Board Meeting

Tuesday, September 17, 2024 5:30 PM
Conference Room, 23130 345th St SE, Erskine, MN 56535

1. **Call to order by Chairperson_____ at _____**
1. Pledge of Allegiance
2. Welcome
3. Roll Call
2. **Approval of Agenda as presented or amended**
3. **Open Forum**

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

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

Activity Director's Report

Fall Activities

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

        9th-12th: 38

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

    - FB

        9th-12th: 25

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

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

Other

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

Approve payment of bills

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

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

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

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50784	MADNT		MADISON NATIONAL LIFE		Check
				B 28 215 090	Adj to Stmt	($53.26)	
	PO#:	Voucher #:	49410	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: $153.84
							Check Amount: $690.35
2609	ASB	50785	MNCHIL		MN CHILD SUPPORT PAY CENTER		Check
				B 28 215 000	Payroll Deduction	$30.00	
	PO#:	Voucher #:	49411	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: $30.00
							Check Amount: $30.00
2609	ASB	50786	1995		OMNI Group		Check
				B 28 215 070	TSA Annuities	$183.26	
	PO#:	Voucher #:	49051	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $183.26
				B 28 215 070	TSA Annuities	$491.52	
	PO#:	Voucher #:	49047	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $491.52
				B 28 215 070	TSA Annuities	$183.26	
	PO#:	Voucher #:	49050	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $183.26
				B 28 215 070	TSA Annuities	$233.26	
	PO#:	Voucher #:	49053	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $233.26
				B 28 215 070	TSA Annuities	$183.26	
	PO#:	Voucher #:	49049	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $183.26
				B 28 215 070	TSA Annuities	$2,051.51	
	PO#:	Voucher #:	49056	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $2,051.51
				B 28 215 070	TSA Annuities	$166.68	
	PO#:	Voucher #:	49414	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: $166.68
				B 28 215 070	TSA Annuities	$424.92	
	PO#:	Voucher #:	49058	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: $424.92
							Check Amount: $3,917.67
2609	ASB	50787	1600		Eckman, John		Check
				E 01 005 865 379 520 000	Building Improvement - LTFM Interior Surfaces	$150.00	
	PO#:	Voucher #:	49463	Invoice	Invoice No: 082624	9/4/2024	Paid Amt: $150.00
							Check Amount: $150.00
2609	ASB	50788	2829		HUDL		Check
				E 01 300 292 000 305 000	Consult & Serv Fees	$8,700.00	
	PO#: 5143	Voucher #:	49462	Invoice	Invoice No: H00097434	9/4/2024	Paid Amt: $8,700.00
							Check Amount: $8,700.00
2609	ASB	50789	1249		SFM		Check
				E 01 005 930 000 270 000	Workers Compensation	$5,115.00	
	PO#:	Voucher #:	49461	Invoice	Invoice No: 3380921	9/4/2024	Paid Amt: $5,115.00
							Check Amount: $5,115.00

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

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

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

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

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

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
2609	ASB	50818	1376		LIBERTY BUSINESS SYS			Check	
				E 01	005 850 302 305 000 Consult & Serv Fees		$92.43		
	PO#:	Voucher #:	49386	Invoice	Invoice No: 542113	9/17/2024		Paid Amt:	$92.43
								Check Amount:	$1,069.38
2609	ASB	50819	3187		LIBERTY BUSINESS SYSTEMS, INC.			Check	
				E 01	005 605 302 370 000 Rentals & Leases - Copier		$334.41		
	PO#:	Voucher #:	49421	Invoice	Invoice No: 37295532	9/17/2024		Paid Amt:	$334.41
								Check Amount:	$334.41
2609	ASB	50820	2851		LINDE GAS & EQUIPMENT INC			Check	
				E 01	300 361 000 430 000 Regular Ind Supplies		$71.34		
	PO#:	Voucher #:	49388	Invoice	Invoice No: 44757801	9/17/2024		Paid Amt:	$71.34
								Check Amount:	$71.34
2609	ASB	50821	2600		MCGLYNN FENCE			Check	
				E 01	005 850 302 520 000 Building Improvement		$10,800.00		
	PO#:	Voucher #:	49459	Invoice	Invoice No: 082424	9/17/2024		Paid Amt:	$10,800.00
								Check Amount:	$10,800.00
2609	ASB	50822	1150		MIKE'S LOCK & KEY SERVICE			Check	
				E 01	005 810 000 350 000 Building & Grounds Repair		$1,210.00		
	PO#:	Voucher #:	49392	Invoice	Invoice No: 17845	9/17/2024		Paid Amt:	$1,210.00
								Check Amount:	$1,210.00
2609	ASB	50823	3190		MN Association of Honor Societies			Check	
				E 01	300 298 000 820 000 Dues & Membership		$85.00		
	PO#:	Voucher #:	49465	Invoice	Invoice No: 5811	9/17/2024		Paid Amt:	$85.00
								Check Amount:	$85.00
2609	ASB	50824	MNSHG		MN STATE HIGH SCHOOL LEAGUE			Check	
				E 01	300 292 000 820 000 Dues & Membership		$800.00		
	PO#:	Voucher #:	49449	Invoice	Invoice No: 042880	9/17/2024		Paid Amt:	$800.00
								Check Amount:	$800.00
2609	ASB	50825	msba		MSBA			Check	
				E 01	005 010 000 366 000 Travel/Conference - Board		$295.00		
	PO#:	Voucher #:	49370	Invoice	Invoice No: INV-10297-J4K9Q6	9/17/2024		Paid Amt:	$295.00
								Check Amount:	$295.00
2609	ASB	50826	2669		MYSTERY SCIENCE			Check	
				E 01	100 203 000 430 000 Instructional Supply		$945.00		
	PO#: 5146	Voucher #:	49493	Invoice	Invoice No: 274889	9/17/2024		Paid Amt:	$945.00
								Check Amount:	$945.00

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

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

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

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

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

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

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

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

Win-E-Mac Public School #2609

Detail Payment Register By Check - Activity

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

Finance Officers Report
September 2024

Food Service

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

Enrollment

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

Voluntary Pre-K

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

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

Investments:														Unaudited
Book		**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	
General Fund:														
Investments MSDLAF	B-01-104-000	$ 1,554,011	$ 1,786,257											
Ultima Bank	B-01-104-002	272,695	273,367											
MN Trust	B-01-104-003	499	501											
MSDLAF - LTFM	B-06-104-000	691,158	691,158											
Investments	B-01-104-001	731,300	731,300											
Trust Fund:														
Troutman Fund	B-08-104-000	506,772	506,772											
Total Book Balance		**$ 3,756,435**	**$ 3,989,355**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Bank														
Liquid Asset Fund Trust		$ 9,680.31	$ 9,723.14											
Liquid Asset Fund General		2,235,489	2,467,692											
Ultima Bank		272,695	273,367											
MN Trust Money Market		499	501											
Certificate of Deposit - First National		729,207	729,207											
Certificate of Deposit -Trust Principal		506,772	506,772											
Certificate of Deposit - Trophy Fund		2,094	2,094											
Total Bank Balance		**$ 3,756,435**	**$ 3,989,355**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Difference		-	-	-	-	-	-	-	-	-	-	-	-	-

Cash:														
Book														
General Fund	B-01-101-000	$ (181,725)	$ (189,273)											
Food Service Fund	B-02-101-000	8,461	(1,701)											
Community Service Func	B-04-101-000	300,421	290,957											
Construction Fund	B-06-101-000	(691,158)	(691,158)											
Debt Fund	B-07-101-000	585,014	630,024											
Trust Fund	B-08-101-000	66,489	66,532											
Student Activity	B-21-101-001	99,158	103,129											
Payroll Fund	B-28-101-000	(51,196)	(6,444)											
Total Book Balance		**$ 135,464**	**$ 202,065**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Bank														
Checking Account - First National -Payroll		$ 17,842	$ 27,616											
Checking Account - FNB -Student Activity		101,969	103,797											
Checking Account - American State		155,055	169,586											
Flex Account - FNB		8,671	7,850											
Total Bank Balance		**$ 283,537**	**$ 308,849**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Reconcile Bank to Book														
First National Bank	o/s checks	$ (2,811)	$ (669)											
American State Bank	o/s checks	(145,262)	(106,115)											
Total Reconciling Items		$ (148,073)	$ (106,784)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Total Cash Available		**$ 135,464**	**$ 202,065**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Difference		-	-	-	-	-	-	-	-	-	-	-	-	-

WIN-E-MAC SCHOOL DISTRICT #2609
INTEREST EARNINGS
FOR THE MONTHS ENDED FY 2024-25

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Unaudited June	YTD 2024-25
LIQUID ASSET FUND													
General Funds	$ 9,840	$ 9,575											$ 19,414
Trust Funds	43	43											86
MN TRUST													
Investments	-	-											-
General Funds	2	2											4
CERTIFICATES OF DEPOSIT													
Trust Funds (1st Nat'l Bank)	-	-											-
General Funds (1st Nat'l Bank)	-	-											-
General Funds (American St Bank)	-	-											-
CHECKING ACCOUNT													
1st National Bank	20	31											51
American State Bank	15	24											39
OTHER ACCOUNTS:													
Ultima Bank	670	672											1,342
TOTAL INTEREST EARNED	**$ 10,589**	**$ 10,346**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,936**

WIN-E-MAC SCHOOL DISTRICT #2609
INVESTMENT SUMMARY
FOR MONTHS ENDED FY 2024-25

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Unaudited June
First National Bank - McIntosh												
CD #31000512												
14 month CD at 5.25%												
Maturity 10/02/24	$ 152,923	$ 152,923										
CD #31000551												
14 month CD at 5.25%												
Maturity 2/21/25	576,283	576,283										
Troutman Trust Account:												
CD# 31000513												
14 month CD at 5.25%												
Maturity 10/02/2024	506,772	506,772										
American State Bank - Erskine												
Trophy Fund												
CD #47402												
12 month CD at .4%												
Maturity 8/25/2023	2,094	2,094										
Ultima Bank - Winger												
UBM Direct - 85417	272,695	273,367										
Liquid Asset Fund												
General												
MSDLAF:	105,924	51,904										
MSDMAX:	2,129,564	2,415,787										
Total General	2,235,489	2,467,692										
Trust												
MSDLAF:	367	369										
MSDMAX:	9,313	9,355										
Total Trust	9,680	9,723										
MN Trust												
Money Market	499	501										
Total Investments	$ 3,756,435	$ 3,989,355										

WIN-E-MAC SCHOOL DISTRICT

AARON COOK, SUPERINTENDENT

www.wemschools.org

Phone: (218)563-2900

23130 345th Street SE
Erskine, MN 56535
Casey Reierson, Principal

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

September 12, 2024

Superintendent Report

September 2024 School Board Meeting

1. Proposed 24 pay 25 levy
    a. Overall Increase of 4.42%
        i. General Fund – Increase of $255,680.60 (37.76%)
            1. Additional APU compared to previous year (496.60 vs 464.40)
            2. Levy per APU increased with inflationary factor
            3. No lease levy negative adjustment of $92,000
        ii. Community Service – Increase of $6771.94 (16.25%)
        iii. Debt Service – Decrease of $189,995.26 (-21.14%)
            1. Debt Excess reductions of $116,513.79

2. Special Ed Contract
    a. Hourly services to complete evaluations

3. After School Program
    a. Extended time targeted service program through Freshwater Education District
    b. Must have a lead teacher
    c. No cost to families

4. Geothermal update
    a. Peterson Sheet Metal located which line has the leak
    b. Glycol to refill system will be here Monday

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Principals Report 9/17/2024

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

- Principal Casey Reierson

Cell Phones:

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

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

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

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

Win-E-Mac Schools Teacher Evaluation

Teacher Information

- **Teacher Name: _____**
- **Grade/Subject: _____**
- **Date of Meeting: _____**
- **Meeting Time: _____**

Pre-Observation Notes

- **Lesson Objectives:**

- **Focus Instructional Areas:**

- **Goals for Lesson:**

- **Assessment Strategies:**

- **Additional Notes from Pre-Observation Meeting:**

Teacher: _____ Date:_____
Principal: _____ Date:_____

Formal Observation

Teacher Information

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

Classroom Environment

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

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

Instruction

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

- **Student Engagement:**

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

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

Instructional Strategies

- **Use of Effective Teaching Strategies:**
    - Are effective strategies like cooperative learning, summarizing, etc. used?
    - Are students engaged through questioning, feedback, or group work?
    - Notes:

