacher in the event that the student remains after school.

All 3rd, 4th, 5th, and 6th graders will be required to have a daily assignment book which is provided by the school. Any questions regarding homework or homework policies should be directed to your child's classroom teacher.

### **INSURANCE**

Information will be sent home prior to the start of school or with your children on the first day of school regarding accident insurance for school age children. This service is provided through a private agency for your convenience. It is completely optional.

The school does not carry insurance for accidents that may occur on the playground or elsewhere. You need to have your own policy in force or purchase accident insurance as described above.

### **INTERNET ACCEPTABLE USE POLICY**

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payment for damages and repairs; suspension, expulsion, or exclusion.

All School District systems equipment and electronic resources must be used for educational or educational related purposes. Unacceptable uses include but are not limited to reviewing, uploading, downloading, storing, printing, posting, transmitting, or distributing:

1. Pornographic, obscene or sexually explicit material
2. Obscene, abusive, vulgar, rude, threatening, disrespectful, or sexually explicit language
3. Materials that use language or images that are inappropriate or disruptive to the educational setting
4. Information that could cause damage or danger of disruption to the educational process
5. Materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment

## **KINDERGARTEN REGISTRATION/ORIENTATION**

Each spring our school conducts a registration drive for the next year's kindergarten-age classes. Children whose fifth birthdays occur on or before September 1st are eligible for entrance into school. You will need to present a birth certificate at the time of registration. Contact the elementary school office to fill out registration data.

## **LASER POSSESSION**

The Yellow Medicine East school district prohibits the possession of laser lights by students. Students may be suspended from school for up to two days for possessing a laser light in school.

## **LATEX POLICY**

The Yellow Medicine East school board has passed a resolution that no latex products will be allowed in the district school buildings. This resolution was made to address the increasing number of latex allergies to people of all ages. This ban includes balloons, gloves, erasers, or any other product made from latex rubber.

## **LOCKERS**

Lockers are assigned for storing clothing, books, and lunch boxes. Lockers should not be used to store articles of value such as purses, tickets, or money. We request that valuables be left at home. School lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school authorities for any reason at any time, without notice, without student consent, and without a search warrant. The personal possessions of students within a school locker may be searched only when we have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as is practical after the search of a student's personal possessions, we will provide notice of the search to the students whose lockers were searched unless disclosure would impede an ongoing investigation by police or school officials.

## **LOST AND FOUND**

All lost articles found at school are kept in a special depository where students or parents may come to claim them.

- \* It is a good idea to put your child's name on articles of clothing that may become lost.
- \* Encourage your child to check the collection if they are missing something.
- \* When an article is lost, don't let time lapse before trying to locate it.
- \* Use caution in allowing articles of sentimental or monetary value to be brought to school.

Please call the office with questions. Lost and found articles are usually given to charity prior to the start of a new school year.

## **MONEY**

Except for small amounts, payment by check made out to the school or school district would be appreciated. Checks eliminate the problem of money being lost on the way to school. When money is sent with younger children, please put it in an envelope with the child's name, room number (or teacher's name), and reason for payment (Ex. field trip, lunch, milk, etc.) written on the outside. Please emphasize with your children the danger of leaving valuables in their desk, locker or other places at school.

## **OUTSIDE ACTIVITY AND RECESS**

Weather permitting, all students are encouraged and expected to go outdoors during activity and recess periods. We use the following guidelines for requiring students to go outside. Wind chill is the criteria used and is applied as follows:

- \* Warmer than 0 degrees -- outside activity/recess for all students.
- \* Between 0 degrees and -10 degrees -- activity/recess time shortened.
- \* Colder than -10 degrees -- indoor recess for all students.

## **REVIEW OF CURRICULUM CONTENT AND ALTERNATIVE INSTRUCTION**

The Yellow Medicine East School District believes in the principles of intellectual freedom. Members of the community are welcome to review curriculum and instructional materials. Any parent, guardian, or adult student in District 2190 may express concerns about the content of instructional materials in the district's educational program. Whenever a concern is expressed, the district will respond in accordance with the procedures described in the Procedure for Review of Curriculum Content and Alternative Instruction (copy available in the office) policy. The intent of this procedure is to provide parent and guardians the opportunity to review instructional materials, address concerns and propose alternative instruction for their child. The intent is not to interfere with the rights of others to receive the instruction in question nor does it relieve the student from meeting state and district requirements or essential learner outcomes.

## **SCHOOL BULLETINS AND NEWSLETTERS**

From time to time during the school year, bulletins and newsletters will be sent home from school. It is important that parents read these bulletins to be informed about school events. Your interest in reading them will encourage children to continue bringing them home. These may also be emailed and/or posted on the school web site. You are encouraged to check your email "junk mail" in case some bulletins are blocked by your computer.