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

Planning and Preparation

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

- **Resource Usage:**

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

Professional Responsibilities

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

Teacher: _____ Date:_____
Principal: _____ Date:_____

Post-Observation Meeting

Teacher Reflection

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

Feedback

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

- **Effective Instructional Strategies Observed:**

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

Goals for Future Development

- **Goal 1:**

- **Goal 2:**

- **Action Plan for Growth:**

Professional Development Recommendations

- **Suggested Professional Development Opportunities:**

- **Next Steps/Follow-Up:**

Teacher: _____ Date:_____
Principal: _____ Date:_____

Win-E-Mac Schools Teacher Evaluation

Formal Observation Rubric

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

WEM Walkthrough Observation Document

- **Teacher Name: _____**
- **Observing Teacher: _____**
- **Grade/Subject: _____**
- **Date of Observation: _____**
- **Observation Time: _____**

Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
Classroom Environment				
Respectful, Positive Climate	☐	☐	☐	
Effective Classroom Management	☐	☐	☐	
Effective Transitions and Routines	☐	☐	☐	
Instruction				
Lesson Clarity	☐	☐	☐	
Student Engagement	☐	☐	☐	
Differentiation Evident	☐	☐	☐	
Instructional Strategies				
Effective Teaching Strategies	☐	☐	☐	
Monitoring and Feedback	☐	☐	☐	
Formative Assessment	☐	☐	☐	

WEM Walkthrough Observation Document

Quick Notes

Strengths Observed:

- _____

Areas for Growth:

- _____

Next Steps/Action Plan:

- _____

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

_____
Principal Casey Reierson

8/20/2024

WEM Walkthrough Observation Document

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

Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
Classroom Environment				
Respectful, Positive Climate	☐	☐	☐	
Effective Classroom Management	☐	☐	☐	
Effective Transitions and Routines	☐	☐	☐	
Instruction				
Lesson Clarity	☐	☐	☐	
Student Engagement	☐	☐	☐	
Differentiation Evident	☐	☐	☐	
Instructional Strategies				
Effective Teaching Strategies	☐	☐	☐	
Monitoring and Feedback	☐	☐	☐	
Formative Assessment	☐	☐	☐	

WEM Walkthrough Observation Document

Quick Notes

Strengths Observed:

- _____

Areas for Growth:

- _____

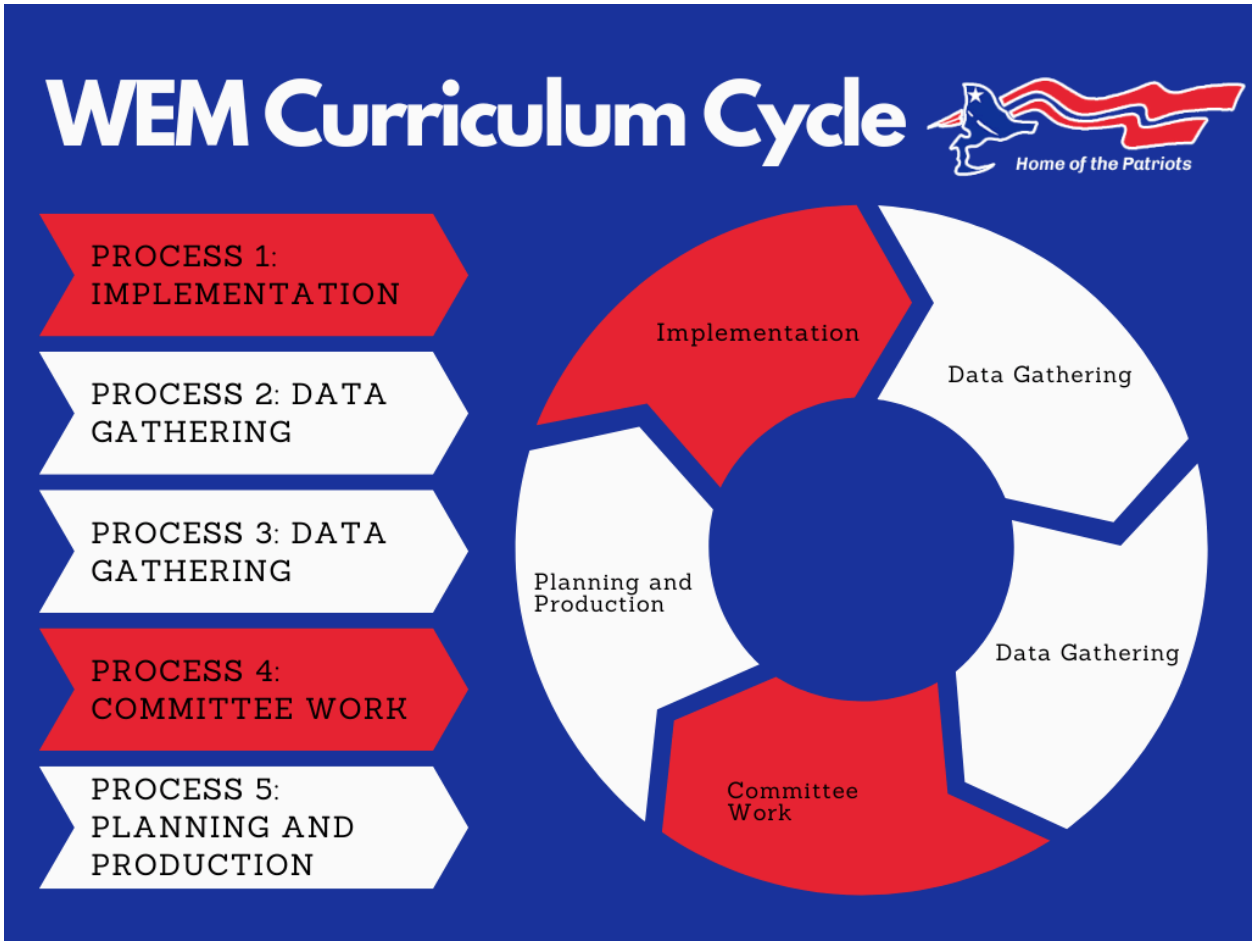
Next Steps/Action Plan:

- _____

_____
Principal Casey Reierson

8/20/2024

Win-E-Mac Schools Curriculum Cycle



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

August 2024

WEM Curriculum Cycle Calendar

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

WEM Curriculum Committee Members

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

WEM Curriculum Cycle Processes

1. Implement

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

2. Data Gathering (2 years)

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

3. Committee Work

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

4. Planning/Production

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Post-Secondary Enrollment Options Contract

Between ISD #2609 and

Northland Community & Technical College

August 1, 2024

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

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

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

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

Financial Considerations:

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

$241.33 per college credit hour per student.

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

- Courses which have additional course/program tuition/fees for non-consumable items or services will be the responsibility of the registering student, as set forth by the College fee schedules. Specific high-cost courses will be blocked for PSEO students at the time of registration. Courses include, but are not limited to, courses which have extraordinary expenses in travel, room, and board, etc.

- Courses in limited areas may be restricted for registration by PSEO and will be posted on the Northland website at https://www.northlandcollege.edu/admissions/pseo/

    - Career and technical programs, which may have tool and implement costs, will be borne by the registering student or the District, as determined by the District.

- Expenses associated with providing disability accommodations are not reflected in the above costs. The cost of providing these accommodations will be handled on a student-by-student basis via a separate agreement.

- Developmental courses are not covered by the PSEO contract.

2. By October 15 of each Fall Semester, and by March 15 of each Spring Semester, the College will invoice the District for the amounts agreed to above. The District will remit required payment no later than November 30 and April 30 of each year, respectively.

Other Conditions: Dropping and withdrawing from College classes by District high school students under this Contract will be governed by the following:

- Official or unofficial withdrawals within ten business days of a Fall or Spring College semester start date will generate no charges.
- Official or unofficial withdrawals after the ten business days of a Fall or Spring College semester will generate full charge and, consequently, full payment by the District.
- For classes starting after the first five days of the semester, the student will have one business day after the first day of class to drop without penalty. Withdrawals after the first business day following the first class day will generate full charge and full payment by the District.
- Students will be subject to policies and procedures of Northland Community and Technical College.
- **Textbooks must be returned to the college during the college's finals week each semester.**

In agreement to this contract, effective for the 2024-2025 Academic Year, the following signatures are affixed:

Superintendent (or designee)	Date	Northland Vice President	Date

School District Billing Address:
Win-E-Mac School
23130 345th St Se
Erskine, MN, 56535-9468

Attn: Accounts Payable

District PSEO Contact Person	Telephone #	Email Address

Return To:
Northland Community & Technical College
c/o: PSEO
1101 Hwy 1 East
Thief River Falls, MN 56701

Northland Billing Contact: Sara Kleinvachter: 218.793.2591 or sara.kleinvachter@northlandcollege.edu
PSEO Coordinator: Lisa Gunderson: 218.683.8551 or lisa.gunderson@northlandcollege.edu

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/05/2024

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	529	Charity A Salmonson	01	0		30		5	08/31/1994	08/31/1994				001	0328084
2	563	John A. Eckman	01	0		28		8	08/28/1996	08/28/1996				001	0360589
3	575	Richard M Hendrickson	01	0		27		9	08/27/1997	08/27/1997				001	0347565
4	987	Vondria Winter	01	0		23	8	25	12/11/2000	12/11/2000				001	0393733
5	962	Eileen Mae Cook	01	0		23	8	2	01/03/2001	01/03/2001				001	0292472
6	871	Vance C Kaupang	01	0		23		8	08/28/2001	08/28/2001				001	0351210
7	894	Jodi L Lee	01	0		22		7	08/29/2002	08/29/2002				001	0332741
8	923	Jessica A Strom	01			21		17	08/19/2003	08/19/2003				001	0409445
9	955	Jeremy Morgenroth	01			20	3	18	05/18/2004	05/18/2004				001	0402929
10	953	Ross C Roragen	01			20	3	18	05/18/2004	05/18/2004				001	0364588
11	984	Alyssa J Hickman	01			19	2	15	06/21/2005	06/21/2005				001	0395442
12	1012	Ryan D Breitbach	01			18		7	08/29/2006	08/29/2006				001	0411525
13	1078	Andrew E Hanson	01			16		11	08/25/2008	08/25/2008				001	0443189
14	1082	Carol Joy Johnson	01			16		3	09/02/2008	09/02/2008				001	0305281
15	1100	Ian D Hanson	01			15		5	08/31/2009	08/31/2009				001	0416467
16	1073	Jason Kris Svalen	01			15		5	08/31/2009	06/09/2008				001	0398332
17	1119	Stephanie Frisk	01			13	9	7	11/29/2010	11/29/2010				001	0453801
18	576	Augusta M Maruska	01	0		13		4	09/01/2011	08/28/1997				001	0356302
19	978	Heidi R Determan	01			12	11	14	09/22/2011	01/18/2005				001	0417953
20	1144	Lizabeth J Lindberg	01			12	1	6	07/30/2012	07/30/2012				001	0358064
21	1152	Kelsi Gunufson	01			11	7	19	01/17/2013	01/17/2013				001	0471840
22	1165	Monica Swenson	01			10	7	23	01/13/2014	01/13/2014				001	0340845
23	1173	Nathan J Johnson	01			10		4	09/01/2014	09/01/2014				001	0420261
24	1189	Heather M Burd	01			9		5	08/31/2015	08/31/2015				001	0408554

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/05/2024

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25	579	Terri J. Kaupang	01	0		8	9	3	12/02/2015	10/01/1997				001	0370111
26	1205	Karol F Langemo	01			8		24	08/12/2016	08/12/2016				001	0434492
27	1229	Brady C Langemo	01			7	1	4	08/01/2017	08/01/2017				001	0434493
28	1077	Amanda Jean Shultz	01			4	4	15	04/21/2020	08/19/2008				001	0441224
29	1296	Melinda Anderson	01			3		16	08/20/2021	08/20/2021				001	0441450
30	1315	Jesse D Hickman	01			2		18	08/18/2022	08/18/2022				001	0387746
31	1329	Erin K Jore	01			1		26	08/10/2023	08/10/2023				001	1027661
32	1103	Jill C Landsverk	01			1		21	08/15/2023	10/07/2009				001	0322268
33	1357	Brittany Ryba	01				4		05/05/2024	05/05/2024				001	
34	1360	Abigail R Steffan	01				3		06/05/2024	06/05/2024				001	
35	1361	Shelby L Engstrom	01					30	08/06/2024	08/06/2024				001	
36	1363	Bradley R Hubred	01					19	08/17/2024	08/17/2024				001	
37	18	Douglas Johnson	01	0				2	09/03/2024	08/25/1981				001	0262483

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INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/05/2024

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

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/05/2024

Num	ID	Name	Union	Seniority Date	Seniority Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25	1341	Lauren Moody	02			8	25	12/11/2023	12/11/2023				001	
26	1340	Jessica E Brummond	02			8	25	12/11/2023	12/11/2023				001	
27	1342	Julie A Bauer	02			7	14	01/22/2024	01/22/2024				001	
28	1346	Randall D Sondrol	02			4	21	04/15/2024	04/15/2024				001	
29	1359	Mariah J Christian	02			2	11	06/25/2024	06/25/2024				001	
30	1362	Ciera K Holmes-Selk	02			1	2	08/03/2024	08/03/2024				001	
31	1364	Katheryn C Chaput	02				4	09/01/2024	09/01/2024				001	

Employee Count 31

LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

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SCHOOL YEAR	FORMULA ALLOWANCE
2019-20	6,438
2020-21	6,567
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281
2025-26*	7,465
2026-27*	7,614

*FORECAST ESTIMATES, SUBJECT TO CHANGE

WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER
PRE-KGN HCP:	1.000
HCP-KGN:	1.000
REG-KGN PART:	0.550
REG-KGN ALL:	1.000
GRADES 1-3:	1.000
GRADES 4-6:	1.000
GRADES 7-12:	1.200

PROPERTY VALUATION DATA

MARKET VALUE

1	2019 MARKET VALUE	610,292,048
2	2020 MARKET VALUE	631,356,235
3	2021 MARKET VALUE	653,550,648
4	2022 MARKET VALUE	736,371,642
5	2023 MARKET VALUE	889,796,902

REFERENDUM MARKET VALUE (RMV)

6	2019 RMV	214,539,300
7	2020 RMV	224,819,700
8	2021 RMV	238,705,900
9	2022 RMV	269,526,800
10	2023 RMV	324,764,100

NET TAX CAPACITY (NTC)

11	2019 NTC	5,733,116
12	2020 NTC	5,978,854
13	2021 NTC	6,200,640
14	2022 NTC	7,083,565
15	2023 NTC	8,582,413

SALES RATIO

16	2019 SALES RATIO	89.0%
17	2020 SALES RATIO	93.5%
18	2021 SALES RATIO	95.5%
19	2022 SALES RATIO	90.9%
20	2023 SALES RATIO	83.4%

UNLIMITED ADJUSTED NTC (UANTC)

21	2019 UANTC=(11)/(16)=	6,433,173
22	2020 UANTC=(12)/(17)=	6,390,487
23	2021 UANTC=(13)/(18)=	6,488,315
24	2022 UANTC=(14)/(19)=	7,789,917
25	2023 UANTC=(15)/(20)=	10,286,095

ADJUSTED NTC (ANTC)

26	2019 ANTC	6,433,173
27	2020 ANTC	6,390,487
28	2021 ANTC	6,488,315
29	2022 ANTC	7,721,095
30	2023 ANTC	9,188,103

AG MODIFIED ANTC FOR LTFM

31	2019 AG MODIFIED ANTC	5,257,568
32	2020 AG MODIFIED ANTC	5,259,609
33	2021 AG MODIFIED ANTC	5,331,239
34	2022 AG MODIFIED ANTC	6,344,175
35	2023 AG MODIFIED ANTC	7,549,568

PUPIL DATA

RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.

RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)

36	2021-22 RES ADM (ACT)	471.21
37	2022-23 RES ADM (ACT)	470.85
38	2023-24 RES ADM (PRE)	490.34
39	2024-25 RES ADM (EST)	522.00
40	2025-26 RES ADM (EST)	520.60
41	2026-27 RES ADM (EST)	516.60

RESIDENT PUPIL UNITS

42	2021-22 RES PU (ACT)	514.47
43	2022-23 RES PU (ACT)	516.53
44	2023-24 RES PU (PRE)	537.53
45	2024-25 RES PU (EST)	570.00
46	2025-26 RES PU (EST)	569.20

ADJUSTED ADM

47	2021-22 ADJ ADM (ACT)	422.34
48	2022-23 ADJ ADM (ACT)	420.49
49	2023-24 ADJ ADM (PRE)	438.47
50	2024-25 ADJ ADM (EST)	455.00
51	2025-26 ADJ ADM (EST)	452.60
52	2026-27 ADJ ADM (EST)	418.60

ADJUSTED PUPIL UNITS

53	2021-22 ADJ PU (ACT)	459.77
54	2022-23 ADJ PU (ACT)	460.98
55	2023-24 ADJ PU (PRE)	480.89
56	2024-25 ADJ PU (EST)	497.40
57	2025-26 ADJ PU (EST)	496.60

VOLUNTARY PRE-K ADJUSTED ADM

58	2021-22 ADJ VPK ADM	18.00
59	2022-23 ADJ VPK ADM	18.00
60	2023-24 ADJ VPK ADM	15.60
61	2024-25 ADJ VPK ADM	15.00
62	2025-26 ADJ VPK ADM	15.60

VOL PRE-K ADJUSTED PUPIL UNITS

63	2021-22 ADJ VPK PU	18.00
64	2022-23 ADJ VPK PU	18.00
65	2023-24 ADJ VPK PU	15.60
66	2024-25 ADJ VPK PU	15.00
67	2025-26 ADJ VPK PU	15.60

PUPIL DATA CONT.

SCHOOL READINESS PLUS ADJUST ADM

68 2021-22 ADJ SRP ADM
69 2022-23 ADJ SRP ADM
70 2023-24 ADJ SRP ADM
71 2024-25 ADJ SRP ADM
72 2025-26 ADJ SRP ADM

SCHOOL READINESS PLUS PUPIL UNITS

73 2021-22 ADJ SRP PU
74 2022-23 ADJ SRP PU
75 2023-24 ADJ SRP PU
76 2024-25 ADJ SRP PU
77 2025-26 ADJ SRP PU

(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)

EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2

78 2021-22 EXT ADM (ACT)
79 2022-23 EXT ADM (ACT)
80 2023-24 EXT ADM (PREL
81 2024-25 EXT ADM (EST)
82 2025-26 EXT ADM (EST)
83 2026-27 EXT ADM (EST)

EXTENDED TIME PU

84 2021-22 EXT TIME PU
85 2022-23 EXT TIME PU
86 2023-24 EXT TIME PU
87 2024-25 EXT TIME PU
88 2025-26 EXT TIME PU

GENERAL EDUCATION REVENUE

BASIC REVENUE

100 FY2026 FORMULA ALLOW 7,465.0
57 2025-26 ADJ PU (EST) 496.60

101 BASIC REVENUE = (57)X(100) = 3,707,119.00

DECLINING ENROLLMENT REV

56 2024-25 ADJ PU (EST) 497.40
57 2025-26 ADJ PU (EST) 496.60

DECLINING ENROLLMENT REV CONT.

102 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) .80

103 DECLINING ENROLL ALLOW =(100)X0.28= 2,090.20

104 DECLINING ENROLL REV = (102)X(103) = 1,672.16

PENSION ADJUSTMENT REVENUE

105 PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)

106 INITIAL PENSION ADJ REV = (57)X(105) =

107 FY2025 RETIRE SALARY 2,674,773.87

108 PENSION ADJUST RATE .0200

109 RETIRE PENSION ADJUST = (107)X(108) = 53,495.47

110 TOTAL PENSION ADJ REV = (106)+(109) = 53,495.47

GIFTED & TALENTED REVENUE

111 GIFTED & TALENTED REV = (57)X$13.00 = 6,455.80

EXTENDED TIME REVENUE

88 2025-26 EXT PU (EST)

112 EXTENDED TIME REVENUE = (88)X$5,117 =

COMPENSATORY REVENUE

113 FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 353,208.00

114 COMPENSATORY PILOT

115 TOTAL COMPENSATORY REV =(113)+(114)= 353,208.00

ENGLISH LEARNER (EL)

116 2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 3.00

117 IF(116)=0, ZERO; ELSE GTR OF 20, (116) = 20.00

118 EL REVENUE = (117)X$1,228 = 24,560.00

119 2025-26 ADM SRV (EST) 437.00

120 EL CONCENTRATION RATIO = (116)/(119) = .00686499

121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .05969557

122 EL PUPIL UNITS = (116)X(121) = .18

123 EL CONCENTRATION REV = (122)X$436 = 78.48

124 DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) = 24,638.48

125 BASIC SKILLS REVENUE = (113)+(124) = 377,846.48

SPARSITY REVENUE

126 ATTENDANCE AREA FOR SPARSITY 296.35
127 DIST TO NEAREST HS 13.2

128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 26.0

129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 .30

130 2025-26 ADM SRV, 7-12 220.00

SPARSITY REVENUE CONT.

131 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .29032258

132 SECONDARY SPARSITY REVENUE = [(100)-$530] X(129)X(130)X(131) OR MEMO: 132,883.55

133 ELEM SPARSITY REVENUE (SEE WEBSITE)

134 PRELIM SPARSITY REVENUE = (132)+(133) = 132,883.55

135 FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100) 131,896.01

136 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO

137 SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134) 132,883.55

SMALL SCHOOLS REVENUE

57 2025-26 ADJ PU (EST) 496.60

138 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .48270833

139 SMALL SCHOOLS ALLOWANCE = (138)X$544 = 262.59

140 SMALL SCHOOLS REVENUE = (57)X(139) = 130,402.19

TRANSPORTATION SPARSITY

141 ATTENDANCE AREA 296.35

142 SQUARE MILES PER RES PU =(141)/(46)= .5206

143 SPARSITY INDEX = GTR OF (142) OR 0.2 = .5206

144 DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000

TRANSPORTATION SPARSITY CONT.

145 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 720.57

146 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)]= 372.70

147 INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 185,082.82

148 FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 331,818.94

149 FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 339,383.80

150 FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 356,352.99

151 ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 331,818.94

152 FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 3,621,569.40

153 TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 168,765.13

154 FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 180,915.23

155 FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)

156 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS

157 FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 349,680.36

TRANSPORTATION SPARSITY CONT.

158 TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =

159 PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =

160 TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 185,082.82

INITIAL GEN ED REVENUE

101	BASIC	3,707,119.00
104	DECLINING ENROLL	1,672.16
110	PENSION ADJUSTMENT	53,495.47
111	GIFTED & TALENTED	6,455.80
112	EXTENDED TIME	
125	BASIC SKILLS	377,846.48
137	SPARSITY	132,883.55
140	SMALL SCHOOLS	130,402.19
160	TRANSPORT SPARSITY	185,082.82

161 INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 4,594,957.47

OPERATING CAPITAL

162 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.40

163 MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.2240

164 OPERATING CAPITAL ALLOWANCE = $79 +[$109X(163)] = 212.42

165 MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =$2= 2.0

166 YEAR ROUND PU SERVED

167 OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X$31 = 106,480.97

168 UNEQUALIZED REVENUE =(57)X(165)= 993.20

LOCAL OPTIONAL REVENUE

169 MAXIMUM LOCAL OPTIONAL ALLOWANCE 724.0

170 FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

57 2025-26 ADJ PU (EST) 496.60

171 LOCAL OPTIONAL REVENUE = (170)X(57) = 359,538.40

172 TIER 1 LOR CAP/APU 300.0

173 TIER 2 LOR CAP/APU 724.0

174 TIER 1 LOR = LSR OF = (170) OR (172) 300.00

175 TIER 2 LOR = [LSR OF 170 OR (173)]-(174) 424.00

176 TOTAL, TIER 1 = (57)X(174) = 148,980.00

177 TOTAL, TIER 2 = (57)X(175) = 210,558.40

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178 FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)

179 PHASEOUT OF LINE (178)

180 ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY

181 FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS

REF AUTH WITH INFLATION

182 FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155) 656.42

183 PHASEOUT OF LINE (182)

184 FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) = 656.42

185 FY2026 ANNUAL INFLATION FACTOR 1.0243

186 FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) = 672.37

187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI 300.00

188 CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] = 7.29

189 ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY

190 FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) = 679.66

191 FY2026 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = 679.66

NEW ELECTIONS WITHOUT INFLATION

192 FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024

193 FY2026 $/APU ADDED BY ELECTIONS HELD IN CY 2024

NEW ELECTIONS WITH INFLATION

194 FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024

195 FY2026 $/APU ADDED BY ELECTIONS HELD IN CY 2024

196 FY2026 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) = 679.66

REFERENDUM CAPS

197 INFLATION FACTOR AS SET IN STATUTE 1.2341

198 STANDARD CAP = [2079.50X(197)] - $300= 2,266.31

199 FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+$300 1,133.24

200 FY2026 ALT CAP =[(199)X(197)] -$300 = 1,098.53

137 SPARSITY REVENUE 132,883.55

201 CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) 9,999.99

202 FY2026 $/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) = 679.66

57 2025-26 ADJ PU (EST) 496.60

203 FY2026 REFER REVENUE = (57)X(202) = 337,519.16

TRANSITION REVENUE

204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	1.40
205	TRANSITION REVENUE = (57)X(204) =	695.24

EQUITY REVENUE

206	METRO 5TH PERCENTILE	7,775.96
207	METRO 95TH PERCENTILE	10,065.03
208	METRO GAP =(207)-(206) =	2,289.07
209	RURAL 5TH PERCENTILE	7,765.00
210	RURAL 95TH PERCENTILE	10,038.13
211	RURAL GAP =(210)-(209) =	2,273.13
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	2,273.13
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,038.13
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) =	8,446.06
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,592.07
217	EQUITY INDEX = (216)/(213) =	.70038669
218	= $80X(217) =	56.03
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=$14+(218)	70.03
57	2025-26 ADJ PU (EST)	496.60
220	= (57)X(219) =	34,776.90
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01
222	=0.10X[(221)] =	134.70

EQUITY REVENUE CONT.