## **SCHOOL PATROL**

Students in the fifth and sixth grades serve the school as School Patrol Officers on a volunteer basis. They assist the walking students at the crossings near the school (on 7th Avenue only) both before and after school. All students are asked to respect and obey these officers.

## **SCHOOL PICTURES/MEMORY BOOK**

Our school contracts annually to have pictures taken of the school children during the early part of September. Information regarding prices, times and days will be distributed in a timely fashion. We also publish a Memory Book each spring that contains pictures of all students and a variety of candid shots as well. Information regarding the Memory Book will be sent home with students.

## **SCHOOL SECURITY**

Our district has implemented a proactive security policy in an attempt to make our school a safe place for all our students. The following security procedures have been implemented:

All buildings will be implementing more controlled access. This means that in the morning prior to the start of the school day, only designated doors to our building will be unlocked allowing access into the building.

All other buildings in the district will follow similar procedures. Certain doors will be unlocked and monitored in the morning prior to the start of the school day and will then be locked with limited and controlled access to the building. Signs at each entry door will direct visitors to the doors that are open during the school day.

All visitors to the building will be required to report to the office. Those visitors wishing to visit classrooms or staff outside the office area will be required to sign in and wear a visitor sticker. Visitors entering a classroom or other areas of the school without a sticker will be directed to the office. You are an important part of our school family and we would encourage you to remain active in your child's school life. These policies are meant only to provide increased safety and security.

Although these security measures may be an inconvenience to some degree, it is our belief that the additional security and safety far outweighs the inconvenience. With the various events and incidents around the state and nation, we trust that you will understand why we feel it is important to take extra steps towards building security.

## **SMOKE FREE ENVIRONMENT**

Smoking and the use of tobacco products has been identified as a leading health problem in the United States. Smoking can be hazardous to the health of both smokers and nonsmokers. As a result of concern on the part of the staff, students, citizens, and the Board of Education, smoking and/or the

use of tobacco in any form shall be prohibited on school district property. As a district, we are dedicated to providing a healthy, comfortable, and productive environment for staff, students and citizens. Violations to this policy will be handled as outlined in the district's Smoke Free Environment policy.

### **STUDENT RECORDS**

The school has on file the grades, attendance records, standardized test scores and discipline records that have resulted from your child's work since they started school. If your child has attended schools other than Yellow Medicine East, these records will also be on file. The parent or guardian may see the contents of these records by making an appointment with the principal or secretary. You may have copies made of anything in the school record at a cost of \$1.00. You are not permitted to take the original record out of the office. Statements from the parent/guardian may be placed in the student's record if it pertains to school work.

The parent may request that items be removed from the file. This request should be in writing. It is the decision of the principal to grant or not grant the request. The decision can be appealed to the superintendent and then the Board of Education.

Records cannot be transferred without written permission from the parent/guardian with the exception of a public school in the state in which you have enrolled after transferring from this school.

### **SUPPLIES**

Students are always expected to be prepared for their school work. This includes having work completed and having necessary supplies, especially paper and pencils. Parents are requested periodically to check to make sure their children have all the necessary materials. A school supply list is on the school's website.

### **TELEPHONE CALLS**

Students may not be interrupted during school hours by outside calls and messages except in case of emergency. However, if it is necessary to reach your child's school on a school day between 7:30 a.m. and 4:00 p.m., dial Bert Raney Elementary at 564-4082 ext. 3. The school secretary will relay messages to students.

Student use of the school telephone is discouraged. Students will be allowed to use the phone only in cases of emergency. **After-school plans should be made prior to leaving home in the morning.**

Parents who wish to contact a classroom teacher should be prepared to leave a message requesting that the teacher contact the parent at the teacher's convenience. Teachers are generally not available to come to the telephone during the time school is in session. Leaving a message may be necessary even before or after school since the teacher may be involved in a conference or attending meetings at the time your call is made.

### **TESTING**

Students in the second through the sixth grades take standardized ability and scholastic achievement tests in the spring of each year. All 3rd-6th grade students take the Minnesota Comprehensive Assessments. All ESL students take the TEAE or MN-SOLOM test. The results of these tests are shared with parents as they become available. The information from these tests is utilized to determine if students need additional help and support in the areas of reading, mathematics and writing.

### **TITLE I**

The Title I program is available to assist students who are experiencing difficulty in reading and/or math. Any student may qualify for service on test scores and parent and teacher judgments. A Title I Parent-School Compact is reviewed and signed by all parents at Fall Conferences. Each Yellow Medicine East elementary school will have a Title I program designed for their specific needs and the program will vary between buildings.