202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	679.66
172	TIER 1 LOR CAP/APU	300.0
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	
57	2025-26 ADJ PU (EST)	496.60
224	= LSR OF $100,000 OR [(57)X(223)] =	
225	= (220)+(224) =	34,776.90
226	BOTH RUR AND MET = = 0.25X(225)	8,694.22
57	2025-26 ADJ PU (EST)	496.60
227	= $50.00X(57) =	24,830.00
228	EQUITY REVENUE =(225)+(226)+(227)=	68,301.12

OPERATING CAPITAL AIDS & LEVIES

167	OPERATING CAP REVENUE	106,480.97
168	UNEQUALIZED REVENUE =(57)X(165)=	993.20
229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	105,487.77
30	2023 ANTC	9,188,103
57	2025-26 ADJ PU (EST)	496.60
230	FY2026 ANTC/ADJ PU =(30)/(57)=	18,502.02
231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/$22,912 =	.80752531
232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	85,184.04
233	OPERATING CAP AID =(167)-(232)=	21,296.93

LOCAL OPTIONAL AIDS & LEVIES

176	TOTAL, TIER 1 = (57)X(174) =	148,980.00
177	TOTAL, TIER 2 = (57)X(175) =	210,558.40
10	2023 RMV	324,764,100
46	2025-26 RES PU (EST)	569.20
234	FY2026 RMV/RES PU = (10)/(46) =	570,562.37
235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/$880,000 =	.64836633
236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/$642,038=	.88867383
237	TIER 1 LOR LEVY = (176)X(235) =	96,593.62
238	TIER 2 LOR LEVY = (177)X(236) =	187,117.74
239	TIER 1 LOR AID = (176)-(237) =	52,386.38
240	TIER 2 LOR AID = (177)-(238) =	23,440.66

EQUITY AIDS & LEVIES

228	EQUITY REVENUE	68,301.12
241	LEVY RATIO FOR EQUITY =(234)/$510,000	1.00000000
242	EQUITY LIMIT = (228)*(241) =	68,301.12
243	EQUITY AID = (228)-(242) =	

TRANSITION AIDS & LEVIES

205	TRANSITION REVENUE	695.24
244	LEVY RATIO FOR TRANSITION =(234)/$510,000	1.00000000

TRANSITION AIDS & LEVIES CONT.

245 TRANSITION LIMIT
= (205)X(244) = 695.24

246 TRANSITION AID
=(205)-(245) =

REFERENDUM AIDS & LEVIES

202 REFER $/APU
ALL AUTHORITIES 679.66

247 TIER 1 CAP/APU 460.0

248 TIER 2 CAP/APU
= 0.25X(100)-$300 = 9,999.99

137 SPARSITY REVENUE 132,883.55

249 TIER 2 CAP/APU
IF (137) > ZERO
THEN (249) = 9,999.99
ELSE (249) = (248) 9,999.99
BREAKDOWN OF $/APU
BY TIER, ALL AUTHORITIES

250 TIER 1 = LSR OF
(202) OR (247) = 460.00

251 TIER 2 = [LSR OF (202)
OR (249)]-(250) = 219.66

252 UNEQUALIZED
= (202)-(250)
-(251) =

BREAKDOWN OF REFERENDUM
REVENUES

203 REFERENDUM REVENUE
ALL AUTHORITIES 337,519.16

253 TOTAL, TIER 1
= (57)X(250) = 228,436.00

254 TOTAL, TIER 2
= (57)X(251) = 109,083.16

255 TOTAL, UNEQUALIZED
= (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2026 RMV/RES PU 570,562.37

256 TIER 1 = LSR OF 1
OR (234)/$567,000 = 1.00000000

257 TIER 2 = LSR OF 1
OR (234)/$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
= (253)X(256) = 228,436.00

259 TIER 2 LEVY
= (254)X(257) = 109,083.16

255 UNEQUALIZED LEVY

260 TOTAL = (258)
+(259)+(255) = 337,519.16

INITIAL REFERENDUM AID

261 TIER 1 AID
= (253)-(258) =

262 TIER 2 AID
= (254)-(259) =

263 TOTAL AID
= (261)+(262) =

EQUALIZATION AID LIMIT

100 FY2026 FORMULA ALLOW 7,465.0
57 ADJ PU (EST) 496.60

264 REFERENDUM EQUALIZATION AID LIMIT
= [[0.25X(100)]
-$300]X(57) 777,799.75

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

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
= (258)+(265) = 228,436.00

259 TIER 2 LEVY 109,083.16

255 UNEQUALIZED LEVY

267 TOTAL = (266)
+(259)+(255) = 337,519.16

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
= (261)-(265) =

262 TIER 2 AID

269 TOTAL AID
= (268)+(262) =

TAX BASE REPLACEMENT
AID (TBRA)

270 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11)

271 CONVERTED ADJ FY 2002
REF AUTHORITY
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 254)

272 UNCAPPED REF AND LOR ALLOWANCE
= (174)+(196) = 979.66

273 PRORATED TBRA
= LSR OF (270) OR
[(270)X(272)/(271)] =

274 REF AND LOR REV
= (176)+(203) = 486,499.16

275 CAPPED TBRA = LSR OF
(273) OR (274) =

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

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

***APPLYING THESE REDUCTIONS: ***

275 TAX BASE REPLACE AID
283 TIER 1 REF AID
= (268)-(277) =
284 TIER 2 REF AID
= (262)-(276) =
285 TIER 1 LOR AID
= (239)-(278) 52,386.38
286 TIER 1 LOR LEVY
= (237)-(279) 96,593.62
287 TIER 1 REF LEVY
= (266)-(280) = 228,436.00
288 TIER 2 REF LEVY
= (259)-(281) = 109,083.16
289 UNEQL REF LEVY
= (255)-(282) =

290 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE
= (275)+(283)
+(284)+(285) = 52,386.38

291 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE
= (286)+(287)
+(288)+(289) = 434,112.78

REFERENDUM AID GUARANTEE

292 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE
(FY 2015 GEN ED REV REPORT, LINE 276)

293 FY 2015 REFERENDUM REV
(FY 2015 GEN ED REV REPORT, LINE 289) 478,938.22
294 FY 2015 LOCATION EQUITY REVENUE
(FY 2015 GEN ED REV REPORT LINE 198)

295 FY 2015 COMBINED REVENUE
= (293)+(294) = 478,938.22

296 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID
(FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 157,823.05

REFERENDUM AID GUARANTEE CONT.

297 FY 2015 LOCATION EQUITY AID
(FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)

298 FY 2015 COMBINED AID FOR GUARANTEE
= (296)+(297) = 157,823.05

299 FY2026 COMBINED REVENUE
= (171)+(203) = 697,057.56

300 FY2026 COMBINED INITIAL AID
= (240)+(290) = 75,827.04

301 REVENUE RATIO =
LESSER OF 1 OR
[(299)/(295)] = 1.00000000

302 2012 RMV 169,816,300
10 2023 RMV 324,764,100
303 RMV RATIO =
LESSER OF 1 OR
[(302) /(10)] = .52289123

304 FY2026 MINIMUM COMBINED AID
= (298)X(301)X(303) = 82,524.29

305 FY2026 REFERENDUM HOLD HARMLESS AID INCREASE
IF (292)=0 THEN 0,
ELSE GREATER OF 0
OR [(304)-(300)] =

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

306 TIER 1 LOR LEVY
307 TIER 1 REF LEVY
308 TIER 2 REF LEVY
309 UNEQL REF LEVY

LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE

310 TIER 1 LOR LEVY
= (286)-(306) = 96,593.62
238 TIER 2 LOR LEVY
= (238) 187,117.74

OPT AID & LEVY SUMMARY CONT.

311 LOCAL OPTIONAL LEVY LIMIT
= (238)+(310) = 283,711.36
312 LOCAL OPTIONAL AID
=(240)+ (278)+ (279)=
=(285)+ (306)= 75,827.04

REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE

313 TIER 1 REF LEVY
= (287)-(307) = 228,436.00
314 TIER 2 REF LEVY
= (288)-(308) = 109,083.16
315 UNEQL LEVY
= (289)-(309) =

316 TOTAL REFERENDUM LEVY
=(313)+(314)+(315)= 337,519.16

317 TOTAL REFERENDUM EQUALIZATION AID
=(275)+(283)+(284)
+(307)+(308)+(309)
-(278)-(279) =

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

145 TRANSPORT ALLOWANCE 720.57
318 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT

319 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
320 CHARTER ALT ATTENDANCE ADJUST = (145)X(318)
+$223X(319) =
321 2025-26 RES PU ATTENDING MN STATE ACADEMIES
322 MN STATE ACADEMIES ALT ATTENDANCE ADJ
=-(100)X(321) =
323 ALT ATTEND ADJUST TO AID
= (320)+(322) =

GENERAL ED REVENUE SUMMARY

101	BASIC	3,707,119.00
104	DECLINING ENROLL	1,672.16
110	PENSION ADJUSTMENT	53,495.47
111	GIFTED & TALENTED	6,455.80
112	EXTENDED TIME	
125	BASIC SKILLS	377,846.48
137	SPARSITY	132,883.55
140	SMALL SCHOOLS	130,402.19
160	TRANSPORT SPARSITY	185,082.82
167	OPERATING CAPITAL	106,480.97
171	LOCAL OPTIONAL	359,538.40
203	REFERENDUM	337,519.16
205	TRANSITION	695.24
228	EQUITY REVENUE	68,301.12
323	ALT ATTENDANCE ADJ	
324	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) +(167)+(171)+(203) +(205)+(228)+(323) =	5,467,492.36

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	85,184.04
242	EQUITY LEVY	68,301.12
245	TRANSITION LEVY	695.24
311	LOCAL OPTIONAL	283,711.36
316	TOTAL REFERENDUM LEVY	337,519.16
325	TOTAL GENERAL ED LEVY = (232)+(242)+(245) +(311)+(316) =	775,410.92
326	TOTAL GENERAL ED AID = (324)-(325)=	4,692,081.44

ALTERNATIVE TEACHER COMP REV

327	ENROLLMENT AS OF OCT 1, 2023 AT PARTICIPATING SITES (FY2025 GENERAL EDUC RPT, LINE 329)	
328	EST ENROLLMENT AS OF OCTOBER 1, 2024 AT PARTICIPATING SITES = (327)X[(50)/(49)] =	
329	ALTERNATIVE TEACHER COMPENSATION REVENUE = $260.00X(328) =	

ALT TEACHER COMP AIDS & LEVIES

330	ALT COMP REVENUE	
331	ALT COMP BASIC AID = 0.65X(330) =	
332	BASIC AID PRORATION	1.00000000
333	PRORATED BASIC AID = (331)X(332) =	
334	PRO BASIC AID TO LEVY = (331)-(333) =	
335	ALT COMP LEVY REVENUE =(330)-(331)+(334)=	
230	FY2026 ANTC/ADJ PU	18,502.02
336	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/$6,100] =	1.00000000
337	ALT TEACHER COMP LEVY = (335)X(336) =	
338	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =	

MISCELLANEOUS AIDS

**ESTIMATES OF FY2026 MISC AIDS BELOW ARE BASED ON END OF SESSION 2024 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.

339	SPEC ED REGULAR BEFORE TUITION ADJ	582,761.47
340	NET TUITION ADJUST	15,529.74-
341	EXCESS COST AID	187,417.06
342	HOLD HARM/GROWTH LMT	
343	CROSS SUB REDUC AID	215,393.11
344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	970,041.90
345	FY 2026 NON-PUBLIC TRANSPORTATION AID	

ACHIEVEMENT AND INTEGRATION REVENUE

57	2025-26 ADJ PU (EST)	496.60
346	FY2026 EST INITIAL BUDGET	
347	FY2026 EST INCENTIVE BUDGET	
348	FY2026 ADJ INITIAL BUDGET = (346)X1.003 =	
349	OCT 1, 2023 ENROLL OF PROTECTED STUDENTS	
350	EST OCT 1, 2024 ENROLL OF PROTECTED STUDENTS = (349) =	
351	OCT 1, 2023 TOTAL ENROLLMENT	
352	EST OCT 1, 2024 TOTAL ENROLLMENT = (351) =	
353	PROTECTED ENROLLMENT RATIO =(350)/(352)=	
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (346) > 0 = $350 X(57)X(353)=	
355	INTEG HOLD HARMLESS (FROM FY2025 INTEG REV RPT, LINE 11)	
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	
357	INCENTIVE REV = LSR OF(347) OR [(57)X$10]=	
358	ACHIEVE & INTEG REVENUE = (356)+(357) =	
359	ACHIEVE & INTEG LEVY = (358)X.30	
360	TRANSFER TO MDE IF (356)=(348) THEN (360)=(348)-(346) ELSE (360)=(356)X.003	
361	ACHIEVE & INTEG AID =(358)-(359)-(360)=	

REEMPLOYMENT INSURANCE LEVY

362 EST FY2025 EXPEND 2,000.00
363 INITIAL REEMPLOYMENT LEVY = 100% OF (362)= 2,000.00

SAFE SCHOOLS LEVY

364 SAFE SCH LVY REQUEST? YES
57 2025-26 ADJ PU (EST) 496.60
365 SAFE SCH LEVY LIMIT = $36X(57) = 17,877.60

SAFE SCHOOLS INTERMEDIATE LEVY

366 SAFE SCH INTERMEDIATE LEVY REQUEST? NO
367 INTERMEDIATE LEVY ALLOWANCE <= $15
368 SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =

JUDGMENT LEVY

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

ICE ARENA LEVY

372 FY2024 NET OPR COSTS
373 ICE ARENA LEVY LIMIT = 100% OF (372) =

FY2025 CAREER & TECHNICAL

374 SHARE OF FY2025 EST COOPERATIVE BUDGET
375 FY2025 ESTIMATED DISTRICT BUDGET 159,695.00
376 FY2025 EST BUDGET = (374)+(375) = 159,695.00
377 PRELIMINARY REVENUE = .35X(376) = 55,893.25

FY2025 CAREER & TECH CONT.

378 LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11) 56,092.66
379 REVENUE GUARANTEE = LESSER OF (376) OR (378) = 56,092.66
380 PRELIMINARY REVENUE = GREATER OF (377) OR (379) = 56,092.66
381 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5
382 CAREER TECH REVENUE = (380)+(381) = 56,092.66
29 2022 ANTC 7,721,095
56 2024-25 ADJ PU (EST) 497.40
383 FY2025 ANTC/ADJ PU = (29)/(56) = 15,522.91
384 LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/$7,612 = 1.00000000
385 CAREER TECH LEVY LIMIT = (382)X(384) = 56,092.66
386 EST CAREER TECH AID = (382)-(385) =

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

387 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID 6,233.00
388 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
389 ANNUAL OPEB LEVY LIMIT = (387)X(388) = 6,233.00

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)

400 LTFM PLAN APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

57 2025-26 ADJ PU (EST) 496.60
401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 24.69
402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .70542857
403 INITIAL LTFM REVENUE = $380X(57)X(402) = 133,120.01

ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > $100,000

764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
765 NET LTFM REQ DEBT FOR ELIG H&S>$100K
405 NEW PAYGO LTFM LEVY FOR ELIG H&S>$100K
406 TOTAL ADDL LTFM REV FOR PROJECTS >$100K = (404)+(405) +(764)+(765) =

ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN

766 NET LTFM REQ DEBT SERVICE FOR VPK
407 NEW PAYGO LTFM LEVY FOR VPK
408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 133,120.01

OLD LAW HEALTH & SAFETY (H&S)

409 OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =

410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026

411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS

412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =

763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A

764 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B

765 NET LTFM REQ DEBT FOR ELIG H&S>$100K

413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0

766 NET LTFM REQ DEBT SERVICE FOR VPK

407 NEW PAYGO LTFM LEVY FOR VPK

414 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =

OLD LAW DEFERRED MAINTENANCE

415 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES

416 OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X$64/$380 = 22,420.21

417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 22,420.21

LTFM REVENUE

418 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 133,120.01

419 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)

420 DISTRICT LTFM REVENUE = (418)-(419) = 133,120.01

421 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS

422 TOTAL LTFM REVENUE = (420)+(421) = 133,120.01

LTFM TOTAL AIDS & LEVIES

57 2025-26 ADJ PU (EST) 496.60

423 LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR $380X(57) = 133,120.01

35 2023 AG MODIFIED ANTC FOR LTFM REVENUE 7,549,568

54 2022-23 ADJ PU (ACT) 460.98

424 FY2023 ANTC PER APU = (35)/(54) = 16,377.21

425 STATEWIDE ANTC/APU 13,579.03

426 LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21

427 LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .98054150

428 LTFM AID RATIO = = 1-(427) = .01945850

429 LTFM INITIAL EQUAL AID = (423)X(428) = 2,590.32

430 LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 130,529.69

431 2015 TOTAL ALT FAC GRANDFATHER AID

LTFM TOTAL AIDS & LEVIES CONT.

432 TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 2,590.32

433 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 130,529.69

434 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =

435 TOTAL LTFM LEVY = (433)+(434) = 130,529.69

DEBT SERV PORTION OF LTFM REV

763 NET ALT FAC REG DEBT

764 NET ALT FAC/H&S DEBT

765 NET LTFM REQ DEBT FOR ELIG H&S>$100K

766 NET LTFM REQ DEBT SERVICE FOR VPK

767 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 71,798.07

768 TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 71,798.07

436 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 71,798.07

428 LTFM AID RATIO .01945850

437 LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 1,397.08

438 LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 1,397.08

439 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 70,400.99

440 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

GEN FUND PORTION OF LTFM REV

422 TOTAL LTFM REVENUE 133,120.01

441 TOTAL GENERAL FUND LTFM REVENUE = (422)-(768) = 61,321.94

442 LTFM GEN FUND EQUAL REV = (423)-(436) = 61,321.94

443 LTFM GEN FUND EQUAL AID = (432)-(438) = 1,193.24

444 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442)-(443) = 60,128.70

445 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =

446 TOTAL GEN FUND LTFM LEVY = (444)+(445) = 60,128.70

DISABLED ACCESS LIMIT

447 FY 1992-FY2026 APPROV DIS ACC COSTS 300,000.00

448 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 = 300,000.00

449 LSR OF (447) OR (448) 300,000.00

450 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1993

451 LAST YEAR TO CERTIFY = (450)+7 YEARS = 2000

452 TOTAL CUM CERT LEVY (PAY 93 TO PAY 23) 300,000.00

453 CERT LEVY PAY 2024

454 TOTAL CERTIFIED LEVY = (452)+(453) = 300,000.00

455 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=

LEASE LEVY LIMITATION

DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTS 287, 288, 916 AND 917

APPROVED INTERMED OPERATING

ADMINISTRATIVE SPACE

456 FY2025 JOINT

457 FY2026 JOINT

INSTRUCTIONAL/STORAGE

458 FY2025 JOINT

459 FY2026 JOINT

460 TOT INTERMED OPERATING = (456) TO (459) =

APPROVED INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

461 FY2025 JOINT

462 FY2026 JOINT

INSTRUCTIONAL/STORAGE

463 FY2025 JOINT

464 FY2026 JOINT

EXCESS FUNDS CAP LEASE

465 FY2025 JOINT

466 FY2026 JOINT

467 TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] -(465)-(466) =

468 TOT INTERMED LEASE COSTS = (460)+(467) =

57 2025-26 ADJ PU (EST) 496.60

469 INTERMED PUPIL UNIT MAX LIMIT = $65X(57) =

470 INTERMED LEASE LIMIT =LSR (468) OR (469) =

471 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =

APPROVED REG OPERATING LEASES

ADMINISTRATIVE SPACE

472 FY2025 NONJOINT

473 FY2026 NONJOINT

APPROVED REG OP LEASES CONT.

INSTRUCTIONAL/STORAGE

474 FY2025 NONJOINT

475 FY2026 NONJOINT

476 REG OPERATING LEASES = SUM (472) TO (475)=

APPROVED REGULAR CAPITALIZED LEASES

ADMINISTRATIVE SPACE

477 FY2025 NONJOINT

478 FY2026 NONJOINT

INSTRUCTIONAL/STORAGE

479 FY2025 NONJOINT

480 FY2026 NONJOINT

EXCESS FUNDS CAP LEASE

481 FY2025 NONJOINT

482 FY2026 NONJOINT

483 REG CAPITALIZED LEASES = [SUM (477) TO (480)] -[(481)+(482)] =

484 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(476)+(483)=

57 2025-26 ADJ PU (EST) 496.60

485 REG PUPIL UNIT MAXIMUM LIMIT = $212X(57) = 105,279.20

486 COMM APPROVED LIMIT

487 REGULAR MAX LIMIT =GTR (485) OR (486)= 105,279.20

488 REGULAR LEASE LIMIT =LSR (484) OR (487)=

489 TOTAL LEASE LEVY LIMIT = (470)+(488) =

INITIAL CAPITAL RELATED LEVIES

232	OPERATING CAPITAL	85,184.04
446	LT FAC MAINTENANCE	60,128.70
455	DISABLED ACCESS	
489	LEASE LEVY	
490	COOP BLDG REPAIR	
491	OTHER CAPITAL (MEMO)	
492	CAP PROJECTS REFER	
493	CAPITAL RELATED LIMITS = (232)+(446)+(455) +(489)+(490)+(491) +(492) =	145,312.74

OTHER INITIAL GENERAL LEVIES

494	CONSOLIDATION/ TRANSITION	
495	REORGANIZATION OPERATING DEBT	
496	HEALTH BENEFITS	
497	ADDL RETIREMENT (MPLS AND STP)	
498	SEVERANCE	
499	ADMIN DISTRICT	
500	SWIMMING POOL	
501	TREE GROWTH	
502	CONSOLIDATION/ RETIREMENT	
503	ECON DEVELOP ABATE	
504	OTHER GENERAL (MEMO)	
505	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (494) T0 (504) =	

INITIAL GENERAL FUND LEVY

506	GENERAL RMV VOTER APPROVED =(316) =	337,519.16
507	GENERAL RMV OTHER = (311)+(242) +(245) =	352,707.72
508	GENERAL NTC VOTER APPROVED = (492)	
509	GENERAL NTC OTHER =(337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(493)-(492)+(505) =	227,516.00

INITIAL GEN FUND LEVY CONT.

510	TOTAL INITIAL GENERAL LEVY LIMITATION =(506)+(507)+(508) +(509) =	917,742.88

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

600	POPULATION (YR 2020)	3,250
601	GTR OF (600) OR 1,335	3,250
602	YOUTH SERVICE PROG?	YES
603	AFTER SCHOOL ENRICHMENT?	YES
604	FY2026 GENERAL REVENUE = $6.35X(601) =	20,637.50
605	FY2026 YOUTH SERVICE REV = $1.00X(601) =	3,250.00
606	FY2026 AFTER SCHOOL REVENUE = $1.85X(601) NOT TO EXCEED 10,000 AND $0.43XPOPULATION IN EXCESS OF 10,000	6,012.50
607	FY2026 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) =	29,900.00
30	2023 ANTC	9,188,103
608	STANDARD COMM ED LEVY = 0.003298X(30) =	30,302.36
609	COMM ED LEVY LIMIT LSR (607) OR (608) =	29,900.00
610	FY2026 EST GROSS COMM ED AID = (607)-(609) =	

EARLY CHILD FAMILY EDUCATION

FY2024 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2026

611	DIST PLANS TO LEVY FOR FY2026 ECFE REVENUE?	YES

ECFE CONT.