### **VISITORS AND VOLUNTEERS AT SCHOOL**


Parents are always welcome at Yellow Medicine East elementary schools. We encourage parents and grandparents or anyone interested, to visit school during the school day. If you wish to

visit a class, a call to the office beforehand would be appreciated. There are times when visiting a classroom might be disruptive to the schedule, such as standardized testing week. Visitors are requested to sign in at the elementary office before visiting other parts of the building. Visiting by children from other schools is discouraged.

We welcome parent volunteers! Each fall a Parent Volunteer form is sent home. If you are interested in some aspect of volunteering, please complete the form and return it to school. You may also contact your child's classroom teacher directly and volunteer your services. Volunteers are an important part of school life and are most welcome and appreciated at Yellow Medicine East elementary schools.

## **WEAPONS**

Yellow Medicine East School District has a Zero Tolerance policy with regard to weapons. The school district will act to enforce this policy and to discipline or take appropriate action against anyone who violates this policy. A weapon can be defined as: any object, device or instrument designed that is capable of threatening or producing bodily harm or which may be used to inflict self-injury. Examples of such weapons include, but are not limited to: pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives, fireworks; mace and other propellants; stun guns; ammunition, poisons, chains, arrows, and objects that have been modified to serve as a weapon. Consequences for using, possession or distribution of weapons shall include: immediate out-of-school suspension; confiscation of weapon; immediate notification of police; parent or guardian notification; recommendation to the superintendent of dismissal for a period of time not to exceed one year.

A yellow pencil with a black eraser and a black band that says "NO 2 HB" is positioned vertically on the left side of the page. The background is a wooden surface with a diagonal grain pattern. A white rectangular box with a thin black border is overlaid on the right side of the page, containing the main text.

Yellow Medicine East, ISD 2190  
Assessment Data  
September 2011  
YME Board Meeting

# **% of students in Meets and Exceeds MCAII Reading**

Grade	2009		2010		2011	
	YME	State	YME	State	YME	State
3 <sup>rd</sup>	55.8	(78.3)	52.0	(76.3)	70.6 +	(78.5)
4 <sup>th</sup>	51.9	(74.5)	54.1	(72.5)	56.3 + +	(75.1)
5 <sup>th</sup>	52.7	(72.2)	60.0 + +	(76.3)	58.5 - +	(80.3)
6 <sup>th</sup>	63.3	(72.6)	51.0	(71.6)	66.0 + +	(75.0)
7 <sup>th</sup>	57.4	(64.8)	39.8	(66.0)	47.2 + -	(69.6)
8 <sup>th</sup>	57.6	(66.8)	60.3 + +	(68.1)	61.0 + +	(68.1)
10 <sup>th</sup>	80.3	(74.2)	77.3	(75.3)	64.6 -	(75.3)

# ***% of students in Meets and Exceeds MCA Math***

Grade	MCA II 2009		MCA II 2010		MCA III 2011		
	YME	State	YME	State	YME	State	
3 <sup>rd</sup>	56.3	(82.1)	61.4	(82.9)	63.6	(70.2)	
4 <sup>th</sup>	61.5	(74.9)	55.1	(77.0)	50.0	(67.2)	
5 <sup>th</sup>	41.7	(65.4)	53.7	(68.6)	33.3	(53.6)	
6 <sup>th</sup>	63.6	(63.8)	52.2	(69.0)	55.6 +	(50.3)	
7 <sup>th</sup>	58.1	(62.6)	47.4	(64.4)	38.5	(51.7)	
8 <sup>th</sup>	53.7	(59.7)	48.4	(58.6)	29.1	(53.3)	
11 <sup>th</sup>	MCA II	29.9	(41.6)	28.9	(43.3)	40.8 +	(48.6)

# ***% of students in Meets and Exceeds MCAII Science***

Grade	2009		2010		2011	
	YME	State	YME	State	YME	State
5 <sup>th</sup>	25.9	(45.0)	21.8	(46.0)	16.9	(46.0)
8 <sup>th</sup>	19.2	(42.6)	30.4	(47.9)	21.0	(44.4)
High School	40.8	(49.5)	50.7	(51.8)	26.6	(53.8)

# Demographics

	YME 2008-09	YME 2009-10	YME 2010-11	Minnesota 2010-11
Number of Students	875	876		823,234
Ethnicity	27%	28%		24%
LEP	8%	7%		8%
Special Education	19%	18%		13%
Free & Reduced	43%	45%		33%
Attendance Rate	96%	95%		95%
Graduation Rate	100%	100%		92%
Open Enrollment	- 283 68	- 294	-	NA