612	ECFE ANNUAL REPORT SUBMITTED?	YES
613	POPULATION UNDER FIVE YEARS OF AGE	82
614	GTR OF 150 OR (613) =	150
615	ECFE ALLOWANCE 0.023X(100) =	171.70
616	FY2026 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	25,119.00
30	2023 ANTC	9,188,103
617	ECFE TAX RATE	.00199907
618	= (617)X(30) =	18,367.66
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	18,367.66
620	EST FY2026 EARLY CHILD AID = (616)-(619) =	6,751.34

HOME VISITING LIMIT

621	DIST PLANS TO LEVY FOR FY2026 HOME VISIT?	YES
622	HOME VISITING REVENUE IF (621) = YES AND (618) > $0, = $3.00X(613), ELSE = $0	246.00
230	FY2026 ANTC/ADJ PU	18,502.02
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/$17,250 =	1.00000000
624	FY2026 HOME VISIT LIMIT = (622)X(623)	246.00
625	FY2026 EST HOME VISIT AID =(622)-(624)	

ADULTS WITH DISABILITIES

626 ADULTS WITH DISABILITIES REQUEST? NO

627 DISTRICT POPULATON TIMES $0.34 = (600)X$0.34 =

628 FY2024 ADULTS WITH DISABILITIES REVENUE

629 TOTAL REVENUE, = GREATER OF (627) OR (628)=

630 ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 =(30)X0.0053 =

631 DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =

632 ADULTS WITH DISABILITIES AID = (629)-(631) =

SCHOOL-AGE CARE

633 FY2026 SCH-AGE CARE REV (FY2026 EST COST)

30 2023 ANTC 9,188,103
46 2025-26 RES PU (EST) 569.20

634 ANTC/RES PU = (30)/(46) = 16,142.13

635 LEVY RATIO = LSR OF 1 OR (634)/$16,476 = 1.00000000

636 FY2026 SCH-AGE CARE LIM = (633)X(635) =

637 FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =

COMMUNITY SERVICE SUMMARY

638 OTHER COMM ED (MEMO)

639 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 48,513.66

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)

REQ DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV

700 ALT FAC REGULAR REQ DEBT SERV LEVY

701 ALT FAC/H&S REQ DEBT SERV LEVY

702 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

703 NEW LTFM REQ DEBT SERVICE FOR VPK

704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 83,580.00

705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) = 83,580.00

REQ DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)

706 NATURAL DISASTER REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)

707 TACONITE BONDS REQ DEBT SERV LEVY

708 TAC FUNDING FOR BONDS (NOT IRRRB)

709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =

710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=

711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 545,402.00

712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024

DEBT EQUAL AID CONT.

713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024

714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(710)+(711) +(712)+(713)= 545,402.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

715 VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID

716 NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID

717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

719 FACIL BOND-MS 123B.62 47,657.00
720 EQUIP BOND-MS 123B.61
721 REORG OPER DEBT
722 ECON DEV ABATEMENT 149,900.00
723 JUDGMENT
724 OTHER NON-VOTER
725 INELG LEASE PURCHASE

726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(719) THRU (725)= 197,557.00

727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 197,557.00

728 GDS REQ DEBT SERV LEVY =(705)+(706)+(714) +(717)+(718)+(727) = 826,539.00

NON-VTR APPR INELIG BOND CONT.

729 GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 545,402.00

30 2023 ANTC 9,188,103

730 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

731 MAX EFFORT DEBT SERV LEVY = (30)X(730) =

732 DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 545,402.00

733 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY

734 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

735 JUNE 2023 FUND 7-425 BAL FOR BOND REFUND

736 JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB

737 JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE

738 JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG

739 JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 214,340.02

740 PAY 23 DEBT EXCESS LEVY REDUCTION 53,251.54

741 PAY 24 DEBT EXCESS LEVY REDUCTION 3,247.74

742 5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 41,326.95

743 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 116,513.79

FUND 7 DEBT BALANCE CONT.

744 RETAIN FOR CAPITAL LOAN REPAYMENT

745 APPROVED DEBT EXCESS TO BE RETAINED

746 DISTRICT REQUESTED ADDITIONAL EXCESS

747 CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 116,513.79

748 EXCESS USED TO RETIRE FAC & EQUIP BONDS

749 ADJUSTED DEBT EXCESS = (747)-(748) = 116,513.79

BREAKDOWN OF NET DEBT EXCESS

750 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 826,539.00

751 DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .14096587

752 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 76,883.07

753 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =

754 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =

755 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =

756 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =

757 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 11,781.93

NET DBT EXCESS BREAKDOWN CONT.

758 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) = 47,657.00-

759 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =

NET DEBT EXCESS SUMMARY

760 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 76,883.07

761 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (749)-(759)-(760) = 39,630.72

762 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 116,513.79

LONG TERM FACILITIES MAINT AID

763 NET ALT FAC REG DEBT = (700)-(753) =

764 NET ALT FAC/H&S DEBT = (701)-(754) =

765 NET LTFM REQ DEBT FOR ELIG H&S>$100K = (702)-(755) =

766 NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =

767 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 71,798.07

768 NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 71,798.07

436 LTFM DEBT EQUAL REV 71,798.07

438 LTFM DEBT EQUAL AID 1,397.08

439 LTFM DEBT EQUAL LEVY 70,400.99

440 LTFM DEBT UNEQUAL LVY

769 LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 82,182.92

NATURAL DISASTER DEBT EQUAL

30	2023 ANTC	9,188,103
770	TEN PERCENT ANTC = 0.10X(30) =	918,810
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =	
54	2022-23 ADJ PU (ACT)	460.98
772	FY2023 ANTC PER APU = (30)/(54) =	19,931.67
773	STATEWIDE AVE ANTC INC PER APU	14,473.42
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.45904067
776	DISASTER AID RATIO = = 1-(775) =	.54095933
777	DISASTER DEBT EQUAL AID = (771)X(776) =	
778	DISASTER LEVY LIMIT = (706)-(777) =	

DEBT EQUALIZATION AID

732	DEBT EQUAL BASE	545,402.00
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	76,883.07
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	468,518.93
30	2023 ANTC	9,188,103
781	= .1050X(30) =	964,750.82
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,446,207.41

DEBT EQUALIZATION AID CONT.

783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	
784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	
785	PRELIM TIER 2 EQU REV = (783)-(784) =	
731	MAXIMUM EFFORT DEBT SERVICE LEVY	
786	MAX EFFORT TIER 1 REV	
787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	
788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	
789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	
54	2022-23 ADJ PU (ACT)	460.98
790	2023 ANTC /ADJ APU = (30)/(54) =	19,931.67
791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF $4,430 OR 55.33% OF (773)] =	1.00000000
792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF $8,000 OR 100% OF (773)] =	1.00000000
793	TIER 1 DEBT EQU AID RATIO = 1-(791) =	
794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	
795	TIER 1 DEBT AID = (788)X(793) =	
796	TIER 2 DEBT AID = (789)X(794) =	
797	TOTAL DEBT EQ AID = (795)+(796) =	
798	NON VOTER DEBT AID = (797)X(712)/(714) =	
799	VOTER APPR DEBT AID = (797)-(798) =	

MINIMUM EST MAX EFFORT PAYMENT

732	MAX EFFORT DEBT LEVY	
800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721) =	
801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)]=	545,402.00
807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	
809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	197,557.00
769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	82,182.92
778	DISASTER LEVY LIMIT VOTER APPROVED	

INITIAL GEN DEBT SERVICE CONT.

810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) =	545,402.00
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) =	279,739.92
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) =	825,141.92

OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)

900	LEVY BONDS IRREV TRUST VOTER APPROVED	
901	LEVY BONDS REVOC TRUST VOTER APPROVED	
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	

FUND 47 DEBT BALANCE

906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG	
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED	
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV	
913	JUNE 2023 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =	

FUND 47 DEBT BALANCE CONT.

914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	
915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	
916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	
917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	
918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	
919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	
920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	
921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)-SUM (914) TO (919)] =	
922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	

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

FY2025 OPERATING
CAPITAL LEVY ADJUSTMENT

1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197)	70,884.05
1001	23 PAY 24 LIMIT	71,212.54
1002	23 PAY 24 LEVY	71,212.54
1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) =	328.49-

FY2025 LOR TIER 1 LEVY ADJUST

1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204)	80,181.00
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)	
1007	23 PAY 24 LIMIT	74,814.88
1008	23 PAY 24 LEVY	74,814.88
1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)=	74,814.88
1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)=	74,814.88
1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT	

FY2025 LOR TIER 2
LEVY ADJUSTMENT

1012 FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205) 159,188.73
1013 23 PAY 24 LIMIT 158,451.61
1014 23 PAY 24 LEVY 158,451.61
1015 FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013)) 737.12

FY2025 EQUITY LEVY ADJUSTMENT

1016 FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217) 63,094.06
1017 23 PAY 24 LIMIT 58,688.60
1018 23 PAY 24 LEVY 58,688.60
1019 FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) = 4,405.46

FY2025 TRANSITION LEVY ADJUST

1020 FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225) 645.64
1021 23 PAY 24 LIMIT 602.43
1022 23 PAY 24 LEVY 602.43
1023 FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) = 43.21

FY2025 1ST TIER REFERENDUM
LEVY ADJUST

1024 FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254) 190,812.87
1025 ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)

FY2025 1ST TIER REF ADJ CONT.

1026 ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)
1027 23 PAY 24 LIMIT 178,042.70
1028 23 PAY 24 LEVY 178,042.70
1029 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 178,042.70
1030 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 178,042.70
1031 FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) = 12,770.17

FY2025 2ND TIER REF LEVY ADJUST

1032 FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256) 97,699.31
1033 ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)
1034 ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)
1035 23 PAY 24 LIMIT 90,829.30
1036 23 PAY 24 LEVY 90,829.30
1037 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) = 90,829.30
1038 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) = 90,829.30
1039 FY2025 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) = 6,870.01

FY2025 UNEQUAL REF LEVY ADJ

1040 FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)
1041 ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1042 ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
1043 23 PAY 24 LEVY
1044 23 PAY 24 LEVY
1045 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1046 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1047 FY2025 UNEQUALIZED REF LEVY ADJUSTMENT

FY2025 TBRA ALLOCATION ADJUST
TO VOTER-APPROVED LEVIES

FY2025 ALLOCATION OF TBRA
TO REF LEVY CATEGORIES
(FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)

1048 TIER 1 LEVY
1049 TIER 2 LEVY
1050 UNEQL LEVY
1051 TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1052 TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1053 FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY2025 LOR TBRA ALLOCATION ADJ

1054 FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)

1005 ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)

1055 FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =

FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES

1056 FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)

1057 TIER 1 LEVY
1058 TIER 2 LEVY
1059 UNEQL LEVY

1060 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =

1061 TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=

1062 FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =

FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES

1063 FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)

1006 ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA

1064 FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =

FY2025 INTEGRATION ADJUSTMENT

1065 FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1066 23 PAY 24 LIMIT
1067 23 PAY 24 LEVY

1068 FY2025 INTEGRATION ADJUSTMENT LIMIT

FY2025 ALT TEACHER COMP ADJ

1069 FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)

1070 23 PAY 24 LIMIT
1071 23 PAY 24 LEVY
1072 FY2025 ALT TEACH COMP LEVY ADJUSTMENT

FY 25 & FY 24 CAPITAL RELATED ADJ

FY2025 LTFM EQUAL LEVY ADJ

1073 FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 38,463.96

1074 23 PAY 24 LIMIT 30,725.15
1075 23 PAY 24 LEVY 30,725.15

1076 FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 7,738.81

FY2025 LTFM UNEQUAL LEVY ADJ

1077 FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)

1078 23 PAY 24 LIMIT
1079 23 PAY 24 LEVY

1080 FY2025 LTFM UNEQUALIZED LEVY ADJUST

FY2025 HEALTH & SAFETY

1081 FY2025 HEALTH AND SAFETY REBATES ADJUST

FY2024 LTFM EQUAL LEVY ADJUST

1082 FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 37,585.66

1083 22 PAY 23 LIMIT 31,456.32
1084 22 PAY 23 LEVY 31,456.32

1085 TOTAL ADJUSTMENT = (1082)-(1083) = 6,129.34

1086 23 PAY 24 ADJ LIMIT 5,003.00
1087 23 PAY 24 ADJ LEVY 5,003.00

1088 FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 1,126.34

FY2024 LTFM UNEQUAL LEVY ADJ

1089 FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)

1090 22 PAY 23 LIMIT
1091 22 PAY 23 LEVY
1092 TOTAL ADJUSTMENT

1093 23 PAY 24 ADJ LIMIT
1094 23 PAY 24 ADJ LEVY
1095 FY2024 LTFM UNEQUALIZED LEVY ADJUST

3 YEAR PRIOR ADJUSTMENTS

FY2023 OPERATING CAPITAL
LEVY ADJUSTMENT

1096 FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 58,942.98

1097 21 PAY 22 LIMIT 58,636.18
1098 21 PAY 22 LEVY 58,636.18

FY2023 OPER CAP ADJ CONT.

1099 TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) = 306.80

1100 22 PAY 23 ADJ LIMIT 2.78

1101 22 PAY 23 ADJ LEVY 2.78

1102 FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 304.02

FY2023 LOR TIER 1 LEVY ADJ

1103 FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198) 65,658.15

1104 21 PAY 22 LIMIT 62,619.72

1105 21 PAY 22 LEVY 62,619.72

1106 TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 3,038.43

1107 22 PAY 23 ADJ LIMIT 1,348.40

1108 22 PAY 23 ADJ LEVY 1,348.40

1109 FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 1,690.03

FY2023 LOR TIER 2 LEVY ADJUST

1110 FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200) 155,002.75

1111 21 PAY 22 LIMIT 141,902.82

1112 21 PAY 22 LEVY 141,902.82

1113 TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 13,099.93

1114 22 PAY 23 ADJ LIMIT 3,055.62

1115 22 PAY 23 ADJ LEVY 3,055.62

1116 FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) 10,044.31

FY2023 EQUITY LEVY ADJUSTMENT

1117 FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207) 54,143.72

1118 21 PAY 22 LIMIT 46,478.19

1119 21 PAY 22 LEVY 46,478.19

1120 TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) = 7,665.53

1121 22 PAY 23 ADJ LIMIT 599.11

1122 22 PAY 23 ADJ LEVY 599.11

1123 FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) = 7,066.42

FY2023 TRANSITION LEVY ADJ

1124 FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215) 550.78

1125 21 PAY 22 LIMIT 468.55

1126 21 PAY 22 LEVY 468.55

1127 TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) = 82.23

1128 22 PAY 23 ADJ LIMIT 10.09

1129 22 PAY 23 ADJ LEVY 10.09

1130 FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) = 72.14

FY2023 1ST TIER VOTER APPROVED REFER LEVY ADJUST

1131 FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240) 162,777.98

1132 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030) 149,020.93

FY2023 1ST TIER VTR APPROVED REFER LEVY ADJUST CONT.

1133 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031) 149,020.93

1134 TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1132)) = 13,757.05

1135 22 PAY 23 ADJ LIMIT 3,208.90

1136 22 PAY 23 ADJ LEVY 3,208.90

1137 FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) = 10,548.15

FY2023 2ND TIER REF LEVY ADJ

1138 FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242) 66,418.00

1139 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038) 33,868.69

1140 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039) 33,868.69

1141 TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH = ((1138)-(1139)) = 32,549.31

1142 22 PAY 23 ADJ LIMIT 32,068.17

1143 22 PAY 23 ADJ LEVY 32,068.17

1144 FY2023 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) = 481.14

FY2023 UNEQUAL REF LEVY ADJ

1145 FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)

1146 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)

1147 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)

1148 TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH

1149 22 PAY 23 ADJ LIMIT
1150 22 PAY 23 ADJ LEVY

1151 FY2023 UNEQUAL REF LEVY ADJUSTMENT

FY2023 TBRA ALLOCATION ADJ
TO VOTER-APPROVED LEVIES

1152 FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)

1153 PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)

1154 FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =

1155 22 PAY 23 ADJ LIMIT
1156 22 PAY 23 ADJ LEVY

1157 FY2023 TBRA ALLOC LEVY ADJUSTMENT

FY2023 LOR TBRA ADJUST

1158 FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)

1159 ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)

1160 FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =

1161 22 PAY 23 ADJ LIMIT
1162 22 PAY 23 ADJ LEVY

1163 FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT

FY2023 REFERENDUM HOLD HARM

1164 FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)

1165 PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)

1166 FY2023 HOLD HARM TOTAL = (1165)-(1164) =

1167 22 PAY 23 ADJ LIMIT
1168 22 PAY 23 ADJ LEVY

1169 FY2023 HOLD HARM ALLOC

FY2023 LOR TIER 1 HOLD
HARMLESS ADJUSTMENT

1170 FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)

1171 PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)

FY2023 LOR TIER 1 HOLD
HARMLESS ADJUSTMENT CONT.

1172 FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT

1173 22 PAY 23 ADJ LIMIT
1174 22 PAY 23 ADJ LEVY

1175 FY2022 TIER 1 HOLD HARM ADJUSTMENT

FY2023 INTEGRATION ADJUSTMENT

1176 FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1177 21 PAY 22 LIMIT
1178 21 PAY 22 LEVY

1179 TOTAL ADJUSTMENT

1180 22 PAY 23 ADJ LIMIT
1181 22 PAY 23 ADJ LEVY

1182 FY2023 INTEGRATION ADJUSTMENT LIMIT

FY2023 REEMPLOYMENT ADJUSTMENT

1183 FY2023 EXPEND ACTUAL
1184 REEMPLOY LEVY AUTH = 100% OF (1183) =

1185 22 PAY 23 LIMIT 1,000.00
1186 22 PAY 23 LEVY 1,000.00

1187 FY2023 REEMPLOY ADJUST = ((1184)-(1186) = 1,000.00-

FY2023 SAFE SCHOOLS ADJUST

1188 SAFE SCH LVY REQUEST YES

54 2022-23 ADJ PU (ACT) 460.98

1189 FY2023 SAFE SCHOOLS AUTH $36X(54) = 16,595.28

FY2023 SAFE SCHOOLS ADJ CONT.

1190	21 PAY 22 LIMIT	16,718.40
1191	21 PAY 22 LEVY	16,718.40
1192	FY2023 SAFE SCH ADJUST = ((1189)-(1191)) =	123.12-

FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST

1193	SAFE SCH INTERMEDIATE LEVY ALLOW	
54	2022-23 ADJ PU (ACT)	460.98
1194	FY2023 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	
1195	21 PAY 22 LIMIT	
1196	21 PAY 22 LEVY	
1197	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST	

FY2023 ALTERNATE TEACHER COMPENSATION LEVY ADJUST

1198	FY2023 ALT COMP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 324)	
1199	21 PAY 22 LIMIT	
1200	21 PAY 22 LEVY	
1201	TOTAL ADJUST TO PAY 22 ALT COMP LEVY AUTH	
1202	22 PAY 23 ADJ LIMIT	
1203	22 PAY 23 ADJ LEVY	
1204	FY2023 ALT TEACH COMP LEVY ADJUST	

FY2023 LTFM EQUALIZED LEVY ADJ

1205	FY2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2023 WEBSITE REPORT, LINE 63)	23,720.43

FY2023 LTFM EQUAL ADJ CONT.

1206	21 PAY 22 LIMIT	24,378.10
1207	21 PAY 22 LEVY	24,378.10
1208	TOTAL ADJUSTMENT = (1205)-(1207) =	657.67-
1209	22 PAY 23 ADJ LIMIT	2,290.11
1210	22 PAY 23 ADJ LEVY	2,290.11
1211	23 PAY 24 ADJ LIMIT	2,414.31-
1212	23 PAY 24 ADJ LEVY	2,414.31-
1213	FY2023 EQUAL LIMIT ADJUST = (1209)+(1211) =	124.20-
1214	FY2023 EQUAL LEVY ADJUST = (1210)+(1212) =	124.20-
1215	FY2023 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	533.47-

FY2023 LTFM UNEQUAL LEVY ADJ

1216	FY2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2023 WEBSITE REPORT, LINE 64)	
1217	21 PAY 22 LIMIT	
1218	21 PAY 22 LEVY	
1219	TOTAL ADJUSTMENT	
1220	22 PAY 23 ADJ LIMIT	
1221	22 PAY 23 ADJ LEVY	
1222	23 PAY 24 ADJ LIMIT	
1223	23 PAY 24 ADJ LEVY	
1224	FY2023 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	
1225	FY2023 UNEQUAL LEVY ADJUST = (1221)+(1223) =	
1226	FY2023 LTFM UNEQUALIZED LEVY ADJUST	

FY2023 CAREER TECHNICAL ADJ

1227	FY2023 CAREER TECH LEVY AUTHORITY (FY2023 CTE AID REPORT LINE 21)	56,092.66
1228	22 PAY 23 LIMIT	56,092.66
1229	22 PAY 23 LEVY	56,092.66
1230	FY2023 CAREER TECH ADJUSTMENT	

FY2023 HEALTH BENEFIT LEVY ADJUST

1231	FY2023 ACTUAL COST (LIMITED TO $600,000)	
1232	22 PAY 23 LIMIT	
1233	22 PAY 23 LEVY	
1234	FY2023 HEALTH BENEFITS ADJUST	

FY2023 ANNUAL OPEB LEVY ADJ

1235	FY2023 ACTUAL COST (FIN 797+OBJ 291)	3,430.00
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1237	PRORATED ANNUAL OPEB LEVY AUTH	3,430.00
1238	23 PAY 24 LIMIT	3,430.00
1239	23 PAY 24 LEVY	3,430.00
1240	FY2023 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	

PAY 22 LEASE LEVY ADJUST

FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

FY2022 PAY 21 LEASE COSTS

REG OPERATING LEASES

1300 INTERMEDIATE
1301 NON-JOINT

** CAPITALIZED LEASES **

1302 INTERMEDIATE
1303 NON-JOINT

1304 FY2022 PAY 21 TOTAL LEASE COSTS = (1300)+(1301)+(1302)+(1303)=

**FY2022 PAY 22 LEASE COSTS LEASE COSTS

REG OPERATING LEASES

1305 INTERMEDIATE
1306 NON-JOINT

** CAPITALIZED LEASES **

1307 INTERMEDIATE
1308 NON-JOINT

1309 FY2022 PAY 22 TOTAL LEASE COSTS = (1305)+(1306)+(1307)+(1308)=

FY2023 PAY 22 LEASE COSTS

REG OPERATING LEASES

1310 INTERMEDIATE
1311 NON-JOINT

** CAPITALIZED LEASES **

1312 INTERMEDIATE
1313 NON-JOINT

1314 FY2023 TOT LEASE COST

FY2022 LEASE ADJ CONT.

1315 FY2022 INTERMEDIATE COSTS = (1300)+(1302)+(1305)+(1307)+(1310)+(1312)=

54 2022-23 ADJ PU (ACT) 460.98

1316 INTERM PUPIL UNIT AUTH = $65X(54) = 29,963.70

1317 INTERM LEASE AUTH = LSR OF (1315) OR (1316) =

1318 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH =(1315)-(1317)=

1319 FY2022 NON-JOINT LEASE COSTS = (1301)+(1303)+(1306)+(1308)+(1311)+(1313)=

54 2022-23 ADJ PU (ACT) 460.98

1320 PAY 22 PUPIL UNIT MAX AUTH = $212X(54) = 97,727.76

1321 PAY 22 COMMISSIONER APPROVED LIMIT

1322 REGULAR MAX AUTHORITY = GTR OF (1320) OR (1321) = 97,727.76

1323 TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1319) OR (1322) =

1324 TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1317)+(1323) =

FY2023 NET LEASE COSTS

1325 21 PAY 22 LIMIT
1326 21 PAY 22 LEVY

1327 PAY 22 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)

CAPITAL RELATED ADJ SUMMARY

1003	FY2025 OPER CAP ADJ	328.49-
1102	FY2023 OPER CAP ADJ	304.02
1076	FY2025 LTFM EQ ADJ	7,738.81
1080	FY2025 LTFM UNEQ ADJ	
1081	FY2025 H&S REBATES	
1088	FY2024 LTFM EQ ADJ	1,126.34
1095	FY2024 LTFM UNEQ ADJ	
1215	FY2023 LTFM EQ ADJ	533.47-
1226	FY2023 LTFM UNEQ ADJ	
1327	PAY 22 LEASE LEVY ADJ	
1328	LEASE LEVY ADJ (MEMO)	
1329	OTHER CEX ADJ (MEMO)	

1330 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1327)+(1328)+(1329)= 8,307.21

OTHER GENERAL LIMITATION ADJ

758 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 47,657.00-

1331 ECON DEV ABATE ADJUST (MEMO)

1332 DEBT SURPLUS TRANSFER (MEMO)

1333 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)

1334 OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)

1335 TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1333)+(1334) =

1336 MAINT PU VAR (MEMO)

OTHER GENERAL LIMITATION ADJ

1337 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)

1338 OTHER ADJUST, GEN RMV OTHER (MEMO)

1339 TOTAL OTHER ADJUST GEN OTHER RMV =(1336) +(1337)+(1338)=

1340 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)

1341 OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)

1342 TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1340)+(1341)=

1343 TIF ADJUST (MEMO)

1344 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)

1345 OTHER ADJUST, GEN NTC OTHER (MEMO)

1346 TOTAL OTHER ADJUST, GEN NTC OTHER =(1343)+(1344) +(1345) =

GEN FUND ADJUST SUMMARY

1347 GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1335) = 30,669.47

1348 GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1339)= 24,058.69

1349 GENERAL NTC VOTER =(1342) =

GEN FUND ADJUST SUMMARY CONT.

1350 GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1330) +(1331)+(1332)+(1346) 40,472.91-

1351 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1347)+(1348) + (1349)+(1350) = 14,255.25

COMMUNITY SERVICE FUND ADJUST

FY2025 EARLY CHILD FAMILY ADJ

1400 FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7) 15,435.06

1401 23 PAY 24 LIMIT 15,463.19

1402 23 PAY 24 LEVY 15,463.19

1403 FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 28.13-

FY2023 HOME VISITING ADJ

1404 FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8) 241.09

1405 21 PAY 22 LIMIT 311.11

1406 21 PAY 22 LEVY 311.11

1407 FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1406)) = 70.02-

FY2023 SCHOOL-AGE CARE

1408 FY2023 AUTHORITY (FROM UFARS EXPENDITURES)

1409 21 PAY 22 LIMIT

1410 21 PAY 22 LEVY

1411 FY2023 SCH-AGE CARE ADJUSTMENT

COMMUNITY SERVICE ADJUST

1412 ***ADULTS W/DISABILITIES*** ADJUST

1413 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)

1414 OTHER ADJUST (MEMO)

1415 TOTAL OTHER ADJUST =(1413)+(1414)=

1416 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) +(1412)+(1415) = 98.15-

GENERAL DEBT SERVICE ADJUST

1700 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 = 76,883.07-

1701 OTHER ADJUST (MEMO) VOTER APPROVED

1702 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) = 76,883.07-

1703 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 = 39,630.72-

1704 OTHER ADJUST (MEMO) NON-VOTER APPROVED

FY2025 LTFM DEBT LEVY ADJ

1705 FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59) 79,195.81

1706 23 PAY 24 LIMIT 79,194.97

1707 23 PAY 24 LEVY 79,194.97

1708 FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)= .84

FY2024 LTFM DEBT LEVY ADJUST

1709 FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59) 76,834.90

FY2024 LTFM DEBT LEVY ADJ CONT.

1710	22 PAY 23 LIMIT	76,830.11
1711	22 PAY 23 LEVY	76,830.11
1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	4.79
1713	23 PAY 24 ADJ LIMIT	4.79
1714	23 PAY 24 ADJ LEVY	4.79
1715	FY2024 LTFM DEBT LEVY ADJ =(1712)-(1713)=	

FY2023 LTFM DEBT LEVY ADJUST

1716	FY2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2023 RPT, LINE 59)	75,472.71
1717	21 PAY 22 LIMIT	75,476.84
1718	21 PAY 22 LEVY	75,476.84
1719	TOTAL ADJUSTMENT = (1716)-(1717) =	4.13-
1720	22 PAY 23 ADJ LIMIT	4.13-
1721	22 PAY 23 ADJ LEVY	4.13-
1722	23 PAY 24 ADJ LIMIT	
1723	23 PAY 24 ADJ LEVY	
1724	FY2023 DEBT LIMIT ADJUST = (1720)+(1722) =	4.13-
1725	FY2023 DEBT LEVY ADJUST = (1721)+(1723) =	4.13-
1726	FY2023 LTFM DEBT LEVY ADJ =(1719)-(1724)=	
1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	39,629.88-

OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS

1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =	
1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	

OPEB & PEN DBT SERV ADJ CONT.

1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	
1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =	
1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUST

2000	SCHOOL TAXES ABATED IN 2023	1,092.28-
2001	SCHOOL TAXES ADDED IN 2023	
2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =	1,092.28-
2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]	1,092.28
2023	FY2025 ABATEMENT AID	225.18
2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =	867.10

PAY 22 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND

2005	GENERAL	525,447.73
2006	COMMUNITY SERVICE	37,084.34
2007	GENERAL DEBT SERVICE	867,565.05
2008	OPEB DEBT SERVICE	
2009	TOTAL	1,430,097.12

CERTIFIED LEVY RATIO BY FUND

2010	GENERAL =(2005)/(2009)=	.36742101
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02593134
2012	GEN DEBT SERVICE =(2007)/(2009)=	.60664765
2013	OPEB DEBT SERVICE =(2008)/(2009)=	
2014	TOTAL	1.00000000

ABATEMENT AID BY FUND (FROM PART III OF FY2025 ABATE AID RPT)

2015	GENERAL	213.08
2016	COMMUNITY SERVICE	12.10
2017	GENERAL DEBT SERVICE	
2018	TOTAL	225.18
2019	EST FY2025 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2020	GENERAL =(2019)X(2015)=	213.08
2021	COMMUNITY SERVICE =(2019)X(2016)=	12.10
2022	GENERAL DEBT SERVICE =(2019)X(2017)=	
2023	TOTAL	225.18

INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2024	GENERAL=(2003)-(2023)-(2025)-(2026)-(2027)=	188.25
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	16.22
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	662.63
2027	OPEB DEBT [(2003)X (2013)] =	
2004	TOTAL = (2003)-(2023)	867.10

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2023	

ABATEMENT INTEREST ADJ BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	
2030	COMMUNITY SERVICE =(2028)X(2011)=	
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	
2032	OPEB DEBT SERVICE =(2028)X(2013)=	
2028	TOTAL	

FY2023 ABATEMENT AID ADJUST
(ZERO IF NO LEVY AUTHORITY IN FUND)

2033	GENERAL	
2034	COMMUNITY SERVICE	
2035	GENERAL DEBT SERVICE	
2036	OPEB DEBT SERVICE	
2037	TOTAL	

TOTAL REGULAR ABATE LEVY ADJ

2038	GENERAL = (2024)+(2029)+(2033)=	188.25
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	16.22
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	662.63
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	
2042	TOTAL	867.10

CARRY-OVER ABATE LEVY AUTHORITY

PAY 24 REGULAR ABATEMENT LIMIT

2043	GENERAL	118.20
2044	COMMUNITY SERVICE	9.93
2045	GENERAL DEBT SERVICE	466.19
2046	OPEB DEBT SERVICE	

PAY 24 REGULAR ABATEMENT LEVY

2047	GENERAL	118.20
2048	COMMUNITY SERVICE	9.93
2049	GENERAL DEBT SERVICE	466.19
2050	OPEB DEBT SERVICE	

CARRY-OVER ABATEMENT LEVY LIM
(ZERO IF NO LEVY AUTHORITY IN FUND)

2051	GENERAL=(2043)-(2047) OR MEMO	
2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	
2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	
2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	
2055	TOTAL	

ADVANCE ABATEMENT LEVY ADJUST

2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024	199.00-
2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	199.00-
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	199.00

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL = (2059) -(2061)-(2062)-(2063)	73.12
2061	COMMUNITY SERVICE =(2059)X(2011)=	5.16
2062	GENERAL DEBT SERVICE =(2059)X(2012)=	120.72
2063	OPEB DEBT SERVICE =(2059)X(2013)	
2059	TOTAL	199.00

PREVIOUS ADVANCE ABATEMENT LEVY
(PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)

2064	GENERAL	389.83
2065	COMMUNITY SERVICE	27.18
2066	GENERAL DEBT SERVICE	675.27
2067	OPEB DEBT SERVICE	
2068	TOTAL	1,092.28

ADVANCE ABATE ADJUST BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2069	GENERAL=(2059)-(2068)-(2070)-(2071)-(2072)=	576.57
2070	COMMUNITY SERVICE =(2061)-(2065)=	22.02-
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	554.55-
2072	OPEB DEBT SERVICE =(2063)-(2067)=	
2073	TOTAL	893.28-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY

3000	GENERAL RMV VOTER APPROVED = (506)+(1347) =	368,188.63
3001	GENERAL RMV OTHER = (507)+(1348) =	376,766.41
3002	GENERAL NTC VOTER APPROVED = (508)+(1349) =	
3003	GENERAL NTC OTHER +(509)+(1350)+(2038) +(2051)+(2069) =	187,807.91
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	932,762.95

COM SERV INITIAL LEVY SUMMARY

3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	48,441.26

**GEN DBT SERV INITIAL LEVY SUMMARY*

3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	469,411.50
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	240,110.04

GEN DBT SERV INI SUMMARY CONT.

3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 709,521.54

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY***

3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =

3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =

3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =

OFFSETTING ADJUSTMENTS
(COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).

OFFSET CARRIED FORWARD

3012 GENERAL
3013 GENERAL DEBT SERVICE
3014 OPEB/PENSION DEBT SERVICE

POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS

3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]

3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]

3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]

3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]

3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS

3020 GEN RMV VOTER NEGATIVE OFFSET

3021 GEN RMV OTHER NEGATIVE OFFSET

3022 GEN NTC VOTER NEGATIVE OFFSET

3023 GEN NTC OTHER NEGATIVE OFFSET

3024 COM SERV NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV

3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =

3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =

3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =

3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =

3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =

POSITIVE OFFSETTING ADJ IN GENERAL DEBT SERV FUND

3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]

3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND

3032 GDS VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND

3033 GDS OTH NEGATIVE OFFSET

3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =

3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =

3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]

POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]

3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND

3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =

3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =

NET NEGATIVE ADJ BALANCE
TO BE CARRIED FORWARD

3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =

3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =

3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=

3045 TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=

LEVY AFTER OFFSETS
STARTING POINT FOR MAX EFFORT ADJUSTMENTS

3500 GEN DEBT VOTER APPR 469,411.50
3501 GEN DEBT OTHER 240,110.04

MAXIMUM EFFORT LOAN AID

3502 ACT MAX EFF LOAN AID FOR FY2020 - FY2024

3503 PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =

3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023

3505 BAL AVAIL END FY 2023 (3502)-(3503) =

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

3506 GEN DEBT VOTER =
3507 GEN DEBT OTHER =

3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=

3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4000 1983-84 RESIDENT PU
4001 2011-12 RESIDENT PU
44 2023-24 RES PU (PRE) 537.53
57 2025-26 ADJ PU (EST) 496.60

4002 TACONITE REG REF PU =GTR (4000) OR (44)=

4003 2011 NET TAX CAPACITY

4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =

FY2026 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4005 REG FRONT END FORMULA = (4002)X$175 =

4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=

FY2026 TAC ADD REF REV

4007 FY 13 REF REV ALLOW

4008 TAC REF ADD ALLOWANCE = (4007)+$415 =

4009 ADD FRONT END FORMULA = (4001)X(4008) =

4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =

4011 TAC ADD REF REVENUE = (4010)X22.5% =

FY2026 TAC TOTAL REF REV
(JULY 2022 PAYMENT)

4012 TAC TOTAL REF REV = (4006)+(4011) =

4013 MAXIMUM EC RESERVE = (57)X$25 =

4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=

FY2024 TACONITE RECEIPTS
(FEB 2024 & AUG 2024 PYMT)
USED TO CALCULATE PAY 25
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)

4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)

4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =

4020 MINING 3.43 CENTS/TON

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=

4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]

4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION

4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=

4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]

4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]

FY2024 TACONITE RECEIPT CONT.

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC
4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

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

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

4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS
4044 = 50% OF (4043) =

4045 COM SERV = -1 X (LSR OF (4024) OR (4031))=
4046 REMAINING REDUCTION = (4024)+(4045) =

4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=
4048 REMAINING REDUCTION = (4046)+(4047) =

4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=
4050 REMAINING REDUCTION = (4048)+(4049) =

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

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

4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=
4054 REMAINING REDUCTION = (4052)+(4053) =

4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=
4056 REMAINING REDUCTION = (4054)+(4055) =

4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=
4058 REMAINING REDUCTION = (4056)+(4057) =

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

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

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

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

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

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

5000 ***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5001 GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 368,188.63

5002 GENERAL RMV OTHER = (3001)+(3026) +(4053) = 376,766.41

5003 GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=

5004 GENERAL NTC OTHER = (3003)+(3028) +(4047)= 187,807.91

5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 932,762.95

5006 TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 5,663,529.66

5007 TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =

5008 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 6,596,292.61

COMMUNITY SERVICE FUND

5009 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 48,441.26

5010 TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 6,763.44

5011 TACONITE RECEIPTS = -1*(4045) =

5012 TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 55,204.70

GENERAL DEBT SERVICE FUND

5013 GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)= 468,627.01

5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 240,110.04

5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 708,737.05

5016 TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 1,397.08

5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=

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

5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 710,134.13 +(5017)+(5018)=

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=

5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=

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

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

5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)

TOTAL, ALL FUNDS

5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 1,689,016.43

5026 TOTAL AID = (5006)+(5010) + (5016) = 5,671,690.18

5027 TOTAL MAX EFFORT AID USED = (5017) =

5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =

5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 7,361,631.44

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

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

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

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

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

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

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

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, HTTP://EDUCATION.STATE.MN.US.

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

FOOTNOTES:
*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

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

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

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

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

FOOTNOTES:

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.

*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.

*7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

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

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

FOOTNOTES:
*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
	DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	549,152.10	549,152.10	545,402.00			*15
(808)	DEBT SERVICE-AID INELIG						*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	1,963.36-	1,963.36-	76,883.07-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	466.19	466.19	662.63			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	229.95	229.95	554.55-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	547,884.88	547,884.88	468,627.01			*1
	DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG	272,932.05	272,932.05	197,557.00			*15
(769)	LT FACILITIES DEBT SERVICE	79,194.97	79,194.97	82,182.92			*15
(1708)	FY2025 LTFM DEBT SERV ADJ	4.79	4.79	.84			
(1715)	FY2024 LTFM DEBT SERV ADJ						
(1726)	FY2023 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	1,284.38-	1,284.38-	39,630.72-			
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST						*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE OTHER	350,847.43	350,847.43	240,110.04			*1

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

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

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

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT