

Regular School Board Meeting

Monday, September 23, 2024 7:00 PM

Conference Room 1148 MS/HS, 1401 7th St SW, Pipestone, MN 56164

1. Call to Order

2. Pledge of Allegiance

3. Approval of Agenda

3.1. Deletions

3.1.1. MOU with PAEA for Emergency Substitution (11.7)

4. Public Forum

5. Presentation

6. Consent Agenda

6.1. Approve Minutes of the Regular School Board Meeting of August 26, 2024

6.2. Personnel Report: Action Required (new subs, contracts, resignations, volunteers)

7. Financials

7.1. Review of Budget Year-to-Date

7.2. Approve Treasurer's Report for August 31, 2024

7.3. Approve 2023A Bonds Treasurer's Report for August 31, 2024

7.4. Approve Regular Bills for September

7.5. Approve High School Activity Bills for September

7.6. Approve 2023A Bond Bills

8. Board Forum/Information

8.1. Board Reports and Updates

9. Administrator's Report

9.1. Superintendent's Board Report (Enrollment)

9.2. Principal's Board Report

9.3. Curriculum, Teaching, and Learning Board Report

10. Discussion Items

10.1. First Reading of 2024-2025 Teacher Seniority List

10.2. First Reading of 2024-2025 Para Seniority List

10.3. First Reading of 2024-2025 Secretary,
Custodian, AP and Tech Seniority List

10.4. First Reading of Policy 620 - Credit for
Learning

11. Board Action

11.1. FFA National Convention Request

11.2. Resolution Accepting Donations

11.3. Approve Policy 613 - Graduation
Requirements

11.4. Second Reading of Policies 403 -
Discipline, Suspension, and Dismissal of a School
District Employee; 504 - Student Dress and
Appearance; 522 - Title IX Nondiscrimination
Policy, Grievance Procedure, and Process; 606.5 -
Library Materials; 606.5 - Form; 616 - School
District System Accountability

11.5. Declare Desks/Chairs Obsolete

11.6. Certify Proposed Levy Limitation and
Certification Report for 2024 Payable 2025 (Set
Truth in Taxation Meeting, December 16, 2024,
7:00PM)

12. Adjourn

Minutes of the Regular School Board Meeting Pipestone Area Schools

A Regular School Board Meeting of the Board of Trustees of Pipestone Area Schools was held Monday, August 26, 2024 beginning at 7:00PM in Conference Room 1148, MS/HS.

Members Present: Chairman Bard Carson; Directors Daphne Likness, Katie Wiese, Mark Hiniker, Tyler Fruechte, and Chrissy DeBates. Absent: Lance Oye. Also present: Jacque Kennedy, Klint Willert, Jennifer Moravetz, Sonja Ortman, Lisa Pease, and Deb Peschon.

Visitors Present: Keri Hacker, Brandon Klukow, Len Burzynski, Robert Faber, Kyle Viland, Nancy Stiles, Kyle Kuphal, and Rick Zollner.

Call to Order: Chairman Carson called the meeting to order at 7:00 p.m.

Pledge of Allegiance

Approval of Agenda: Motion by DeBates, second by Wiese, approved the agenda as presented. Motion carried unanimously.

Public Forum: Kyle Viland asked the board to consider adopting trapshooting as a sport through the Minnesota State High School League. This item is in board action later in the meeting.

Presentation

Tremco: Keri Hacker and Brandon Klukow presented a 2-year roof replacement phase on the middle/high school.

Consent Agenda

Approve Minutes of the Regular School Board Meeting of July 22, 2024:

Personnel Report: Action Required (new subs, contracts, resignations, volunteers): Monica Kennedy, .25 FTE Art; Heather DeWilde, Lynne Dalen, Paige Slovek, paraprofessional; Catalina Garcia, part-time custodian; Pedro Medina, night custodian; Maia Morrison, summer color guard; Nick Welsh, Jaime Danks, Sean Kallevig, Nancy Stiles, Amy Thompson, Stacy Popma, Shane Reinhard, Mark Moeller, Lisa VanDyke. Matti Boomgaarden, Natalie Resch, Tiffany Fritsch, and Michael Slaba, 6th assignments; Jacque Kennedy, Business Manager; Jennifer Dunn, HR/Payroll; Jim Baustian, lights technician; Jennifer Dunn, audio/visual tech; Robert Wrenn, SpEd teacher; Phoebe Sheldon, paraprofessional; and Oscar Hansen, summer band – sound tech; lane changes – Amanda Hussein, BS+20; Brittany Wentzel, MA; and Cole Maly MA; new subs – Rhonda VanDeBrake and Tony Arreola, sub custodian; Jason Garza, para sub; resignations from Dakota English, sub custodian; Kayla Hailey, paraprofessional, and Riley Shane, tech assistant. Motion by Fruechte, second by Hiniker, approved all items in the Consent Agenda as presented. Motion carried unanimously.

Financials

Review of Budget Year-to-Date: The budget year-to-date shows expenditures as of August 20, 2024 at \$16,261,590.73 or 97%. This was non-action.

Approve Treasurer's Report for July: The treasurer's report for month ended July 31, 2024 shows a cash balance of \$7,863,438.75. Motion by Wiese, second by DeBates, approved the treasurer's report for July. Motion carried unanimously.

Approve 2023A Bonds Treasurer's Report for July: The MN Trust 2023A Bonds treasurer's report for month ended July 31, 2024 has a cash balance of \$2,806,613.13. Motion by DeBates, second by Likness, approved the 2023A bonds treasurer's report. Motion carried unanimously.

Approve Regular Bills for August: Regular bills paid through August 21, 2024 totaled \$1,138,192.21. Motion by Wiese, second by DeBates, approved payment of the regular bills. Motion carried unanimously.

Approve High School Activity Bills for August: High school activity bills paid through August 21, 2024 totaled \$7,003.80. Motion by Fruechte, second by Wiese, approved payment of the high school activity bills. Motion carried unanimously.

Board Forum/Information

Board Reports and Updates: Negotiations committee met and are still working with the ESP group. Policy committee met and there are several policies up for approval later in the meeting. Some board members attended lunch on the day new teachers were here.

Administrator's Report

Superintendent's Board Report - Projected 2024-2025 Enrollment: Enrollment is 1101.

1. Voluntary Pre-K – We have been approved for voluntary pre-kindergarten (VPK). As we are reviewing this opportunity, we may have some details to share at the board meeting on fees and fee structures. Our team is

meeting on Monday to discuss this in greater detail and we plan to provide information on the fee impacts at the board meeting.

2. Roof Update – Tremco will present information on their work and findings at the board meeting. Again, this is a work in progress and we know we have some strict timelines on fund use from the bond proceeds. The presentation will be a great opportunity to learn more and to better understand the scope of work and potential timeline.
3. Solar Farm – We received communication from Sioux Valley they are prepared to start doing some site survey work. They also reported a draft ordinance is moving forward in the City. There were some revisions to a draft ordinance at a recent Planning and Zoning meeting. It appears the City is on track to do a 1st and 2nd reading of solar ordinance in early/mid-September.
4. Back to School – Board members are invited to the Back to School event on Tuesday, August 27. We will begin with a breakfast at 7:45 a.m. and then have some presentations, including my back to school address, in the auditorium. You are invited to attend the event.
5. Negotiations Continue – The board subcommittee continues with the Educational Support Personnel (ESP) negotiations. We will continue to meet and ideally present a contract for ratification in the near future.
6. Policy Work – You will note a number of policies the committee has worked through. This continues to be a work in progress as we keep our policies and procedures current.
7. MDE Back to School Conference – I attended the Minnesota Department of Education Back to School Conference for school superintendents in early August. It was interesting to hear updates on the READ Act 2.0 and learn more about ongoing developments in the department regarding standards, artificial intelligence, and legislative efforts on the horizon. At this time, there continues to be a significant effort on the Science of Reading and implementation of the READ Act.
1. Southwest Health and Human Services (SWHHS) and Grant Coalition – As was reported earlier, we should have an MOU clearly outlining expectations, roles, and responsibilities between SWHHS and the Pipestone Area Schools for the work of the Drug Free Communities grant that PAS is part of. Unfortunately, we were not able to come to agreement. Here are the items I shared with SWHHS that needed to be finalized for the Pipestone Area Schools to agree to an MOU for continued collaboration and partnership:
 - a. Point D under SWHHS responsibilities – policy regarding the school district is set by the board. We can't have the grant set policy for the school district. I struck the word policy as a result. **(in the document, SWHHS suggested the grant would set school district policy)**
 - b. Point J under SWHHS responsibilities – We need to be clear that complaints and/or concerns need to come to the superintendent. **(the process was not clear on who would receive notice if there was a concern or complaint)**
 - c. Point L under SWHHS responsibilities – We need proof of insurance on file in the district office before the start of the school year. **(PAS wanted proof of insurance so if someone working for the grant was injured, the district would not bear liability)**
 - d. Point M under SWHHS responsibilities – before any survey instrument is issued, there must be prior approval to ensure minimal impact to student learning and/or testing. **(PAS did not want surveys issued during certain times of the year such as testing season as not to interfere with the important assessment processes in the district)**
 - e. Point I under the PAS responsibilities – Any survey issued must, at a minimum, follow school district policy 520. **(school board policy 520 clarifies how survey requests are made and occur)**
 - f. Point I under the PAS responsibilities – PAS will have joint ownership of the survey results. Since we are delivering the survey during school time with PAS students, it is reasonable we would share ownership in

the reports. **(As administration, we thought PAS should have joint ownership of the data so we can work with our own staff on things that may be revealed in the survey regarding substance use and mental health needs of students)**

- g. Point J under the PAS responsibilities – I don't think obligating us to write a letter of support belongs in an MOU. Rather, since I am still relatively new and Mrs. Ortman is new as the principal, we want to reserve the right to see how things go this year and we will CONSIDER writing a letter of support no later than February 2025. Neither of us have enough information or experience with the grant and coalition to commit to a letter of support in this MOU. **(the MOU was demanding we would commit to a letter of support. I wanted to keep the option open to consider a letter contingent upon how the collaboration efforts occurred this school year and based on the feedback of the board before we committed to another round of grant funding)**

Overall, I am not certain where this leaves us at this time as we do not have an agreement in place. The coalition has cleared all of the items from the school. I also understand that the coalition is in search of a new coordinator for the grant. I will keep you informed of any other developments.

8. Special Education Pipeline Grant – We have several staff members who are taking advantage of the special education pipeline grant through the service cooperative (SWWC). This is great news for the district and for the employee. The employee will receive their special education license, essentially cost free, and the district will increase the pipeline of special education teachers.
9. School board appreciation – There has been a change in School Board Appreciation. Historically, this occurred in February. However, there is a change to September as the month in Minnesota where school board service is recognized. On behalf of all at the Pipestone Area Schools, I want to extend my appreciation for your work, contributions, and service to the school board. It can be a challenging yet rewarding way to serve and give back to a community.
- **Principal's Board Report:** Jennifer Moravetz: Staff Updates
 - We have several changes and additions to staff at the elementary school. We are fully staffed at the elementary level.
 - In district staff changes include:
 - Dean of Students: Scott Sterud
 - Kindergarten teacher: Abbey Behr
 - 2nd and 3rd grade SPED teacher: Shelby Bloemendaal
 - New staff include:
 - Social worker: Madeline Kranzler
 - 4/5-year-old preschool: Anne Shelton
 - 3rd grade teacher: Amanda Hussein
 - 2nd and 3rd grade Title: Sidney Hilsabeck
 - 3rd and 4th grade Title: Selestia Lindstrom
 - 4th and 5th grade SPED teacher: Samantha Rowden
 - Paraprofessionals: Matt Quaintance, Paige Slovek, Lynne Dalen
 - CPI Training
 - At the start of August several teachers and paraprofessionals received training to build knowledge and skills to assist our educators in recognizing and managing crisis behaviors.
 - New Teacher In-Service was on Tuesday, August 20th from 8:00 - 3:45 pm.
 - Data Dig
 - Mrs. Pease, Mrs. Ortman and I attended a data dig training in Marshall, MN on Wednesday, August 21st.
 - Teacher In-Service will take place Tuesday, August 27th - 29th.
 - Open House

- We are welcoming students and their families into the building to do a meet and greet with teachers on Wednesday, August 28th from 10am - 7:30pm. We are excited to kick off the new school year and welcome everyone back.
- District Assessment
 - Our district will be switching from FAST Bridge to NWEA Map and DIBELS. Staff will receive training for both of the new district assessments at the start of the school year.
- The following are some things I have been doing to prepare for the upcoming school year.
 - PD Calendar, binders for staff, assessment calendar, master schedule, paraprofessionals assignments, preparation for open house, scheduling team meetings, preparation for student focus meetings, etc.
- Playground
 - New changes to the elementary playground include a volleyball net and a small shed was moved to house strider bikes, trikes, and outdoor play equipment.
- Current elementary enrollment is 605.

Sonja Ortman:

August 20, 2024: We hosted new-teacher in-service and had a great day!

Kristin Walerius: High School multi-language learner teacher (has experience-from Worthington)

Sean Kallegig: High School History (has experience-from Adrian)

Shawn Geigle: MS ELA/MS Social Studies (has experience-from Baltic, SD)

Becca Houg: MS Math/MS Social Studies (has experience-from West Central in Hartford, SD)

Robert (Bob) Wrenn: MS/HS Special Education (no SPED experience or teaching experience/ he will be taking coursework through the Pipeline Grant while being mentored by our SPED department and our co-op.

August 21, 2024: Mrs. Pease, Mrs. Moravetz and I attended a data dig in Marshall. We dissected our MCA data. We will have a presentation/report ready in September after our benchmark NWEA Map data.

****6th grade: Reading Intervention Program**

The program that we are using for sixth grade is a personalized approach to increasing reading comprehension, fluency, and vocabulary acquisition. I am excited to see the growth that this program facilitates in our middle school population.

****Open House/Teacher In-service:**

I am getting ready to communicate with our parent stakeholders and the staff. They are all going to receive the same information regarding cell phone expectations and other policies. I am hoping for a great turnout at Open House.

****Scheduling Concerns:**

I have addressed scheduling concerns and Mrs. Dulas and I have brainstormed ways in which we can make scheduling more efficient and accurate. I have asked her to meet with every student individually (in person) starting in February of each year. Some students did not receive a pre-registration sheet; others did not turn one in. This causes issues with picking appropriate courses for students.

Curriculum, Teaching, and Learning Report:

I am getting acclimated to my new position and trying to figure out "all the things" that my new position involves. New Teacher Inservice Tues, Aug. 20 - had a great day getting to know the new staff and making sure they have what they need to start the year. Back-to-School Inservice this week; PD Calendar: worked with Mrs. Moravetz and Mrs. Ortman to get that organized for the coming school year. The Assessment Calendar needs to be posted by October 1, 2024, so we have been working to finalize that. This summer I learned how to navigate the Title Grant Application process with Mrs. Moravetz and Jacque. Curriculum/Distribution - We have consumable textbooks for math and science, now have a curriculum storage room that will house all of the extra curriculum, and Heidi is helping organize the elementary curriculum

Discussion Items

First Reading of Policies 403 - Discipline, Suspension, and Dismissal of a School District Employee; 504 - Student Dress and Appearance; 522 - Title IX Nondiscrimination Policy, Grievance Procedure, and Process; 606.5 - Library Materials; 606.5 - Form; and 616 - School District System Accountability: No action.

Board Action

Resolution Accepting Donations:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: "The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.", and

WHEREAS, Minnesota Statutes 465.03 provides: "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full." and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Pipestone Area Schools, ISD 2689, gratefully accepts the following donations as identified below:

Christ the King	\$200.00	Wellness Room
Neighbors/Friends of Richard Schroyer	Memory Bench	Would like placed at Paulsen Field as Chuck was a football and track coach for many years.

The motion for adoption of the foregoing resolution made by Member Fruechte, and duly seconded by Member Wiese, and upon vote being taken thereon, the following voted in favor thereof: Carson, DeBates, Likness, Fruechte, Wiese, and Hiniker.

and the following voted against the same: None

The foregoing resolution was approved this 26th day of August, 2024.

Approve Transportation Contract with SWMN Christian: Motion by Wiese, second by DeBates, approved the transportation contract with Southwest Minnesota Christian. Motion carried unanimously.

Approve 2024-2025 MS/HS Handbook: Motion by Wiese, second by DeBates, approved the 24-25 MS/HS Handbook. Motion carried unanimously.

Approve 2024-2025 Employee Handbook: Motion by Wiese, second by Likness, approved the 24-25 Employee Handbook. Motion carried unanimously.

Approve MDE Minimum Adult Breakfast and Lunch Prices for 2024-2025: Minnesota Department of Education has set the minimum price for adult lunches for the 2024-2025 school year at \$2.40/breakfast, and \$5.00/lunch. Motion by DeBates, second by Hiniker, approved the minimum price. Motion carried unanimously.

Superintendent Evaluation

The meeting will close as permitted by section 13D.05, subdivision 3 (a), to evaluate the performance of the School District's superintendent. Motion by Wiese, second by DeBates to close the meeting at 7:54PM. Motion carried unanimously. Motion by DeBates, second by Wiese, to open the meeting at 8:07PM. Motion carried unanimously.

Summary Statement of Superintendent Evaluation: The board provided a summary statement available for the public to view.

Amend 2024-2025 School Calendar: A paraprofessional day was moved from January 2025 to November 2024. Motion by DeBates, second by Hiniker, approved the amended 2024-2025 school calendar. Motion carried unanimously.

Approve Policies 204 - School Board Meeting Minutes; 214 - Out of State Travel by School Board Members; 401 - Equal Employment Opportunity; 402 - Disability Nondiscrimination; 405 - Veteran's Preference; 419 - Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction; 501 - School Weapons; 509 - Enrollment of Nonresident

Students; 512 - School Sponsored School Publications and Activities; 516 - Student Medication and Telehealth; 517 - Student Recruiting; 520 - Survey Form; 707 - Transportation of Public School Students; 709 - Student Transportation Safety; and 802 - Disposition of Obsolete Equipment: Motion by Wiese, second by DeBates, approved the above policies listed. Motion carried unanimously.

Declare Textbooks Obsolete: Motion by Likness, second by Wiese, to declare the following books/textbooks obsolete: 53 Hill Science textbooks; 22 - "Phineas L. MacGuire Gets Slimed"; 23 - "Number the Stars"; 23 - "Justin and the Best Biscuits in the World"; 23 - "The Snake Scientist"; 23 - "Quest for the Tree Kangaroo"; 23 - "Horses"; 2,850 - grade 6 "Journeys Leveled Readers"; and 3,000 - grade 5 "Journeys Leveled Readers". Motion carried unanimously.

Authorize Administration to Pursue the Adoption of Trapshooting, as a School Recognized Activity with the Minnesota State High School League: Motion by Hiniker, second by Fruechte, to adopt trapshooting as a recognized activity with the Minnesota State High School League. Motion carried unanimously.

Consider Approving Parameters for Charter Bus Use for District Activities: Motion by Fruechte, second by Likness to approve the following parameters for charter bus use:

1. All state tournament teams would travel on motor coaches.
2. All section playoff games travel on motor coaches that are 100 miles away **or** (gymnastics/one act/football) no mileage limit due to equipment concerns.
3. Varsity events that are 100 miles away (that is 1 ½ hours of ride time - one way).
4. All activities have the option of taking a charter if they are willing to pay or finance the difference between (one or two) yellow buses vs motor coach.

Motion carried 5-1 with Wiese opposing.

Adjourn

Motion by Wiese, second by Hiniker, to adjourn the meeting (9:05PM). Motion carried unanimously.

/s/ Brad Carson _____
Brad Carson, Chairman

/s/ Katie Wiese _____
Katie Wiese, Clerk

Approved and dated by the board September 23, 2024
Submitted, Deb Peschon

A Regular School Board Meeting of the Board of Trustees of Pipestone Area Schools was held Monday, August 26, 2024 beginning at 7:00PM in Conference Room 1148, MS/HS. This is a summary of those proceedings, which are not to be confused with the official minutes of the PAS School Board meetings, which are maintained by the Superintendent's Office. Complete official minutes, and resolutions are available at <https://meetings.boardbook.org/Public/Agenda/1058?meeting=636179> or in the District Office located at 1401 7th St SW, Pipestone, MN 56164.

Called to order by Chairman Carson at 7:00 PM. Present: Hiniker, Likness, Wiese, Fruechte, Carson, Hiniker, and DeBates. Absent: Oye. Also present: Kennedy, Peschon, Willert, Ortman, Moravetz, and Pease. Others: K. Hacker, B. Klukow, L. Burzynski, R. Faber, K. Viland, N. Stiles, K. Kuphal, and R. Zollner.

Board Action:

1. DeBates/Wiese/All in favor: approve agenda as presented.
2. Fruechte/Hiniker/All in favor: consent agenda as presented.
3. Financials: Wiese/DeBates/All in favor: treasurer's report for July 31, 2024 (\$7,863,438.75). DeBates/Likness/All in favor: 2023A bonds treasurer's report (\$2,806,613.13). Wiese/DeBates/All in favor: regular bills for August (\$1,138,192.21). Fruechte/Wiese/All in favor: high school activity bills for August (\$7,003.80).
4. Fruechte/Wiese/All in favor: donations to school; Christ the King, \$200 to wellness room; and friends and neighbors of Richard Schroyer, engraved bench to be placed at Paulsen field.
5. Wiese/DeBates/All in favor: approve transportation contract with Southwest Minnesota Christian.
6. Wiese/DeBates/All in favor: approve 24-25 MS/HS handbook.
7. Wiese/Likness/All in favor: approve 24-25 employee handbook.
8. DeBates/Hiniker/All in favor: approve MDE minimum adult breakfast and lunch prices for 24-25 (\$2.40/\$5.00).
9. Wiese/DeBates/All in favor: close meeting at 7:54pm for superintendent evaluation.
10. DeBates/Wiese/All in favor: open meeting at 8:07pm.
11. DeBates/Hiniker/All in favor: approve amended 24-25 school calendar.
12. Wiese/DeBates/All in favor: approve policies 204, 214, 401, 402, 405, 419, 501, 509, 512, 516, 517, 520 form, 707, 709, and 802.
13. Likness/Wiese/All in favor: declare textbooks obsolete.
14. Hiniker/Fruechte/All in favor: approve adopting trapshooting as a school recognized activity with the MSHSL.
15. Fruechte/Likness/5-1 (Wiese opposing): approve parameters for charter bus use for district activities.

Other: Public Forum: K. Viland asked the board to consider adopting trapshooting as a sport through the MSHSL. Presentation: K. Hacker and B. Kluklow presented a 2-year roof replacement plan for the middle/high school. Admin and board reports, budget year-to-date (\$16,261,590.73), first reading of policies 403, 504, 522, 606.5, 606.5 form, and 616; summary of superintendent evaluation was provided by paper copy for public.

Adjourn: Wiese/Hiniker/All in favor: 9:05pm.

/s/ Brad Carson, Chair /s/ Katie Wiese, Clerk

Approved and dated by the board September 23, 2024. Deb Peschon, Administrative Assistant/Recording Clerk/District Clerk

Personnel Report - Action Requested
September 23, 2024 Regular School Meeting

Notice of New Contract

	<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
1.	Scott Sterud	Dean of Students (Elem)	8-27-2024
2.	Scott Boomgaarden	Dean of Students (MS/HS)	8-27-2024
3.	LeeAnn Trujillo	Para/Translator (Elem)	9-3-2024
4.	Vicki VanEssen	Piano Accompanist	24-25 SY
5.	Pam Kruse	Band Lessons	24-25 SY
6.	Dave Dulas	Peer Helper	24-25 SY
7.	Ellen Dulas	Peer Helper	24-25 SY
8.	Jamie Fenicle	National Honor Society	24-25 SY
9.	Nancy Stiles	National Honor Society	24-25 SY
10.	Erika Pelach	Music, Vocal Groups	24-25 SY
11.	Zach Ploeger	Music, Instrumental Groups	24-25 SY
12.	Tanya Schroyer	STARS	24-25 SY
13.	Michael Slaba	HS Student Council	24-25 SY
14.	Kaysee Slaba	HS Student Council	24-25 SY
15.	Ingrid Wielenberg	MS Student Council	24-25 SY
16.	Andrew Yost	Annual	24-25 SY
17.	Andrew Yost	Newspaper	24-25 SY
18.	Jodelle Minet	Math Coach	24-25 SY
19.	Samantha Terry	ECFE Parent Educator	24-25 SY
20.	Kristen Brockberg	ECFE Parent Educator	24-25 SY
21.	Heather DeWilde	Tech Assistant	10-7-2024

Rationale

1. Yearly assignment
2. Yearly assignment
3. Replace Daisy Tardaguila
- 4 – 20. Yearly assignment
21. Replace Riley Shane

Lane Change

1. Tamara Kremin, BS+30
2. Sean Kallevig, MA+20
3. Jaime Danks, MA+20
4. Kaysee Slaba, BS+20
5. Ashley Maly, BA+20
6. Danielle Bauman, BA+20

New Subs

1. Rebekah DeWeerd, teacher sub
2. Irina Ness, para sub

Resignations

1. Heather DeWilde, Elementary Para

Volunteers

1. Brian Boomgaarden, Phil Berg, and Brandi Schaap – FFA coach
2. Brian Boomgaarden - welding

Budget Presentation to the Board				
Expenditures as of 09/20/2024		FY2025		
General Fund			9/20/2024	Year to
Classification	Code	FY2025ORIGINAL	Year to Date	Date %
Administrative Salaries	110	\$580,426.00	\$139,508.65	24%
Teacher Salaries	140	\$5,199,814.00	\$427,951.64	8%
Non-Licensed Classroom Personnel	141	\$54,550.00	\$205.16	0%
Licensed Instructional Support Personnel	143	\$145,022.00	\$11,777.00	8%
Non-Licensed Instructional Support Personnel	144	\$0.00	\$0.00	#DIV/0!
Substitute Salaries	145	\$120,000.00	\$0.00	0%
Substitute Non-Licensed Classroom Salaries	146	\$30,000.00	\$0.00	0%
Language Pathologist	152	\$29,000.00	\$0.00	0%
School Nurse	154	\$111,389.00	\$9,282.37	8%
School Social Worker	156	\$105,385.00	\$10,056.32	10%
Certified Paraprofessional	161	\$696,264.00	\$13,580.51	2%
Certified One-to-One Paraprofessional	162	\$234,625.00	\$2,478.64	1%
School Counselor	165	\$133,369.00	\$13,466.34	10%
Non-Instructional Support	170	\$978,391.00	\$189,896.80	19%
DAPE Specialist	174	\$0.00	\$0.00	#DIV/0!
Other Salary Payment	185	\$475,648.00	\$51,301.16	11%
Severance	191	\$14,351.00	\$0.00	0%
Third Party Pay Expense Salaries	195	\$0.00	\$0.00	#DIV/0!
FICA	210	\$686,238.00	\$64,914.37	9%
PERA	214	\$152,623.00	\$15,255.03	10%
TRA	218	\$586,656.00	\$54,419.47	9%
Health Insurance	220	\$880,969.00	\$92,891.70	11%
Life Insurance	230	\$11,683.00	\$1,270.89	11%
Dental Insurance	235	\$1,403.00	\$350.79	25%
Long Term Disability	240	\$336.00	\$0.00	0%
TSA Match	250	\$97,460.00	\$9,086.89	9%
Employer Sponsored HSA's	251	\$59,921.00	\$26,538.48	44%
Workmens Comp	270	\$53,224.00	\$6,279.63	12%
Unemployment Compensation	280	\$10,000.00	\$0.00	0%
Unemployment Summer Employees	281	\$66,000.00	\$0.00	0%
Other Post-Employment Benefits	291	\$29,011.00	\$0.00	0%
Third Party Pay Benefits	295	\$0.00	\$0.00	#DIV/0!
Total Salaries and Fringe		\$11,543,758.00	\$1,140,511.84	10%
Other Employee Benefits	299	\$0.00	\$0.00	#DIV/0!
Fed Sub Awards Under \$25,000	303	\$22,750.00	\$0.00	0%
Fed Sub Awards Over \$25,000	304	\$0.00	\$0.00	#DIV/0!
Consulting and Servicing Fees	305	\$178,402.00	\$37,112.95	21%
School Resource Officer	310	\$52,000.00	\$0.00	0%
Services Purchased from Coop	316	\$177,021.00	\$23,154.81	13%
Computer and Technology Services	319	\$0.00	\$0.00	#DIV/0!
Communications/Phone	320	\$39,935.00	\$6,381.13	16%
Postage and Express	329	\$9,200.00	\$620.47	7%
Utility Services	330	\$315,198.00	\$56,788.11	18%
Short Term Rentals	335	\$104,404.00	\$9,307.82	9%
Property Insurance	340	\$185,400.00	\$173,124.57	93%
Repairs and Maintenance	350	\$200,785.00	\$66,888.43	33%
Transportation	360	\$1,232,569.00	\$15,283.47	1%
Travel	366	\$136,173.00	\$35,916.29	26%
Entry Fees/Student Travel	369	\$69,950.00	\$1,240.00	2%
Rentals and Leases	370	\$0.00	\$0.00	#DIV/0!
Mental Health Professional Services	379	\$0.00	\$0.00	#DIV/0!
Third Party Reimbursement Services	385	\$0.00	\$0.00	0%
To Other MN School Districts	390	\$0.00	\$0.00	#DIV/0!
To Out of State Districts	392	\$39,372.00	\$2,964.00	8%
Special Ed Contracted Services	393	\$204,280.00	\$15,721.50	8%
To Non-Ed Agency	394	\$406,331.00	\$5,152.87	1%
Spec Ed Salary Purchased from Co-op	396	\$538,597.00	\$119,693.36	22%
Spec Ed Benefits Purchased from Co-op	397	\$17,242.00	\$14,098.66	82%
Charge Back	398	\$0.00	\$0.00	0%
Purchase Sped Contracted Services	399	\$0.00	\$0.00	#DIV/0!
General Supplies	401	\$194,249.08	\$82,213.66	42%
Non instructional Computer Software	405	\$57,425.90	\$54,866.55	96%
Instructional Software License	406	\$81,501.81	\$60,444.00	74%
Instructional Supplies	430	\$212,817.87	\$55,487.82	26%
Individualized Materials	433	\$25,662.45	\$7,037.71	27%
Fuel for Buildings	440	\$85,200.00	\$2,815.53	3%
Noninstructional Tech Supplies	455	\$0.00	\$4,949.82	#DIV/0!
Instructional Tech Supplies	456	\$2,000.00	\$1,908.55	95%
Textbooks/Workbooks	460	\$80,387.83	\$33,089.43	41%
Standardized Tests	461	\$5,400.00	\$21,620.00	400%
Non-Instructional Tech Devices	465	\$30,600.00	\$20,657.77	68%
Instructional Technology Devices	466	\$77,200.00	\$60,802.67	79%
Library Books	470	\$17,800.00	\$4,429.22	25%
Audio Visual Aids	480	\$0.00	\$0.00	0%
Electronic Format	485	\$0.00	\$0.00	#DIV/0!
Capital Non-Instruction Tech Software	505	\$10,000.00	\$9,500.00	95%
Site or Grounds Acquisition	510	\$4,152.00	\$6,752.00	163%
Building Acquisition and Construction	520	\$259,853.00	\$246,318.79	95%
Equipment Purchased	530	\$53,982.00	\$18,262.04	34%
Special Education Equipment	533	\$0.00	\$0.00	#DIV/0!
Eligible Pupil Transportation	548	\$0.00	\$0.00	0%
Vehicles Purchased	550	\$0.00	\$0.00	#DIV/0!
Non-Instructional Technology Hardware	555	\$35,000.00	\$0.00	0%
Capitalized Instructional Technology Hardware	556	\$0.00	\$0.00	#DIV/0!
Principal on Long Term Lease	570	\$33,375.00	\$0.00	0%
Interest Long Term Lease	571	\$4,125.00	\$0.00	0%
Principal on Capital Lease	580	\$82,000.00	\$82,000.00	100%
Interest on Capital Lease	581	\$9,607.50	\$5,449.50	57%
Dues and Memberships	820	\$20,681.28	\$15,274.00	74%
Taxes and Special Assessments	896	\$468.00	\$468.00	100%
Affordable Care Act Penalties	897	\$17,000.00	\$0.00	0%
Miscellaneous Other Expenses	899	\$4,000.00	\$110.01	3%
Contingency		\$95,848.00	\$0.00	0%
Total		\$16,973,703.72	\$2,518,417.35	15%

The prior year to date percentage was 15%

Obj.461 January Budget Amendment Closing the Achievement Gap

Obj.510 Expense for Portapotties January Budget amendment Insurance proceeds

INDEPENDENT SCHOOL DISTRICT NO. 2689								
PIPESTONE AREA SCHOOLS								
TREASURER'S REPORT TO SCHOOL BOARD								
FOR THE MONTH ENDED AUGUST 31, 2024								
		CASH BALANCE			CASH BALANCE		CASH BALANCE	CASH BALANCE
FUNDS	FUND NUMBER	BEGINNING OF MONTH	NET CASH ACTIVITY		END OF MONTH	ADJUSTMENTS	END OF MONTH FY25	END OF MONTH FY24
GENERAL FUND	01,03,05	\$5,345,996.00	\$1,509,318.26		\$6,855,314.26		\$6,855,314.26	\$6,670,440.79
FOOD SERVICE FUND	02	\$812,015.02	(\$21,672.53)		\$790,342.49		\$790,342.49	\$635,843.19
COMMUNITY SERVICE FUND	04	\$528,974.99	(\$17,796.74)		\$511,178.25		\$511,178.25	\$611,572.94
TOTAL OPERATING FUNDS		\$6,686,986.01	\$1,469,848.99		\$8,156,835.00		\$8,156,835.00	\$7,917,856.92
BUILDING FUND	06	(\$3,470.00)	\$0.00		(\$3,470.00)		(\$3,470.00)	\$0.00
DEBT SERVICE FUND	07	\$1,176,077.74	\$287,073.31		\$1,463,151.05		\$1,463,151.05	\$1,066,429.62
AGENCY FUND	09	\$345.00	\$0.00		\$345.00		\$345.00	\$345.00
CERTIFICATES OF DEPOSIT		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
TOTAL		\$7,859,938.75	\$1,756,922.30		\$9,616,861.05	\$0.00	\$9,616,861.05	\$8,984,631.54
RECONCILEMENT OF TREASURE'S BALANCE WITH BANKS								
DESCRIPTION	ACCOUNT NUMBER	CURRENT RATE OF INTEREST	BALANCE PER BANK STATEMENT	OUTSTANDING CHECKS	OUTSTANDING DEPOSITS	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS	BALANCE PER TREASURER'S BOOKS
FIRST NATIONAL BANK-PAYROLL		0.05%	\$166,748.87	(\$153.85)	\$0.00	\$0.00	\$166,595.02	\$200,675.43
FIRST NATIONAL BANK-MM		0.38%	\$529,044.22	\$0.00	\$0.00	\$0.00	\$529,044.22	\$1,178,729.19
FIRST F&M		0.20%	\$552,602.55	(\$111,562.40)	\$0.00	\$0.00	\$441,040.15	\$1,201,958.48
MNTrust		5.20%	\$4,780,640.49	\$0.00	\$0.00	\$0.00	\$4,780,640.49	\$3,443,845.34
TOTAL			\$6,029,036.13	(\$111,716.25)	\$0.00	\$0.00	\$5,917,319.88	\$6,025,208.44
CERTIFICATES OF DEPOSIT	CD #	Date Purchased	Maturity Date	Maturity Period	Interest Rate		Dollar Amount	Dollar Amount
MNTrust Full Flex					5.25%		\$552,836.38	
Cornerstone Bank	1348781-1	5/9/2023	11/5/2024	18 Months	5.008%		\$232,350.00	
Charles Schwab Bank	59763-1	5/11/2023	11/5/2024	18 Months	4.906%		\$243,497.10	
Patriot Bank TN	1357604-1	1/4/2024	7/7/2025	18 Months	4.834%		\$232,900.00	
Financial Federal Bank TN	1357602-1	1/4/2024	7/7/2025	18 Months	5.250%		\$231,550.00	
First Interstate Bank of Indiana	1357603-1	1/4/2024	1/5/2026	24 Months	4.509%		\$228,850.00	
American Plus Bank	1357605-1	1/4/2024	1/5/2026	24 Months	4.940%		\$229,200.00	
Fist United Bank and Trust	58665-1	2/8/2023	2/10/2025	24 MOnths	4.360%		\$248,666.44	
Veritx Community Bank NA	58635-1	2/13/2023	2/13/2025	24 Months	4.355%		\$249,691.25	
MN Trust Term Series	296283-1	8/23/2023	1/27/2025	18 Months	5.130%		\$500,000.00	
MN Trust Term Series	297801-1	5/17/2024	11/18/2025	18 Months	4.197%		\$750,000.00	
Total							\$3,699,541.17	\$2,959,423.10
Grand Total							\$9,616,861.05	\$8,984,631.54
						Signed	Jacque Kennedy	

INDEPENDENT SCHOOL DISTRICT NO. 2689							
PIPESTONE AREA SCHOOLS							
MNTRUST 2023A BONDS							
FOR THE MONTH ENDED AUGUST 31, 2024							
		CASH BALANCE			CASH BALANCE		CASH BALANCE
	FUND	BEGINNING			END OF		END OF
FUNDS	NUMBER	OF MONTH	NET CASH ACTIVITY		MONTH	ADJUSTMENTS	MONTH FY2025
MNTRUST 2023A BONDS	06	\$2,806,613.13	\$12,410.99		\$2,819,024.12		\$2,819,024.12
TOTAL		\$2,806,613.13	\$12,410.99		\$2,819,024.12	\$0.00	\$2,819,024.12
RECONCILEMENT OF TREASURE'S BALANCE WITH BANKS							
		CURRENT	BALANCE			OTHER	BALANCE PER
DESCRIPTION	ACCOUNT	RATE OF	PER BANK	OUTSTANDING	OUTSTANDING	RECONCILING	TREASURER'S
	NUMBER	INTEREST	STATEMENT	CHECKS	DEPOSITS	ITEMS	BOOKS
MNTRUST		5.20%	\$2,819,024.12	\$0.00	\$0.00	\$0.00	\$2,819,024.12
MNTRUST TERM SERIES		1.95%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SECURITY(BONDS OR TREASURY NOTES)		Various	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CERTIFICATES OF DEPOSIT		Various	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL			\$2,819,024.12	\$0.00	\$0.00	\$0.00	\$2,819,024.12
						Signed	Jacque Kennedy

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69086	00300	00300	PIPESTONE PUBLISHING CO INC		Check		
				E 01	005 020 000 000 401	General Supplies		\$54.36	
	PO#:	Voucher #:	97909	Invoice	Invoice No: 55279	8/20/2024	Paid Amt:	\$54.36	
							Check Amount:	\$54.36	
2689	FIN	69087	9143		ACT, INC.		Check		
				E 01	300 211 000 000 461	Standarized Tests		\$2,990.00	
	PO#:	Voucher #:	97921	Invoice	Invoice No: 28754	8/21/2024	Paid Amt:	\$2,990.00	
							Check Amount:	\$2,990.00	
2689	FIN	69089	10221		GREAT AMERICAN FINANCIAL SERVICES CORPORATION		Check		
				E 01	005 110 000 000 335	Short Term Rentals		\$5,775.65	
	PO#:	Voucher #:	97920	Invoice	Invoice No: 37240090	8/21/2024	Paid Amt:	\$5,775.65	
				E 01	005 110 000 000 335	Short Term Rentals		\$1,340.82	
	PO#:	Voucher #:	97919	Invoice	Invoice No: 37240091	8/21/2024	Paid Amt:	\$1,340.82	
							Check Amount:	\$7,116.47	
2689	FIN	69090	01140		JERS ELECTRIC INC		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$155.00	
	PO#:	Voucher #:	97911	Invoice	Invoice No: 4917	8/21/2024	Paid Amt:	\$155.00	
							Check Amount:	\$155.00	
2689	FIN	69091	5983		SIOUX VALLEY ENERGY		Check		
				E 01	300 810 184 000 330	Utilities - Electricity, JULY 2024		\$22,061.00	
	PO#:	Voucher #:	97915	Invoice	Invoice No: 7058684000	8/21/2024	Paid Amt:	\$22,061.00	
				E 01	300 810 184 000 330	Utilities - Electricity, FLASHING LIGHT		\$94.00	
	PO#:	Voucher #:	97914	Invoice	Invoice No: 7058684200	8/21/2024	Paid Amt:	\$94.00	
							Check Amount:	\$22,155.00	
2689	FIN	69092	00890	00890	STOUT & EVINK		Check		
				E 02	005 770 000 707 530	Equipment Purchased, GARBAGE DISPOSAL		\$6,355.00	
	PO#:	Voucher #:	97912	Invoice	Invoice No: 99404	8/21/2024	Paid Amt:	\$6,355.00	
							Check Amount:	\$6,355.00	
2689	FIN	69093	9148		TEACHER INNOVATIONS, INC		Check		
				E 01	300 211 172 000 406	Instructional Software License		\$510.00	
				E 01	103 203 171 000 406	Instructional Software License		\$510.00	
	PO#:	Voucher #:	97916	Invoice	Invoice No: 950195	8/21/2024	Paid Amt:	\$1,020.00	
							Check Amount:	\$1,020.00	
2689	FIN	69094	6446		TRANE		Check		
				E 01	300 850 013 160 520	Build Acq/Construct, AIR HANDLER (GYM)		\$17,228.75	
	PO#:	Voucher #:	97913	Invoice	Invoice No: 314767886	8/21/2024	Paid Amt:	\$17,228.75	
							Check Amount:	\$17,228.75	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69095	7716		VERIZON WIRELESS		Check		
				E 01	005 810 000 000 320	Communications/Phone 7/9--8/8		\$390.54	
PO#:	Voucher #:	97917	Invoice		Invoice No: 982981850-00001	8/21/2024	Paid Amt:	\$390.54	
							Check Amount:	\$390.54	
2689	FIN	69097	7924		ARROW LIFT ACCESSIBILITY		Check		
				E 01	005 810 000 000 350	Repair&maint Service, CONTRACT RENEWAI		\$252.00	
PO#:	Voucher #:	97922	Invoice		Invoice No: P-SI53753	8/21/2024	Paid Amt:	\$252.00	
							Check Amount:	\$252.00	
2689	FIN	69098	7390		BLICK ART MATERIALS		Check		
				E 01	103 203 171 000 430	Instructional Supply		\$12.81	
PO#:	Voucher #:	97923	Invoice		Invoice No: 3556599	8/21/2024	Paid Amt:	\$12.81	
							Check Amount:	\$12.81	
2689	FIN	69099	9349		D & M MASONARY		Check		
				E 01	005 850 000 302 520	Build Acq/Construct		\$6,100.00	
				E 01	005 850 000 302 520	Build Acq/Construct		\$400.00	
PO#:	Voucher #:	97926	Invoice		Invoice No: 08/21/2024	8/21/2024	Paid Amt:	\$6,500.00	
							Check Amount:	\$6,500.00	
2689	FIN	69100	6780		DENNY'S NAPA OF PIPESTONE		Check		
				E 01	005 810 000 000 401	General Supplies		\$466.37	
PO#:	Voucher #:	97924	Invoice		Invoice No: ACCT# 3018	8/21/2024	Paid Amt:	\$466.37	
							Check Amount:	\$466.37	
2689	FIN	69101	7666		DIAMOND VOGEL PAINTS		Check		
				E 01	005 810 000 000 401	General Supplies		\$766.90	
PO#:	Voucher #:	97925	Invoice		Invoice No: 287326279	8/21/2024	Paid Amt:	\$766.90	
							Check Amount:	\$766.90	
2689	FIN	69102	00256		HILLYARD INC/ SIOUX FALLS		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$121.42	
PO#:	Voucher #:	97931	Invoice		Invoice No: 700602905	8/21/2024	Paid Amt:	\$121.42	
				E 01	005 810 000 000 350	Repair&maint Service		\$1,219.54	
PO#:	Voucher #:	97928	Invoice		Invoice No: 700602901	8/21/2024	Paid Amt:	\$1,219.54	
				E 01	005 810 000 000 350	Repair&maint Service		\$72.83	
PO#:	Voucher #:	97932	Invoice		Invoice No: 700602906	8/21/2024	Paid Amt:	\$72.83	
				E 01	005 810 000 000 401	General Supplies		\$656.07	
PO#:	Voucher #:	97933	Invoice		Invoice No: 605571403	8/21/2024	Paid Amt:	\$656.07	
				E 01	005 810 000 000 350	Repair&maint Service		\$79.24	
PO#:	Voucher #:	97929	Invoice		Invoice No: 700602903	8/21/2024	Paid Amt:	\$79.24	
				E 01	005 810 000 000 350	Repair&maint Service		\$139.24	
PO#:	Voucher #:	97935	Invoice		Invoice No: 700602902	8/21/2024	Paid Amt:	\$139.24	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69102	00256		HILLYARD INC/ SIOUX FALLS		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$72.83	
PO#:	Voucher #:	97930	Invoice		Invoice No: 700602904	8/21/2024	Paid Amt:	\$72.83	
				E 01	005 810 000 000 401	General Supplies		\$764.75	
PO#:	Voucher #:	97934	Invoice		Invoice No: 6055781402	8/21/2024	Paid Amt:	\$764.75	
							Check Amount:	\$3,125.92	
2689	FIN	69104	5782		CENTERPOINT ENERGY		Check		
				E 01	300 810 000 000 440	Fuel For Buildings, JULY 2024		\$2,815.53	
PO#:	Voucher #:	97918	Invoice		Invoice No: 8000015159-9	8/22/2024	Paid Amt:	\$2,815.53	
							Check Amount:	\$2,815.53	
2689	FIN	69105	8402		LEGALSHIELD		Check		
				B 01	215 037	LGL-ID		\$398.90	
				B 01	215 039	LGL-IDONLY		\$56.85	
PO#:	Voucher #:	97948	Invoice		Invoice No: M2024131	8/22/2024	Paid Amt:	\$455.75	
							Check Amount:	\$455.75	
2689	FIN	69106	10138		HEALTH PARTNERS		Check		
				B 01	215 030	Health Insurance Sept Coverage Inv #1655272		\$87,407.97	
PO#:	Voucher #:	97967	Invoice		Invoice No: M2025020	8/22/2024	Paid Amt:	\$87,407.97	
							Check Amount:	\$87,407.97	
2689	FIN	69107	01252		NCPERS Group Life Ins		Check		
				B 01	215 034	UNIT NUMBER: 203411		\$32.00	
PO#:	Voucher #:	97968	Invoice		Invoice No: M2025020	8/22/2024	Paid Amt:	\$32.00	
							Check Amount:	\$32.00	
2689	FIN	69108	7348		Madison National Life		Check		
				B 01	215 032	Employer Paid		\$890.09	
				B 01	215 033	Supplemental Life		\$144.41	
				B 01	215 031	LTD		\$551.98	
PO#:	Voucher #:	97969	Invoice		Invoice No: M2025020	8/22/2024	Paid Amt:	\$1,586.48	
							Check Amount:	\$1,586.48	
2689	FIN	69109	10212		METROPOLITAN LIFE INSURANCE COMPANY		Check		
				B 01	215 044	Dental Insurance Sept Coverage		\$3,489.01	
PO#:	Voucher #:	97970	Invoice		Invoice No: M2025020	8/22/2024	Paid Amt:	\$3,489.01	
							Check Amount:	\$3,489.01	
2689	FIN	69111	3763		AUTOMATIC BUILDING CONTROLS		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$3,267.00	
PO#:	Voucher #:	97979	Invoice		Invoice No: 239148	8/26/2024	Paid Amt:	\$3,267.00	
							Check Amount:	\$3,267.00	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69112	7403		BOMGAARS SUPPLY INC		Check
				E 01	005 810 000 000 401 General Supplies		\$672.98
PO#:	Voucher #:	97978	Invoice	Invoice No:	ACCOUNT 046-573-3	8/26/2024	Paid Amt: \$672.98
							Check Amount: \$672.98
2689	FIN	69113	5949		CDW GOVERNMENT, INC.		Check
				E 01	005 605 150 000 455 NonInstructional Tech Supplies		\$239.07
PO#:	Voucher #:	97980	Invoice	Invoice No:	AA2QQ4J	8/26/2024	Paid Amt: \$239.07
							Check Amount: \$239.07
2689	FIN	69114	9518		INNOVATIVE OFFICE SOLUTIONS LLC		Check
				E 01	103 203 171 000 430 Instructional Supply		\$1.34
PO#:	Voucher #:	97982	Invoice	Invoice No:	4610975	8/26/2024	Paid Amt: \$1.34
				E 01	207 270 172 000 430 See attached cart #4484498		\$5.04
PO#: 18568	Voucher #:	97983	Invoice	Invoice No:	4611913	8/26/2024	Paid Amt: \$5.04
							Check Amount: \$6.38
2689	FIN	69115	8073		INTERSTATE BATTERY CENTER		Check
				E 01	005 605 150 000 455 NonInstructional Tech Supplies		\$144.60
PO#:	Voucher #:	97981	Invoice	Invoice No:	1912901051900	8/26/2024	Paid Amt: \$144.60
							Check Amount: \$144.60
2689	FIN	69116	10079		IS RESTAURANT DESIGN EQUIPMENT AND SUPPLY		Check
				E 02	005 770 000 707 530 Equipment Purchased		\$34,076.98
PO#:	Voucher #:	97987	Invoice	Invoice No:	032327	8/26/2024	Paid Amt: \$34,076.98
							Check Amount: \$34,076.98
2689	FIN	69117	7353		JACK OF TRADES		Check
				E 01	005 810 000 000 350 Repair&maint Service		\$110.00
PO#:	Voucher #:	97975	Invoice	Invoice No:	2024081802	8/26/2024	Paid Amt: \$110.00
				E 02	005 770 000 701 350 Repair&maint Service		\$1,650.00
PO#:	Voucher #:	97974	Invoice	Invoice No:	2024081801	8/26/2024	Paid Amt: \$1,650.00
							Check Amount: \$1,760.00
2689	FIN	69118	7353	1099	LYLE SIEBENAHLE		Check
				E 01	005 810 000 000 350 Repair&maint Service		\$771.04
PO#:	Voucher #:	97985	Invoice	Invoice No:	2024081403	8/26/2024	Paid Amt: \$771.04
							Check Amount: \$771.04
2689	FIN	69119	10425		MR. APPLIANCE OF SIOUX FALLS		Check
				E 02	005 770 000 701 350 Repair&maint Service		\$338.99
PO#:	Voucher #:	97984	Invoice	Invoice No:	8938728	8/26/2024	Paid Amt: \$338.99
							Check Amount: \$338.99

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69120	5637		OLE'S LOCK & KEY		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$68.00	
PO#:	Voucher #:	97986	Invoice	Invoice No:	7311	8/26/2024	Paid Amt:	\$68.00	
							Check Amount:	\$68.00	
2689	FIN	69121	7331		PROJECT LEAD THE WAY, INC.		Check		
				E 01	300 361 173 302 406	Instructional Software License		\$3,200.00	
PO#:	Voucher #:	97977	Invoice	Invoice No:	445754	8/26/2024	Paid Amt:	\$3,200.00	
							Check Amount:	\$3,200.00	
2689	FIN	69122	10017		SCHOOL SPECIALTY LLC		Check		
				E 01	103 203 171 000 430	School Smart Colored Pencils, Assorted Color:		\$5.00	
				E 01	103 203 171 000 430	EXPO Whiteboard Cleaner, 8 OuncesItem #: 0		\$5.98	
				E 01	103 203 171 000 430	Business Source Adhesive Notes, Plain, 1-1/2		\$9.08	
				E 01	103 203 171 000 430	Hammond & Stephens 0614-409 Record Coml		\$7.47	
				E 01	103 203 171 000 430	School Smart Manila File Folders, Letter Size,		\$4.94	
				E 01	103 203 171 000 430	Daily Memo Book, 5-7/8 x 9-3/8 Inches, Whitel		\$5.13	
				E 01	103 203 171 000 430	Pentel R.S.V.P. Refillable Ballpoint Pen, 1 mm		\$11.17	
				E 01	103 203 171 000 430	The Pencil Grip Inc. The DUO Grip, Assorted C		\$22.98	
				E 01	103 203 171 000 430	Tops Primary Journal for Handwriting and Sket		\$27.58	
				E 01	103 203 171 000 430	School Smart 2-Pocket Poly Folders, Blue, Pa		\$1.76	
				E 01	103 203 171 000 430	School Smart 2-Pocket Folders with No Brads,		\$13.64	
PO#: 18685	Voucher #:	97988	Invoice	Invoice No:	308104576314	8/26/2024	Paid Amt:	\$114.73	
				E 01	103 203 171 000 430	School Smart, 14 Month Academic Desk Pad,		\$8.25	
				E 01	103 203 171 000 430	School Smart Dry Erase Pen Style Markers, Fi		\$31.18	
				E 01	103 203 171 000 430	School Smart Binder Clip, Small, 3/4 Inches, P		\$0.18	
				E 01	103 203 171 000 430	School Smart Binder Clips, 1-1/4 Inches, Medi		\$0.41	
				E 01	103 203 171 000 430	Business Source Adhesive Notes, 100 Sheets,		\$10.20	
				E 01	103 203 171 000 430	School Smart Manila File Folders, Letter Size,		\$4.94	
				E 01	103 203 171 000 430	Daily Memo Book, 5-7/8 x 9-3/8 Inches, Whitel		\$5.13	
				E 01	103 203 171 000 430	Hammond & Stephens 6-Subject Lesson Plan		\$4.03	
PO#: 18693	Voucher #:	97989	Invoice	Invoice No:	30810457961	8/26/2024	Paid Amt:	\$64.32	
							Check Amount:	\$179.05	
2689	FIN	69123	9372		SPARKLE CAR WASH		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$67.50	
PO#:	Voucher #:	97990	Invoice	Invoice No:	294501	8/26/2024	Paid Amt:	\$67.50	
							Check Amount:	\$67.50	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69124	6446		TRANE		Check
				E 01	005 810 000 000 350	Repair&maint Service	\$4,697.14
	PO#:	Voucher #:	97976	Invoice	Invoice No: 314786394	8/26/2024	Paid Amt: \$4,697.14
							Check Amount: \$4,697.14
2689	FIN	69126	5249		VISA		Check
				E 01	300 341 173 830 433	Individualized Mat.	\$523.69
				E 01	005 640 173 316 366	Curriculum Staff Development	\$60.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$30.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$1,050.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$30.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$70.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$200.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$200.00
				E 01	103 203 173 302 406	Instructional Software License	\$379.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$425.00
				E 01	300 292 000 000 401	General Supplies	\$12.81
				E 01	300 292 000 000 401	General Supplies	\$29.90
				E 01	300 296 207 000 401	General Supplies	\$218.99
				E 01	300 292 000 000 366	Travel	\$19.50
				E 01	300 240 172 000 430	Instructional Supply	\$175.00
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$407.96
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$407.96
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$407.96
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$407.96
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$6,035.00
				E 01	005 020 264 000 366	Travel Closing the Achievement Gap	\$126.48
				E 01	005 640 173 316 366	Curriculum Staff Development	\$69.25
				E 01	005 640 173 316 366	Curriculum Staff Development	\$38.42
				E 01	103 201 171 000 430	Instructional Supply	\$116.16
				E 01	103 201 171 000 430	Instructional Supply	\$58.22
				E 01	103 203 171 000 430	Instructional Supply	\$21.99
				E 01	103 201 171 000 430	Instructional Supply	\$122.45
				E 01	103 203 171 000 430	Instructional Supply	\$497.05
				E 01	103 203 171 000 430	Instructional Supply	\$188.44
				E 04	005 505 428 321 430	Instructional Supply	\$56.13
				E 04	005 505 425 321 430	S102 Building Robotic Hands CE	\$86.99
				E 01	005 640 173 316 366	Curriculum Staff Development	\$238.34
				E 01	103 420 000 740 433	Individualized Mat.	\$246.56
				E 01	005 640 173 316 366	Curriculum Staff Development	\$463.11

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69126	5249		VISA		Check
				E 01	005 640 173 316 366	Curriculum Staff Development	\$463.11
				E 01	300 050 172 000 401	General Supplies	\$2.99
				E 01	207 260 173 000 406	Instructional Software License	\$12.50
				E 01	300 256 173 000 406	Instructional Software License	\$13.50
				E 01	005 640 173 316 366	Curriculum Staff Development	\$150.00
				E 01	005 718 000 342 401	General Supplies	\$31.42
				E 01	005 640 173 316 366	Curriculum Staff Development	\$329.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$639.14
				E 01	005 640 173 316 366	Curriculum Staff Development	\$23.54
				E 01	005 640 173 316 366	Curriculum Staff Development	\$216.90
				E 01	005 640 173 316 366	Curriculum Staff Development	\$216.90
				E 01	005 640 173 316 366	Curriculum Staff Development	\$216.90
				E 01	005 640 173 316 366	Curriculum Staff Development	\$177.32
				E 01	005 640 173 316 366	Curriculum Staff Development	\$165.00
				E 01	005 640 173 316 366	Curriculum Staff Development	\$300.00
				E 01	005 810 000 000 401	General Supplies	\$23.49
				E 01	005 810 000 000 401	General Supplies	\$663.07
				E 01	005 810 000 000 401	General Supplies	\$30.07
				E 01	005 810 000 000 401	General Supplies	\$29.99
				E 01	005 810 000 000 401	General Supplies	\$297.61
				E 01	005 810 000 000 401	General Supplies	\$11.96
				E 01	005 810 000 000 401	General Supplies	\$8.67
				E 01	005 810 000 000 401	General Supplies	\$179.49
				E 01	005 810 000 000 401	General Supplies	\$21.91
				E 01	005 810 000 000 401	General Supplies	\$4.95
				E 01	005 810 000 000 401	General Supplies	\$0.00
				E 01	005 810 000 000 401	General Supplies	\$0.00
				E 01	005 810 000 000 401	General Supplies	(\$4.95)
				E 01	300 640 173 316 401	General Supplies	\$4.95
				E 01	005 810 000 000 401	General Supplies	(\$21.91)
				E 01	300 640 173 316 401	General Supplies	\$21.91
PO#:	Voucher #:	97910	Invoice	Invoice No:	9897	8/27/2024	Paid Amt: \$17,649.75
							Check Amount: \$17,649.75
2689	FIN	69127	10421		AMPLIFY EDUCATION INC		Check
				E 01	103 201 150 000 406	State Bundle mClass with DIBELS 8th Ed. w D	\$700.00
				E 01	103 203 150 000 406	State Bundle mClass with DIBELS 8th Ed. w D	\$2,800.00
				B 01	131 000	State Bundle mClass with DIBELS 8th Ed. w D	\$7,000.00

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69127	10421		AMPLIFY EDUCATION INC		Check		
				E 01	103 640 173 316 366	mCLASS DIBELS 8th Ed Adm. & Scor. Trainin		\$1,500.00	
		PO#: 18741	Voucher #:	97994	Invoice	Invoice No: 287561		8/28/2024	
							Paid Amt:	\$12,000.00	
							Check Amount:	\$12,000.00	
2689	FIN	69128	00226	00226	CENTER SPORTS INC		Check		
				E 01	300 296 206 000 401	General Supplies		\$1,144.00	
				E 01	300 294 200 000 401	General Supplies		\$1,144.00	
		PO#:	Voucher #:	97992	Invoice	Invoice No: AAD014700		8/28/2024	
							Paid Amt:	\$2,288.00	
							Check Amount:	\$2,288.00	
2689	FIN	69129	9927		QUADIENT LEASING USA, INC,		Check		
				E 01	005 110 000 000 335	Short Term Rentals		\$1,182.54	
		PO#:	Voucher #:	97996	Invoice	Invoice No: 00832744		8/28/2024	
							Paid Amt:	\$1,182.54	
							Check Amount:	\$1,182.54	
2689	FIN	69130	9332		SAFETY FIRST PLAYGROUND SURFACING LLC		Check		
				E 01	103 810 000 000 350	Repair&maint Service		\$1,465.72	
		PO#:	Voucher #:	97998	Invoice	Invoice No: 9478		8/28/2024	
							Paid Amt:	\$1,465.72	
							Check Amount:	\$1,465.72	
2689	FIN	69131	10370		SCHOOL OUTFITTERS, LLC		Check		
				E 01	300 850 000 302 530	LNT-GNA3001-SO Shapes Series Sit-to-Stand		\$10,739.96	
				E 01	300 850 000 302 530	LNT-INM3018-SO LNT-INM3018-SO LNT-INM		\$1,697.08	
		PO#: 18739	Voucher #:	97997	Invoice	Invoice No: 14181908		8/28/2024	
							Paid Amt:	\$12,437.04	
							Check Amount:	\$12,437.04	
2689	FIN	69132	7836		THE MASTER TEACHER, INC.		Check		
				E 01	005 640 173 316 405	128705 Teacher eLearning Bundle -Annual Su		\$8,610.00	
				E 01	005 640 173 316 405	EL300 Paraeducator Online Training - Annual :		\$2,500.00	
		PO#: 18746	Voucher #:	97993	Invoice	Invoice No: 116804241		8/28/2024	
							Paid Amt:	\$11,110.00	
							Check Amount:	\$11,110.00	
2689	FIN	69133	7829		APPLE INC		Check		
				E 01	103 203 150 000 466	Instructional Technology Devic		\$159.90	
		PO#:	Voucher #:	97999	Invoice	Invoice No: MB05641137		8/28/2024	
							Paid Amt:	\$159.90	
							Check Amount:	\$159.90	
2689	FIN	69134	00556		DAKTRONICS INC		Check		
				E 01	300 296 201 000 401	General Supplies		\$165.00	
		PO#:	Voucher #:	98000	Invoice	Invoice No: 7104342		8/28/2024	
							Paid Amt:	\$165.00	
							Check Amount:	\$165.00	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69135	10160		UCP SEGUIN/INFINITEC		Check		
				E 01	005 640 173 316 305	Consult & Serv.fees		\$1,250.00	
	PO#:	Voucher #:	97995	Invoice	Invoice No: 56636	8/28/2024	Paid Amt:	\$1,250.00	
							Check Amount:	\$1,250.00	
2689	FIN	69138	5949		CDW GOVERNMENT, INC.		Check		
				E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$237.38	
	PO#:	Voucher #:	98003	Invoice	Invoice No: AA27E6V	9/3/2024	Paid Amt:	\$237.38	
							Check Amount:	\$237.38	
2689	FIN	69139	9211		SCHOOL INFO APP LLC		Check		
				E 01	300 050 172 000 405	Non Instructional Comp Softwar		\$2,750.55	
	PO#:	Voucher #:	98004	Invoice	Invoice No: 9520	9/3/2024	Paid Amt:	\$2,750.55	
							Check Amount:	\$2,750.55	
2689	FIN	69140	9186		TAHER, INC.- BIN# 135092		Check		
				E 01	005 020 000 000 305	Consult & Serv.fees		\$200.00	
	PO#:	Voucher #:	98005	Invoice	Invoice No: 1011	9/3/2024	Paid Amt:	\$200.00	
							Check Amount:	\$200.00	
2689	FIN	69141	7829		APPLE INC		Check		
				E 01	103 203 150 000 466	Instructional Technology Devic		\$958.00	
	PO#:	Voucher #:	98006	Invoice	Invoice No: MB05152998	9/3/2024	Paid Amt:	\$958.00	
							Check Amount:	\$958.00	
2689	FIN	69142	7829		APPLE INC		Check		
				E 01	207 203 172 000 466	Instructional Technology Devic		\$69.00	
	PO#:	Voucher #:	98008	Invoice	Invoice No: MB05865766	9/3/2024	Paid Amt:	\$69.00	
				E 01	207 203 172 000 466	Instructional Technology Devic		\$329.00	
	PO#:	Voucher #:	98007	Invoice	Invoice No: MB05175148	9/3/2024	Paid Amt:	\$329.00	
							Check Amount:	\$398.00	
2689	FIN	69143	00300		PIPESTONE PUBLISHING CO INC		Check		
				E 01	300 050 000 000 305	Consult & Serv.fees		\$111.77	
	PO#:	Voucher #:	98010	Invoice	Invoice No: 55318	9/3/2024	Paid Amt:	\$111.77	
							Check Amount:	\$111.77	
2689	FIN	69144	00300	00300	PIPESTONE PUBLISHING CO INC		Check		
				E 01	005 110 000 000 401	General Supplies		\$398.15	
	PO#:	Voucher #:	98009	Invoice	Invoice No: 55301	9/3/2024	Paid Amt:	\$398.15	
							Check Amount:	\$398.15	
2689	FIN	69145	9179		DAVEY W BESTE		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees VB		\$130.00	
	PO#:	Voucher #:	98013	Invoice	Invoice No: 09/03/2024	9/3/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69146	5969		RIDDELL ALL AMERICAN SPORTS CORP.		Check		
				E 01	300 294 203 000 401	General Supplies		\$57.47	
	PO#:	Voucher #:	98011	Invoice	Invoice No: 952163489	9/3/2024	Paid Amt:	\$57.47	
							Check Amount:	\$57.47	
2689	FIN	69147	9182		THERESA LYNN ENGELKES		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees VB		\$130.00	
	PO#:	Voucher #:	98012	Invoice	Invoice No: 09/03/2024	9/3/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
2689	FIN	69148	4054		KIWANIS CLUB OFPIPESTONE		Check		
				E 01	005 640 173 316 366	Curriculum Staff Development		\$80.00	
	PO#:	Voucher #:	98014	Invoice	Invoice No: 09/04/2024	9/4/2024	Paid Amt:	\$80.00	
							Check Amount:	\$80.00	
2689	FIN	69149	01577		HIGH NOON BOOKS		Check		
				E 01	103 203 173 302 460	DDD 3446 Dandelion Readers VCe Spelling I		\$175.00	
				E 01	103 203 173 302 460	DDD 3343 Dandelion Readers Vowel Spelling		\$250.00	
				E 01	103 203 173 302 460	DDD 3448 Dandelion Readers Vowel Soekku		\$250.00	
				E 01	103 203 173 302 460	DDD 3450 Dandelion Readers Vowel Spelling		\$250.00	
				E 01	103 203 173 302 460	DDD 3447 VCe Dandelion Reader workbook		\$35.00	
				E 01	103 203 173 302 460	DDD 3449 Dandelion Readers Vowel Spelling		\$55.00	
				E 01	103 203 173 302 460	DDD 3451 Dandelion Readers Vowel Spelling		\$55.00	
				E 01	103 203 173 302 460	SHIPPING - 10%		\$107.00	
	PO#: 17889	Voucher #:	98015	Invoice	Invoice No: 298877	9/5/2024	Paid Amt:	\$1,177.00	
							Check Amount:	\$1,177.00	
2689	FIN	69150	9074		A-OX WELDING SUPPLY INC		Check		
				E 01	300 301 501 830 433	Individualized Mat.		\$166.35	
	PO#:	Voucher #:	98018	Invoice	Invoice No: 0000309233	9/5/2024	Paid Amt:	\$166.35	
							Check Amount:	\$166.35	
2689	FIN	69151	4244		ITC		Check		
				E 01	006 810 000 000 320	Communications/Phone		\$39.75	
	PO#:	Voucher #:	98019	Invoice	Invoice No: 11879279	9/5/2024	Paid Amt:	\$39.75	
							Check Amount:	\$39.75	
2689	FIN	69152	6263		NRA ENDORSED INSURANCE PROGRAM		Check		
				E 01	005 940 502 000 340	FFA Trapshooting Insurance		\$40.00	
	PO#:	Voucher #:	98016	Invoice	Invoice No: 6579349	9/5/2024	Paid Amt:	\$40.00	
				E 01	005 940 502 000 340	FFA Trapshooting Insurance		\$1,404.76	
	PO#:	Voucher #:	98017	Invoice	Invoice No: 6579275	9/5/2024	Paid Amt:	\$1,404.76	
							Check Amount:	\$1,444.76	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69153	9927		QUADIENT LEASING USA, INC,		Check		
				E 01	005 110 000 000 335	Short Term Rentals		\$1,000.00	
	PO#:	Voucher #:	98020	Invoice	Invoice No:	7900044080886389	9/5/2024	Paid Amt:	\$1,000.00
								Check Amount:	\$1,000.00
2689	FIN	69154	6856		Brenda Loosbrock		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/05/2024		\$130.00	
	PO#:	Voucher #:	98023	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$130.00
								Check Amount:	\$130.00
2689	FIN	69155	00063		CITY OF PIPESTONE		Check		
				E 01	005 810 183 000 330	Utilities		\$1,621.93	
				E 01	005 810 183 000 330	Utilities		\$596.21	
				E 01	005 810 183 000 330	Utilities		\$65.71	
				E 01	005 810 183 000 330	Utilities		\$941.36	
				E 01	005 810 182 000 330	Garbage		\$1,240.00	
	PO#:	Voucher #:	98021	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$4,465.21
								Check Amount:	\$4,465.21
2689	FIN	69157	01448		TRACY HIGH SCHOOL ISD 2904		Check		
				E 01	300 292 202 000 369	Entry Fees/Student Travel-Cross Country		\$90.00	
	PO#:	Voucher #:	98022	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$90.00
								Check Amount:	\$90.00
2689	FIN	69158	8194		CARY RADSEWITZ		Check		
				E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/06/2024		\$135.00	
	PO#:	Voucher #:	98025	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00
2689	FIN	69159	9280		DEREK CLAAR		Check		
				E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/06/2024		\$135.00	
	PO#:	Voucher #:	98027	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00
2689	FIN	69160	7266		JEFFREY SUDENGA		Check		
				E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/06/2024		\$135.00	
	PO#:	Voucher #:	98026	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00
2689	FIN	69161	9996		TERRY DOLLESLAGER		Check		
				E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/06/2024		\$135.00	
	PO#:	Voucher #:	98029	Invoice	Invoice No:	09/05/2024	9/5/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69162	10048		TROY LOOSBROCK		Check		
				E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/06/2024		\$135.00	
PO#:	Voucher #:	98028	Invoice		Invoice No: 09/05/2024	9/5/2024	Paid Amt:	\$135.00	
							Check Amount:	\$135.00	
2689	FIN	69163	10053		COORDINATED BUSINESS SERVICES LTD		Check		
				E 01	005 110 000 000 335	Short Term Rentals		\$4.21	
PO#:	Voucher #:	98030	Invoice		Invoice No: 405775	9/5/2024	Paid Amt:	\$4.21	
							Check Amount:	\$4.21	
2689	FIN	69164	00224		LUDOLPH BUS INCORPORATED		Check		
				E 01	005 640 173 316 366	Curriculum Staff Development		\$202.74	
				E 01	005 640 173 316 366	Curriculum Staff Development		\$189.60	
				E 01	300 296 209 733 360	Transp Cntrt W/Public VB		\$344.10	
				E 01	300 296 209 733 360	Transp Cntrt W/Public VB		\$100.73	
				E 01	300 296 209 733 360	Transp Cntrt W/Public VB		\$197.16	
				E 01	300 296 209 733 360	Transp Cntrt W/Public VB		\$112.58	
				E 01	300 294 203 733 360	Transp Cntrt W/Public Football		\$109.74	
				E 01	300 294 203 733 360	Transp Cntrt W/Public Football		\$118.50	
				E 01	300 294 203 733 360	Transp Cntrt W/Public Football		\$109.74	
				E 01	300 294 203 733 360	Transp Cntrt W/Public Football		\$118.50	
				E 01	005 640 173 316 305	Consult & Serv.fees		\$2,794.88	
PO#:	Voucher #:	98031	Invoice		Invoice No: 2044	9/5/2024	Paid Amt:	\$4,398.27	
							Check Amount:	\$4,398.27	
2689	FIN	69165	00224		LUDOLPH BUS INCORPORATED		Check		
				E 01	300 296 207 733 360	Transp Cntrt W/Public, GIRLS TN		\$583.68	
				E 01	300 296 207 733 360	Transp Cntrt W/Public, GIRLS TN		\$534.87	
				E 01	300 296 209 733 360	Transp Cntrt W/Public, VB		\$1,186.70	
				E 01	300 296 207 733 360	Transp Cntrt W/Public, GIRLS TENNIS		\$1,717.15	
				E 01	300 294 203 733 360	Transp Cntrt W/Public Football		\$1,518.30	
PO#:	Voucher #:	98032	Invoice		Invoice No: 4352	9/5/2024	Paid Amt:	\$5,540.70	
							Check Amount:	\$5,540.70	
2689	FIN	69166	10426		JODI ROPS		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/10/2024		\$130.00	
PO#:	Voucher #:	98034	Invoice		Invoice No: 09/09/2024	9/9/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
2689	FIN	69167	10426		JODI ROPS		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/05/2024		\$130.00	
PO#:	Voucher #:	98035	Invoice		Invoice No: 09/09/2024	9/9/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69168	9182		THERESA LYNN ENGELKES		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/10/2024		\$130.00	
	PO#:	Voucher #:	98033	Invoice	Invoice No: 09/09/2024	9/9/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
2689	FIN	69169	3537		WORTHINGTON HIGH SCHOOL		Check		
				E 01	300 292 202 000 369	Entry Fees/Student Travel-Cross Country 09/1:		\$75.00	
	PO#:	Voucher #:	98036	Invoice	Invoice No: 09/09/2024	9/9/2024	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
2689	FIN	69170	5949		CDW GOVERNMENT, INC.		Check		
				E 01	103 050 171 000 401	General Supplies		\$93.99	
				E 01	300 341 000 830 433	Individualized Mat.		\$93.99	
	PO#:	Voucher #:	98039	Invoice	Invoice No: AA31H4M	9/9/2024	Paid Amt:	\$187.98	
				E 01	005 110 000 000 401	General Supplies		\$216.18	
	PO#:	Voucher #:	98040	Invoice	Invoice No: AA391P	9/9/2024	Paid Amt:	\$216.18	
				E 01	103 050 171 000 401	General Supplies		\$90.88	
	PO#:	Voucher #:	98041	Invoice	Invoice No: AA32Y1K	9/9/2024	Paid Amt:	\$90.88	
							Check Amount:	\$495.04	
2689	FIN	69171	00803		SCOTT RUDIE		Check		
				E 01	300 810 000 000 350	Repair&maint Service, PAINTING		\$1,470.00	
	PO#:	Voucher #:	98037	Invoice	Invoice No: 09/09/2024	9/9/2024	Paid Amt:	\$1,470.00	
							Check Amount:	\$1,470.00	
2689	FIN	69172	9257		U.S.BANK ST. PAUL		Check		
				E 01	005 110 000 000 305	Consult & Serv.fees, BOND PAY AGENT FEE		\$550.00	
	PO#:	Voucher #:	98038	Invoice	Invoice No: 74444488	9/9/2024	Paid Amt:	\$550.00	
							Check Amount:	\$550.00	
2689	FIN	69173	00276		XCEL ENERGY		Check		
				E 01	005 810 184 000 330	Electricity - Paulsen Field, JULY 2024		\$1,403.84	
	PO#:	Voucher #:	98042	Invoice	Invoice No: 51-6709448-8	9/9/2024	Paid Amt:	\$1,403.84	
							Check Amount:	\$1,403.84	
2689	FIN	69174	8208		BUFFLO RIDGE CONCRETE INC.		Check		
				E 01	005 810 000 000 401	General Supplies		\$347.50	
	PO#:	Voucher #:	98046	Invoice	Invoice No: 52964	9/10/2024	Paid Amt:	\$347.50	
							Check Amount:	\$347.50	
2689	FIN	69175	5949		CDW GOVERNMENT, INC.		Check		
				E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$48.81	
	PO#:	Voucher #:	98053	Invoice	Invoice No: AA4SQ8P	9/10/2024	Paid Amt:	\$48.81	
							Check Amount:	\$48.81	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69176	4766	4766	CENEX HARVEST STATES		Check		
				E 01	005 810 000 000 401	General Supplies		\$90.43	
	PO#:	Voucher #:	98054	Invoice	Invoice No: 710156	9/10/2024	Paid Amt:	\$90.43	
							Check Amount:	\$90.43	
2689	FIN	69177	00256		HILLYARD INC/ SIOUX FALLS		Check		
				E 01	005 810 000 000 401	General Supplies		\$7,941.74	
	PO#:	Voucher #:	98051	Invoice	Invoice No: 605585642	9/10/2024	Paid Amt:	\$7,941.74	
				E 01	005 810 000 000 350	Repair&maint Service		\$259.24	
	PO#:	Voucher #:	98045	Invoice	Invoice No: 700605421	9/10/2024	Paid Amt:	\$259.24	
				E 01	005 810 000 000 401	General Supplies		\$1,016.22	
	PO#:	Voucher #:	98049	Invoice	Invoice No: 605585641	9/10/2024	Paid Amt:	\$1,016.22	
							Check Amount:	\$9,217.20	
2689	FIN	69178	6458		HUBERT COMPANY LLC		Check		
				E 02	005 770 000 701 401	General Supplies		\$2,052.38	
	PO#:	Voucher #:	98043	Invoice	Invoice No: 710986B4	9/10/2024	Paid Amt:	\$2,052.38	
							Check Amount:	\$2,052.38	
2689	FIN	69179	8606		HUSSMANN SERVICES COOPERATION		Check		
				E 02	005 770 000 701 350	Repair&maint Service		\$1,467.73	
	PO#:	Voucher #:	98044	Invoice	Invoice No: 000094522	9/10/2024	Paid Amt:	\$1,467.73	
							Check Amount:	\$1,467.73	
2689	FIN	69180	01140		JERS ELECTRIC INC		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$1,486.90	
	PO#:	Voucher #:	98047	Invoice	Invoice No: 5076	9/10/2024	Paid Amt:	\$1,486.90	
							Check Amount:	\$1,486.90	
2689	FIN	69181	3697		SW/WC SERVICE COOPERATIVE		Check		
				E 01	103 620 150 000 466	SEE ATTACHED		\$674.82	
				E 01	005 110 000 000 465	ATTACHED		\$674.83	
	PO#: 18722	Voucher #:	98052	Invoice	Invoice No: 75740	9/10/2024	Paid Amt:	\$1,349.65	
							Check Amount:	\$1,349.65	
2689	FIN	69182	6446		TRANE		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$782.00	
	PO#:	Voucher #:	98048	Invoice	Invoice No: 314823505	9/10/2024	Paid Amt:	\$782.00	
							Check Amount:	\$782.00	
2689	FIN	69183	10199		TROY RYAN HEIDEBRINK		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$910.00	
	PO#:	Voucher #:	98050	Invoice	Invoice No: 21	9/10/2024	Paid Amt:	\$910.00	
							Check Amount:	\$910.00	

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69184	5949		CDW GOVERNMENT, INC.		Check		
				E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$132.40	
	PO#:	Voucher #:	98056	Invoice	Invoice No: AA4A64Z	9/10/2024	Paid Amt:	\$132.40	
							Check Amount:	\$132.40	
2689	FIN	69185	3512		CHILDRENS CARE HOSP & SCHOOL		Check		
				E 01	103 416 000 000 392	to Out-of-State Dist		\$1,404.00	
				E 01	103 416 000 740 393	Sp Ed Contr Svcs Pup		\$9,548.75	
				E 01	100 411 000 740 393	Sp Ed Contr Svcs Pup		\$6,172.75	
				E 01	100 411 000 000 392	to Out-of-State Dist		\$1,560.00	
	PO#:	Voucher #:	98061	Invoice	Invoice No: 09/10/2024	9/10/2024	Paid Amt:	\$18,685.50	
							Check Amount:	\$18,685.50	
2689	FIN	69186	03105		GOPHER		Check		
				E 01	103 203 171 000 430	41-064 Rainbow Max Spin Ball-Bearing Speed		\$63.00	
				E 01	103 203 171 000 430	Shipping		\$7.79	
	PO#: 18750	Voucher #:	98057	Invoice	Invoice No: 397382	9/10/2024	Paid Amt:	\$70.79	
							Check Amount:	\$70.79	
2689	FIN	69187	9564		GOPHERMODS		Check		
				E 01	005 605 150 000 350	Repair&maint Service		\$2,268.00	
	PO#:	Voucher #:	98058	Invoice	Invoice No: 6084	9/10/2024	Paid Amt:	\$2,268.00	
							Check Amount:	\$2,268.00	
2689	FIN	69188	9992		IT OUTLET		Check		
				E 01	005 810 000 000 465	Non-Instructional Tech Devices		\$2,000.00	
	PO#:	Voucher #:	98059	Invoice	Invoice No: 10001449	9/10/2024	Paid Amt:	\$2,000.00	
							Check Amount:	\$2,000.00	
2689	FIN	69189	5354		LAKESHORE LEARNING MATERIALS		Check		
				E 04	005 582 000 344 430	Lakeshore Taxi-Trikeltem # LA157		\$815.10	
				E 04	005 582 000 344 430	Lakeshore School Trikeltem # LA154		\$795.15	
				E 04	005 582 000 344 430	Lakeshore Jumbo Trikeltem # LA155		\$852.15	
				E 04	005 582 000 344 430	Keep It Safe! Traffic SignsItem # JJ374		\$94.53	
				E 04	005 582 000 344 430	Lakeshore 3-Wheel ScooterItem # LA152		\$435.10	
				E 04	005 582 000 344 430	Play-All-Around DollhouseItem # DD546		\$284.05	
				E 04	005 582 000 344 430	Lakeshore Pose & Play Families - Complete S		\$103.55	
				E 04	005 582 000 344 430	Play-All-Around Dollhouse FurnitureItem # DD:		\$170.05	
				E 04	005 582 000 344 430	Toddler Career Costume SetItem # LL680X		\$189.05	
				E 04	005 582 000 344 430	Pretend & Play MailboxItem # LA815		\$75.98	
				E 04	005 582 000 344 430	Grandma's Dress-Up TrunkItem # PP426		\$208.05	
				E 04	005 582 000 344 430	Lakeshore Community Garages - Set of 8Item		\$94.53	
				E 04	005 582 000 344 430	Adventure Dress-Up TrunkItem # PP478		\$208.05	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69189	5354		LAKESHORE LEARNING MATERIALS		Check		
				E 04	005 582 000 344 430	Block Play Traffic SignsItem # RJ10		\$28.49	
		PO#: 18742	Voucher #:	98060	Invoice	Invoice No: 756871081224	9/10/2024	Paid Amt:	\$4,353.83
								Check Amount:	\$4,353.83
2689	FIN	69190	00644		ST LEOS CATHOLIC CHURCH		Check		
				E 04	005 505 904 321 335	Short Term Rentals		\$1,065.00	
		PO#:	Voucher #:	98055	Invoice	Invoice No: 09/10/2024	9/10/2024	Paid Amt:	\$1,065.00
								Check Amount:	\$1,065.00
2689	FIN	69191	5505		MARK'S GENERAL MACHINE		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$158.00	
		PO#:	Voucher #:	98065	Invoice	Invoice No: 89996	9/10/2024	Paid Amt:	\$158.00
								Check Amount:	\$158.00
2689	FIN	69192	10213		NUTRIEN AG SOLUTIONS INC		Check		
				E 01	005 810 000 000 401	General Supplies		\$464.00	
		PO#:	Voucher #:	98063	Invoice	Invoice No: 1978817	9/10/2024	Paid Amt:	\$464.00
								Check Amount:	\$464.00
2689	FIN	69193	9739		SCHUMACHER ELEVATOR COMPANY		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$945.06	
		PO#:	Voucher #:	98064	Invoice	Invoice No: 90625446	9/10/2024	Paid Amt:	\$945.06
								Check Amount:	\$945.06
2689	FIN	69194	9372		SPARKLE CAR WASH		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$142.50	
		PO#:	Voucher #:	98062	Invoice	Invoice No: 296406	9/10/2024	Paid Amt:	\$142.50
								Check Amount:	\$142.50
2689	FIN	69195	5505		MARK'S GENERAL MACHINE		Check		
				E 02	005 770 000 701 401	General Supplies		\$18.00	
		PO#:	Voucher #:	98066	Invoice	Invoice No: 90116	9/10/2024	Paid Amt:	\$18.00
								Check Amount:	\$18.00
2689	FIN	69196	10427		CINDY VERSCHAETSE		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/12/2024		\$135.00	
		PO#:	Voucher #:	98067	Invoice	Invoice No: 0911/2024	9/11/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00
2689	FIN	69197	10428		JANE SCHAUMAN		Check		
				E 01	005 296 209 000 305	Consult & Serv.fees, VB 09/12/2024		\$135.00	
		PO#:	Voucher #:	98068	Invoice	Invoice No: 09/11/2024	9/11/2024	Paid Amt:	\$135.00
								Check Amount:	\$135.00

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69198	7865		MUSIC STREET		Check		
				E 01	300 258 233 000 350	Repair&maint Service		\$55.00	
PO#:	Voucher #:	98071	Invoice	Invoice No:	183373175	9/11/2024	Paid Amt:	\$55.00	
				E 01	300 258 233 000 350	Repair&maint Service		\$15.00	
PO#:	Voucher #:	98072	Invoice	Invoice No:	183356577	9/11/2024	Paid Amt:	\$15.00	
				E 01	300 258 233 000 350	Repair&maint Service		\$28.50	
PO#:	Voucher #:	98073	Invoice	Invoice No:	183423229	9/11/2024	Paid Amt:	\$28.50	
				E 01	300 258 233 000 350	Repair&maint Service		\$425.00	
PO#:	Voucher #:	98074	Invoice	Invoice No:	180413604	9/11/2024	Paid Amt:	\$425.00	
				E 01	300 258 233 000 401	General Supplies		\$850.76	
PO#:	Voucher #:	98075	Invoice	Invoice No:	180943264	9/11/2024	Paid Amt:	\$850.76	
				E 01	300 258 233 000 350	Repair&maint Service		\$123.50	
PO#:	Voucher #:	98069	Invoice	Invoice No:	183420972	9/11/2024	Paid Amt:	\$123.50	
				E 01	300 258 233 000 350	Repair&maint Service		\$20.00	
PO#:	Voucher #:	98070	Invoice	Invoice No:	183379625	9/11/2024	Paid Amt:	\$20.00	
								Check Amount:	\$1,517.76
2689	FIN	69199	00300	00300	PIPESTONE PUBLISHING CO INC		Check		
				E 01	005 010 000 000 305	Consult & Serv.fees, AUGUST 2024		\$1,335.60	
PO#:	Voucher #:	98076	Invoice	Invoice No:	09/11/2024	9/11/2024	Paid Amt:	\$1,335.60	
								Check Amount:	\$1,335.60
2689	FIN	69200	9659		REALLY GOOD STUFF, LLC		Check		
				E 01	103 203 171 000 430	12" X 9" Magnetic Two-Sided Dry Erase Board		\$199.99	
PO#: 18673	Voucher #:	98077	Invoice	Invoice No:	8647747	9/11/2024	Paid Amt:	\$199.99	
								Check Amount:	\$199.99
2689	FIN	69201	10298		WIPEBOOK CORP		Check		
				E 01	207 256 172 000 430	Wipebook Flipchart - The Original		\$64.99	
				E 01	207 256 172 000 430	Freight		\$16.99	
PO#: 18743	Voucher #:	98078	Invoice	Invoice No:	5059201	9/11/2024	Paid Amt:	\$81.98	
								Check Amount:	\$81.98
2689	FIN	69202	8835		NEW DOMINION SCHOOL		Check		
				E 01	300 408 000 740 393	Sp Ed Contr Svcs Pup. APRIL 2024		\$5,409.18	
				E 01	300 211 000 000 393	Sp Ed Contr Svcs Pup. APRIL 2024		\$1,825.53	
PO#:	Voucher #:	98081	Invoice	Invoice No:	12638	9/11/2024	Paid Amt:	\$7,234.71	
								Check Amount:	\$7,234.71
2689	FIN	69203	8835		NEW DOMINION SCHOOL		Check		
				E 01	300 408 000 740 393	Sp Ed Contr Svcs Pup. JUNE 2024		\$3,348.54	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69203	8835		NEW DOMINION SCHOOL		Check
				E 01	300 211 000 000 393	Sp Ed Contr Svcs Pup	\$1,130.09
PO#:	Voucher #:	98080	Invoice	Invoice No:	12842	9/11/2024	Paid Amt: \$4,478.63
							Check Amount: \$4,478.63
2689	FIN	69204	3697		SW/WC SERVICE COOPERATIVE		Check
				E 01	005 850 000 000 570	Principal Long Term Lease	\$4,313.76
				E 01	005 850 000 000 571	Interest Long Term Lease	\$534.24
PO#:	Voucher #:	98082	Invoice	Invoice No:	76869	9/11/2024	Paid Amt: \$4,848.00
							Check Amount: \$4,848.00
2689	FIN	69205	7829		APPLE INC		Check
				E 01	207 203 172 000 466	Instructional Technology Devic	\$79.95
PO#:	Voucher #:	98089	Invoice	Invoice No:	MB07706958	9/12/2024	Paid Amt: \$79.95
							Check Amount: \$79.95
2689	FIN	69206	4776		BRANDON VALLEY BAND PARENTS		Check
				E 01	300 258 233 000 369	Entry Fees/Student Travel	\$150.00
PO#:	Voucher #:	98093	Invoice	Invoice No:	1100	9/12/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
2689	FIN	69207	00256		HILLYARD INC/ SIOUX FALLS		Check
				E 01	005 810 000 000 350	Repair&maint Service	\$90.00
PO#:	Voucher #:	98099	Invoice	Invoice No:	700595288	9/12/2024	Paid Amt: \$90.00
				E 01	005 810 000 000 401	General Supplies	\$131.55
PO#:	Voucher #:	98097	Invoice	Invoice No:	700598357	9/12/2024	Paid Amt: \$131.55
				E 01	005 810 000 000 401	General Supplies	\$1,118.32
PO#:	Voucher #:	98098	Invoice	Invoice No:	605517805	9/12/2024	Paid Amt: \$1,118.32
				E 01	005 810 000 000 401	General Supplies	\$370.75
PO#:	Voucher #:	98096	Invoice	Invoice No:	605556721	9/12/2024	Paid Amt: \$370.75
							Check Amount: \$1,710.62
2689	FIN	69208	9518		INNOVATIVE OFFICE SOLUTIONS LLC		Check
				E 01	300 270 172 000 430	See attached for Cart 4488060	\$104.90
PO#: 18753	Voucher #:	98095	Invoice	Invoice No:	4632207	9/12/2024	Paid Amt: \$104.90
							Check Amount: \$104.90
2689	FIN	69209	3536		MARSHALL HIGH SCHOOL		Check
				E 01	300 296 209 000 369	Entry Fees/Student Travel-Volleyball	\$40.00
PO#:	Voucher #:	98088	Invoice	Invoice No:	09/12/2024	9/12/2024	Paid Amt: \$40.00
							Check Amount: \$40.00
2689	FIN	69210	01622		PEPSI-COLA BOTTLING CO.		Check
				E 01	300 211 180 000 401	General Supplies	\$64.00
PO#:	Voucher #:	98086	Invoice	Invoice No:	1507608	9/12/2024	Paid Amt: \$64.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69210	01622		PEPSI-COLA BOTTLING CO.		Check		
				E 01	300 211 180 000 401	General Supplies		\$32.00	
	PO#:	Voucher #:	98087	Invoice	Invoice No: 1507647	9/12/2024	Paid Amt:	\$32.00	
							Check Amount:	\$96.00	
2689	FIN	69211	9721		SUMMIT FIRE PROTECTION CO		Check		
				E 01	300 865 000 363 350	Repair&maint Service		\$1,007.00	
	PO#:	Voucher #:	98090	Invoice	Invoice No: 143016947	9/12/2024	Paid Amt:	\$1,007.00	
							Check Amount:	\$1,007.00	
2689	FIN	69212	3697		SW/WC SERVICE COOPERATIVE		Check		
				E 01	005 605 000 000 316	Tech Services Purchased Coop		\$9,009.17	
				E 01	005 605 150 000 316	Data Processing Svcs		\$680.80	
	PO#:	Voucher #:	98091	Invoice	Invoice No: 76812	9/12/2024	Paid Amt:	\$9,689.97	
							Check Amount:	\$9,689.97	
2689	FIN	69213	8651		TRILLS AND THRILLS		Check		
				E 01	300 258 233 000 369	Entry Fees/Student Travel		\$100.00	
	PO#:	Voucher #:	98092	Invoice	Invoice No: 25-PAMS	9/12/2024	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
2689	FIN	69214	9696		WABASSO HIGH SCHOOL		Check		
				E 01	300 296 209 000 369	Entry Fees/Student Travel-Volleyball		\$150.00	
	PO#:	Voucher #:	98094	Invoice	Invoice No: 09/12/2024	9/12/2024	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
2689	FIN	69215	10017		SCHOOL SPECIALTY LLC		Check		
				E 01	006 203 171 000 430	School Smart Washable Markers, Chisel Tip, A		\$41.52	
	PO#: 18700	Voucher #:	98102	Invoice	Invoice No: 208134714432	9/12/2024	Paid Amt:	\$41.52	
				E 01	006 203 171 000 430	School Smart Hard Cover Ruled Composition I		\$102.60	
				E 01	006 203 171 000 430	School Smart College Ruled Filler Paper, 5-Ho		\$10.38	
				E 01	006 203 171 000 430	School Smart Spiral Perforated 1 Subject Colle		\$57.60	
				E 01	006 203 171 000 430	Crayola Standard Size Crayons in Hinged Top		\$65.25	
				E 01	006 203 171 000 430	School Smart Colored Pencils Classroom Pacl		\$37.04	
				E 01	006 203 171 000 430	X-ACTO XLR Electric Sharpener, BlackItem #:		\$55.50	
				E 01	006 203 171 000 430	School Smart Washable School Glue, 8 Ounce		\$22.03	
				E 01	006 203 171 000 430	Hammond & Stephens 0614-409 Record Coml		\$29.88	
	PO#: 18700	Voucher #:	98103	Invoice	Invoice No: 308104587213	9/12/2024	Paid Amt:	\$380.28	
				E 01	103 050 171 000 401	Business Source File Jacket, Letter Size, Strai		\$92.80	
				E 01	103 050 171 000 401	School Smart Binder Clip, Mini, 9/16 Inches, P		\$3.52	
				E 01	103 050 171 000 401	School Smart Binder Clip, Small, 3/4 Inches, P		\$3.78	
				E 01	103 050 171 000 401	School Smart Loose Leaf Rings, 1-1/2 Inches,		\$20.92	
				E 01	103 050 171 000 401	Crayola Marker Replacement Pack, Broad Line		\$4.01	

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69215	10017		SCHOOL SPECIALTY LLC		Check
				E 01	103 050 171 000 401	Crayola Marker Replacement Pack, Broad Line	\$5.19
				E 01	103 050 171 000 401	Crayola Marker Replacement Pack, Broad Line	\$5.19
				E 01	103 050 171 000 401	Crayola Marker Replacement Pack, Broad Line	\$5.19
				E 01	103 050 171 000 401	Prang Medium Weight Construction Paper, 9 x	\$22.50
				E 01	103 050 171 000 401	Tru-Ray Construction Paper, Almond, 9 x 12 In	\$27.90
				E 01	103 050 171 000 401	Prang Medium Weight Construction Paper, 9 x	\$2.58
				E 01	103 050 171 000 401	Prang Medium Weight Construction Paper, 9 x	\$87.00
				E 01	103 050 171 000 401	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$27.90
				E 01	103 050 171 000 401	Prang Medium Weight Construction Paper, 9 x	\$9.40
				E 01	103 050 171 000 401	Tru-Ray Construction Paper, Almond, 12 x 18 I	\$4.93
				E 01	103 050 171 000 401	Prang Medium Weight Construction Paper, 12	\$81.50
				E 01	103 050 171 000 401	School Smart Laminating Film Rolls, 25 Inches	\$530.32
				E 01	103 050 171 000 401	School Smart Magnetic Whiteboard Erasers, 2	\$0.00
				E 01	103 050 171 000 401	School Smart Blunt Tip Kids Scissors, Right H	\$1.50
				E 01	103 050 171 000 401	School Smart Binder Clip, Medium, 1-1/4 Inche	\$6.15
				E 01	103 050 171 000 401	School Smart Manila File Folders, Letter Size,	\$24.70
				E 01	103 050 171 000 401	School Smart Manila File Folders, Letter Size,	\$14.88
				E 01	103 050 171 000 401	Pres-a-ply Laser/Inkjet Labels, 1 x 2-5/8 Inche	\$47.56
				E 01	103 050 171 000 401	School Smart Ruled Index Cards, 3 x 5 Inches	\$4.70
				E 01	103 050 171 000 401	School Smart Ruled Index Card, 4 x 6 Inches,	\$7.65
				E 01	103 050 171 000 401	School Smart Legal Pad, 8-1/2 x 11-3/4 Inches	\$15.59
PO#: 18719	Voucher #:	98104	Invoice	Invoice No:	208134739022	9/12/2024	Paid Amt: \$1,057.36
			E 01	103 203 171 000 430	Crayola Dough and 81-Count Tools Classpack	\$45.04	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 12 x 18 I	\$24.65	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$41.85	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$11.16	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$5.58	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$55.80	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$13.95	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 9 x 12 In	\$13.95	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 12 x 18 I	\$147.90	
			E 01	103 203 171 000 430	Tru-Ray Sulphite Construction Paper, 12 x 18 I	\$49.30	
			E 01	103 203 171 000 430	Jack Richeson Cellulose Sponge, 6 x 3-1/2 x 1	\$13.24	
			E 01	103 203 171 000 430	Surebonder Glue Sticks, 7/16 x 4 Inches, Clea	\$16.88	
			E 01	103 203 171 000 430	Creativity Street Chenille Stems, 1/8 x 12 Inche	\$14.49	
			E 01	103 203 171 000 430	Sax Versatemp Heavy-Bodied Tempera Paint,	\$155.96	
			E 01	103 203 171 000 430	Marvel Education Wooden Rolling Pin, 7 Inche	\$14.81	
			E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$0.00	

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69215	10017		SCHOOL SPECIALTY LLC		Check		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$0.00		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$6.93		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$7.14		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$7.14		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$7.14		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$7.14		
				E 01	103 203 171 000 430	Prang Semi-Moist Watercolor Paint Refill, Oval	\$7.14		
				E 01	103 203 171 000 430	School Smart Block Erasers, Medium, Pink, Pz	\$21.70		
PO#: 18699	Voucher #:	98110	Invoice		Invoice No: 308104587186	9/12/2024	Paid Amt:	\$688.89	
			E 01	103 203 171 000 430	Instructional Supply		\$5.00		
PO#:	Voucher #:	98106	Invoice		Invoice No: 208134738668	9/12/2024	Paid Amt:	\$5.00	
			E 01	103 203 171 000 430	EXPO Low Odor Dry Erase Markers, Chisel Tip		\$43.35		
			E 01	103 203 171 000 430	Sharpie Permanent Markers, Fine Point, Black		\$34.64		
			E 01	103 203 171 000 430	Sharpie Permanent Markers, Ultra Fine Point,		\$34.64		
			E 01	103 203 171 000 430	Paper Mate InkJoy Gel Pens, Medium Point, 0		\$29.89		
			E 01	103 203 171 000 430	X-ACTO SchoolPro Electric Pencil Sharpener,		\$51.99		
			E 01	103 203 171 000 430	School Smart 3-Hole Punched Loose Leaf Pap		\$6.72		
			E 01	103 203 171 000 430	Scotch Lightweight Mounting Putty, 2 oz, White		\$8.28		
			E 01	103 203 171 000 430	School Smart Frameless Dry Erase Boards, 9		\$34.00		
			E 01	103 203 171 000 430	Pacon Anchor Chart Paper, 24 x 32 Inches, Ur		\$25.15		
			E 01	103 203 171 000 430	Crayola Colors of the World Washable Markers		\$8.44		
			E 01	103 203 171 000 430	Crayola Marker Classpack, Broad Line, 16-Ass		\$83.19		
			E 01	103 203 171 000 430	School Smart Smooth 2-Pocket Folder with Fa		\$15.27		
			E 01	103 203 171 000 430	Pres-a-ply Laser/Inkjet Labels, 1 x 2-5/8 Inche		\$11.89		
			E 01	103 203 171 000 430	Hammond & Stephens 0614-409 Record Coml		\$7.47		
			E 01	103 203 171 000 430	Daily Memo Book, 5-7/8 x 9-3/8 Inches, Whitel		\$10.26		
			E 01	103 203 171 000 430	Trend Enterprises All Year Cheer Stinky Sticke		\$13.45		
			E 01	103 203 171 000 430	Creativity Street Jumbo Craft Sticks, Natural C		\$2.79		
			E 01	103 203 171 000 430	School Smart Wedge Foam Paint Brushes, 1 li		\$8.25		
			E 01	103 203 171 000 430	School Smart Magnetic Whiteboard Erasers, 2		\$25.92		
PO#: 18691	Voucher #:	98107	Invoice		Invoice No: 308104590001	9/12/2024	Paid Amt:	\$455.59	
			E 01	103 203 171 000 430	School Smart Smooth 2-Pocket Folder with Fa		\$31.18		
PO#: 18693	Voucher #:	98108	Invoice		Invoice No: 208134714502	9/12/2024	Paid Amt:	\$31.18	
			E 01	103 203 171 000 430	Instructional Supply		\$42.81		
PO#:	Voucher #:	98109	Invoice		Invoice No: 208134739022	9/12/2024	Paid Amt:	\$42.81	
			E 01	103 050 171 000 401	General Supplies		\$17.28		
PO#:	Voucher #:	98105	Invoice		Invoice No: 208134720820	9/12/2024	Paid Amt:	\$17.28	
Check Amount:								\$2,719.91	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2689	FIN	69216	9721		SUMMIT FIRE PROTECTION CO		Check		
				E 01	005 865 000 363 350	Repair&maint Service		\$1,195.50	
PO#:	Voucher #:	98100	Invoice		Invoice No: 143016996	9/12/2024	Paid Amt:	\$1,195.50	
				E 01	005 865 000 363 350	Repair&maint Service		\$252.50	
PO#:	Voucher #:	98101	Invoice		Invoice No: 143016995	9/12/2024	Paid Amt:	\$252.50	
							Check Amount:	\$1,448.00	
2689	FIN	69217	10336		SPECSEATS INT'L CORP.		Check		
				E 01	005 292 186 000 401	Athletic Help Fund		\$2,135.00	
				E 04	005 505 904 321 401	General Supplies		\$2,000.00	
				E 04	005 505 000 321 401	General Supplies		\$2,200.00	
PO#:	Voucher #:	98112	Invoice		Invoice No: 100417580	9/12/2024	Paid Amt:	\$6,335.00	
							Check Amount:	\$6,335.00	
2689	FIN	69218	10415		525 FOUNDATION		Check		
				E 01	300 240 265 000 460	Hard backed #ONE CHOICE Boks (School Dis		\$1,900.00	
				E 01	300 240 265 000 460	Paperback #ONECHOICE Books (School Disc		\$2,950.00	
				E 01	300 240 265 000 460	Shipping		\$150.00	
PO#: 18733	Voucher #:	98121	Invoice		Invoice No: 1040	9/13/2024	Paid Amt:	\$5,000.00	
							Check Amount:	\$5,000.00	
2689	FIN	69219	8138		BSN SPORTS, LLC		Check		
				E 04	005 505 904 321 430	Instructional Supply		\$2,000.00	
				E 01	300 296 201 000 401	General Supplies		\$2,860.00	
PO#:	Voucher #:	98122	Invoice		Invoice No: 926390539	9/13/2024	Paid Amt:	\$4,860.00	
							Check Amount:	\$4,860.00	
2689	FIN	69220	9709		CENTRAL MN ECATIONAL REASEARCH AND DEVEL COUNCIL		Check		
				E 01	005 640 173 316 366	VIEWPOINT		\$5,809.94	
PO#: 18751	Voucher #:	98113	Invoice		Invoice No: 198261	9/13/2024	Paid Amt:	\$5,809.94	
							Check Amount:	\$5,809.94	
2689	FIN	69221	00256		HILLYARD INC/ SIOUX FALLS		Check		
				E 01	005 810 000 000 350	Repair&maint Service		\$229.00	
PO#:	Voucher #:	98117	Invoice		Invoice No: 700595059	9/13/2024	Paid Amt:	\$229.00	
							Check Amount:	\$229.00	
2689	FIN	69222	9992		IT OUTLET		Check		
				E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$64.00	
PO#:	Voucher #:	98120	Invoice		Invoice No: 10001533	9/13/2024	Paid Amt:	\$64.00	
							Check Amount:	\$64.00	

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	FIN	69223	4618		LAC QUI PARLE VALLEY HS		Check
				E 01	300 292 202 000 369	Entry Fees/Student Travel-Cross Country	\$120.00
PO#:	Voucher #:	98116	Invoice	Invoice No:	09/13/2024	9/13/2024	Paid Amt: \$120.00
							Check Amount: \$120.00
2689	FIN	69224	00513		MN STATE HIGH SCHOOL LEAGUE		Check
				E 01	300 292 000 000 401	General Supplies	\$1,100.00
PO#:	Voucher #:	98115	Invoice	Invoice No:	042576	9/13/2024	Paid Amt: \$1,100.00
							Check Amount: \$1,100.00
2689	FIN	69225	10213		NUTRIEN AG SOLUTIONS INC		Check
				E 01	005 810 000 000 401	General Supplies	\$464.00
PO#:	Voucher #:	98119	Invoice	Invoice No:	55484703	9/13/2024	Paid Amt: \$464.00
							Check Amount: \$464.00
2689	FIN	69226	6516		NWEA/NW EVALUATION ASSOCIATION		Check
				E 01	300 640 173 316 405	Non Instructional Comp Softwar	\$1,260.00
PO#:	Voucher #:	98114	Invoice	Invoice No:	124625	9/13/2024	Paid Amt: \$1,260.00
							Check Amount: \$1,260.00
2689	FIN	69227	10379		PEMBERTON LAW, PLLP		Check
				E 01	005 010 113 000 305	Consult & Serv.fees	\$614.00
PO#:	Voucher #:	98118	Invoice	Invoice No:	20246304.000	9/13/2024	Paid Amt: \$614.00
							Check Amount: \$614.00
2689	FIN	69228	00256		HILLYARD INC/ SIOUX FALLS		Check
				E 01	005 810 000 000 401	General Supplies	\$258.00
PO#:	Voucher #:	98127	Invoice	Invoice No:	700606737	9/16/2024	Paid Amt: \$258.00
							Check Amount: \$258.00
2689	FIN	69229	7353	1099	LYLE SIEBENHLER		Check
				E 01	005 810 000 000 350	Repair&maint Service	\$179.53
PO#:	Voucher #:	98124	Invoice	Invoice No:	2024090803	9/16/2024	Paid Amt: \$179.53
							Check Amount: \$179.53
Report Total:							\$414,151.16

Pipestone Area Schools ISD #2689 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	HS	52429	5249		VISA		Check
				E 21	005 298 930 301 401	HS Student Council	\$106.20
				E 21	005 298 964 301 401	Class of 2024	\$214.25
				E 21	005 298 939 301 401	Spanish Club	\$56.36
				E 21	005 298 930 301 401	HS Student Council	\$1,992.00
				E 21	005 298 930 301 401	HS Student Council	\$163.44
				E 21	005 298 930 301 401	HS Student Council	\$34.91
				E 21	005 298 930 301 401	HS Student Council	\$8.02
PO#:	Voucher #:	97908	Invoice	Invoice No:	0671	8/20/2024	Paid Amt: \$2,575.18
							Check Amount: \$2,575.18
2689	HS	52430	10215		GOLD MEDAL MINNEAPOLIS		Check
				E 21	005 298 955 301 401	Fall Concessions	\$490.90
PO#:	Voucher #:	98084	Invoice	Invoice No:	44439	9/11/2024	Paid Amt: \$490.90
							Check Amount: \$490.90
2689	HS	52431	6705		WEST RIVER BEVERAGE, INC.		Check
				E 21	005 298 955 301 401	Fall Concessions	\$750.00
				E 21	005 298 956 301 401	Winter Concessions	\$1,450.00
PO#:	Voucher #:	98083	Invoice	Invoice No:	26589	9/11/2024	Paid Amt: \$2,200.00
							Check Amount: \$2,200.00
2689	HS	52432	01622		PEPSI-COLA BOTTLING CO.		Check
				E 21	005 298 955 301 401	Fall Concessions	\$880.40
PO#:	Voucher #:	98111	Invoice	Invoice No:	2025150	9/12/2024	Paid Amt: \$880.40
							Check Amount: \$880.40
2689	HS	52433	8138		BSN SPORTS, LLC		Check
				E 21	005 298 926 301 401	Girls Basketball	\$860.00
PO#:	Voucher #:	98123	Invoice	Invoice No:	926390539	9/13/2024	Paid Amt: \$860.00
							Check Amount: \$860.00
2689	HS	52434	10215		GOLD MEDAL MINNEAPOLIS		Check
				E 21	005 298 956 301 401	Winter Concessions	\$309.90
PO#:	Voucher #:	98125	Invoice	Invoice No:	55-44728	9/16/2024	Paid Amt: \$309.90
							Check Amount: \$309.90
2689	HS	52435	10432		BEARCAT COACHING AND MINDSET, LLC		Check
				E 21	005 298 946 301 401	Volleyball	\$2,000.00
PO#:	Voucher #:	98149	Invoice	Invoice No:	09/17/2024	9/17/2024	Paid Amt: \$2,000.00
							Check Amount: \$2,000.00

Pipestone Area Schools ISD #2689

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2689	HS	52436	00425		SOJOS SPORTSWEAR		Check
				E 21	005 298 946 301 401		Volleyball
							\$3,135.00
	PO#:	Voucher #:	98150	Invoice	Invoice No: 225972	9/17/2024	Paid Amt: \$3,135.00
							Check Amount: \$3,135.00
							Report Total: \$12,451.38

Pipestone Area Schools ISD #2689

Voucher Detail Report by Voucher Number

Batch	Vo	St Ty Description	SKU Code	PO No	Loc	L	Fd	Org	Pro	Crs	Fin	O/S	Prd	Dist %	Units	Rate	Disc %	Amount	
1	9777	KRAUS-ANDERSON CONSTRUCTION COMPANY			06/30/2024			KA63321											
	97991	Consult & Serv.fees																	
		P Consult & Serv.fees			101	E	06	005	870	000	000	305	202412	100.00%	1.00	3,500.00	100.00%	3,500.00	
																		Voucher Total	3,500.00
																		Report Total	3,500.00

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
October																		
(MARSS)	2005-2006	17	69	70	73	84	86	80	95	93	103	103	91	113	90	28	1217	33
	2006-2007	21	95	63	77	77	87	81	82	100	94	111	86	90	104	25	1193	32
	2007-2008	30	85	91	59	74	79	94	84	85	96	102	100	88	85	23	1175	32
	2008-2009	32	92	75	93	69	78	84	90	83	81	95	100	95	82	24	1173	34
	2009-2010	32	104	84	73	93	64	79	86	87	78	89	89	94	91	24	1167	35
	2010-2011	33	107	85	85	71	89	69	79	83	89	89	74	78	89	22	1142	34
	2011-2012	33	98	93	81	87	72	91	69	77	83	99	87	78	79	22	1149	35
	2012-2013	38	95	93	87	81	82	75	93	69	74	97	89	79	72	24	1148	34
	2013-2014	37	89	88	94	87	88	81	79	98	65	86	88	81	73	22	1156	34
	2014-2015	31	89	87	86	94	82	91	85	73	106	72	73	77	78	24	1148	47
	2015-2016	29	88	85	85	85	100	81	91	87	68	111	62	80	72	20	1144	39
	2016-2017	26	99	80	88	79	84	100	81	92	78	80	104	56	75	19	1141	46 (\$ped included)
	2017-2018	28	95	92	73	85	80	85	102	86	84	91	72	101	54	17	1145	93
	2018-2019	33	100	74	86	72	80	79	81	97	77	88	84	72	95	18	1136	93
	2019-2020	25	104	89	73	83	68	83	78	78	104	85	84	79	65	15	1113	78
	2020-2021	27	83	79	77	71	84	76	79	80	75	107	81	76	80	14	1089	66
	2021-2022	24	106	78	81	82	70	90	74	76	81	79	107	72	73	12	1105	78
	2022-2023	20	113	79	80	86	75	70	86	73	74	80	88	100	72	12	1108	
	2023-2024	26	103	72	78	81	84	77	73	90	72	80	84	74	88	11	1093	99
November																		
	2005-2006	17	68	72	75	84	87	81	97	93	103	99	86	109	90	28	1211	33
	2006-2007	32	93	64	76	76	88	82	81	99	93	109	83	90	102	25	1193	32
	2007-2008	32	88	92	60	75	79	94	85	85	96	100	99	87	83	26	1181	33
	2008-2009	36	91	76	94	68	78	84	90	84	80	94	101	95	81	24	1176	34
	2009-2010	34	105	86	73	94	65	78	85	88	77	89	86	95	92	24	1171	35
	2010-2011	32	108	86	86	71	90	69	78	83	89	87	75	78	91	22	1145	34
	2011-2012	33	98	92	82	88	72	91	67	77	82	98	85	78	79	22	1144	35
	2012-2013	45	94	94	86	82	82	73	95	69	74	97	87	78	71	24	1151	34
	2013-2014	36	90	87	94	87	88	80	78	98	66	86	88	82	73	22	1155	34
	2014-2015	30	88	88	86	92	80	90	86	73	106	71	74	78	78	24	1144	47
	2015-2016	26	90	86	85	86	100	82	92	86	67	111	62	79	73	20	1145	43
	2016-2017	30	96	80	89	79	82	98	81	92	78	79	103	54	73	19	1133	44 (\$ped Inc)
	2017-2018	29	97	93	73	85	80	86	102	86	84	90	71	101	54	17	1148	95

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	2018-2019	34	101	74	87	73	80	80	80	100	78	87	84	71	97	18	1144	90
	2019-2020	26	106	92	73	84	69	84	82	81	103	87	86	79	65	15	1132	78
	2020-2021	28	82	81	79	71	84	77	77	80	77	108	81	76	82	14	1097	66
	2021-2022	24	109	80	84	79	70	90	74	76	82	80	106	71	72	12	1109	79
	2022-2023	19	107	80	79	83	78	70	85	73	75	82	84	100	71	12	1098	84
	2023-2024	26	102	72	79	83	81	78	75	89	72	81	83	73	86	11	1091	101
December																		
	2005-2006	27	68	72	76	84	87	82	98	92	103	98	86	110	90	28	1223	33
	2006-2007	31	92	65	76	76	88	82	80	97	93	109	84	89	102	25	1189	32
	2007-2008	31	88	93	60	75	79	92	85	84	95	100	99	87	83	26	1177	33
	2008-2009	38	92	74	95	70	78	84	89	86	79	94	100	95	81	24	1179	34
	2009-2010	35	106	86	74	93	64	76	85	87	76	88	86	94	91	24	1165	35
	2010-2011	33	107	86	86	70	90	69	78	83	89	86	75	78	89	22	1141	35
	2011-2012	35	97	92	83	88	71	91	69	77	82	98	85	78	79	22	1147	35
	2012-2013	45	96	96	87	86	83	72	94	69	75	98	87	78	70	24	1160	35
	2013-2014	36	90	87	92	86	87	82	78	99	65	87	84	77	73	22	1145	34
	2014-2015	30	89	88	85	92	79	90	86	71	104	69	73	79	77	25	1137	47
	2015-2016	28	90	86	86	86	100	82	92	86	67	111	61	80	73	19	1147	43
	2016-2017	31	96	80	88	80	83	99	82	93	78	78	103	57	73	19	1140	45
	2017-2018	30	95	92	73	84	79	86	103	86	84	88	71	101	54	17	1143	95
	2018-2019	36	103	74	86	73	79	81	82	101	80	88	85	71	99	18	1156	92
	2019-2020	28	107	91	73	84	69	83	81	81	102	87	86	79	65	15	1131	81
	2020-2021	30	82	80	79	71	82	77	75	80	77	110	81	75	82	14	1095	66
	2021-2022	24	107	79	84	78	70	91	72	76	82	81	104	72	72	12	1104	80
	2022-2023	20	105	81	79	83	78	70	85	73	75	82	83	100	68	12	1094	82
	2023-2024	25	102	71	78	84	82	77	75	89	73	81	83	76	88	11	1095	104
January																		
	2005-2006	28	69	73	76	85	87	83	98	91	103	100	86	106	89	28	1225	33
	2006-2007	32	91	65	75	77	89	82	81	97	95	108	84	88	103	25	1192	32
	2007-2008	35	86	94	60	76	79	90	87	85	95	101	99	87	83	26	1183	33
	2008-2009	38	92	74	96	70	76	84	91	87	79	95	98	93	81	24	1178	34
	2009-2010	35	105	86	72	93	63	77	84	87	77	89	84	94	91	24	1161	36
	2010-2011	40	106	86	85	70	90	70	77	84	88	88	75	79	90	22	1150	36

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	2005-2006	29	69	74	74	85	87	83	101	92	105	101	85	104	88	28	1220	33
	2006-2007	41	92	63	77	78	87	81	79	96	94	109	84	86	106	25	1198	32
	2007-2008	36	84	94	60	77	81	90	88	87	95	100	96	89	79	26	1182	33
	2008-2009	44	92	74	95	66	76	83	88	85	80	98	95	96	80	26	1178	35
	2009-2010	43	99	86	70	92	62	77	84	86	76	89	81	97	92	24	1158	35
	2010-2011	41	106	83	85	69	91	71	75	83	88	90	75	79	90	22	1148	34
	2011-2012	42	100	88	83	89	73	93	71	77	84	99	86	79	76	22	1162	34
	2012-2013	45	95	96	85	86	82	75	95	69	72	96	86	76	66	24	1148	35
	2013-2014	37	91	87	91	83	88	80	76	98	64	85	86	75	78	22	1141	34
	2014-2015	33	88	86	86	94	79	90	84	71	103	67	75	78	77	24	1135	49
	2015-2016	28	90	89	84	86	101	83	95	84	68	108	60	80	75	18	1149	42
	2016-2017	34	96	79	86	82	82	97	81	91	79	77	111	53	72	19	1139	71
	2017-2018	33	95	91	72	85	79	86	102	84	82	90	72	97	52	17	1137	93
	2018-2019	38	102	74	86	74	79	81	82	103	79	92	80	68	98	18	1154	93
	2019-2020	31	102	88	71	84	70	82	81	81	103	85	85	79	67	15	1124	79
	2020-2021	34	87	78	79	71	84	73	77	81	79	108	76	74	77	14	1092	74
	2021-2022	29	104	81	82	77	70	88	69	75	79	80	104	73	73	12	1096	84
	2022-2023	26	100	80	79	83	77	71	85	74	74	86	84	100	67	12	1098	87
	2023-2024	35	102	73	77	85	82	78	74	89	74	83	87	79	104	11	1133	105
April																		
	2005-2006	30	69	73	74	84	88	83	101	93	105	101	85	104	88	28	1219	33
	2006-2007	38	92	63	78	79	89	83	80	96	93	108	84	86	107	25	1201	32
	2007-2008	35	85	94	60	78	81	90	87	86	95	101	96	87	79	26	1180	33
	2008-2009	46	92	75	93	65	75	83	87	82	80	99	94	96	80	24	1171	35
	2009-2010	47	99	86	70	92	61	77	82	86	75	88	81	96	92	24	1156	35
	2010-2011	41	105	83	85	69	91	71	76	84	87	91	75	80	90	24	1152	34
	2011-2012	43	100	90	83	90	74	91	70	77	84	98	85	77	76	22	1160	34
	2012-2013	50	95	96	85	85	81	74	95	69	72	96	86	76	65	24	1149	35
	2013-2014	41	91	86	90	83	88	81	75	99	64	85	86	73	75	22	1139	34
	2014-2015	34	87	84	87	95	79	89	84	73	101	67	76	78	77	24	1135	49
	2015-2016	30	89	88	83	85	99	81	94	84	68	108	60	79	75	18	1141	41
	2016-2017	36	96	77	87	80	82	98	81	90	79	76	112	53	72	19	1138	72
	2017-2018	36	95	90	74	86	79	86	102	82	81	92	71	98	53	17	1142	94
	2018-2019	40	103	75	87	75	78	82	80	105	77	91	80	67	96	18	1154	93

Strategies to reduce risk factors

1. **Update policies to ensure all students have access to the services they need.** Harm is caused when policies lead to exclusion or punishment that prevents students from accessing needed support and services. Implement principles of restorative justice to handle in-school conflict when and where it happens. Ensure that no policies enable or encourage removing known protective factors like extracurricular involvement, food access, tutoring, and counseling. These actions contribute to a school environment that encourages students to keep showing up and completing their education.
2. **Support students whose parents are incarcerated.** Statewide, having an incarcerated parent/caregiver is the second most common ACE. The subject of incarceration can come up in historical and modern contexts throughout school curricula. Using **humanizing language** about people who are currently or formerly incarcerated can help children from feelings of alienation or shame. 'Prisoner' is an identity, but it is not all that these parents are; 'People in prison' is a circumstance that leaves room for personhood. Further, review your school policies to **ensure excused absences are allowed** on days where students visit their parent in jail or prison.
3. **Consider implementing the Handle with Care model in partnership with local first responders.** In this model, when law enforcement encounters a child at the scene of an incident, they identify the child and send a notice to their school that they were involved in a police incident and may show signs of academic or behavioral problems in the near future. The notice includes no details about the incident and contains only the child's name and three words: Handle with Care. This notice allows school staff to prepare to support the child and approach them in and trauma-informed way.

Make change in your school district.

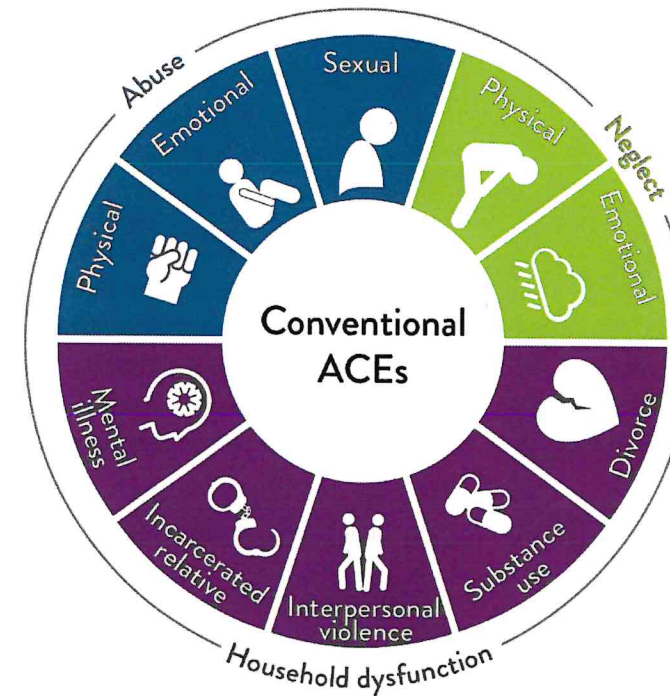
1. The 2025 MSS will begin administration in January 2025. District participation is vital to understanding what youth statewide and locally are experiencing in school and at home.
2. **Something new with the 2025 survey:** MDE will share back school-level data with each school after they complete the MSS. Individual schools still cannot opt-in to the survey; the whole district must opt-in.
3. Regardless of the program or activity, youth are more resilient when they spend time with caring adults. District and school initiatives that involve the adults in students' lives can strengthen those connections.
4. Not all ACEs are experienced equally. Visit the MDH ACEs webpage at www.health.state.mn.us/communities/ace/index.html to see ACEs data reported for individual races/ethnicities in your district.
5. The **National Center on Safe Supportive Learning Environments (NCSSE)** produces many tools and resources aimed at improving conditions of learning. Visit their website for guides on responding to sexual harassment, building school-justice partnerships, and access to tons of research-based practices to bolster student success.

Minnesota Department of Health
Injury and Violence Prevention Section
PO Box 64975
St. Paul, MN 55164
651-201-4035
health.injuryprevention@state.mn.us
www.health.state.mn.us

08/08/24

Adverse Childhood Experiences (ACEs) in Pipestone Area School District (2689)

RISK AND PROTECTIVE FACTORS FROM THE 2022 MN STUDENT SURVEY

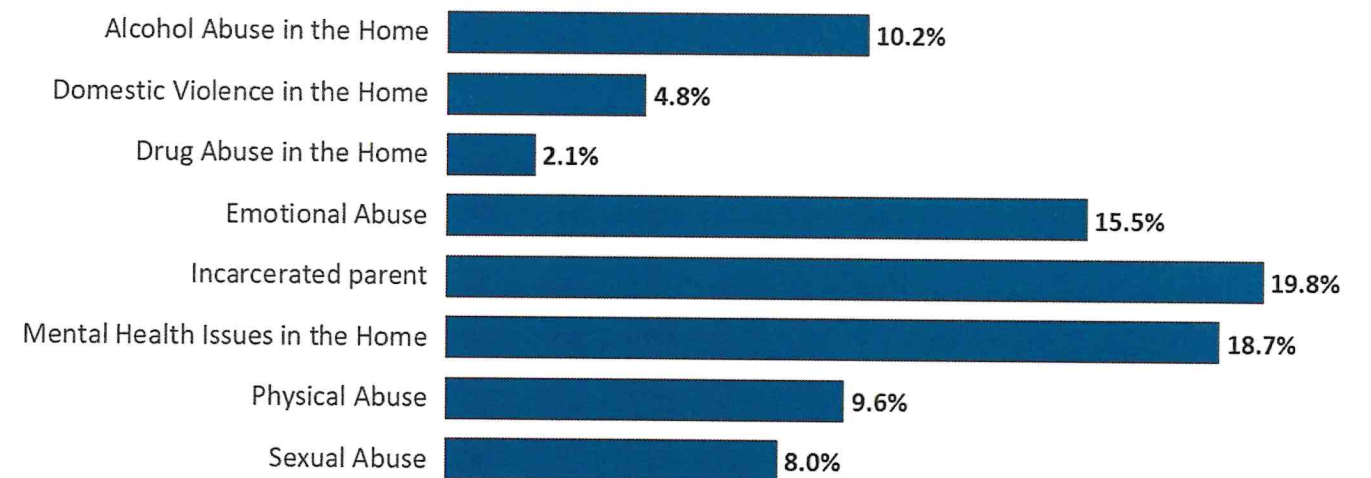


Children are shaped by their earliest experiences and relationships at home, at school, and in their neighborhoods. Adverse Childhood Experiences (ACEs) are stressful events in a child's life that occur before they turn 18 that can potentially impact their health and well-being throughout their lives. ACEs include things that happen at home or in community that can cause or contribute to the pile-up of stress that overwhelms a child's ability to cope.

The Minnesota Student Survey (MSS) asks about 8 of these ACEs. This survey is our best source of current ACE information as it is anonymous and has been conducted for multiple decades, giving us the ability to watch data trends over time. In Pipestone Area School District, the most reported ACE was having a parent or caregiver who has been incarcerated.

Prevalence of each ACE in Pipestone Area School District

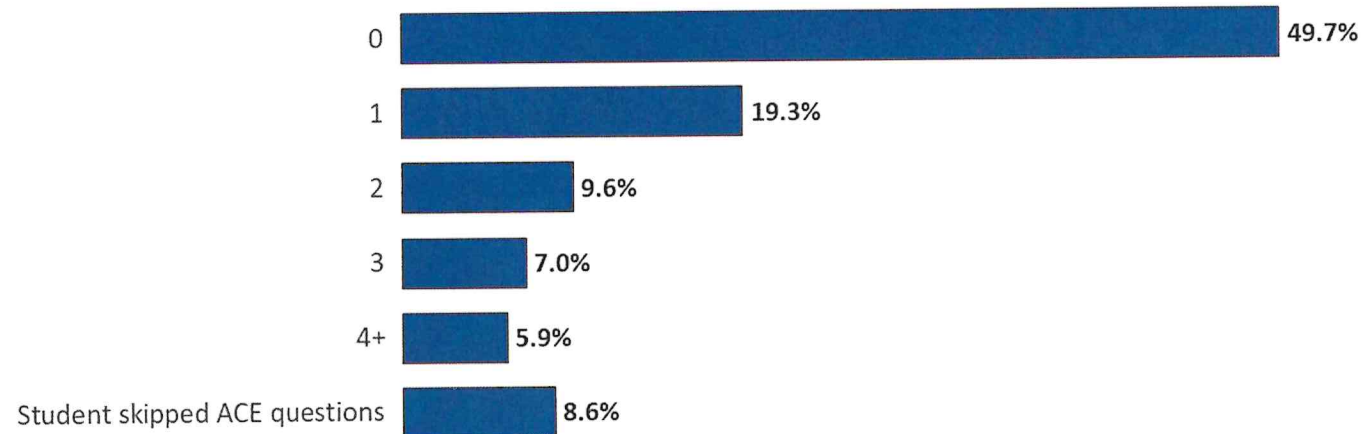
ACE questions are not asked of 5th grade students.



The number of ACEs students experience matters. The more ACEs a person has, the more likely they will experience health problems and challenges in school, work, and relationships. For example, the risk for anxiety, depression, and smoking increases as the numbers of ACEs increases. In 2022, statewide MSS data showed that 5% of students who report zero ACEs have seriously considered suicide while 50% of students who report four or more ACEs have seriously considered suicide.

Number of ACEs reported by students in Pipestone Area School District

ACE questions are not asked of 5th grade students. Students can skip any questions they do not want to answer.



Protective Factors

Protective factors are things that help kids repair, heal, and feel safe after experiencing the high levels of stress and help neutralize the physical changes that naturally happen during and after trauma. Protective factors, particularly safe, stable, and nurturing relationships, can reduce the impact of ACEs. People, families, and communities can all influence the development of these factors throughout a child's life to support their well-being.

10 of the protective factors measured by the MSS are shown below. Of these, students indicated the least confidence in the adults in their communities caring about them.

Protective factors in Pipestone Area School District compared to others

Groups with fewer than 20 students are not shown for their privacy.

Protective Factor	Statewide	Metro Districts*	Rural Districts	Pipestone Area
Feeling safe in their neighborhood	95.3%	95.6%	95.0%	95.1%
Feeling safe at school	87.5%	87.9%	87.0%	90.6%
Feeling safe at home	97.2%	97.4%	96.9%	98.1%
Reported positive-student teacher relationships at their school	85.0%	86.7%	83.1%	82.6%
Reported strong social and emotional health	80.5%	83.7%	76.8%	71.8%
Being engaged with their studies at school	83.4%	85.5%	81.0%	81.5%
Feeling empowered by themselves or others	69.9%	71.8%	67.7%	69.4%
Feeling a strong sense of identity and control over their future	64.2%	65.4%	62.8%	63.5%
Feeling adults in their community care about them	31.4%	32.9%	29.7%	36.0%
Have had an adult at school help them think about their education options after high school	65.2%	64.8%	65.7%	68.3%

Strategies to promote protective factors

- Youth leadership programs and opportunities** can foster a sense of empowerment, provide a way for youth to explore interests, and teach skills such as collaboration and problem solving. Some examples include, having students vote on changes like new lunch offerings or host problem-solving events like brain teaser Olympics.
- Becoming a trauma-informed school** shifts the focus from "What is wrong with the student?" to understanding "What has happened to the student?" Models for rural schools including the Cobscook Institute's TREE model, teach school staff the language and behavioral outcomes of early trauma in student's lives and helps students learn developmentally appropriate regulatory and coping skills.
- Policies that promote good sleep hygiene** enforce a school culture that prioritizes student health. Setting online homework and project deadlines for earlier in the evening, instead of midnight, prevents students from staying up late to submit their work. Alcohol and drug education curriculum should include information on how mood-altering substances impact sleep quality and daytime wakefulness.

Risk Factors

Risk factors are things that increase the likelihood of experiencing ACEs or that can exacerbate the impact an ACE has on a child long term. Risk factors can describe family circumstances like housing insecurity, high levels of parent or caregiver stress, and experiencing dating violence. Risk factors can also describe communities like high rates of community violence, easy access to drugs and alcohol, or a lack of out-of-school activities available for young people. One risk factor, sexual exploitation, was reported by about 440 students statewide. These students indicated that they had traded sex/sexual activity for money, food, drugs, alcohol, a place to stay or something else.

Some infrequent risk factors in Pipestone Area School District:

- Less than 20 students indicated that they had stayed in a shelter, somewhere not intended as a place to live, or in someone else's home because they had no other place to stay in the past 12 months.
- Less than 20 students reported skipping meals in the prior 30 days because their family didn't have enough money to buy food.
- Less than 20 students reported ever being in foster care.

Risk factors in Pipestone Area School District compared to others

Groups with fewer than 20 students are not shown for their privacy.

Risk Factor	Statewide	Metro Districts*	Rural Districts	Pipestone Area
Experiencing dating violence	12.2%	10.6%	14.0%	17.1%
Having hit or beat up another person in the past 12 months	12.1%	10.8%	13.6%	12.3%
Having no adult they feel they can talk to about their problems	9.3%	9.1%	9.6%	10.5%

***Metro Districts** are those who are at least partially located in any of the 7 counties served by the Metropolitan Council (Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington)



Rural Child Care Innovation Program **THE CITY OF PIPESTONE TOWN HALL**

presented by:



First Children's Finance

JOIN US TO LEARN MORE ABOUT THE DATA COLLECTED AND THE CHALLENGES OF CHILD CARE LOCALLY. HELP IDENTIFY INNOVATIVE SOLUTIONS TO SUPPORT THE LOCAL CHILD CARE WORKFORCE, AND THE CHILD CARE SHORTAGE IN THE CITY OF PIPESTONE.

This event is free & dinner is included!

*Register with the
QR Code:*



or with the link:

The City of Pipestone Town Hall

TUESDAY, OCTOBER 29TH

Pipestone Country Club

1003 8th Ave SE
Pipestone, MN 56164

5:30pm - Dinner

6:00pm - Presentation

Funding provided by:

mi DEPARTMENT OF
HUMAN SERVICES

*Registration
deadline is
October 14th*

 SOUTHWEST INITIATIVE
FOUNDATION



PIPESTONE AREA SCHOOLS District No. 2689

Dr. Klint W. Willert, Superintendent
Sonja Ortman, MS/HS Principal
Jennifer Moravetz, Elementary Principal
Len Burzynski, Maintenance Director
Lisa Pease, Coordinator of Curriculum, Teaching & Learning, and Continuous Improvement

Jacque Kennedy, Business Manager
Rick Zollner, Activities Director
Josh Stukel, Technology Director
Kim Tuin, Food Service Director

School Board Report

September 2024

This is a very busy time of year. With Homecoming comes the sure sign of fall soon to be followed by winter. Here are a few updates for the board.

- Roofing project** – We hosted a pre-bid meeting on Wednesday, September 18. We had several companies participate in the meeting and tour the facility roof. Tremco representatives were present and provided an overview of the plan to replace the 2002 original roof on the high school. At the meeting, the potential bidders were presented the following timeline:
 - September 27 – Pre-bid questions and clarification due
 - October 4 – Bids due and will be opened on the afternoon of October 4
 - October 28 – Bid awarded at the school board meeting
 - June 1, 2025 – Phase 1 of project begins
 - June 1, 2026 – Phase 2 of project begins
 - September 1, 2026 – Project substantial completion date
- Roofing Project Financing** – At this time, our estimated cost to complete the entire roof project, without any change orders or bid alternatives, will be in excess of \$3.9 Million. This project, along with the maintenance surface coat on the track, is currently being funded by our 2023A Bonds, which provided us with approximately \$2.9 Million of construction funding. Our estimate is that we will need another \$1.3 - \$1.5 million of funding in order to complete the entire roof project.

Jacque and I met with our representatives from PMA to discuss options to come up with this funding. The options we discussed were:

- Using existing unreserved Fund Balance
 - No interest or financing costs
- Entering into a Lease Financing
 - Dollars come out of Fund Balance, but over several years
 - This option does NOT qualify for Ag to School Credit
- Issuing a Facilities Maintenance Bond
 - Pay back debt over 10-15 years using future Facility Maintenance Dollars
 - This option DOES qualify for Ag to School Credit

A reminder that the Ag to School Credit for our District means the State is paying approximately 50% of the debt each year.

“Inspire life-long learners. Build Character. Prepare them for their future.”

We should be able to complete Phase 1 of the project with current funds on hand, but we will need to make a decision regarding Phase 2, which will take place in 2025 or 2026, so we have some time to make a decision and to evaluate just how many additional dollars we need.

In the meantime, there has been some push at the State Level to allow school districts to levy for Roof replacements. If this legislation goes through in 2025, we will have another option for us to consider.

3. **Office of Higher Education partnership** – The Pipestone Area Schools is partnering with the Office of Higher Education on streamlined admissions procedures for students. In terms of a brief program overview, the Direct Admissions Minnesota ([Direct Admissions Minnesota \(state.mn.us\)](https://state.mn.us)) is Minnesota’s proactive admissions program for high school seniors. The process uses existing K-12 data to review each student’s academic performance and aligns it to pre-established admissions criteria. Students receive a letter/email communication and survey in early fall indicating which colleges will admit them so they can reserve their spot. Direct Admissions seeks to increase college-going promotion and behavior by jump-starting the process and removing self-selection bias and barriers. The program starts with the belief that *all students* are “college material.” One primary goal is to reduce the anxiety around the “will I get in?” question by leading with the validation of “YES!” This fall, Direct Admissions will be in 185 participating high schools (including Pipestone) from 56 counties across the state. This is approximately 32,224+ seniors across the state. The Office of Higher Education has seen immense success for students participating in the program. I am excited about this opportunity and partnership for the PAS students.
4. **Homecoming Week** – I want to give a big thank you to all the staff at PAS who go above and beyond over Homecoming Week. It can be a week of distractions and disruption. However, I was impressed with the way staff members managed it all in support of the kids and the community.
5. **Minnesota Student Survey** – I would encourage you to review the attached documentation the district received regarding the Minnesota Student Survey which was last administered in 2022. The survey will be administered again in January 2025. The information included with this board report highlights some of the significant adverse childhood experiences (ACEs) experienced by children in the Pipestone Area School District. These challenges are significant and have a profound impact on our youth. As a district and community, we need to continue to build awareness and find ways to support our at-risk children. You can see the most prevalent ACEs in PAS include incarcerated parents, mental health issues at home, emotional abuse, and alcohol abuse in the home. Research has demonstrated the more ACEs a person experiences, the more likely they will experience challenges in life with relationships, mental health, and overall wellbeing. Please review this information. The district has taken steps regarding ACEs by training teachers this fall about Adverse Childhood Experiences and the residual impact of these experiences on the academic achievement and personal wellbeing of the children in our care.
6. **Rural Child Care Innovation Program** – The district has worked with other community partners on the challenges and opportunities regarding daycare needs in the community. On October 29, there will be a dinner and community town hall presentation at the Pipestone Country Club regarding this work. The registration deadline is October 14. The Pipestone Economic Development Authority has more information.
7. **Buildings and Grounds Info** – We have experienced some issues this fall with our facility air temperature and humidity levels. Len has been working to resolve the situation. Some things he has discovered in the process includes issues with airflow, some motors are no longer functional on the system (need to be replaced), also some former employees installed valve systems backwards, thus restricting the system. Len is working to resolve these items as soon as possible.

- 8. American Indian Parent Advisory Committee** – According to Minnesota statute and the Minnesota Department of Education, school districts that have 10 or more American Indian students enrolled must establish an American Indian education parent advisory committee. At this time, I believe PAS has 45 identified American Indian students. The committee would serve in an advisory role to help ensure that “American Indian students receive culturally relevant and equitable educational opportunities” (from MDE website). We will be working to establish this committee and fulfill the statutory requirements of this advisory committee. If you are aware of individuals who may be interested or willing to serve on this committee, please feel free to let me know. Here is a link to the MDE website for more information: [American Indian Parent Advisory Committees \(mn.gov\)](https://www.mn.gov/education/american-indian-parent-advisory-committees).
- 9. State School Board Conference** – The 2025 MSBA Leadership Conference is scheduled for January 16 and 17 at the Minneapolis Convention Center. While that may feel like a bit into the future, it is time to start making attendance plans. Please take a look at your calendars and let Deb or I know if you plan to attend.
- 10. Solar Project Update** – I have been in communication with representatives from Sioux Valley Energy regarding the solar project. We were informed there is a public meeting scheduled for October 2, regarding solar in Pipestone. That public meeting is now planned for October 2nd. Sioux Valley Energy may have an SVE representative attend. Then, once the public meeting has been completed, the city will conduct a 1st and 2nd readings of an ordinance. These readings are currently planned to occur on October 7 and 21. At this time, Sioux Valley anticipates that the current permit application will most likely remain the same and will need to include our project’s plans and specification for approval. Following the final approval of the solar ordinance, it appears that the city will then need to take action to formally repeal the existing solar moratorium. Potentially, this action could occur on the same date as the 2nd reading/approval. Once that is all done, I believe we will see action by Sioux Valley Energy as they are still planning to get the project complete this fall and energized before the end of 2024.

That is all I have at this time. Thanks again for your commitment and service to the community and students of the Pipestone Area Schools.



Sonja Ortman, MS/HS Principal
Scott Boomgaarden, Dean of Students
Tanya Schroyer, MS Counselor

Ellen Dulas, HS Counselor
Kaysee Slaba, Social Worker
Rick Zollner, Activities Director

September 2024 MS/HS Principal's Report

*We are off to a great start at PAS! I am really proud of my staff and all of the students who are abiding by the cell-phone policy. We have had two infractions in three weeks which is awesome! We have incredible students and our teachers are holding everyone accountable.

*Our administration was under a metaphorical attack last week as we announced expectations for Homecoming. Our students ARE amazing and some of the traditional practices were not things that the administration could get behind. Vandalism and toilet-papering were at an all-time low; I am proud of our students. We had an incredible week of dress-up days, activities, and school pride.

*Math and ELA teachers were trained in administering NWEA/Map tests. We will be administering these in the next two weeks. While we do not want to over-test students, this particular test is going to give us valuable data that we can use to inform our instruction and even our continuous improvement model.

*Our new teachers are excited to be Pipestone Arrows and are a great asset to our team.

*Overall, we have had an incredible start to our school year and I am proud to be a part of this team.

"Inspire life-long learners. Build Character. Prepare them for their future."



PIPESTONE AREA SCHOOLS

District No. 2689

Dr. Klint W. Willert, Superintendent
Sonja Ortman, MS/HS Principal
Jennifer Moravetz, Elementary Principal
Len Burzynski, Maintenance Director
Lisa Pease, Coordinator of Curriculum, Teaching & Learning, and Continuous Improvement

Jacque Kennedy, Business Manager
Rick Zollner, Activities Director
Josh Stukel, Technology Director
Kim Tuin, Food Service Director

Elementary Board Report

Jennifer Moravetz, Elementary Principal

Monday, September 25, 2024

As we embark on another exciting school year, I am excited to share the positive momentum and enthusiasm the start of this school year has been. The energy in our halls is awesome to see and feel. Our students are eager to learn, and it has been fun to see them reconnect with friends and teachers. Staff members have gone above and beyond to create welcoming classrooms and engaging learning environments. We have so many great things happening at the elementary school. We have the **BEST** elementary team serving the most incredible students.

- We had 16 staff members be trained in CPR through the American Heart Association.
- All staff at the elementary received ALICE Training on Wednesday, September 18th .
- Ludolph Bussing came and provided bus safety training for all students in grades PreK - 5th.
- Staff have received training on our new district assessment, NWEA MAP and DIBELS. The Elementary will have completed MAP testing by the end of the day Monday and DIBELS should be completed by the end of the week.
- We have our first data dig with NWEA MAP results on Wednesday, September 25th.
- The outside custodial staff have done a superb job keeping the playground clean of the little rock pebbles.
- We had fun dress up days during homecoming week and ended it with the parade and pepfest.
- The Elementary Booster Club will be having a Back to School Bash on Wednesday, September 25th at Vest View park from 4:00 - 7:00pm. All are welcome to attend.
- I would like to extend my heartfelt gratitude to each board member for your support in approving the new Dean of Students position this school year. Mr. Scott Sterud has done an incredible job strengthening student support, creating a positive school culture, enhancing communication, addressing behavioral challenges, supporting our staff, and supporting my vision for the elementary school. Thank you for supporting a shared commitment to fostering a positive and nurturing educational environment for all students.
- As I work with my team to strive to provide a holistic educational experience for our students, it is essential to recognize the significant role that social-emotional learning and mental health support play in student success. With our ever growing needs at the elementary level, I continue to see a great need to have a school counselor. The implementation of a school counselor is not just an addition to our staff; it is an investment in the future of our students. By addressing their social, emotional, and academic needs, we can create a more nurturing and effective learning environment. I want the school board to be aware of the substantial social-emotional and mental health needs at the elementary and ask the school board to seriously consider an additional position at elementary for a counselor. The benefits of having a dedicated school counselor will positively impact our students, staff, and community as a whole.

"Inspire life-long learners. Build Character. Prepare them for their future."

1401 7th St SW
Pipestone, MN 56164

District Phone: 507-562-6068
District Fax: 507-825-6718

www.pas.k12.mn.us

Current Enrolment

Preschool 3/4 year old	34	Preschool 4/5 year old	60	JK	11
Kindergarten	84	1st Grade	86	2nd Grade	72
3rd Grade	82	4th Grade	86	5th Grade	84
Colony	12	Total Enrollment: 611			



Dr. Klint W. Willert, Superintendent
Sonja Ortman, MS/HS Principal
Jennifer Moravetz, Elementary Principal
Len Burzynski, Maintenance Director
Lisa Pease, Coordinator of Curriculum, Teaching & Learning, and Continuous Improvement

Jacque Kennedy, Business Manager
Rick Zollner, Activities Director
Josh Stukel, Technology Director
Kim Tuin, Food Service Director

Director of Curriculum, Teaching, and Learning September 23, 2024 Board Report

- 1) Assessment Calendar
 - a. Has been updated to reflect the assessments the students in our district will be taking.
 - b. Posted to the district website
- 2) District assessments
 - a. New testing platforms: NWEA (K-11) & DIBELS (K-5)
 - i. Elementary students will be finishing up NWEA testing by the end of the week.
 - ii. DIBELS testing takes longer because it is 1:1
 - iii. MS/HS staff were trained last Wednesday during the early dismissal and will be testing math this week and ELA next week
- 3) Wednesday Early Dismissal Professional Development
 - a. Completed required Bloodborne Pathogens and Seizure Training
 - i. Elementary staff had ALICE training and MS/HS staff will have their ALICE training on October 2.
 - ii. New PD platform: The Master Teacher
 1. Paraprofessionals: Para Educator
 - a. 150 online courses that give them some training and strategies that will benefit them when working with students
 2. Teachers: Teacher eLearning Bundle
 - a. 215 online courses
- 4) MCA Student Assessment Reports
 - a. Elementary has been sent out
 - b. MS/HS should be sent out by the end of the week

"Inspire life-long learners. Build Character. Prepare them for their future."

PIPESTONE AREA SCHOOLS' 2024-2025 SENIORITY LIST

INDEPENDENT SCHOOL DISTRICT NUMBER 2689

NAME	DATE OF CONTINUOUS EMPLOYMENT	CURRENT FTE	TIER	CURRENT GENERAL ASSIGNMENT	CURRENT LANE
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Sharon Wolff	8/21/1985	1	T4	Elementary Teacher	BA+105
Rick Zollner	9/4/1990	1	T4	AD/PE Teacher	BA+90
Jennifer Evans	9/1/1992	1	T4	Elementary Teacher	MA+45
Amy Lorang	8/28/1995	1	T4	French/English Teacher	BA+15
Brian Bos	8/26/1996	1	T4	Elementary Teacher	BA
JoLynn Nangle	8/26/1996	1	T4	Elementary Teacher	MA+60
Leslie Wajer	8/26/1996	1	T4	Elementary Teacher	MA+60
Nancy Stiles	8/25/1997	1	T4	Math Teacher	BA+15
Jamie Fenicle	8/25/1998	1	T4	Math Teacher	MA + 60
Amy Thompson	8/25/1998	1	T4	Math Teacher	BA
Jay Johnson	8/25/1998	1	T4	History Teacher	MA
Jennifer Zupp	8/25/1998	1	T4	Technology Teacher	BA+15
Stacy Popma	8/23/1999	1	T4	Science Teacher	MA
Dave Dulas	8/27/2001	1	T4	Chemistry/Physics Teacher	MA+15
Ellen Dulas	1/2/2002	1	T4	School Counselor	MA
Travis Dethlefs	8/27/2002	1	T4	Industrial Tech Teacher	MA+15
Shane Reinhard	8/25/2004	1	T4	Phy Ed Teacher	BS
Jaime Danks	8/29/2006	1	T4	Spanish Teacher	MA+20
Kristine Reinhard	9/1/2007	1	T4	Elementary Teacher	MA
Jenn Weber	1/2/2008	1	T4	Elementary Teacher	BA+15
Monica Sullivan	6/26/2008	1	T4	English Teacher	MA
Craig Boeddeker	9/2/2009	1	T4	MS/HS Teacher	BA+15
Megan VanDyke	9/2/2009	1	T4	Elementary Teacher	MS
Scott Boomgaarden	9/1/2010	1	T4	Dean of Students	MA
Lisa VanDyke	8/30/2011	1	T4	Phy Ed Teacher	BA
Cristin Winter	8/17/2012	1	T4	Elementary Teacher	MA+ 60
Scott Sterud	8/27/2013	1	T4	Dean of Students	BS
Tanya Schroyer	8/26/2014	1	T4	School Counselor	MA
Angie Tofteland	8/26/2014	1	T4	Elementary Teacher	BS
Nathan Fransman	8/25/2015	1	T4	Elementary Teacher	BS
Samantha Terry	8/25/2015	1	T4	Elementary Teacher	MA+30
Trevor Tiefenthaler	8/25/2015	1	T4	Phy Ed Teacher	BS
Kelsey Esselink	8/30/2016	1	T4	Elementary Teacher	MA
Abbey Taubert	8/30/2016	1	T4	Elementary Teacher	MA+60
Paul Young	8/30/2016	1	T4	Social Studies Teacher	BA
Jessica Chaulsett	8/28/2017	1	T4	Special Education Teacher	MA+15
Ingrid Wielenberg	8/28/2017	1	T4	Science Teacher	BA
Ryan Wielenberg	8/28/2017	1	T4	Elementary Teacher	MA
Stacie Wallace	8/28/2017	1	T4	Language Arts Teacher	BA
Jenny Amundson	8/28/2018	1	T4	Pre-School Teacher	BA
Jennifer Beltz	8/28/2018	1	T4	Elementary Teacher	BS
Carrie Schrecengost	8/28/2018	1	T3	Title 1 Teacher	MA
Emily VanHoecke	8/28/2018	1	T4	Elementary Teacher	MA
Ashley Mejia	8/28/2018	1	T4	Elementary Teacher	BS
Mike Zaske	8/26/2019	1	T4	Physical Science Teacher	MA+30

Emily Williamson	8/26/2019	1	T4	English Language Arts Teacher	BS
Mark Moeller	8/26/2019	1	T3	Phy Ed Teacher	BS
Emily Ludolph	8/26/2019	1	T4	Elementary Teacher	BA
Bauman, Danielle	8/17/2020	1	T3	Elementary Teacher	BS
Marie LaRock	8/17/2020	1	T4	Special Education Teacher	BA+30
Wendy Peters	8/17/2020	1	T3 Rest	FACS Teacher	BA+45
Natalie Resch	8/17/2020	1	T3	Agriculture Teacher	BS
Angela Claar	8/17/2020	1	T3	Elementary Teacher	BS
Grant Everson	8/17/2020	1	T3	Phy Ed Teacher	BS
Morgan Taubert	8/30/2021	1	T3	Elementary Teacher	BA
Samantha Davis	8/31/2021	1	T3	Elem Music Teacher	BA
Trisha Hess	8/30/2021	1	T3	Language Arts Teacher	BA
Stacy Lane	P 8/30/2021	1	T2	Elementary Art Teacher	BA
Tamara Kremin	8/30/2021	1	T4	MLL Teacher	BS+30
Jodie Minet	8/30/2021	1	T4	Math Teacher	BA+30
Abbey Behr	8/30/2021	1	T3	Elementary Teacher	BS
Josie Loll	8/30/2021	1	T3	School Nurse	BS
Zach Ploeger	P 8/30/2021	1	T2	Instrumental Music Teacher	MA+60
Cole Maly	11/9/2021	1	T4	Phy Ed Teacher	MA
Marcella Schmitke	P 8/2/2022	1	T4	Elementary Librarian	BA
Morgan Carson	P 8/22/2022	1	T3	Special Education Teacher	BS
Ashley Maly	P 8/22/2022	1	T3	Elementary Teacher	BA
Michael Slaba	8/22/2022	1	T3	Science Teacher	BS
Whitney Carpenter	P 8/22/2022	1	T3	MLL Teacher	BA
Mitchel Carson	P 8/22/2022	1	T3	6th Grade Teacher	BA
Erika Pelach	P 8/22/2022	1	T3	MS/HS Music Teacher	BA
Kaysee Slaba	P 8/22/2022	1	T4	MS/HS Social Worker	BS
Lori Gunnink	P 5/1/2023	1	T4	Library Media Specialist	MA+45
Dawn Samuelson	P 8/26/2023	1	T3	ECFE Teacher	BA
Matti Boomgaarden	8/21/2023	1	T4	Agriculture Teacher	BS
Kara Damm	8/21/2023	1	T4	Business Teacher	MA
Shelby Bloemendaal	P 8/21/2023	1	T3	Special Education Teacher	BS+15
Nicholas Welsh	P 8/21/2023	1	T4	Social Studies Teacher	BS+45
Brittany Wentzel	P 8/21/2023	1	T1	Special Education Teacher	MA
Tiffany Fritsch	P 8/31/2023	1	T1	MS/HS Art Teacher	
Andrew Yost	P 1/23/2024	1	T3 Rest	Language Arts Teacher	MA
Sean Kallevig	P 8/7/2024	1	T4	Social Studies Teacher	MA+20
Shawn Geigle	P 8/7/2024	1	T4	Elementary Teacher	MA+30
Amanda Hussein	P 8/19/2024	1	T4	Elementary Teacher	BA+20
Madeline Kranzler	P 8/19/2024	1		Elementary Social Worker	MA
Selestia Nissen	P 8/19/2024	1	T3	Title 1 Teacher	BA
Sidney Hilsabeck	P 8/19/2024	1	T3	Title 1 Teacher	BA
Kristin Walerius	P 8/19/2024	1	T4	MLL Teacher	MA+30
Anne Shelton	P 8/19/2024	1	T4	Pre-School Teacher	BA+30
Kris Ploeger	P 9/3/2024	0.5	T4	SEAT Coord./SPED Case Mgr	BA
Samantha Rowden	P 8/19/2024	1		Special Education Teacher	BA
Robert Wrenn	P 8/19/2024	1		Special Education Teacher	BA

				Date:	9/12/2024
SENIORITY LIST 2024-2025					
PIPESTONE AREA SCHOOLS' PARAPROFESSIONALS AS OF 9/12/2024					
PARA-PROF. LAST NAME	FIRST NAME	NAME OF SCHOOL	AREA	HIRE DATE	HOURS PER DAY
Hachmann	Kathy	Elementary	Kdgn Para	9/10/1999	7.5
Faber	Laurie	MS/HS	Spec Ed Para	11/15/1999	7.17
Peterson	Sharon	Elementary	Student Para/Lunch	8/28/2000	7.17
Brooke	Corrine	MS/HS	Student Para	8/15/2007	7.17
Kiecksee	Dorraine	District	Van Rider	11/30/2007	6
Backer	Carrie	Elementary	Student Para	4/22/2014	7
Steenstra	Jean	Elementary	Pre School Para	10/8/2014	7
Dunn	Kathy	MS/HS	ESL Para	1/12/2015	7.67
Dahms	Jean	MS/HS	Spec Ed Para	2/2/2015	7.17
Steuck	Timothy	Colony	Student Para	5/1/2016	7
Peters	Jeanie	Elementary	Student Para/lunch	8/15/2016	7
Blom	Sharon	Elementary	Student Para	8/30/2016	7
Lemke	Kristina	MS/HS	Spec Ed Para	1/3/2017	7
Grimmett	Jill	District	Speech Para	2/27/2017	7
Loving	Clarinda	MS/HS		8/28/2017	7
Uilk	Laura	MS/HS	Student Para	10/3/2017	7.17
Backer	Stephanie	MS/HS	Student Para	9/11/2018	7
Kracht	Kelly	Elementary	Student Para	11/1/2018	7
Johnson	Melanie	Elementary	Student Para	9/28/2020	7.25
Przybys	Amber	Elementary	Preschool Para	11/30/2020	7
Miller	Jennifer	MS/HS	SPED Para/van rider	2/22/2021	7.5
Smidt	Priscilla	Elementary	Student Para	8/30/2021	7
Crowe	Adayla	Elementary	Student Para	10/12/2021	7
Williams	Heidi	Elementary	Student Para	12/13/2021	7
Pierson	Michaela	MS/HS	Student Para	1/4/2022	7
Baartman	Jennifer	Elementary	Student Para	8/15/2022	7
Noel	Rebekah	Elementary	Student Para	8/29/2022	7
Keophilalay	Shauna	Elementary	Student Para	8/31/2022	7
Eggerud	Barbara	Elementary	Student Para	9/19/2022	7
Rudebusch	Rachel	MS/HS	Student Para	1/26/2023	7
Hansen	Melissa	Elementary	Student Para	8/9/2023	7
Ramsbey	Neil	MS/HS	Student Para	8/28/2023	7
Fritz	Bonnie	MS/HS	Student Para	9/7/2023	7
Maples	DaNerica	MS/HS	Student Para	10/2/2023	7
Gorter	Andrea	Colony	Student Para	#9455 11/1/2023	7
Swenson	Jodi	Elementary	Student Para	#7055 11/1/2023	7
Quaintance	Matthew	Elementary	Student Para	8/7/2024	7
Dalen	Lynne	Elementary	Student Para	#9662 8/15/2024	7
DeWilde	Heather	Elementary	Student Para	#6070 8/15/2024	7
Slovak	Paige	Elementary	Student Para	#2877 8/15/2024	7
Sheldon	Phoebe	Elementary	Student Para	8/27/2024	7
Trujillio	LeeAnn	Elementary	Student Para	9/3/2024	7
Pipestone Area School Board			Pipestone Area Educational Support Professionals		
_____	_____			_____	_____
Brad Carson, Chair	Date			Stephanie Backer, Pres	Date
				Superintendent of Schools	
_____	_____			_____	_____
Katie Wiese, Clerk	Date			Dr. Klint W. Willert	Date

9/12/2024					
SENIORITY LIST 2024-2025					
PIPESTONE AREA SECRETARIES, AP AND CUSTODIANS 9/12/2024					
SECRETARIAL EMPLOYEES					
LAST NAME	FIRST NAME	NAME OF SCHOOL	AREA	HIRE DATE	FTE
Weinkauf	Kristie	Elementary	Office	10/1/1999	1.0
Baker	Kathryn	MS/HS	Office	7/1/2020	1.0
Smilloff	Heidi	Elementary	Office	8/29/2022	1.0
Goelz	Lori	MS/HS	Office	7/1/2023	0.83
Kuehl	Shauna	MS/HS	Counseling	12/6/2023	1.0
TECH ASSISTANT					
LAST NAME	FIRST NAME	NAME OF SCHOOL	AREA	HIRE DATE	FTE
ACCOUNTS PAYABLE					
LAST NAME	FIRST NAME	NAME OF SCHOOL	AREA	HIRE DATE	FTE
Rudie	Carol	MS/HS	Accounts Payable	8/1/1999	1.0
CUSTODIAL EMPLOYEES					
LAST NAME	FIRST NAME	NAME OF SCHOOL	AREA	HIRE DATE	FTE
Vinson	Judy	Elem/MS/HS	Custodian (N)	1/3/2022	1.0
Clay	Christopher	Elem/MS/HS	Custodian (N)	8/22/2022	1.0
Schumann	Mark	MS/HS	Custodian (D)	8/23/2022	1.0
Swearingen	Amber	Elem/MS/HS	Custodian (N)	12/5/2022	1.0
Hernandez	Jose	Elem/MS/HS	Custodian (N)	4/29/2024	1.0
Derby	Matt	Elem/MS/HS	Custodian (D)	5/21/2024	1.0
Garcia Medina	Pedro	Elem/MS/HS	Custodian (N)	8/19/2024	1.0
Garcia	Catalina	Elem/MS/HS	Custodian (N)	8/19/2024	.5
Pipestone Area School Board			Pipestone Area Educational Support Professionals		
Brad Carson, Chairman	Date		Stephanie Backer, President	Date	
Pipestone Area School Board			Superintendent of Schools		
Katie Wiese, Clerk	Date		Dr. Klint W. Willert, Superintendent	Date	

620 CREDIT FOR LEARNING

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes, section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

- A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools
 - 1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
 2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
 - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.
 - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- C. A student must provide the school with a copy of the student's grades in each

course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven quarter or four semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 - 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 - 6. When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11. To assist the school district in planning, a pupil must inform the district by October 30 or May 30 of each year of the pupil's intent to enroll in postsecondary courses during the following school year academic term. A pupil is bound by notifying or not notifying the district by October 30 or May 30.
- E. Postsecondary institutions must notify a pupil's school as soon as practicable if the pupil withdraws from the enrolled course. The institution must also notify the pupil's school as soon as practicable if the pupil has been absent from a course for ten consecutive days on which classes are held, based on the postsecondary institution's academic calendar, and the pupil is not receiving instruction in their home or hospital or other facility.

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

- A. The school district does not offer weighted grades.

IX. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the student may

appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.

- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Instruction)

Adopted: 7/23/2018

Revised: 11/23/2020

8/22/2022

9/23/2024

Request for Overnight Trip to the 2024 National FFA Convention - Indianapolis, IN

Livestock Evaluation Team Competing (4 students + Coach + Advisor)

Hotel Rooms Tuesday night to Friday night	\$1500
Registration National Convention - \$100 per person	\$600
Substitute Teacher – 4 days	\$800
Livestock Evaluation Team Banquet	\$250
Transportation of Team – School Suburban	\$1000
<hr/>	
Total Cost	\$4,150
District Cost	\$1800

Plans for Members going to the National FFA Convention: Livestock Evaluation Team will be leaving Pipestone Tuesday, October 22nd by 6:30am. All members will be returning early Saturday morning, October 26th, 2024.

Pipestone Area FFA Request: We are requesting permission to go on this overnight trip. Our FFA chapter is asking the school district to assist in the payment for the substitute teacher cost and transportation cost of the competing team in the school suburban.

The Pipestone FFA Chapter, Pipestone Ag Chamber Committee, and Minnesota Livestock Breeders Association will be paying for meal functions, hotels, and registration costs as well as other incidental costs such as parking.

Thank you

Natalie Resch & Matti Boomgaarden

Agricultural Education Instructors & FFA Advisors

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”, and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.” and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Pipestone Area Schools, ISD 2689, gratefully accepts the following donations as identified below:

Pipestone Publishing Company	\$1,425.00	Donation to Athletic Help Fund from fall poster
Arrow Booster Club	\$9,196.18	<ul style="list-style-type: none"> • Fisher Hedgehog tackling dummy (\$1,295) • Hadar 36” tackling ring (\$650) • Hadar 48” tackling ring (\$900) • Summer Acceleration Camp (\$2,000) • 2 tennis court ball mowers (\$1,567.19) • Garmin portable golf launcher(2) (\$1,100) • Individual spike trainer volleyball (\$949) • Volleyball catch-it (\$734.99)
PIPESTONE	\$4,000	Donation for overdue lunch balances

The motion for adoption of the foregoing resolution made by Member ___ and duly seconded by Member ___ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

The foregoing resolution was approved this 23rd day of September, 2024

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- C. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- D. "Required standard" means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

Lisa Pease, Coordinator of Curriculum, Teaching, and Learning shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students'

academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and

2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H.), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
 2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
 3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students must successfully complete, as determined by the school district, the following high school level credits for graduation:

A. Credit Requirements

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics sufficient to satisfy all of the academic standards in mathematics;
3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on

government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

[NOTE: This revision includes the 2024 change on implementation of the government and citizenship requirement to the 2025-26 school year.]

5. One credit in the arts sufficient to satisfy all of the academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education; and
7. A minimum of seven elective credits.
8. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature concerning physical education credit and state standards in health. Paragraph 8 was enacted in 2023; it affects students who begin grade 9 in the 2024-25 school year.]

B. Credit equivalencies

1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph D., above, if the credit is sufficient to satisfy all of the academic standards in economics.
2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph C., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph C., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph C., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph E., above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph C., above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math,

or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature. Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 - 1. School District Standards, Health (K-12);
 - 2. School District Standards, Career and Technical Education (K-12); and
 - 3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
 - 1. Minnesota Academic Standards, English Language Arts K-12;
 - 2. Minnesota Academic Standards, Mathematics K-12;
 - 3. Minnesota Academic Standards, Science K-12;
 - 4. Minnesota Academic Standards, Social Studies K-12; and
 - 5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or

guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and

- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)

Adopted: 9-23-2024

403 DISCIPLINE, SUSPENSION, AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES

I. PURPOSE

The purpose of this policy is to achieve effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

II. GENERAL STATEMENT OF POLICY

The disciplinary process described herein is designed to utilize progressive steps, where appropriate, to produce positive corrective action. While the school district intends that in most cases progressive discipline will be administered, the specific form of discipline chosen in a particular case and/or the decision to impose discipline in a manner otherwise, is solely within the discretion of the school district.

III. DISCIPLINE

A. Violation of School Laws and Rules

The form of discipline imposed for violations of school laws and rules may vary from an oral reprimand to termination of employment or discharge depending upon factors such as the nature of the violation, whether the violation was intentional, knowing and/or willful and whether the employee has been the subject of prior disciplinary action of the same or a different nature. School laws and rules to which this provision applies include:

1. policies of the school district;
2. directives and/or job requirements imposed by administration and/or the employee's supervisor; and
3. federal, state, and local laws, rules and regulations, including, but not limited to, the rules and regulations adopted by federal and state agencies.

B. Substandard Performance

An employee's substandard performance may result in the imposition of discipline ranging from an oral reprimand to termination of employment or discharge. In most instances, discipline imposed for the reason of substandard performance will follow a progressive format and will be accompanied by guidance, help and encouragement to improve from the employee's supervisor and reasonable time for correction of the employee's deficiency.

C. Misconduct

Misconduct of an employee will result in the imposition of discipline consistent with the seriousness of the misconduct. Conduct which falls into this category includes, but is not limited to:

1. unprofessional conduct;
2. failure to observe rules, regulations, policies and standards of the school district and/or directives and orders of supervisors and any other act of an insubordinate nature;
3. continuing neglect of duties in spite of oral warnings, written warnings and/or other forms of discipline;
4. personal and/or immoral misconduct;
5. use of illegal drugs, alcohol or any other chemical substance on the job or any use off the job which impacts on the employee's performance;
6. deliberate and serious violation of the rights and freedoms of other employees, students, parents or other persons in the school community;
7. activities of a criminal nature relating to the fitness or effectiveness of the employee to perform the duties of the position;
8. failure to follow the canons of professional and personal ethics;
9. falsification of credentials and experience;
10. unauthorized destruction of school district property;
11. other good and sufficient grounds relating to any other act constituting inappropriate conduct;
12. neglect of duty;
13. violation of the rights of others as provided by federal and state laws related to human rights.

IV. FORMS OF DISCIPLINE

A. The forms of discipline that may be imposed by the school district include, but are not limited to:

1. oral warning;
2. written warning or reprimand;

3. probation;
 4. disciplinary suspension, demotion or leave of absence with pay;
 5. disciplinary suspension, demotion or leave of absence without pay; and
 6. dismissal/termination or discharge from employment.
- B. Other forms of discipline, including any combination of the forms described in Paragraph A., above, may be imposed if, in the judgment of the administration, another form of discipline will better accomplish the school district's objective of stopping or correcting the offending conduct and improving the employee's performance.

V. PROCEDURES FOR ADMINISTERING POLICY

- A. When any form of discipline is imposed, the employee's supervisor will:
1. Advise the employee of any inadequacy, deficiency or conduct which is the cause of the discipline, either orally or in writing. If given orally, the supervisor will document the fact that an oral warning was given to the employee specifying the date, time, and nature of the oral warning.
 2. Provide directives to the employee to correct the conduct or performance.
 3. Forward copies of all writings to the administrator in charge of personnel for filing in the employee's personnel file.
 4. Allow a reasonable period of time, when appropriate, for the employee to correct or remediate the performance or conduct.
 5. Specify the expected level of performance or modification of conduct to be required from the employee.
- B. The school district retains the right to immediately discipline, terminate, or discharge an employee as appropriate, subject to relevant governing law and collective bargaining agreements when applicable.

Legal References: Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class)
Minn. Stat. § 122A.44 (Contracting with Teachers; Substitute Teachers)
Minn. Stat. § 122A.58 (Coaches; Termination of Duties)
Minn. Stat. § 123B.02, Subd. 14 (General Powers of Independent School Districts)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 197.46 *et seq.* (Veterans Preference Act)

Cross References: None

Adopted: 8-26-2024

504 STUDENT DRESS AND APPEARANCE

I. PURPOSE

The purpose of this policy is to enhance the education of students by establishing expectations that support educational goals. Students and their families have the primary and joint responsibility for student clothing and appearance. Teachers and other district staff should exemplify and reinforce student clothing and appearance standards and help students develop an understanding of appropriate appearance in the school environment.

II. GENERAL STATEMENT OF POLICY

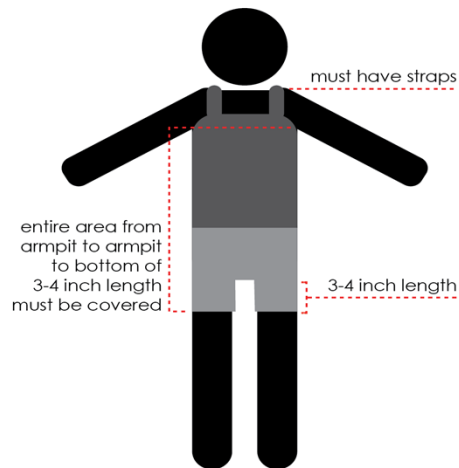
- A. The policy of the school district is to encourage students to be dressed suitably [or appropriately] for school activities and in keeping with community standards. This is a joint responsibility of the student and the student's parent(s) or guardian(s).
- B. A student's clothing or appearance may not materially and substantially disrupt or interfere with the educational mission, school environment, classwork, or school activities. A student's dress or appearance may not incite or contribute to substantial disorder or invasion of the rights of others or pose a threat to the health or safety of the student or others.
- C. Students' rights to choose their dress and appearance for school and school-related activities will be protected provided that the clothing:
 - 1. does not injure people or damage property;
 - 2. does not materially and substantially disrupt or interfere with the educational process or classwork;
 - 3. does not interfere with the requirements of discipline in the operation of the school or school activities, materially disrupt classwork;
 - 4. does not involve substantial disorder or invasion of the rights of others.

Such clothing includes, but is not limited to, the following:

- 1. Clothing for the weather.
- 2. Clothing that does not create a health or safety hazard.
- 3. Clothing for the activity (i.e., physical education or the classroom).
- 4. Footwear that does not present a safety hazard.
- 5. Headwear, including hats/caps, hoods, or head coverings, are not allowed. Students may wear headgear for a medical or religious reason.

C.

1. Clothing must cover areas from one armpit across to the other armpit, down to approximately 3 to 4 inches in length on the upper thighs (see image).



2. Clothing (including emblems, badges, symbols, signs, words, objects or pictures on clothing or jewelry) bearing a message that is lewd, vulgar, obscene, libelous, or denigrates, harasses, discriminates against others on the basis of protected class status under the Minnesota Human Rights Act, or violates school district policies prohibiting discrimination, violence, harassment, or other harmful activities.
3. Apparel promoting products or activities that are illegal for use by minors.
4. Communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group, or approves, advances, or provokes any form of religious, racial, or sexual harassment and/or violence against other individuals as defined in Policy 413.

- D. The intention of this policy is not to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing clothing on which such messages are stated. Such messages are acceptable as long as they are not lewd; vulgar; obscene; libelous; do not denigrate, harass, or discriminate against others on the basis of protected class status under the Minnesota Human Rights Act; or do not violate school district policies prohibiting discrimination, bullying, violence, harassment, or other harmful activities.

III. PROCEDURES

- A. Enforcement of a student dress code will be approached with careful consideration and sensitivity, with the goals of supporting students as they express themselves and pursue their full potential, of not shaming students, and of minimalizing loss of instructional time. When possible, dress code matters should be addressed privately with students, should seek to determine whether factors exist that impact the student's ability to comply with the dress code, and should seek to address such issues.

- B. When, in the reasonable judgment of the administration, (1) a student's clothing or appearance may materially and substantially disrupt or interfere with the educational mission, school environment, classwork, or school activities; (2) may incite or contribute to substantial disorder or invasion of the rights of others; or (3) pose a threat to the health or safety of the student or others, the student will be directed to make modifications. Parents or guardians will be notified. Other consequences may be enforced in line with Policy 506 (Student Discipline).
- C. The administration may recommend a form of clothing considered appropriate for a specific event and communicate the recommendation to students and parents or guardians. A school district or charter school must not prohibit an American Indian student from wearing American Indian regalia, Tribal regalia, or objects of cultural significance at a graduation ceremony.

In 2023, the Minnesota legislature enacted the second sentence in Paragraph C above.

- D. Likewise, an organized student group may recommend a form of clothing for students considered appropriate for a specific event and bring such recommendation to the administration for approval.

Legal References: *U. S. Const., amend. I*
Minn. Stat. § 124D.792 (Graduation Ceremonies; Tribal Regalia and Objects of Cultural Significance)
Minn. Stat. § 363A.03, Subd. 36a (Definitions)
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503 (1969)
B.W.A. v. Farmington R-7 Sch. Dist., 554 F.3d 734 (8th Cir. 2009)
Lowry v. Watson Chapel Sch. Dist., 540 F.3d 752 (8th Cir. 2008)
Stephenson v. Davenport Cmty. Sch. Dist., 110 F.3d 1303 (8th Cir. 1997)
B.H. ex rel. Hawk v. Easton Area School Dist., 725 F.3d 293 (3rd Cir. 2013)
D.B. ex rel. Brogdon v. Lafon, 217 Fed. Appx. 518 (6th Cir. 2007)
Hardwick v. Heyward, 711 F.3d 426 (4th Cir. 2013)
Madrid v. Anthony, 510 F.Supp.2d 425 (S.D. Tex. 2007)
McIntire v. Bethel School, Indep. Sch. Dist. No. 3, 804 F.Supp. 1415 (W.D. Okla. 1992)
Hicks v. Halifax County Bd. of Educ., 93 F.Supp.2d 649 (E.D. N.C. 1999)
Olesen v. Bd. of Educ. of Sch. Dist. No. 228, 676 F.Supp. 820 (N.D. Ill. 1987)

Cross References: *MSBA/MASA Model Policy 413 (Harassment and Violence)*
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 525 (Violence Prevention)

Adopted: 12-17-1996

Revised: 8-27-2018, 3-25-2021, 8-22-22, 9-23-24

522 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS

I. GENERAL STATEMENT OF POLICY

- A. The school district does not discriminate on the basis of sex, including discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, in any education program or activity that it operates, including in admission and employment. The school district does not discriminate in such a manner in its implementing regulations. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. Except as provided elsewhere under Title IX or its regulations, no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic, extracurricular, research, occupational training, or other education program or activity operated by the school district.
- C. The school district prohibits sex-based discrimination or sexual harassment that occurs within its education programs and activities. The school district shall promptly respond in a manner that is prompt and effective.
- D. Except as provided therein, Title IX and its regulations apply to all sex discrimination occurring under a school district's education program or activity in the United States. For the purpose of this paragraph, conduct that occurs under the school district's education program or activity includes but is not limited to conduct that is subject to the school district's disciplinary authority. The school district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.
- E. The school district has adopted, published, and implemented grievance procedures consistent with the requirements of 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46, that provide for the prompt and equitable resolution of complaints made by students, employees, or other individuals who are participating or attempting to participate in the school district's education program or activity, or by the Title IX Coordinator, alleging any action that would be prohibited by Title IX or its regulations.
- F. The school district's obligation to comply with Title IX and its regulations is not obviated or alleviated by the Federal Educational Rights and Privacy Act (FERPA), 20 United States Code, section 1232g, or its implementing regulations, 34 Code of Federal Regulations, part 99, or any state law or local law. The obligation to comply is not obviated or alleviated by any rule or regulation of any organization, club, athletic or other league, or association which would render any applicant or student ineligible to participate or limit the eligibility or participation of any applicant or student, on the basis of sex, in any education program or activity operated by the school district and which receives Federal financial assistance.
- G. The school district has an obligation to address a sex-based hostile environment under

its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.

- H. Nothing in Title IX or its regulations may be read in derogation of any legal right of a parent, guardian, or other authorized legal representative to act on behalf of a complainant, respondent, or other person, subject to Paragraph F of this section, including but not limited to making a complaint through the school district's grievance procedures for complaints of sex discrimination.
- I. In the limited circumstances in which Title IX or its regulations permits different treatment or separation on the basis of sex, the school district must not carry out such different treatment or separation in a manner that discriminates on the basis of sex by subjecting a person to more than de minimis harm, except as permitted by 20 United States Code, section 1681(a)(1) through (9) and the corresponding regulations sections 106.12 through 106.15, 20 United States Code, section 1686 and its corresponding regulation section 106.32(b)(1), or section 106.41(b). Adopting a policy or engaging in a practice that prevents a person from participating in an education program or activity consistent with the person's gender identity subjects a person to more than de minimis harm on the basis of sex.
- J. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator is:

Rick Zollner, Activities Director, 1401 7th St SW, Pipestone, MN 56164; 507-562-6084, rick.zollner@pas.k12.mn.us

Inquiries about Title IX and its regulations may be referred to the Title IX Coordinator(s), the United States Department of Education's Office for Civil Rights, or both.
- K. To report information about conduct that may constitute sex discrimination or make a complaint of sex discrimination under Title IX, please refer to

RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse, which may include filing charges with the agencies listed below or initiating action in state or federal court.

Claims of discrimination may also be pursued through the following agencies where appropriate:

A student, parent, or employee can file a complaint with OCT at any time at:

Office for Civil Rights, Region V
U.S. Department of Education
Citigroup Center
500 W. Madison Street – Suite 1475
Chicago, IL 60661-4544
Tel: 312-730-1560
Facsimile: 312-730-1576
TDD: 800-877-8339

Students, parents, and employees may file a complaint of discrimination with:

MN Department of Human Rights
Freeman Building, 625 Robert Street North
St. Paul, MN 55155
800-657-3704
651-539-1100
TDD 651-296-1283

For complaints of employment discrimination:

Equal Employment Opportunity Commission
330 S. 2nd Avenue, Suite 720
Minneapolis, MN 55401
800-669-4000
TDD 800-669-6820

- L. The effective date of this policy is August 1, 2024, and applies to alleged violations of this policy occurring on or after August 1, 2024.

II. DEFINITIONS

- A. "Admission" means selection for part-time, full-time, special, associate, transfer, exchange or any other enrollment, membership, or matriculation in or at an education program or activity operated by the school district.
- B. "Complainant" means
 - 1. a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX or its regulations; or
 - 2. a person other than a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX and who was participating or attempting to participate in a school district education program or activity at the time of the alleged sex discrimination.
- C. "Complaint" means an oral or written request to the school district that objectively can be understood as a request for the school district to investigate and make a determination about alleged discrimination under Title IX or its regulations.
 - 1. A person is entitled to make a complaint of sex-based harassment only if they themselves are alleged to have been subjected to the sex-based harassment, if they have a legal right to act on behalf of such person, or if the Title IX Coordinator initiates a complaint consistent with the requirements of 34 Code of Federal Regulations, section 106.44(f)(1)(v).
 - 2. The following individuals have a right to make a complaint of sex discrimination, including complaints of sex-based harassment, requesting that the school district investigate and make a determination about alleged discrimination under Title IX:
 - a. a complainant;
 - b. a parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant; or

- c. the school district's Title IX Coordinator.

[NOTE: When a Title IX Coordinator is notified of conduct that reasonably may constitute sex discrimination under Title IX (and in the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process), the Title IX Coordinator must determine whether to initiate a complaint of sex discrimination as required under Title IX. The requirements for such a fact-specific determination are set forth in 34 Code of Federal Regulations, section 106.44(f)(1)(v).]

- 3. With respect to complaints of sex discrimination other than sex-based harassment, in addition to the persons listed above, the following persons have a right to make a complaint:
 - a. any school district student or employee; or
 - b. any person other than a school district student or employee who was participating or attempting to participate in a school district education program or activity at the time of the alleged sex discrimination.

D. "Confidential employee" means

- 1. A school district employee whose communications are privileged or confidential under Federal or Minnesota law. The employee's confidential status, for purposes of this part, is only with respect to information received while the employee is functioning within the scope of their duties to which privilege or confidentiality applies; or
- 2. A school district employee whom the school district has designated as confidential under this part for the purpose of providing services to persons related to sex discrimination. If the employee also has a duty not associated with providing those services, the employee's confidential status is only with respect to information received about sex discrimination in connection with providing those services.

E. "Day" or "days" means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).

F. "Disciplinary sanctions" means consequences imposed on a respondent following a determination under Title IX that the respondent violated the school district's prohibition on sex discrimination.

G. "Parental status" as used in Title IX and its regulations means the status of a person who, with respect to another person who is under the age of 18 or who is 18 or older but is incapable of self-care because of a physical or mental disability, is:

- 1. A biological parent;
- 2. An adoptive parent;
- 3. A foster parent;

4. A stepparent;
 5. A legal custodian or guardian;
 6. In loco parentis with respect to such a person; or
 7. Actively seeking legal custody, guardianship, visitation, or adoption of such a person.
- H. "Party" means a complainant or respondent.
- I. "Peer retaliation" means retaliation by a student against another student.
- J. "Pregnancy or related conditions" means:
1. Pregnancy, childbirth, termination of pregnancy, or lactation;
 2. Medical conditions related to pregnancy, childbirth, termination of pregnancy, or lactation; or
 3. Recovery from pregnancy, childbirth, termination of pregnancy, lactation, or related medical conditions.
- K. "Program or activity" and "program" means all of the operations of a local education agency as defined in 20 United States Code, section 8801, a special purpose district, a system of vocational education, or other school system.
- L. "Relevant" means related to the allegations of sex discrimination under investigation as part of the grievance procedures under Title IX and 34 Code of Federal Regulations, section 106.44. Questions are relevant when they seek evidence that may aid in showing whether the alleged sex discrimination occurred, and evidence is relevant when it may aid a decisionmaker in determining whether the alleged sex discrimination occurred.
- M. "Remedies" means measures provided, as appropriate, to a complainant or any other person the school district identifies as having had their equal access to the school district's education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person's access to the school district's education program or activity after a school district determines that sex discrimination occurred.
- N. "Respondent" means a person who is alleged to have violated the school district's prohibition on sex discrimination.
- O. "Retaliation" means intimidation, threats, coercion, or discrimination against any person by the school district, a student, or an employee or other person authorized by the school district to provide aid, benefit, or service under the school district's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or its regulations, or because the person has reported information, made a complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under the Title IX regulations.
- P. "Sex-based harassment" prohibited by Title IX and its regulations is a form of sex discrimination and means sexual harassment and other harassment on the basis of

sex, including on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, that is:

1. *Quid pro quo harassment.*

An employee, agent, or other person authorized by the school district to provide an aid, benefit, or service under the school district's education program or activity explicitly or impliedly conditioning the provision of such an aid, benefit, or service on a person's participation in unwelcome sexual conduct;

2. *Hostile environment harassment.*

Unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the school district's education program or activity (*i.e.*, creates a hostile environment). Whether a hostile environment has been created is a fact-specific inquiry that includes consideration of the following:

- a. The degree to which the conduct affected the complainant's ability to access the school district's education program or activity;
- b. The type, frequency, and duration of the conduct;
- c. The parties' ages, roles within the school district's education program or activity, previous interactions, and other factors about each party that may be relevant to evaluating the effects of the conduct;
- d. The location of the conduct and the context in which the conduct occurred; and
- e. Other sex-based harassment in the school district's education program or activity; or

3. *Specific offenses.*

- a. Sexual assault meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
- b. Dating violence meaning violence committed by a person:
 - i. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
 - ii. Where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - (a) The length of the relationship;
 - (b) The type of relationship; and
 - (c) The frequency of interaction between the persons involved in the relationship;

- c. Domestic violence meaning felony or misdemeanor crimes committed by a person who:
 - i. is a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the state of Minnesota, or a person similarly situated to a spouse of the victim;
 - ii. is cohabitating, or has cohabitated, with the victim as a spouse or intimate partner;
 - iii. shares a child in common with the victim; or
 - iv. commits acts against a youth or adult victim who is protected from those acts under the family or domestic violence laws of the jurisdiction; or
- d. Stalking meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:
 - i. Fear for the person's safety or the safety of others; or
 - ii. Suffer substantial emotional distress.

Q. "Student" means a person who has gained admission.

R. "Student with a disability" means a student who is an individual with a disability as defined in the Rehabilitation Act of 1973, as amended, or a child with a disability as defined in the Individuals with Disabilities Education Act.

S. "Supportive measures" means individualized measures offered as appropriate, as reasonably available, without unreasonably burdening a complainant or respondent, not for punitive or disciplinary reasons, and without fee or charge to the complainant or respondent to:

- 1. Restore or preserve that party's access to the school district's education program or activity, including measures that are designed to protect the safety of the parties or the school district's educational environment; or
- 2. Provide support during the school district's grievance procedures or during the informal resolution process.

The school district will offer and coordinate supportive measures as appropriate for the complainant and/or respondent to restore or preserve that person's access to the school district's education program or activity or provide support during the school district's Title IX grievance procedures or during the informal resolution process.

T. "Title IX" means Title IX of the Education Amendments of 1972, as amended.

III. DESIGNATION OF TITLE IX COORDINATOR AND DESIGNEES

A. The school district must designate and authorize at least one employee, referred to as a Title IX Coordinator, to coordinate its efforts to comply with its obligations under Title IX and its regulations. If a school district has more than one Title IX Coordinator, it must designate one of its Title IX Coordinators to retain ultimate oversight over the responsibilities and ensure the school district's consistent compliance with its

responsibilities under Title IX and its regulations.

- B. As appropriate, the school district may delegate, or permit a Title IX Coordinator to delegate, specific duties to one or more designees.

IV. PARENTAL, FAMILY, OR MARITAL STATUS; PREGNANCY OR RELATED CONDITIONS

A. Status Generally

The school district must not adopt or implement any policy, practice, or procedure concerning a student's current, potential, or past parental, family, or marital status that treats students differently on the basis of sex.

B. Pregnancy or Related Conditions

1. Nondiscrimination

The school district must not discriminate in its education program or activity against any student based on the student's current, potential, or past pregnancy or related conditions. The school district does not engage in prohibited discrimination when it allows a student, based on pregnancy or related conditions, to voluntarily participate in a separate portion of its education program or activity provided the school district ensures that the separate portion is comparable to that offered to students who are not pregnant and do not have related conditions.

2. Responsibility to Provide Title IX Coordinator Contact and Other Information

The school district must ensure that when a student, or a person who has a legal right to act on behalf of the student, informs any employee of the student's pregnancy or related conditions, unless the employee reasonably believes that the Title IX Coordinator has been notified, the employee promptly provides that person with the Title IX Coordinator's contact information and informs that person that the Title IX Coordinator can coordinate specific actions to prevent sex discrimination and ensure the student's equal access to the school district's education program or activity.

3. Specific Actions to Prevent Discrimination and Ensure Equal Access

The school district must take specific actions below to promptly and effectively prevent sex discrimination and ensure equal access to the school district's education program or activity once the student, or a person who has a legal right to act on behalf of the student, notifies the Title IX Coordinator of the student's pregnancy or related conditions. The Title IX Coordinator must coordinate these actions.

a. Responsibility to provide information about school district obligations.

The school district must inform the student, and if applicable, the person who notified the Title IX Coordinator of the student's pregnancy or related conditions and has a legal right to act on behalf of the student, of the school district's obligations under 34 Code of Federal Regulations, section 106.31, paragraphs (b)(1) through (5) and section 106.44(j) and provide the school district's notice of nondiscrimination under section 106.8(c)(1)

b. Reasonable modifications

- i. The school district must make reasonable modifications to the school district's policies, practices, or procedures as necessary to prevent sex discrimination and ensure equal access to the school district's education program or activity. Each reasonable modification must be based on the student's individualized needs. In determining what modifications are required under this paragraph, the school district must consult with the student. A modification that a school district can demonstrate would fundamentally alter the nature of its education program or activity is not a reasonable modification.
- ii. The student has discretion to accept or decline each reasonable modification offered by the school district. If a student accepts the school district's offered reasonable modification, the school district must implement it.
- iii. Reasonable modifications may include, but are not limited to, breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom; intermittent absences to attend medical appointments; access to online or homebound education; changes in schedule or course sequence; extensions of time for coursework and rescheduling of tests and examinations; allowing a student to sit or stand, or carry or keep water nearby; counseling; changes in physical space or supplies (for example, access to a larger desk or a footrest); elevator access; or other changes to policies, practices, or procedures.

c. Voluntary access to separate and comparable portion of program or activity

The school district must allow the student to voluntarily access any separate and comparable portion of the school district's education program or activity under Paragraph A. above.

d. Voluntary leaves of absence

The school district must allow the student to voluntarily take a leave of absence from the school district's education program or activity to cover, at minimum, the period of time deemed medically necessary by the student's licensed healthcare provider. To the extent that a student qualifies for leave under a leave policy maintained by the school district that allows a greater period of time than the medically necessary period, the school district must permit the student to take voluntary leave under that policy instead if the student so chooses. When the student returns to the school district's education program or activity, the student must be reinstated to the academic status and, as practicable, to the extracurricular status that the student held when the voluntary leave began.

e. Lactation space

The school district must ensure that the student can access a lactation space, which must be a space other than a bathroom, that is clean, shielded from view, free from intrusion from others, and may be used by a student for expressing breast milk or breastfeeding as needed.

f. Limitation on supporting documentation

The school district must not require supporting documentation under Paragraph B.3, subparagraphs b. through e. unless the documentation is necessary and reasonable for the school district to determine the reasonable modifications to make or whether to take additional specific actions. Examples of situations when requiring supporting documentation is not necessary and reasonable include, but are not limited to, when the student's need for a specific action under Paragraph C. subparagraphs 3 through 5 is obvious, such as when a student who is pregnant needs a bigger uniform; when the student has previously provided the school district with sufficient supporting documentation; when the reasonable modification because of pregnancy or related conditions at issue is allowing a student to carry or keep water nearby and drink, use a bigger desk, sit or stand, or take breaks to eat, drink, or use the restroom; when the student has lactation needs; or when the specific action under Paragraph C. subparagraphs 3 through 5 is available to students for reasons other than pregnancy or related conditions without submitting supporting documentation.

4. Comparable Treatment to Other Temporary Medical Conditions

To the extent consistent with Paragraph B.3 above, the school district must treat pregnancy or related conditions in the same manner and under the same policies as any other temporary medical conditions with respect to any medical or hospital benefit, service, plan, or policy the school district administers, operates, offers, or participates in with respect to students admitted to the school district's education program or activity.

5. Certification to Participate

The school district must not require a student who is pregnant or has related conditions to provide certification from a healthcare provider or any other person that the student is physically able to participate in the school district's class, program, or extracurricular activity unless:

- a. The certified level of physical ability or health is necessary for participation in the class, program, or extracurricular activity;
- b. The school district requires such certification of all students participating in the class, program, or extracurricular activity; and
- c. The information obtained is not used as a basis for discrimination prohibited by this part.

V. REPORTING PROHIBITED CONDUCT

- A. Any student who believes they have been the victim of unlawful sex discrimination or

sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.

- B. The school district requires all employees who are not confidential employees to notify the Title IX Coordinator when the employee has information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations. This requirement does not apply to an employee who has personally been subject to conduct that reasonably may constitute sex discrimination under Title IX or its regulations.
- C. Confidential Employee Requirements
 - 1. The school district must notify all participants in the school district's education program or activity of how to contact its confidential employees, if any.
 - 2. The school district must require a confidential employee to explain to any person who informs the confidential employee of conduct that reasonably may constitute sex discrimination under Title IX or its regulations:
 - a. The employee's status as confidential for purposes of this part, including the circumstances in which the employee is not required to notify the Title IX Coordinator about conduct that reasonably may constitute sex discrimination;
 - b. How to contact the school district's Title IX Coordinator and how to make a complaint of sex discrimination; and
 - c. That the Title IX Coordinator may be able to offer and coordinate supportive measures, as well as initiate an informal resolution process or an investigation under the grievance procedures.
- D. Any employee of the school district who has experienced, has knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- E. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during nonbusiness hours, and may be made in person, by mail, by telephone, or by email using the Title IX Coordinator's contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.
- F. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the school district may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

VI. SCHOOL DISTRICT'S RESPONSE TO SEXUAL HARASSMENT

A. General

Upon knowledge of conduct that reasonably may constitute sex discrimination in its education program or activity, the school district must respond promptly and

effectively. The school district must also comply with 34 Code of Federal Regulations, section 106.44 to address sex discrimination in its education program or activity.

B. Barriers to Reporting

The school district must require its Title IX Coordinator to:

1. Monitor the school district's education program or activity for barriers to reporting information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations; and
2. Take steps reasonably calculated to address such barriers.

C. Title IX Coordinator Requirements

1. The Title IX Coordinator is responsible for coordinating the school district's compliance with its obligations under Title IX and its regulations. The school district must require its Title IX Coordinator, when notified of conduct that reasonably may constitute sex discrimination under Title IX or its regulations, to take the following actions to promptly and effectively end any sex discrimination in its education program or activity, prevent its recurrence, and remedy its effects:

- a. Treat the complainant and respondent equitably;
- b. Offer and coordinate supportive measures, as appropriate, for the complainant. In addition, if the school district has initiated grievance procedures or offered an informal resolution process to the respondent, offer and coordinate supportive measures, as appropriate, for the respondent;
- c. Notify the complainant or, if the complainant is unknown, the individual who reported the conduct, of the grievance procedures and if applicable and the informal resolution process, if available and appropriate. If a complaint is made, notify the respondent of the grievance procedures and the informal resolution process, if available and appropriate;
- d. In response to a complaint, initiate the grievance procedures or the informal resolution process, if available and appropriate and requested by all parties;
- e. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, determine whether to initiate a complaint of sex discrimination that complies with the grievance procedures.
 - i. To make this fact-specific determination, the Title IX Coordinator must consider, at a minimum, the following factors:
 - [a] The complainant's request not to proceed with initiation of a complaint;
 - [b] The complainant's reasonable safety concerns regarding initiation of a complaint;

- [c] The risk that additional acts of sex discrimination would occur if a complaint is not initiated;
- [d] The severity of the alleged sex discrimination, including whether the discrimination, if established, would require the removal of a respondent from campus or imposition of another disciplinary sanction to end the discrimination and prevent its recurrence;
- [e] The age and relationship of the parties, including whether the respondent is an employee of the school district;
- [f] The scope of the alleged sex discrimination, including information suggesting a pattern, ongoing sex discrimination, or sex discrimination alleged to have impacted multiple individuals;
- [g] The availability of evidence to assist a decisionmaker in determining whether sex discrimination occurred; and
- [h] Whether the school district could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.

ii. If, after considering these and other relevant factors, the Title IX Coordinator determines that the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or that the conduct as alleged prevents the school district from ensuring equal access on the basis of sex to its education program or activity, the Title IX Coordinator may initiate a complaint

f. If initiating a complaint under Subparagraph e. above, notify the complainant prior to doing so and appropriately address reasonable concerns about the complainant's safety or the safety of others, including by providing supportive measures; and

g. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps, in addition to steps necessary to effectuate the remedies provided to an individual complainant, if any, to ensure that sex discrimination does not continue or recur within the school district's education program or activity.

2. The Title IX Coordinator is not required to comply with Paragraph C.1, subparagraphs a. through g. above upon being notified of conduct that may constitute sex discrimination if the Title IX Coordinator reasonably determines that the conduct as alleged could not constitute sex discrimination under Title IX or its regulations.

D. Supportive Measures

Under the *Title IX Coordinator Requirements* above, the school district must offer and

coordinate supportive measures, as appropriate, as described below. For allegations of sex discrimination other than sex-based harassment or retaliation, the school district's provision of supportive measures does not require the school district, its employee, or any other person authorized to provide aid, benefit, or service on the school district's behalf to alter the alleged discriminatory conduct for the purpose of providing a supportive measure.

1. Supportive measures may vary depending on what the school district deems to be reasonably available. These measures may include but are not limited to: counseling; extensions of deadlines and other course-related adjustments; campus escort services; increased security and monitoring of certain areas of the campus; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment.
2. Supportive measures must not unreasonably burden either party and must be designed to protect the safety of the parties or the school district's educational environment, or to provide support during the school district's grievance procedures, or during the informal resolution process. The school district must not impose such measures for punitive or disciplinary reasons.
3. The school district may, as appropriate, modify or terminate supportive measures at the conclusion of the grievance procedures or at the conclusion of the informal resolution process, or the school district may continue them beyond that point.
4. The school district must provide a complainant or respondent with a timely opportunity to seek, from an appropriate and impartial employee, modification or reversal of the school district's decision to provide, deny, modify, or terminate supportive measures applicable to them. The impartial employee must be someone other than the employee who made the challenged decision and must have authority to modify or reverse the decision, if the impartial employee determines that the decision to provide, deny, modify, or terminate the supportive measure was inconsistent with the definition of supportive measures. The school district must also provide a party with the opportunity to seek additional modification or termination of a supportive measure applicable to them if circumstances change materially.
5. The school district must not disclose information about any supportive measures to persons other than the person to whom they apply, including informing one party of supportive measures provided to another party, unless necessary to provide the supportive measure or restore or preserve a party's access to the education program or activity, or when an exception in 34 Code of Federal Regulations section 106.44(j)(1) through (5) applies.
6. The school district must require the Title IX Coordinator to consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under 34 Code of Federal Regulations, section 104.35(c), if any, to determine how to comply with the requirements of the Individuals with Disabilities Education Act, and Section 504 of the Rehabilitation Act of 1973 in the implementation of supportive measures.

E. Students with Disabilities

If a complainant or respondent is an elementary or secondary student with a disability, the school district must require the Title IX Coordinator to consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under 34 Code of Federal Regulations, section 104.35(c), if any, to determine how to comply with the requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973 throughout the school district's implementation of grievance procedures under 34 Code of Federal Regulations, section 106.45.

F. Emergency Removal

Nothing in Title IX or its regulations precludes the school district from removing a respondent from the school district's education program or activity on an emergency basis, provided that the school district undertakes an individualized safety and risk analysis, determines that an imminent and serious threat to the health or safety of a complainant or any students, employees, or other persons arising from the allegations of sex discrimination justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision must not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990.

G. Administrative Leave

Nothing in Title IX or its regulations precludes the school district from placing an employee respondent on administrative leave from employment responsibilities during the pendency of the school district's grievance procedures. This provision must not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act of 1990.

H. Prohibited Disclosures of Personally Identifiable Information

The school district must not disclose personally identifiable information obtained in the course of complying with this part, except in the following circumstances:

1. When the school district has obtained prior written consent from a person with the legal right to consent to the disclosure;
2. When the information is disclosed to a parent, guardian, or other authorized legal representative with the legal right to receive disclosures on behalf of the person whose personally identifiable information is at issue;
3. To carry out the purposes of 34 Code of Federal Regulations, section 106, including action taken to address conduct that reasonably may constitute sex discrimination under Title IX in the school district's education program or activity;
4. As required by federal law, federal regulations, or the terms and conditions of a Federal award, including a grant award or
5. To the extent such disclosures are not otherwise in conflict with Title IX or its

regulations, when required by Minnesota or local law or when permitted under FERPA or its implementing regulations.

VII. GRIEVANCE PROCEDURES FOR THE PROMPT AND EQUITABLE RESOLUTION OF COMPLAINTS OF SEX DISCRIMINATION

A. General

The school district's grievance procedures for the prompt and equitable resolution of complaints of sex discrimination must be in writing and include provisions that incorporate the requirements of this section. The requirements related to a respondent apply only to sex discrimination complaints alleging that a person violated the school district's prohibition on sex discrimination. When a sex discrimination complaint alleges that a school district's policy or practice discriminates on the basis of sex, the school district is not considered a respondent.

B. Basic Requirements for Grievance Procedures

The school district's grievance procedures must:

1. Treat complainants and respondents equitably;
2. Require that any person designated as a Title IX Coordinator, investigator, or decisionmaker not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The decisionmaker may be the same person as the Title IX Coordinator or investigator;
3. Include a presumption that the respondent is not responsible for the alleged sex discrimination until a determination is made at the conclusion of the school district's grievance procedures for complaints of sex discrimination;
4. Establish reasonably prompt timeframes for the major stages of the grievance procedures, including a process that allows for the reasonable extension of timeframes on a case-by-case basis for good cause with notice to the parties that includes the reason for the delay. Major stages include, for example, evaluation (i.e., the school district's decision whether to dismiss or investigate a complaint of sex discrimination); investigation; determination; and appeal, if any;

[NOTE: The Title IX regulations require reasonably prompt timeframes for major stages of the grievance procedures, but do not specify any particular timeframes. School districts may establish their own district-specific timeframes. A sample set of provisions is offered below.]

- a. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
- b. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.

- c. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the school district.
- d. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the school district.
- e. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.
- f. The school district has established the following process for reasonable extension of timeframes on a case-by-case basis for good cause as set forth above. The process includes notice to the parties and the reason for the delay:

[NOTE: The school district should set forth its process for determining a reasonable extension of a timeframe.]

- 5. Require the school district to take reasonable steps to protect the privacy of the parties and witnesses during the pendency of the school district's grievance procedures, provided that the steps do not restrict the ability of the parties to: obtain and present evidence, including by speaking to witnesses, subject to the prohibition against retaliation; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures;
- 6. Require an objective evaluation of all evidence that is relevant, as defined in Article II, and not otherwise impermissible—including both inculpatory and exculpatory evidence—and provide that credibility determinations must not be based on a person's status as a complainant, respondent, or witness;
- 7. Exclude the following types of evidence, and questions seeking that evidence, as impermissible (i.e., must not be accessed or considered, except by the school district to determine whether an exception in subparagraphs (a) through (c) applies; must not be disclosed; and must not otherwise be used), regardless of whether they are relevant:
 - a. Evidence that is protected under a privilege as recognized by federal or Minnesota law or evidence provided to a confidential employee, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;
 - b. A party's or witness's records that are made or maintained by a physician, psychologist, or other recognized professional or paraprofessional in connection with the provision of treatment to the

party or witness, unless the school district obtains that party's or witness's voluntary, written consent for use in the school district's grievance procedures; and

- c. Evidence that relates to the complainant's sexual interests or prior sexual conduct, unless evidence about the complainant's prior sexual conduct is offered to prove that someone other than the respondent committed the alleged conduct or is evidence about specific incidents of the complainant's prior sexual conduct with the respondent that is offered to prove consent to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred; and
8. If the school district adopts grievance procedures that apply to the resolution of some, but not all, complaints articulate consistent principles for how the school district will determine which procedures apply.

C. Notice of Allegations

Upon initiation of the school district's grievance procedures, the school district must provide notice of the allegations to the parties whose identities are known.

1. The notice must include:
 - a. The school district's grievance procedures, and if applicable, any informal resolution process;
 - b. Sufficient information available at the time to allow the parties to respond to the allegations. Sufficient information includes the identities of the parties involved in the incident(s), the conduct alleged to constitute sex discrimination under Title IX or this part, and the date(s) and location(s) of the alleged incident(s), to the extent that information is available to the school district;
 - c. A statement that retaliation is prohibited; and
 - d. A statement that the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or an accurate description of this evidence; and if the school district provides a description of the evidence, the parties are entitled to an equal opportunity to access to the relevant and not otherwise impermissible evidence upon the request of any party.
2. If, in the course of an investigation, the school district decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice or that are included in a complaint that is consolidated, the school district must provide notice of the additional allegations to the parties whose identities are known.

[NOTE: If the school district provides a description of the evidence, the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party.]

If, in the course of an investigation, the school district decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice provided or that are included in a complaint that is consolidated, the school district will notify the parties of the additional allegations.

D. Consolidation

The school district may consolidate complaints of sex discrimination against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, when the allegations of sex discrimination arise out of the same facts or circumstances. When more than one complainant or more than one respondent is involved, references below to a party, complainant, or respondent include the plural, as applicable.

E. Complaint Investigation

A. The school district must provide for adequate, reliable, and impartial investigation of complaints. To do so, the school district must:

1. Ensure that the burden is on the school district – not on the parties – to conduct an investigation that gathers sufficient evidence to determine whether sex discrimination occurred;
2. Provide an equal opportunity for the parties to present fact witnesses and other inculpatory and exculpatory evidence that are relevant and not otherwise impermissible;
3. Review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance, consistent with § 106.2 and with paragraph (b)(7) of this section; and
4. Provide each party with an equal opportunity to access the evidence that is relevant to the allegations of sex discrimination and not otherwise impermissible in the following manner:
 - a. The school district must provide an equal opportunity to access either the relevant and not otherwise impermissible evidence, or an accurate description of this evidence. If the school district provides a description of the evidence, it must further provide the parties with an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party;
 - b. The school district must provide a reasonable opportunity to respond to the evidence or to the accurate description of the evidence; and
 - c. The school district must take reasonable steps to prevent and address the parties' unauthorized disclosure of information and evidence obtained solely through the grievance procedures. For purposes of this paragraph, disclosures of such information and evidence for purposes of administrative proceedings or litigation related to the complaint of sex discrimination are authorized.

F. Questioning Parties and Witnesses to Aid in Evaluating Allegations and Assessing Credibility

The school district must provide a process that enables the decisionmaker to question parties and witnesses to adequately assess a party's or witness's credibility to the extent credibility is both in dispute and relevant to evaluating one or more allegations of sex discrimination.

G. Determination Whether Sex Discrimination Occurred

Following an investigation and evaluation of all relevant and not otherwise impermissible evidence, the school district must:

1. Use the preponderance of the evidence standard of proof to determine whether sex discrimination occurred, unless the school district uses the clear and convincing evidence standard of proof in all other comparable proceedings, including proceedings relating to other discrimination complaints, in which case the school district may elect to use that standard of proof in determining whether sex discrimination occurred. Both standards of proof require the decisionmaker to evaluate relevant and not otherwise impermissible evidence for its persuasiveness; if the decisionmaker is not persuaded under the applicable standard by the evidence that sex discrimination occurred, whatever the quantity of the evidence is, the decisionmaker must not determine that sex discrimination occurred.
2. Notify the parties in writing of the determination whether sex discrimination occurred under Title IX or its regulations including the rationale for such determination, and the procedures and permissible bases for the complainant and respondent to appeal, if applicable;
3. If there is a determination that sex discrimination occurred, as appropriate, require the Title IX Coordinator to coordinate the provision and implementation of remedies to a complainant and other persons the school district identifies as having had equal access to the school district's education program or activity limited or denied by sex discrimination, coordinate the imposition of any disciplinary sanctions on a respondent, including notification to the complainant of any such disciplinary sanctions, and require the Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity. The school district may not impose discipline on a respondent for sex discrimination prohibited by Title IX unless there is a determination at the conclusion of the school district's grievance procedures that the respondent engaged in prohibited sex discrimination;
4. Comply with 34 Code of Federal Regulations, section 106.45, before the imposition of any disciplinary sanctions against a respondent; and
5. Not discipline a party, witness, or others participating in school district's grievance procedures for making a false statement or for engaging in consensual sexual conduct based solely on the school district's determination whether sex discrimination occurred.

H. Additional Provisions

If the school district adopts additional provisions as part of its grievance procedures for handling complaints of sex discrimination, including sex-based harassment, such additional provisions must apply equally to the parties.

I. Informal Resolution

In lieu of resolving a complaint through the school district's grievance procedures, the parties may instead elect to participate in an informal resolution process under 34 Code of Federal Regulations, section 106.44(k) if provided by the school district consistent with that paragraph.

J. Provisions Limited to Sex-Based Harassment Complaints

For complaints alleging sex-based harassment, the grievance procedures must:

1. Describe the range of supportive measures available to complainants and respondents; and
2. List, or describe the range of, the possible disciplinary sanctions that the school district may impose and remedies that the school district may provide following a determination that sex-based harassment occurred.

VIII. INFORMAL RESOLUTION OF A COMPLAINT

[NOTE: The 2024 Title IX amendments do not require a school district to offer an informal resolution process. However, a school district is free to provide such a process in some circumstances, as long as it complies with certain regulatory requirements. Requirements related to informal resolution are set forth in 34 Code of Federal Regulations, section 106.44(k).]

A. At any time prior to determining whether sex discrimination occurred, the school district may offer to a complainant and respondent an informal resolution process, unless the complaint includes allegations that an employee engaged in sex-based harassment of an elementary school or secondary school student or such a process would conflict with federal, Minnesota, or local law. A school district that provides the parties an informal resolution process must, to the extent necessary, also require its Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity.

1. Subject to the limitations in Paragraph A. above, the school district has discretion to determine whether it is appropriate to offer an informal resolution process when it receives information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations or when a complaint of sex discrimination is made, and may decline to offer informal resolution despite one or more of the parties' wishes.
2. In addition to the limitations in Paragraph A. above, circumstances when the school district may decline to allow informal resolution include but are not limited to when the school district determines that the alleged conduct would present a future risk of harm to others.

B. The school district must not require or pressure the parties to participate in an informal resolution process. The school district must obtain the parties' voluntary consent to the informal resolution process and must not require waiver of the right to an investigation and determination of a complaint as a condition of enrollment or continuing enrollment,

or employment or continuing employment, or exercise of any other right.

- C. Before initiation of an informal resolution process, the school district must provide to the parties notice that explains:
 - 1. The allegations;
 - 2. The requirements of the informal resolution process;
 - 3. That, prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and to initiate or resume the school district's grievance procedures;
 - 4. That the parties' agreement to a resolution at the conclusion of the informal resolution process would preclude the parties from initiating or resuming grievance procedures arising from the same allegations;
 - 5. The potential terms that may be requested or offered in an informal resolution agreement, including notice that an informal resolution agreement is binding only on the parties; and
 - 6. What information the school district will maintain and whether and how the school district could disclose such information for use in grievance procedures, if grievance procedures are initiated or resumed.
- D. The facilitator for the informal resolution process must not be the same person as the investigator or the decisionmaker in the school district's grievance procedures. Any person designated by the school district to facilitate an informal resolution process must not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. Any person facilitating informal resolution must receive training as provided under this policy.
- E. Potential terms that may be included in an informal resolution agreement include but are not limited to:
 - 1. Restrictions on contact; and
 - 2. Restrictions on the respondent's participation in one or more of the school district's programs or activities or attendance at specific events, including restrictions the school district could have imposed as remedies or disciplinary sanctions had the school district determined at the conclusion of the school district's grievance procedures that sex discrimination occurred.

IX. DISMISSAL OF A COMPLAINT

- A. The school district may dismiss a complaint of sex discrimination made through its grievance procedures under this policy for any of the following reasons:
 - 1. The school district is unable to identify the respondent after taking reasonable steps to do so;
 - 2. The respondent is not participating in a school district education program or activity and is not employed by the school district;
 - 3. The complainant voluntarily withdraws any or all of the allegations in the

complaint, the Title IX Coordinator declines to initiate a complaint, and the school district determines that, without the complainant's withdrawn allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or,

4. The school district determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX. Before dismissing the complaint, the school district will make reasonable efforts to clarify the allegations with the complainant.
- B. Upon dismissal, the school district will promptly notify the complainant of the basis for the dismissal. If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent of the dismissal and the basis for the dismissal promptly following notification to the complainant, or simultaneously if notification is in writing.
- C. The school district must notify the complainant that a dismissal may be appealed and will provide the complainant with an opportunity to appeal the dismissal of a complaint on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent that the dismissal may be appealed on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal is appealed, the school district must:
1. Notify the parties of any appeal, including notice of the allegations consistent with paragraph (c) of this section if notice was not previously provided to the respondent;
 2. Implement appeal procedures equally for the parties;
 3. Ensure that the decisionmaker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint;
 4. Ensure that the decisionmaker for the appeal has been trained as set out in this policy;
 5. Provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and
 6. Notify the parties of the result of the appeal and the rationale for the result.
- D. When the school district dismisses a complaint, it must, at a minimum:
1. Offer supportive measures to the complainant as appropriate;
 2. For dismissals under Paragraph A. 3 and 4 above in which the respondent has been notified of the allegations, offer supportive measures to the respondent as appropriate under 34 Code of Federal Regulations, section 106.44(g); and
 3. Require its Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity.
- E. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems

appropriate.

[NOTE: For example, school districts are reminded of the obligation under Minnesota Statutes, section 122A.20, subdivision 2, to make a mandatory report to the Minnesota Professional Educator Licensing and Standards Board concerning any teacher who resigns during the course of an investigation of misconduct.]

XI. APPEAL OF DETERMINATION

[NOTE: Regarding an appeal of a determination, the 2024 Title IX Final Rule states that the school district must offer the parties an appeal process that, at a minimum, is the same as it offers in all other comparable proceedings, if any, including proceedings relating to other discrimination complaints.]

- A. The school district offers the following process for appeals from a determination whether sex discrimination occurred. This appeal process will be, at a minimum, the same as the school district offers in all other comparable proceedings, including proceedings relating to other discrimination complaints.
- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the appellate decisionmaker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the appellate decisionmaker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the appellate decisionmaker is final. No further review beyond the appeal is permitted.

XII. SANCTIONS AND REMEDIES

Following a determination that sex-based harassment occurred, the school district may impose disciplinary sanctions, which may include warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. The school district may also provide remedies, which may include:

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
2. If the decisionmaker determines a respondent is responsible for violating this policy, the decisionmaker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the superintendent of the recommended remedies, such that an authorized

administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.]

XIII. RETALIATION

The school district must prohibit retaliation, including peer retaliation, in its education program or activity. When the school district has information about conduct that reasonably may constitute retaliation under Title IX or its regulations, the school district is obliged to comply with 34 Code of Federal Regulations, section 106.44. Upon receiving a complaint alleging retaliation, the school district must initiate its grievance procedures or, as appropriate, an informal resolution process.

XIV. TRAINING

[NOTE: Training requirements are set forth in 34 Code of Federal Regulations, section 106.8(d).]

A. The school district must ensure that the following persons receive training related to their duties under Title IX promptly upon hiring or change of positions that alters their duties under Title IX or its regulations, and annually thereafter. This training must not rely upon sex stereotypes.

1. *All employees* must be trained on:

- a. The school district's obligation to address sex discrimination in its education program or activity;
- b. The scope of conduct that constitutes sex discrimination under Title IX and its regulations, including the definition of sex-based harassment; and
- c. All applicable notification and information requirements under 34 Code of Federal Regulations, sections 106.40(b)(2) and 106.44.

2. *Investigators, decisionmakers, and other persons who are responsible for implementing the school district's grievance procedures or have the authority to modify or terminate supportive measures.*

In addition to the training requirements for all employees described in Paragraphs 1 and 2 above, all investigators, decisionmakers, and other persons who are responsible for implementing the school district's grievance procedures or have the authority to modify or terminate supportive measures under 34 Code of Federal Regulations, section 106.44(g)(4) must be trained on the following topics to the extent related to their responsibilities:

- a. The school district's obligations under 34 Code of Federal Regulations, section 106.44;
- b. The school district's grievance procedures under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46;

- c. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias; and
 - d. The meaning and application of the term “relevant” in relation to questions and evidence, and the types of evidence that are impermissible regardless of relevance under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46.
3. *Facilitators of informal resolution process*

In addition to the training requirements for all employees described in Paragraph 1 above, all facilitators of an informal resolution process under 34 Code of Federal Regulations, section 106.44(k) must be trained on the rules and practices associated with the school district’s informal resolution process and on how to serve impartially, including by avoiding conflicts of interest and bias.

4. *Title IX Coordinator and Title IX Personnel*

In addition to the training requirements in Paragraphs 1 through 3 above, the Title IX Coordinator and Title IX Personnel must be trained on their specific responsibilities under 34 Code of Federal Regulations, section 106.8(a), section 106.40(b)(3), section 106.44(f) and (g), the school district’s recordkeeping system and the requirements of 34 Code of Federal Regulations, section 106.8 (f), and any other training necessary to coordinate the school district’s compliance with Title IX. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions.

XV. DISSEMINATION OF POLICY

- A. This policy shall be made available to all students, parents/guardians of students, school district employees, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. Notice of Nondiscrimination
 1. The school district must provide notice of nondiscrimination to applicants for admission and employment, students, parents, guardians, or other authorized legal representatives of elementary and secondary school students, employees, and all unions holding collective bargaining agreements with the school district.
 2. Contents of Notice of Nondiscrimination

The notice of nondiscrimination must include the following elements:

- a. A statement that the school district does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and its regulations, including in admission and employment;

- b. A statement that inquiries about the application of Title IX and its regulations to the school district may be referred to the school district's Title IX Coordinator, the federal Office for Civil Rights, or both;
 - c. The name or title, office address, email address, and telephone number of the Title IX Coordinator;
 - d. How to locate the school district's nondiscrimination policy and the school district's grievance procedures; and
 - e. How to report information about conduct that may constitute sex discrimination under Title IX; and how to make a complaint of sex discrimination under the regulations.
3. The school district must prominently include all elements of its notice of nondiscrimination on its website and in each handbook, catalog, announcement, bulletin, and application form that it makes available to people entitled to notice, or which are otherwise used in connection with the recruitment of students or employees.
 4. If necessary, due to the format or size of any publication, the school district may instead include in those publications the information covered in the following statement: Pipestone Area Schools prohibits sex discrimination in any education program or activity that it operates. Individuals may report concerns or questions to the Title IX Coordinator. The notice of nondiscrimination is located at <https://www.pas.k12.mn.us/school-board-policies/>, Policy 522.
 5. The school district must not use or distribute a publication stating that the school district treats applicants, students, or employees differently on the basis of sex, except as such treatment is permitted by Title IX or its regulations.

XVI. RECORDKEEPING

The school district must create, and maintain for a period of seven years:

- A. For each complaint of sex discrimination, records documenting the informal resolution process under 34 Code of Federal Regulations, section 106.44(k) or the grievance procedures under section 106.45, and if applicable section 106.46, and the resulting outcome.
- B. For each notification the Title IX Coordinator receives of information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations, including notifications under 34 Code of Federal Regulations, section 106.44(c)(1) or (2), records documenting the actions the school district took to meet its obligations under section 106.44
- C. All materials used to provide training under this policy. The school district must make these training materials available upon request for inspection by members of the public.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
Minn. Stat. §§ 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments)
34 C.F.R. Part 106 (Implementing Regulations of Title IX)

20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act)
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and
Campus Crime Statistics Act (“Clery Act”))

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status
Nondiscrimination)

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Sample Form: Formal Request for Reconsideration of Specific Library Collection Material

The Pipestone Area school board adopted Policy 606.5 (Library Materials), under which the school board delegated responsibility for selection and evaluation of library materials to school district staff. This policy establishes procedures for formal reconsideration of specific library collection material.

A Pipestone Area school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness.

A requestor has the option to request Formal Reconsideration if the informal process set forth in Policy 606.5 has not resolved the matter.

The first step in the Formal Reconsideration process is submission of a fully completed Formal Request for Reconsideration form. A separate form must be completed in full for each library material item for which formal reconsideration is requested.

If you wish to request formal reconsideration of specific library collection material, please return a completed form to:

_____(name of school district employee)_____

_____(location/email address/other)_____

_____ **Date**

_____ **Name of Requestor**

_____ **Address**

_____ **Phone** **Email**

Type of Library Material (please check)

Book (e-book)	
Movie	
Magazine	
Database	
Newspaper	

Audio Recording	
Digital Resource	
App	
Streaming Media	
Other	

Title: _____

Author/Producer: _____

Please explain the concern you have concerning this Library Material.

Please explain the circumstances that brought this Library Material to your attention.

Have you examined the entire Library Material? If not, please identify the sections you reviewed.

Please identify resources that may provide additional information and/or other viewpoints regarding this Library Material.

Please set forth the ways in which you believe this Library Material does not comply with the selection objectives and criteria set forth in Policy 606.5

Please set forth the resolution that you seek.

[Note: Minnesota school districts and charter schools may revise this sample form as they deem appropriate.]

606.5 LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF PURPOSE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

III. DEFINITIONS

- A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

[NOTE: The school board may add a sentence that incorporates the term(s) used to identify libraries in the school district, such as "The school district's libraries are commonly referred to as _____.]

- B. "Library collection" consists of the library materials made available to students.
- C. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.
- D. "Library media specialist" is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

[NOTE: The specific titles of the school district's library staff should be used for this definition and substituted for "library media specialist" throughout this model policy. Please note the new 2024 law in Article IV regarding administration of selection and reconsideration procedures.]

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

- A. The school board recognizes the expertise of the school district's professional staff and the vital need of such staff to be responsible for selection of library materials.
- B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the ~~library media specialist~~ the building principal.
- C. The procedures for selection and reconsideration set forth in this policy will be administered by:
 - 1. a licensed library media specialist under Minnesota Rules, part 8710.4550;
 - 2. an individual with a master's degree in library science or library and information science; or
 - 3. a professional librarian or a person trained in library collection management.
- D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:
 - 1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
 - 2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and

discipline of the school; or

3. compliance with state or federal law.

[NOTE: In 2024, the Minnesota legislature enacted a new law—Minnesota Statutes 134.51--that includes the new provisions above.]

IV. SELECTION OF LIBRARY MATERIALS

- A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
 1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
 4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;
 5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.
 6. The selection of library materials shall conform to the constraints of the school district budget.

[NOTE: Before adopting selection criteria, the school board is strongly encouraged to consult with the licensed library media specialist, who possesses professional expertise and experience in selecting appropriate library materials. The school board may choose to adopt selection criteria specifically designed for each school building.]

[NOTE: A school board may choose to adopt similar selection criteria for

classroom library materials, with the classroom teacher making selection decisions. If a school board chooses to address classroom libraries, the board can decide whether to follow the reconsideration process in this model policy or to create a different process for classroom library materials.]

- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.

[NOTE: The school board may choose to identify specific sources and specialists that satisfy this paragraph.]

- C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
- D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
- E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

V. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VI. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.

[NOTE: The school board may decide whether to allow a building principal to remove library materials pending completion of the reconsideration process.]

- C. Informal Request for Reconsideration of Specific Library Material

1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.
2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.

D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee.
3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
 - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
 - b. shall examine the specific library material as a whole;
 - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and
 - d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the

superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.

[NOTE: The school board can decide whether to allow appeal of a Review Committee decision to the superintendent or the superintendent's designee. If appeal to the superintendent or the superintendent's designee is permitted, the school board may direct the superintendent or the superintendent's designee to craft an appeal process or the board may choose to create the process itself.]

6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

[NOTE: The school board may decide whether to allow an appeal of a Review Committee decision directly to the school board or whether the appeal to the superintendent or the superintendent's designee is a required intermediary step. If appeal to the school board is permitted, the school board may direct the superintendent or the superintendent's designee or designee to craft an appeal process or the board may choose to create the process itself.]

VII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

VIII. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)

Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853
(1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

Adopted: 9-23-2024

OBSOLETE DESKS



We need to dis regard 35 of these full student desks. These are original desk that have been welded and parts replaced multiple times. The repair parts for these desks are \$58/chair. We have days were multiple desks are broken in a week. Wear and tear. These are getting replaced with new and improved desk/chairs

Cody Heidebrink 9-17-2024

Tax Levy Information			2024 Pay 2025 FY26 Revenue			2023 Pay 2024 FY25 Revenue		
Operating Levy Voter Approved	\$465,342.14	Page 32, Line 314,315,1031,1039,1137,1144	Operating Levy Voter Approved	\$354,622.10				
Local Optional Levy	\$535,686.56	Page 32, Line 310,238,1011,1015,1109,1116	Local Optional Levy	\$440,230.74	Page 32, Line 311,239,1011,1015,1109,1116			
Total	\$1,001,028.70		Total	\$794,852.84				
Equity Levy	\$164,311.36	Page 32, Line 242, Line 1019,1123	Equity Levy	\$118,899.28	Page 32, Line 243, Line 1019,1123			
Transition Levy	\$28,550.02	Page 32, Line 245,Line 1023, Line 1130	Transition Levy	\$20,623.11	Page 32, Line 246,Line 1023, Line 1130			
	\$192,861.38			\$139,522.39				
Reemployment Levy	\$23,882.37	Page 34, Line 365 + Page 35, Line 1187	Reemployment Levy	\$0.00	Page 34, Line 365 + Page 35, Line 1187			
Safe School Levy	\$49,702.68	Page 34, Line 365 + Page 35 Line 1192	Safe School Levy	\$42,585.84	Page 34, Line 367 + Page 35 Line 1192			
Career and Technical Levy	\$64,688.82	Page 34, Line 385+Page 35 Line 1230	Career and Technical Levy	\$61,643.12	Page 34, Line 387+Page 35 Line 1230			
Operating Capital	\$252,663.16	Page 34, Line 232 Page 35, Line 1003,1102	Operating Capital	\$201,396.17	Page 34, Line 233 Page 35, Line 1003,1102			
Lease Levy	\$156,312.26	Page 34, Line 489 +Page 36, Line 1327	Lease Levy	\$109,075.56	Page 34, Line 489 +Page 36, Line 1361			
OPEB	\$8,558.00	Page 34,Line 389+Page 35, Line 1240	OPEB	\$52,590.00	Page 34,Line 391+Page 35, Line 1240			
Other General Adjustment	-\$106.14	Page 32, Line 1339	Other General Adjustment	-\$60.27	Page 32, Line 1373			
Abatement Adjustment	\$1,516.45	Page 36, Lines 2038,2069	Abatement Adjustment	-\$15.53	Page 36, Lines 2038,2069			
Long Term Facilities Maintenance	\$243,054.04	Page 34, Line 444 + Page 35 Line 1076,1088,1215	Long Term Facilities Maintenance	\$190,736.92	Page 34, Line 444 + Page 35 Line 1088,1215			
Achievement and Integration	\$41,532.97	Page 34, Line 359 Page 35 Lines 1068,1182	Achievement and Integration	\$42,776.20	Page 34, Line 361 Page 35 Lines 1068			
FY2025 Capital Facilities Bond	-\$49,613.00	Page 36 Line758	FY2025 Capital Facilities Bond	-\$52,743.53	Page 36 Line758			
	\$792,191.61			\$647,984.48				
Total General	\$1,986,081.69	Page 30,General	Total General	\$1,582,359.71	Page 30,General			
Community Education	\$68,475.60	Page 37, Line 609		\$68,475.60	Page 37, Line 609			
Early Childhood Family Education	\$56,426.53	Page 37, Line 619, Line 1403		\$45,168.94	Page 37, Line 619, Line 1403			
Home Visiting	\$1,010.99	Page 37, Line 624,1407		\$1,107.28	Page 37, Line 624,1407			
Abatement Adjustment	\$114.41	Page 37 Line 2039+Line 2070		(\$0.92)	Page 37 Line 2039+Line 2070			
Total Community Education	\$126,027.53	Page 30 Community Service		\$114,750.90	Page 30 Community Service			
General Debt Service	\$2,130,984.29	Page 38, Line 806,808,809 + Line 1700,1703		\$2,175,398.74	Page 38, Line 808 + Line 1701			
Abatement Adjustment	\$2,885.50	Page 38, Line 2040,2071		-\$0.69	Page 38, Line 2041,2072			
FY2025 Capital Facilities Bond	\$49,613.00	Page 38, Line 809		\$52,743.53				
	\$2,183,482.79	Page 30 General Debt Service		\$2,228,141.58	Page 30 General Debt Service			
Total Proposed Levy	\$4,295,592.01	Page 30	Total Proposed Levy	\$3,925,252.19	Page 30			
Percentage Increase is 9.43								
Dollar increase is \$370,339.82								

LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

PROPERTY VALUATION DATA

PUPIL DATA

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I.	GENERAL INPUT DATA	
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***MARKET VALUE**

2019	MARKET VALUE	2,046,230,463
2020	MARKET VALUE	2,046,416,230
2021	MARKET VALUE	2,039,745,735
2022	MARKET VALUE	2,334,413,578
2023	MARKET VALUE	3,075,752,697

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)

REFERENDUM MARKET VALUE (RMV)

2019	RMV	430,381,400
2020	RMV	453,835,700
2021	RMV	462,771,800
2022	RMV	524,005,200
2023	RMV	600,206,000

2021-22	RES ADM (ACT)	1,284.43
2022-23	RES ADM (ACT)	1,316.68
2023-24	RES ADM (PRE)	1,313.49
2024-25	RES ADM (EST)	1,359.80
2025-26	RES ADM (EST)	1,376.80
2026-27	RES ADM (EST)	1,283.00

NET TAX CAPACITY (NTC)

2019	NTC	18,469,184
2020	NTC	18,620,050
2021	NTC	18,667,011
2022	NTC	21,542,366
2023	NTC	28,473,180

RESIDENT PUPIL UNITS

2021-22	RES PU (ACT)	1,397.12
2022-23	RES PU (ACT)	1,433.89
2023-24	RES PU (PRE)	1,433.60
2024-25	RES PU (EST)	1,478.00
2025-26	RES PU (EST)	1,498.80

SALES RATIO

2019	SALES RATIO	91.7%
2020	SALES RATIO	95.2%
2021	SALES RATIO	93.5%
2022	SALES RATIO	82.5%
2023	SALES RATIO	85.4%

ADJUSTED ADM

2021-22	ADJ ADM (ACT)	1,119.54
2022-23	ADJ ADM (ACT)	1,145.33
2023-24	ADJ ADM (PRE)	1,128.69
2024-25	ADJ ADM (EST)	1,173.80
2025-26	ADJ ADM (EST)	1,182.80
2026-27	ADJ ADM (EST)	1,062.00

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

UNLIMITED ADJUSTED NTC (UANTC)

2019	UANTC=(11)/(16)=	20,120,260
2020	UANTC=(12)/(17)=	19,535,360
2021	UANTC=(13)/(18)=	19,963,053
2022	UANTC=(14)/(19)=	26,090,348
2023	UANTC=(15)/(20)=	33,338,860

ADJUSTED PUPIL UNITS

2021-22	ADJ PU (ACT)	1,222.34
2022-23	ADJ PU (ACT)	1,249.63
2023-24	ADJ PU (PRE)	1,234.79
2024-25	ADJ PU (EST)	1,274.60
2025-26	ADJ PU (EST)	1,285.20

*FORECAST ESTIMATES, SUBJECT TO CHANGE

ADJUSTED NTC (ANTC)

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

2019	ANTC	20,120,260
2020	ANTC	19,535,360
2021	ANTC	19,963,053
2022	ANTC	23,756,034
2023	ANTC	28,269,680

VOLUNTARY PRE-K ADJUSTED ADM

2021-22	ADJ VPK ADM	
2022-23	ADJ VPK ADM	
2023-24	ADJ VPK ADM	
2024-25	ADJ VPK ADM	61.80
2025-26	ADJ VPK ADM	61.80

AG MODIFIED ANTC FOR LTFM

2019	AG MODIFIED ANTC	12,462,284
2020	AG MODIFIED ANTC	12,299,808
2021	AG MODIFIED ANTC	12,421,459
2022	AG MODIFIED ANTC	14,781,536
2023	AG MODIFIED ANTC	17,590,028

VOL PRE-K ADJUSTED PUPIL UNITS

2021-22	ADJ VPK PU	
2022-23	ADJ VPK PU	
2023-24	ADJ VPK PU	
2024-25	ADJ VPK PU	61.80
2025-26	ADJ VPK PU	61.80

PUPIL DATA CONT.

DECLINING ENROLLMENT REV CONT.

ENGLISH LEARNER (EL)

SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)
68	2021-22 ADJ SRP ADM		
69	2022-23 ADJ SRP ADM		
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,090.20
71	2024-25 ADJ SRP ADM		
72	2025-26 ADJ SRP ADM		
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) =
73	2021-22 ADJ SRP PU		
74	2022-23 ADJ SRP PU		
75	2023-24 ADJ SRP PU		
76	2024-25 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)
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		107	FY2025 RETIRE SALARY 6,015,977.41
78	2021-22 EXT ADM (ACT) 8.00	108	PENSION ADJUST RATE .0200
79	2022-23 EXT ADM (ACT) 2.19	109	RETIRE PENSION ADJUST = (107)X(108) = 120,319.54
80	2023-24 EXT ADM (PREL) 5.28		
81	2024-25 EXT ADM (EST) 5.00	110	TOTAL PENSION ADJ REV = (106)+(109) = 120,319.54
82	2025-26 EXT ADM (EST) 5.00		
83	2026-27 EXT ADM (EST) 5.00		
EXTENDED TIME PU			
84	2021-22 EXT TIME PU 8.33		
85	2022-23 EXT TIME PU 2.61	111	GIFTED & TALENTED REV = (57)X\$13.00 = 16,707.60
86	2023-24 EXT TIME PU 5.44		
87	2024-25 EXT TIME PU 5.60		
88	2025-26 EXT TIME PU 5.60		
GENERAL EDUCATION REVENUE		88	2025-26 EXT PU (EST) 5.60
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 28,655.20
100	FY20226 FORMULA ALLOW 7,465.0		
57	2025-26 ADJ PU (EST) 1,285.20		
101	BASIC REVENUE = (57)X(100) = 9,594,018.00	113	FY20226 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 1,010,044.00
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT
56	2024-25 ADJ PU (EST) 1,274.60	115	TOTAL COMPENSATORY REV =(113)+(114)= 1,010,044.00
57	2025-26 ADJ PU (EST) 1,285.20		

116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 80.00
117	IF (116)=0, ZERO; ELSE GTR OF 20, (116) = 80.00
118	EL REVENUE = (117)X\$1,228 = 98,240.00
119	2025-26 ADM SRV (EST) 1,141.53
120	EL CONCENTRATION RATIO = (116)/(119) = .07008138
121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .60940330
122	EL PUPIL UNITS = (116)X(121) = 48.75
123	EL CONCENTRATION REV = (122)X\$436 = 21,255.00
124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) = 119,495.00
125	BASIC SKILLS REVENUE = (113)+(124) = 1,129,539.00
GIFTED & TALENTED REVENUE	
SPARSITY REVENUE	
126	ATTENDANCE AREA FOR SPARSITY 417.70
127	DIST TO NEAREST HS 17.4
128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 32.6
129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 .96
130	2025-26 ADM SRV, 7-12 465.64

130	2025-26 ADM SRV, 7-12 465.64
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SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 612.52	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 264.65	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 340,128.18	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 340,128.18
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 764,558.17	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 778,801.61	101	BASIC 9,594,018.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 817,741.69	104	DECLINING ENROLL
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 764,558.17	110	PENSION ADJUSTMENT 120,319.54
SMALL SCHOOLS REVENUE		152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 9,176,972.40	111	GIFTED & TALENTED 16,707.60
57	2025-26 ADJ PU (EST) 1,285.20	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 427,646.91	112	EXTENDED TIME 28,655.20
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 338,664.12	125	BASIC SKILLS 1,129,539.00
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	140	SMALL SCHOOLS
TRANSPORTATION SPARSITY		157	FY2025 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 766,311.03	160	TRANSPORT SPARSITY 340,128.18
141	ATTENDANCE AREA 417.70	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 11,229,367.52	161	OPERATING CAPITAL**
142	SQUARE MILES PER RES PU =(141)/(46)= .2787	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 15.40	162	AVE BUILDING AGE (EST) 15.40
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2787	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.1540	163	MAINTENANCE COST INDEX = 1.1540
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 204.79	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 204.79
		165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2.	165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2.
		166	YEAR ROUND PU SERVED	166	YEAR ROUND PU SERVED
		167	OPERATING CAP REVENUE = (57)X(164) + (57)X(165) + (166)X\$31 = 265,766.51	167	OPERATING CAP REVENUE = (57)X(164) + (57)X(165) + (166)X\$31 = 265,766.51
		168	UNEQUALIZED REVENUE = (57)X(165) = 2,570.40	168	UNEQUALIZED REVENUE = (57)X(165) = 2,570.40

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS***		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.0	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY20226 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024
170	FY20226 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024
57	2025-26 ADJ PU (EST)	1,285.20	184	FY20226 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	930,484.80	185	FY20226 ANNUAL INFLATION FACTOR		474.26
172	TIER 1 LOR CAP/APU	300.0	186	FY20226 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	**REFERENDUM CAPS**	
173	TIER 2 LOR CAP/APU	724.0	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	199	FY20226 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300
176	TOTAL, TIER 1 = (57)X(174) =	385,560.00	190	FY20226 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY20226 ALT CAP =[(199)X(197)] -\$300 =
177	TOTAL, TIER 2 = (57)X(175) =	544,924.80	191	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE
REFERENDUM ALLOWANCES			192	***NEW ELECTIONS** WITHOUT INFLATION	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			193	FY20226 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	202	FY20226 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
REF AUTH W/O INFLATION			194	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	57	2025-26 ADJ PU (EST)
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	474.26	195	FY20226 REFER REVENUE = (57)X(202) =	203	609,518.95
179	PHASEOUT OF LINE (178)					
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY					
181	FY20226 W/O INFLATION RESULTS BEFORE ELECTIONS	474.26				

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***				
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	25.31	202	FY20226 DISTRICT REFERENDUM REV/ADJ PU	474.26	176	TOTAL, TIER 1 = (57)X(174) =	385,560.00
205	TRANSITION REVENUE = (57)X(204) =	32,528.41	172	TIER 1 LOR CAP/APU	300.0	177	TOTAL, TIER 2 = (57)X(175) =	544,924.80
EQUITY REVENUE			223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10	2023 RMV	600,206.000
206	METRO 5TH PERCENTILE	7,775.96	57	2025-26 ADJ PU (EST)	1,285.20	46	2025-26 RES PU (EST)	1,498.80
207	METRO 95TH PERCENTILE	10,065.03	224	= LSR OF \$100,000 OR [(57)X(223)] =		234	FY20226 RMV/RES PU = (10)/(46) =	400,457.70
208	METRO GAP = (207)-(206) =	2,289.07	225	= (220)+(224) =	98,214.98	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	.45506557
209	RURAL 5TH PERCENTILE	7,765.00	226	BOTH RUR AND MET = = 0.25X(225)	24,553.74	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038=	.62372897
210	RURAL 95TH PERCENTILE	10,038.13	57	2025-26 ADJ PU (EST)	1,285.20	237	TIER 1 LOR LEVY = (176)X(235) =	175,455.08
211	RURAL GAP = (210)-(209) =	2,273.13	227	= \$50.00X(57) =	64,260.00	238	TIER 2 LOR LEVY = (177)X(236) =	339,885.38
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	228	EQUITY REVENUE =(225)+(226)+(227)=	187,028.72	239	TIER 1 LOR AID = (176)-(237) =	210,104.92
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	2,273.13	**OPERATING CAPITAL AIDS & LEVIES**			240	TIER 2 LOR AID = (177)-(238) =	205,039.42
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,038.13	167	OPERATING CAP REVENUE	265,766.51	**EQUITY AIDS & LEVIES**		
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) =	8,264.57	168	UNEQUALIZED REVENUE =(57)X(165)=	2,570.40	228	EQUITY REVENUE	187,028.72
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,773.56	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	263,196.11	241	LEVY RATIO FOR EQUITY = (234)/\$510,000	.78521118
217	EQUITY INDEX = (216)/(213) =	.78022814	30	2023 ANTC	28,269.680	242	EQUITY LIMIT = (228)*(241) =	146,857.04
218	= \$80X(217) =	62.42	57	2025-26 ADJ PU (EST)	1,285.20	243	EQUITY AID = (228)-(242) =	40,171.68
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	76.42	230	FY20226 ANTC/ADJ PU = (30)/(57)=	21,996.33	***TRANSITION AIDS & LEVIES***		
57	2025-26 ADJ PU (EST)	1,285.20	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.96003535	205	TRANSITION REVENUE	32,528.41
220	= (57)X(219) =	98,214.98	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	252,677.57	244	LEVY RATIO FOR TRANSITION = (234)/\$510,000	.78521118
221	FY20226 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01	233	OPERATING CAP AID = (167)-(232)=	13,088.94			
222	=0.10X[(221)] =	134.70						

TRANSITION AIDS & LEVIES CONT.

245 TRANSITION LIMIT
= (205)X(244) = 25,541.67
246 TRANSITION AID
= (205)-(245) = 6,986.74

REFERENDUM AIDS & LEVIES

202 REFER \$/APU
ALL AUTHORITIES 474.26
247 TIER 1 CAP/APU 460.0
248 TIER 2 CAP/APU
= 0.25X(100)-\$300 = 1,566.25
137 SPARSITY REVENUE
249 TIER 2 CAP/APU
IF (137) > ZERO
THEN (249) = 9,999.99
ELSE (249) = (248)
BREAKDOWN OF \$/APU
BY TIER, ALL AUTHORITIES 1,566.25
250 TIER 1 = LSR OF
(202) OR (247) = 460.00
251 TIER 2 = [LSR OF (202)
OR (249)]-(250) = 14.26
252 UNEQUALIZED
= (202)-(250)
-(251) =

BREAKDOWN OF REFERENDUM
REVENUES

203 REFERENDUM REVENUE
ALL AUTHORITIES 609,518.95
253 TOTAL, TIER 1
= (57)X(250) = 591,192.00
254 TOTAL, TIER 2
= (57)X(251) = 18,326.95
255 TOTAL, UNEQUALIZED
= (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY20226 RMV/RES PU 400,457.70
256 TIER 1 = LSR OF 1
OR (234)/\$567,000 = .70627460
257 TIER 2 = LSR OF 1
OR (234)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
= (253)X(256) = 417,543.89
259 TIER 2 LEVY
= (254)X(257) = 18,326.95
255 UNEQUALIZED LEVY
260 TOTAL = (258)
+(259)+(255) = 435,870.84

INITIAL REFERENDUM AID

261 TIER 1 AID
= (253)-(258) = 173,648.11
262 TIER 2 AID
= (254)-(259) =
263 TOTAL AID
= (261)+(262) = 173,648.11

EQUALIZATION AID LIMIT

100 FY20226 FORMULA ALLOW 7,465.0
57 ADJ PU (EST) 1,285.20
264 REFERENDUM EQUALIZATION AID LIMIT
= [[0.25X(100)]
-\$300]X(57) 2,012,944.50

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

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
= (258)+(265) = 417,543.89
259 TIER 2 LEVY 18,326.95
255 UNEQUALIZED LEVY
267 TOTAL = (266)
+(259)+(255) = 435,870.84

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
= (261)-(265) = 173,648.11
262 TIER 2 AID
269 TOTAL AID
= (268)+(262) = 173,648.11

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) = 774.26
273 PRORATED TBRA
= LSR OF (270) OR
[(270)X(272)/(271)] =
274 REF AND LOR REV
= (176)+(203) = 995,078.95
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) = 173,648.11
 284 TIER 2 REF AID
 = (262)-(276) =
 285 TIER 1 LOR AID
 = (239)-(278) 210,104.92
 286 TIER 1 LOR LEVY
 = (237)-(279) 175,455.08
 287 TIER 1 REF LEVY
 = (266)-(280) = 417,543.89
 288 TIER 2 REF LEVY
 = (259)-(281) = 18,326.95
 289 UNEQL REF LEVY
 = (255)-(282) =
 290 REFER AND LOR TIER 1 EQUALIZATION
 AID BEFORE AID GUARANTEE
 = (275)+(283)
 + (284)+(285) = 383,753.03
 291 REFERENDUM AND LOR LEVY
 BEFORE AID GUARANTEE
 = (286)+(287)
 + (288)+(289) = 611,325.92

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) 1,464,285.70
 294 FY 2015 LOCATION
 EQUITY REVENUE
 (FY 2015 GEN ED REV
 REPORT LINE 198)
 295 FY 2015 COMBINED REVENUE
 = (293)+(294) = 1,464,285.70
 296 FY 2015 REFERENDUM
 EQUALIZATION PLUS
 HOLD HARMLESS AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINES 276 & 287) 694,477.55

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) = 694,477.55
 299 FY20226 COMBINED REVENUE
 = (171)+(203) = 1,540,003.75
 300 FY20226 COMBINED
 INITIAL AID
 = (240)+(290) = 588,792.45
 301 REVENUE RATIO =
 LESSER OF 1 OR
 [(299)/(295)] = 1.00000000
 302 2012 RMV 307,982,590
 10 2023 RMV 600,206,000
 303 RMV RATIO =
 LESSER OF 1 OR
 [(302)/(10)] = .51312814
 304 FY20226 MINIMUM
 COMBINED AID
 = (298)X(301)X(303) = 356,355.97
 305 FY20226 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) = 175,455.08
 238 TIER 2 LOR LEVY
 = (238) 339,885.38

OPT AID & LEVY SUMMARY CONT.

311 LOCAL OPTIONAL LEVY LIMIT
 = (238)+(310) = 515,340.46
 312 LOCAL OPTIONAL AID
 = (240)+ (278)+ (279) =
 = (285)+ (306)= 415,144.34
 REF AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE
 313 TIER 1 REF LEVY
 = (287)-(307) = 417,543.89
 314 TIER 2 REF LEVY
 = (288)-(308) = 18,326.95
 315 UNEQL LEVY
 = (289)-(309) =
 316 TOTAL REFERENDUM LEVY
 = (313)+(314)+(315) = 435,870.84
 317 TOTAL REFERENDUM
 EQUALIZATION AID
 = (275)+(283)+(284)
 + (307)+(308)+(309)
 - (278)-(279) = 173,648.11
 ALTERNATIVE ATTENDANCE ADJUST
 (CHARTER TRANSPORT AND
 MN STATE ACAD ADJ'S ONLY)
 145 TRANSPORT ALLOWANCE 612.52
 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	9,594,018.00
104	DECLINING ENROLL	
110	PENSION ADJUSTMENT	120,319.54
111	GIFTED & TALENTED	16,707.60
112	EXTENDED TIME	28,655.20
125	BASIC SKILLS	1,129,539.00
137	SPARSITY	
140	SMALL SCHOOLS	
160	TRANSPORT SPARSITY	340,128.18
167	OPERATING CAPITAL	265,766.51
171	LOCAL OPTIONAL	930,484.80
203	REFERENDUM	609,518.95
205	TRANSITION	32,528.41
228	EQUITY REVENUE	187,028.72
323	ALT ATTENDANCE ADJ	
324	TOTAL GENERAL REVENUE	
	= (101)+(104)+(110)	
	+ (111)+(112)+(125)	
	+ (137)+(140)+(160)	
	+ (167)+(171)+(203)	
	+ (205)+(228)+(323) =	13,254,694.91

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	252,677.57
242	EQUITY LEVY	146,857.04
245	TRANSITION LEVY	25,541.67
311	LOCAL OPTIONAL	515,340.46
316	TOTAL REFERENDUM LEVY	435,870.84
325	TOTAL GENERAL ED LEVY	
	= (232)+(242)+(245)	
	+ (311)+(316) =	1,376,287.58
326	TOTAL GENERAL ED AID	
	= (324)-(325) =	11,878,407.33

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	FY20226 ANTC/ADJ PU	21,996.33
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 FY20226 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	1,338,742.71
340	NET TUITION ADJUST	635,336.74-
341	EXCESS COST AID	266,407.09
342	HOLD HARM/GROWTH LMT	250,371.00
343	CROSS SUB REDUC AID	455,903.10
344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	1,676,087.16
345	FY 2026 NON-PUBLIC TRANSPORTATION AID	31,612.30

ACHIEVEMENT AND INTEGRATION
REVENUE

57	2025-26 ADJ PU (EST)	1,285.20
346	FY20226 EST INITIAL BUDGET	134,056.00
347	FY20226 EST INCENTIVE BUDGET	11,452.00
348	FY20226 ADJ INITIAL BUDGET = (346)X1.003 =	134,458.17
349	OCT 1, 2023 ENROLL OF PROTECTED STUDENTS	344.00
350	EST OCT 1, 2024 ENROLL OF PROTECTED STUDENTS = (349) =	344.00
351	OCT 1, 2023 TOTAL ENROLLMENT	1,087.00
352	EST OCT 1, 2024 TOTAL ENROLLMENT = (351) =	1,087.00
353	PROTECTED ENROLLMENT RATIO = (350)/(352) =	.31646734
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (346) > 0 = \$350 X(57)X(353) =	142,353.34
355	INTEG HOLD HARMLESS (FROM FY2025 INTEG REV RPT, LINE 11)	
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	134,458.17
357	INCENTIVE REV = LSR OF(347) OR [(57)X\$10]=	11,452.00
358	ACHIEVE & INTEG REVENUE = (356)+(357) =	145,910.17
359	ACHIEVE & INTEG LEVY = (358)X.30	43,773.05
360	TRANSFER TO MDE IF (356)=(348) THEN (360)=(348)-(346) ELSE (360)=(356)X.003	402.17
361	ACHIEVE & INTEG AID = (358)-(359)-(360) =	101,734.95

REEMPLOYMENT INSURANCE LEVY		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***				
362	EST FY2025 EXPEND	2,000.00	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	57	2025-26 ADJ PU (EST)	1,285.20	
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	2,000.00		68,677.70	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	17.86	
	SAFE SCHOOLS LEVY		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.51028571	
364	SAFE SCH Lvy REQUEST?	YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	249,211.29	
57	2025-26 ADJ PU (EST)	1,285.20	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000		
365	SAFE SCH LEVY LIMIT = \$36X(57) =	46,267.20	382	CAREER TECH REVENUE = (380)+(381) =	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		
	SAFE SCHOOLS INTERMEDIATE LEVY			71,723.40				
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2022 ANTC	23,756,034			
			56	2024-25 ADJ PU (EST)	1,274.60	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		383	FY2025 ANTC/ADJ PU = (29)/(56) =	18,638.03			
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
	JUDGMENT LEVY		385	CAREER TECH LEVY LIMIT = (382)X(384) =	71,723.40	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
369	DISTRICT JUDGMENTS		386	EST CAREER TECH AID = (382)-(385) =		406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =	
370	INTERMED JUDGMENTS			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)				
371	JUDGMENT LIMIT = (369)+(370) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	23,139.00		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
	ICE ARENA LEVY							
372	FY2024 NET OPR COSTS		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	766	NET LTFM REQ DEBT SERVICE FOR VPK	
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	23,139.00	407	NEW PAYGO LTFM LEVY FOR VPK	
	FY2025 CAREER & TECHNICAL					408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =	249,211.29
374	SHARE OF FY2025 EST COOPERATIVE BUDGET			**CAPITAL RELATED LEVY LIMITATIONS**				
375	FY2025 ESTIMATED DISTRICT BUDGET	204,924.00		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)				
376	FY2025 EST BUDGET = (374)+(375) =	204,924.00	400	LTFM PLAN APPROVAL STATUS	APPROVED			
377	PRELIMINARY REVENUE = .35X(376) =	71,723.40						

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***	***LTFM TOTAL AIDS & LEVIES CONT.***
409	OLD LAW HEALTH & SAFETY REVENUE = FY20226 ESTIMATED H&S COST = 20,500.00	418 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 249,211.29	432 TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 39,182.47
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY20226	419 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 210,028.82
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420 DISTRICT LTFM REVENUE = (418)-(419) = 249,211.29	434 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435 TOTAL LTFM LEVY = (433)+(434) = 210,028.82
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422 TOTAL LTFM REVENUE = (420)+(421) = 249,211.29	**DEBT SERV PORTION OF LTFM REV**
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**	763 NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57 2025-26 ADJ PU (EST) 1,285.20	764 NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423 LTFM EQUALIZED REVENUE = LSR OF (418), (420) OR \$380X(57) = 249,211.29	765 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35 2023 AG MODIFIED ANTC FOR LTFM REVENUE 17,590,028	766 NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54 2022-23 ADJ PU (ACT) 1,249.63	767 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413)+(763)+(764)+(765)+(766) =	424 FY2023 ANTC PER APU = (35)/(54) = 14,076.19	768 TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765)+(766)+(767) =
		425 STATEWIDE ANTC/APU 13,579.03	436 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) =
		426 LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428 LTFM AID RATIO .15722590
		427 LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .84277410	437 LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
		428 LTFM AID RATIO = 1-(427) = .15722590	438 LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
		429 LTFM INITIAL EQUAL AID = (423)X(428) = 39,182.47	439 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =
		430 LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 210,028.82	440 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =
		431 2015 TOTAL ALT FAC GRANDFATHER AID	
	OLD LAW DEFERRED MAINTENANCE		
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES		
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 41,972.43		
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 62,472.43		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	249,211.29			
441	TOTAL GENERAL FUND LTFM REVENUE = (422)-(768) =	249,211.29	456 457	**ADMINISTRATIVE SPACE** FY2025 JOINT FY20226 JOINT	**INSTRUCTIONAL/STORAGE** 474 FY2025 NONJOINT 24,509.90 475 FY20226 NONJOINT
442	LTFM GEN FUND EQUAL REV = (423)-(436) =	249,211.29	458 459	**INSTRUCTIONAL/STORAGE** FY2025 JOINT 6,061.00 FY20226 JOINT	476 REG OPERATING LEASES = SUM (472) TO (475) = 24,509.90
443	LTFM GEN FUND EQUAL AID = (432)-(438) =	39,182.47	460	TOT INTERMED OPERATING = (456) TO (459) = 6,061.00	***APPROVED REGULAR*** CAPITALIZED LEASES
444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442)-(443) =	210,028.82		***APPROVED INTERMED CAPITALIZED**	**ADMINISTRATIVE SPACE** 477 FY2025 NONJOINT 478 FY20226 NONJOINT
445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =		461 462	***ADMINISTRATIVE SPACE*** FY2025 JOINT FY20226 JOINT	**INSTRUCTIONAL/STORAGE**
446	TOTAL GEN FUND LTFM LEVY = (444)+(445) =	210,028.82	463 464	***INSTRUCTIONAL/STORAGE*** FY2025 JOINT 29,684.00 FY20226 JOINT	479 FY2025 NONJOINT 91,607.50 480 FY20226 NONJOINT
	DISABLED ACCESS LIMIT**		465 466	***EXCESS FUNDS CAP LEASE FY2025 JOINT FY20226 JOINT	**EXCESS FUNDS CAP LEASE** 481 FY2025 NONJOINT 482 FY20226 NONJOINT
447	FY 1992-FY20226 APPROV DIS ACC COSTS	50,000.00	467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) = 29,684.00	483 REG CAPITALIZED LEASES = [SUM (477) TO (480)] - [(481)+(482)] = 91,607.50
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST'S X 150,000) OR 300,000 =	300,000.00	468	TOT INTERMED LEASE COSTS = (460)+(467) = 35,745.00	484 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (471)+(476)+(483) = 116,117.40
449	LSR OF (447) OR (448)	50,000.00	57 469	2025-26 ADJ PU (EST) 1,285.20 INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) = 83,538.00	57 2025-26 ADJ PU (EST) 1,285.20 485 REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 272,462.40
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	470	INTERMED LEASE LIMIT =LSR (468) OR (469) = 35,745.00	486 COMM APPROVED LIMIT
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	1999	471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	487 REGULAR MAX LIMIT =GTR (485) OR (486) = 272,462.40
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	50,000.00		***APPROVED REG OPERATING LEASES**	488 REGULAR LEASE LIMIT =LSR (484) OR (487) = 116,117.40
453	CERT LEVY PAY 2024			***ADMINISTRATIVE SPACE**	489 TOTAL LEASE LEVY LIMIT = (470)+(488) = 151,862.40
454	TOTAL CERTIFIED LEVY = (452)+(453) =	50,000.00	472 473	FY2025 NONJOINT FY20226 NONJOINT	
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454) =				
	LEASE LEVY LIMITATION				
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST'S 287, 288, 916 AND 917				

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***				
232	OPERATING CAPITAL	252,677.57	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT		
446	LT FAC MAINTENANCE	210,028.82		LEVY LIMITATION		SUBMITTED?	YES	
455	DISABLED ACCESS			= (506)+(507)+(508)	613	POPULATION UNDER		
489	LEASE LEVY	151,862.40		+ (509) =		FIVE YEARS OF AGE	341	
490	COOP BLDG REPAIR			1,925,081.45	614	GTR OF 150 OR (613) =	341	
491	OTHER CAPITAL (MEMO)				615	ECFE ALLOWANCE		
492	CAP PROJECTS REFER			**COMMUNITY SERVICE**		0.023X(100) =	171.7	
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**	616	FY20226 EARLY CHILD		
	= (232)+(446)+(455)		600	POPULATION (YR 2020)		FAMILY REVENUE		
	+ (489)+(490)+(491)		601	GTR OF (600) OR 1,335		IF (611) = YES		
	+ (492) =	614,568.79				= (614)X(615),		
			602	YOUTH SERVICE PROG?		IF ANNUAL REPT = YES	57,103.86	
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL				
494	CONSOLIDATION/			ENRICHMENT?	YES	30	2023 ANTC	28,269,680
495	REORGANIZATION		604	FY20226 GENERAL REVENUE		617	ECFE TAX RATE	.00199907
496	HEALTH BENEFITS			= \$6.35X(601) =	47,263.05	618	= (617)X(30) =	56,513.07
497	ADDL RETIREMENT		605	FY20226 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT	
498	SEVERANCE			REV = \$1.00X(601) =	7,443.00		= LESSER OF (616)	
499	ADMIN DISTRICT		606	FY20226 AFTER SCHOOL			OR (618) =	56,513.07
500	SWIMMING POOL			REVENUE = \$1.85X(601)		620	EST FY20226 EARLY CHILD	
501	TREE GROWTH			NOT TO EXCEED 10,000			AID = (616)-(619) =	590.79
502	CONSOLIDATION/			AND \$0.43XPOPULATION			**HOME VISITING LIMIT**	
503	ECON DEVELOP ABATE		607	IN EXCESS OF 10,000	13,769.55	621	DIST PLANS TO LEVY FOR	
504	OTHER GENERAL (MEMO)			FY20226 COMMUNITY			FY20226 HOME VISIT?	YES
505	SUBTOTAL, OTHER INITIAL			EDUCATION REVENUE		622	HOME VISITING REVENUE	
	GENERAL LEVIES			= (604)+(605)+(606) =	68,475.60		IF (621) = YES	
	= (494) T0 (504) =		30	2023 ANTC	28,269,680		AND (618) > \$0,	
			608	STANDARD COMM ED LEVY			= \$3.00X(613),	
	INITIAL GENERAL FUND LEVY			= 0.003298X(30) =	93,233.40		ELSE = \$0	1,023.00
506	GENERAL RMV VOTER APPROVED		609	COMM ED LEVY LIMIT		230	FY20226 ANTC/ADJ PU	21,996.33
	= (316) =	435,870.84		LSR (607) OR (608) =	68,475.60	623	HOME VISIT LEVY RATIO	
507	GENERAL RMV OTHER		610	FY20226 EST GROSS COMM ED			= LESSER OF 1 OR	
	= (311)+(242)			AID = (607)-(609) =			(230)/\$17,250 =	1.00000000
	+ (245) =	687,739.17		**EARLY CHILD FAMILY EDUCATION**		624	FY20226 HOME VISIT LIMIT	
508	GENERAL NTC			FY2024 EC FE ANNUAL REPORT			= (622)X(623)	1,023.00
	VOTER APPROVED			MUST BE SUBMITTED TO CERTIFY		625	FY20226 EST HOME VISIT	
	= (492)			EARLY CHILDHOOD FAMILY ED &			AID = (622)-(624)	
509	GENERAL NTC OTHER		611	HOME VISIT LEVIES FOR FY20226				
	= (337)+(359)+(363)			DIST PLANS TO LEVY FOR				
	+ (365)+(368)+(371)			FY20226 EC FE REVENUE?	YES			
	+ (373)+(385)+(389)							
	+ (493)-(492)+(505) =	801,471.44						

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***	***DEBT EQUAL AID CONT.***
626	ADULTS WITH DISABILITIES REQUEST? NO	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY20226 PRINCIPAL AND INTEREST PAYMENTS)	713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =	**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(710)+(711) +(712)+(713)= 1,927,118.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700 ALT FAC REGULAR REQ DEBT SERV LEVY	
629	TOTAL REVENUE, = GREATER OF (627) OR (628)=	701 ALT FAC/H&S REQ DEBT SERV LEVY	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 =(30)X0.0053 =	702 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715 VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703 NEW LTFM REQ DEBT SERVICE FOR VPK	716 NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	SCHOOL-AGE CARE	705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) =	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY20226 SCH-AGE CARE REV (FY20226 EST COST)	**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID 318,413.00
30	2023 ANTC 28,269,680		
46	2025-26 RES PU (EST) 1,498.80	706 NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 18,861.54		719 FACIL BOND-MS 123B.62 49,613.00
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720 EQUIP BOND-MS 123B.61
636	FY20226 SCH-AGE CARE LIM = (633)X(635) =	707 TACONITE BONDS REQ DEBT SERV LEVY	721 REORG OPER DEBT
637	FY20226 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708 TAC FUNDING FOR BONDS (NOT IRRRB)	722 ECON DEV ABATEMENT
	COMMUNITY SERVICE SUMMARY	709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723 JUDGMENT
638	OTHER COMM ED (MEMO)	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724 OTHER NON-VOTER
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 126,011.67	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 1,927,118.00	725 INELG LEASE PURCHASE
		712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(719) THRU (725)= 49,613.00
			727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 368,026.00
			728 GDS REQ DEBT SERV LEVY =(705)+(706)+(714) +(717)+(718)+(727) = 2,295,144.00

NON-VTR APPR INELIG BOND CONT.

729 GDS REQ DEBT SERV LEVY
VOTER APPR = (710)+(711)
+(713)+(715)+(718) = 2,245,531.00

30 2023 ANTC 28,269,680

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)] = 1,927,118.00

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) 397,439.80

740 PAY 23 DEBT EXCESS
LEVY REDUCTION 93,677.99

741 PAY 24 DEBT EXCESS
LEVY REDUCTION 74,457.90

742 5% OF PAY 25 REQ DEBT
SERV LEVY=(728)X5%= 114,757.20

743 FUND 7 AVAIL BALANCE
GTR OF ZERO OR [(739)
-(740)-(741)-(742)] = 114,546.71

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)= 114,546.71

748 EXCESS USED TO RETIRE
FAC & EQUIP BONDS

749 ADJUSTED DEBT EXCESS
= (747)-(748) = 114,546.71

BREAKDOWN OF NET DEBT EXCESS

750 BASE FOR NET DEBT
EXCESS DISTRIBUTION
= IF (731)>0, THEN 0
ELSE (728)-(717)= 2,295,144.00

751 DEBT EXCESS RATIO =
LSR 1 OR (749)/(750)= .04990829

752 NET DEBT EXCESS FOR
ELG REQ DEBT SERVICE
= (714)X(751) = 96,179.16

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) =

NET DBT EXCESS BREAKDOWN CONT.

758 GENERAL FUND LEVY ADJ
FOR FACILITY & EQUIP
BONDS =
0-(719)-(720)-(748) = 49,613.00-

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) = 112,070.61

761 DEBT EXCESS FOR NON-
VOTER APPROVED DEBT
= (749)-(759)-(760) = 2,476.10

762 NET DEBT EXCESS FOR
DEBT SERV LEVY REDUCT
= (760)+(761) = 114,546.71

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) =

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

436 LTFM DEBT EQUAL REV

438 LTFM DEBT EQUAL AID

439 LTFM DEBT EQUAL LEVY

440 LTFM DEBT UNEQUAL LVY

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

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	28,269,680	783	FY20226 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	2,826,968	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY20226 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	1,249.63	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	22,622.44	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY20226 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY20226 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.52101104	54	2022-23 ADJ PU (ACT)	1,249.63		
776	DISASTER AID RATIO = = 1-(775) =	.47898896	790	2023 ANTC /ADJ APU = (30)/(54) =	22,622.44	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID						
732	DEBT EQUAL BASE	1,927,118.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	96,179.16	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		318,413.00	
779	FY20226 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
780	FY20226 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	1,830,938.84	796	TIER 2 DEBT AID = (789)X(794) =		49,613.00	
30	2023 ANTC	28,269,680	797	TOTAL DEBT EQ AID = (795)+(796) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
781	= .1050X(30) =	2,968,316.40	798	NON VOTER DEBT AID = (797)X(712)/(714) =		778	DISASTER LEVY LIMIT VOTER APPROVED
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	4,449,647.63	799	VOTER APPR DEBT AID = (797)-(798) =			

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED = (806)+(808)+(778) = 2,245,531.00		BAL NON-VOTER APPROV = (911)-(912) =	A	IN GENERAL, IF WE HAVE:
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 49,613.00	914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	FINAL LEVY AUTHORITY
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 2,295,144.00	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	C	PREVIOUSLY CALCULATED AUTHORITY
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	D	CERTIFIED LEVY BASED ON (B)
900	LEVY BONDS IRREV TRUST VOTER APPROVED	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =		LEVY ADJUSTMENT, THEN:
901	LEVY BONDS REVOC TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		IF A>B, D=A-B
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER		IF A<C, D=A-C
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1000	OTHERWISE D=ZERO
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =		**GENERAL FUND ADJUSTMENTS**
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1001	**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1002	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 210,260.08
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1003	23 PAY 24 LIMIT 211,203.87 23 PAY 24 LEVY 211,203.87
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1004	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 943.79-
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =		**FY2025 LOR TIER 1 LEVY ADJUST**
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE			1005	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 155,601.60
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1006	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1007	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1008	23 PAY 24 LIMIT 146,272.27 23 PAY 24 LEVY 146,272.27
913	JUNE 2023 FUND 47-464			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 146,272.27
				1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 146,272.27
				1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 9,329.33

FY2025 LOR TIER 2		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
LEVY ADJUSTMENT							
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	308,926.32	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	309,792.34	1027	23 PAY 24 LIMIT	348,095.32	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1014	23 PAY 24 LEVY	309,792.34	1028	23 PAY 24 LEVY	348,095.32	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	866.02-	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	348,095.32	1043	23 PAY 24 LEVY
FY2025 EQUITY LEVY ADJUSTMENT			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	348,095.32	1044	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	129,053.73	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	22,201.72	1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	23 PAY 24 LIMIT	121,011.14	**FY2025 2ND TIER REF LEVY ADJUST**			1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	23 PAY 24 LEVY	121,011.14	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)	17,973.30	1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	8,042.59	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
FY2025 TRANSITION LEVY ADJUST			1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	22,651.52	1035	23 PAY 24 LIMIT	16,330.55	1048	TIER 1 LEVY
1021	23 PAY 24 LIMIT	21,293.42	1036	23 PAY 24 LEVY	16,330.55	1049	TIER 2 LEVY
1022	23 PAY 24 LEVY	21,293.42	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	16,330.55	1050	UNEQL LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	1,358.10	1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	16,330.55	1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
FY2025 1ST TIER REFERENDUM			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	1,642.75	1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	370,297.04				1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)						

FY2025 LOR TBRA ALLOCATION ADJ		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 40,327.14	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
		1066	23 PAY 24 LIMIT 40,216.73		**FY2024 LTFM EQUAL LEVY ADJUST**
		1067	23 PAY 24 LEVY 40,216.73	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 168,566.90
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 110.41	1083	22 PAY 23 LIMIT 165,738.79
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	**FY2025 ALT TEACHER COMP ADJ**		1084	22 PAY 23 LEVY 165,738.79
	FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 2,828.11
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 2,738.81
		1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 2,738.81
		1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 89.30
1057	TIER 1 LEVY	**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**	
1058	TIER 2 LEVY	**FY2025 LTFM EQUAL LEVY ADJ**		1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
1059	UNEQL LEVY	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 185,580.91	1090	22 PAY 23 LIMIT
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1074	23 PAY 24 LIMIT 168,517.16	1091	22 PAY 23 LEVY
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=	1075	23 PAY 24 LEVY 168,517.16	1092	TOTAL ADJUSTMENT
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 17,063.75	1093	23 PAY 24 ADJ LIMIT
	FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	***FY2025 LTFM UNEQUAL LEVY ADJ***		1094	23 PAY 24 ADJ LEVY
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	***3 YEAR PRIOR ADJUSTMENTS***		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT	
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1078	23 PAY 24 LIMIT	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 173,679.90
		1079	23 PAY 24 LEVY	1097	21 PAY 22 LIMIT 184,124.47
		1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1098	21 PAY 22 LEVY 184,124.47

FY2023 OPER CAP ADJ CONT.			***FY2023 EQUITY LEVY ADJUSTMENT***			***FY2023 1ST TIER VTR APPROVED***		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1098)) =	10,444.57-	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	110,783.31	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	318,756.61
1100	22 PAY 23 ADJ LIMIT	11,373.95-	1118	21 PAY 22 LIMIT	100,750.43	1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	2,120.72
1101	22 PAY 23 ADJ LEVY	11,373.95-	1119	21 PAY 22 LEVY	100,750.43	1135	22 PAY 23 ADJ LIMIT	2,473.26-
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	929.38	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	10,032.88	1136	22 PAY 23 ADJ LEVY	2,473.26-
	FY2023 LOR TIER 1 LEVY ADJ		1121	22 PAY 23 ADJ LIMIT	621.15	1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	4,593.98
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	140,412.88	1122	22 PAY 23 ADJ LEVY	621.15		**FY2023 2ND TIER REF LEVY ADJ**	
1104	21 PAY 22 LIMIT	133,943.92	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	9,411.73	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	17,819.72
1105	21 PAY 22 LEVY	133,943.92		**FY2023 TRANSITION LEVY ADJ**		1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	16,458.89
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	6,468.96	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	19,628.46	1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	16,458.89
1107	22 PAY 23 ADJ LIMIT	1,039.28-	1125	21 PAY 22 LIMIT	18,118.79	1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	1,360.83
1108	22 PAY 23 ADJ LEVY	1,039.28-	1126	21 PAY 22 LEVY	18,118.79	1142	22 PAY 23 ADJ LIMIT	327.98
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	7,508.24	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) =	1,509.67	1143	22 PAY 23 ADJ LEVY	327.98
	FY2023 LOR TIER 2 LEVY ADJUST		1128	22 PAY 23 ADJ LIMIT	140.58-	1144	FY2023 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	1,032.85
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	305,550.35	1129	22 PAY 23 ADJ LEVY	140.58-			
1111	21 PAY 22 LIMIT	303,530.92	1130	FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	1,650.25			
1112	21 PAY 22 LEVY	303,530.92		**FY2023 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST				
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	2,019.43	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	320,877.33			
1114	22 PAY 23 ADJ LIMIT	2,355.12-	1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	318,756.61			
1115	22 PAY 23 ADJ LEVY	2,355.12-						
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	4,374.55						

FY2023 UNEQUAL REF LEVY ADJ		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 36,824.43
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT 33,368.33
FY2023 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY 33,368.33
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT = (1176)-(1177) = 3,456.10
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT 5,806.59
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY 5,806.59
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) = 2,350.49-
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL 23,882.37
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 23,882.37
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT 2,000.00
				1186	22 PAY 23 LEVY 2,000.00
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1185)) = 21,882.37
				FY2023 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH LVY REQUEST YES
				54	2022-23 ADJ PU (ACT) 1,249.63
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 44,986.68

FY2023 SAFE SCHOOLS ADJ CONT.		***FY2023 LTFM EQUAL ADJ CONT.***		***FY2023 CAREER TECHNICAL ADJ***	
1190	21 PAY 22 LIMIT	41,551.20	1206	21 PAY 22 LIMIT	147,283.36
1191	21 PAY 22 LEVY	41,551.20	1207	21 PAY 22 LEVY	147,283.36
1192	FY2023 SAFE SCH ADJUST = ((1189)-(1190)) =	3,435.48	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	21,919.81
FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST			1209	22 PAY 23 ADJ LIMIT	3,209.59
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1210	22 PAY 23 ADJ LEVY	3,209.59
54	2022-23 ADJ PU (ACT)	1,249.63	1211	23 PAY 24 ADJ LIMIT	2,838.05
1194	FY2023 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1212	23 PAY 24 ADJ LEVY	2,838.05
1195	21 PAY 22 LIMIT		1213	FY2023 EQUAL LIMIT ADJUST = (1209)+(1211) =	6,047.64
1196	21 PAY 22 LEVY		1214	FY2023 EQUAL LEVY ADJUST = (1210)+(1212) =	6,047.64
1197	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST		1215	FY2023 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	15,872.17
FY2023 ALTERNATE TEACHER COMPENSATION LEVY ADJUST			**FY2023 LTFM UNEQUAL LEVY ADJ**		
1198	FY2023 ALT COMP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 324)		1216	FY2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2023 WEBSITE REPORT, LINE 64)	
1199	21 PAY 22 LIMIT		1217	21 PAY 22 LIMIT	
1200	21 PAY 22 LEVY		1218	21 PAY 22 LEVY	
1201	TOTAL ADJUST TO PAY 22 ALT COMP LEVY AUTH		1219	TOTAL ADJUSTMENT	
1202	22 PAY 23 ADJ LIMIT		1220	22 PAY 23 ADJ LIMIT	
1203	22 PAY 23 ADJ LEVY		1221	22 PAY 23 ADJ LEVY	
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1222	23 PAY 24 ADJ LIMIT	
FY2023 LTFM EQUALIZED LEVY ADJ			1223	23 PAY 24 ADJ LEVY	
1205	FY2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2023 WEBSITE REPORT, LINE 63)	169,203.17	1224	FY2023 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	
			1225	FY2023 UNEQUAL LEVY ADJUST = (1221)+(1223) =	
			1226	FY2023 LTFM UNEQUALIZED LEVY ADJUST	
			1227	FY2023 CAREER TECH LEVY AUTHORITY (FY2023 CTE AID REPORT LINE 21)	55,956.32
			1228	22 PAY 23 LIMIT	62,990.90
			1229	22 PAY 23 LEVY	62,990.90
			1230	FY2023 CAREER TECH ADJUSTMENT = ((1227)-(1229)) =	7,034.58-
			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)	39,695.00
			1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
			1237	PRORATED ANNUAL OPEB LEVY AUTH	39,695.00
			1238	23 PAY 24 LIMIT	54,276.00
			1239	23 PAY 24 LEVY	54,276.00
			1240	FY2023 ANNUAL OPEB ADJUSTMENT = (1237)-(1239) =	14,581.00-

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)

**PAY 22 FY2022 LEASE COSTS LEASE COSTS

REG OPERATING LEASES

1300 INTERMEDIATE 18,767.00
1301 NON-JOINT 20,669.46

** CAPITALIZED LEASES **

1302 INTERMEDIATE 15,983.00
1303 NON-JOINT 92,025.75

1304 PAY 22 FY2022
TOTAL LEASE COSTS = (1300)+
(1301)+(1302)+(1303)= 147,445.21

PAY 22 FY2023 LEASE COSTS

REG OPERATING LEASES

1305 INTERMEDIATE
1306 NON-JOINT

** CAPITALIZED LEASES **

1307 INTERMEDIATE
1308 NON-JOINT

1309 PAY 22 FY2023
TOTAL LEASE COSTS = (1305)+
(1306)+(1307)+(1308)=

1310 FY2022 INTERMEDIATE COSTS
(1300)+(1302)+
(1305)+(1307)= 34,750.00

54 2022-23 ADJ PU (ACT) 1,249.63

1311 INTERM PUPIL UNIT
AUTH = \$65X(54) = 81,225.95

1312 INTERM LEASE AUTH = LSR
OF (1310) OR (1311) = 34,750.00

1313 INTERM DIST CARRYOVER
TO REGULAR LEASE AUTH

1314 FY2022 NON-JOINT
LEASE COSTS

(1301)+(1303)+
(1306)+(1308)= 112,695.21

54 2022-23 ADJ PU (ACT) 1,249.63

1315 PAY 22 PUPIL UNIT MAX
AUTH = \$212X(54) = 264,921.56

1316 PAY 22 COMMISSIONER
APPROVED LIMIT

1317 REGULAR MAX AUTHORITY
= GTR OF (1315)
OR (1316) = 264,921.56

1318 TOTAL PAY 22 REGULAR
LEASE LEVY AUTHORITY
= LSR OF (1313)+(1314)
OR (1317) = 112,695.21

1319 TOTAL PAY 22 REGULAR &
INTERM LEASE LEVY AUTH
= (1312)+(1318) = 147,445.21

1320 21 PAY 22 LIMIT 142,995.35
1321 21 PAY 22 LEVY 142,995.35

1322 PAY 22 LEASE LEVY
LIMITATION ADJUSTMENT
= (1319) - (1320) = 4,449.86

PAY 22 NET LEASE COSTS

CAPITAL RELATED ADJ SUMMARY

1003 FY2025 OPER CAP ADJ 943.79-
1102 FY2023 OPER CAP ADJ 929.38
1076 FY2025 LTFM EQ ADJ 17,063.75

1080 FY2025 LTFM UNEQ ADJ
1081 FY2025 H&S REBATES

1088 FY2024 LTFM EQ ADJ 89.30
1095 FY2024 LTFM UNEQ ADJ
1215 FY2023 LTFM EQ ADJ 15,872.17

1226 FY2023 LTFM UNEQ ADJ
1322 PAY 22 LEASE LEVY ADJ 4,449.86
1323 LEASE LEVY ADJ (MEMO)
1324 OTHER CEX ADJ (MEMO)

1325 TOTAL CAPITAL RELATED
LEVY LIMIT ADJUSTMENT
= (1003)+(1102)+(1076)+
(1080)+(1081)+(1088)+
(1095)+(1215)+(1226)+
(1322)+(1323)+(1324)= 37,460.67

OTHER GENERAL LIMITATION ADJ

758 GENERAL FUND LEVY ADJ
FOR FAC & EQUIP BONDS 49,613.00-

1326 ECON DEV ABATE ADJUST
(MEMO)

1327 DEBT SURPLUS TRANSFER
(MEMO)

1328 SCH TAX ADJUSTMENT
(FROM STR ADJUST
REPORT, LINE 9)

1329 OTHER ADJUST, GEN RMV
VOTER APPROVED (MEMO)

1330 TOTAL OTHER ADJUST
GEN RMV VOTER APPR
= (1328)+(1329) =

1331 MAINT PU VAR (MEMO)

FY2024 LTFM DEBT LEVY ADJ CONT.		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***	
1710	22 PAY 23 LIMIT	1902	TOTAL OPEB DEBT SERV	2010	GENERAL
1711	22 PAY 23 LEVY		ADJ VOTER APPROVED		= (2005) / (2009) =
1712	TOTAL ADJUSTMENT		= (1900)+(1901) =	2011	COMMUNITY SERVICE
	ADJ = (1709)-(1710) =				= (2006) / (2009) =
1713	23 PAY 24 ADJ LIMIT	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE
1714	23 PAY 24 ADJ LEVY		NON-VOTER =GTR OF		= (2007) / (2009) =
			[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE
1715	FY2024 LTFM DEBT LEVY	1904	OTHER OPEB DS ADJUST		= (2008) / (2009) =
	ADJ = (1712)-(1713) =		(MEMO)NON-VOTER APPR	2014	TOTAL
					1.00000000
	FY2023 LTFM DEBT LEVY ADJUST	1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM**	
1716	FY2023 EST LTFM		NON-VOTER APPROVED	PART III OF FY2025 ABATE AID RPT)	
	DEBT LEVY AUTHORITY		= (1903)+(1904) =	2015	GENERAL
	(FROM WEBSITE			2016	COMMUNITY SERVICE
	FY2023 RPT, LINE 59)			2017	GENERAL DEBT SERVICE
				2018	TOTAL
1717	21 PAY 22 LIMIT		**ABATEMENT ADJUSTMENTS**		989.52
1718	21 PAY 22 LEVY		**INITIAL ABATEMENT LEVY ADJUST**		62.31
1719	TOTAL ADJUSTMENT	2000	SCHOOL TAXES ABATED	2019	EST FY2025 ABATEMENT
	= (1716)-(1717) =		IN 2023		AID PRORATION FACTOR
1720	22 PAY 23 ADJ LIMIT		4,513.62-		1.00000000
1721	22 PAY 23 ADJ LEVY	2001	SCHOOL TAXES ADDED	**PRORATED ABATEMENT AID BY FUND**	
			IN 2023	2020	GENERAL
1722	23 PAY 24 ADJ LIMIT	2002	NET CHANGE IN SCHOOL		= (2019)X(2015) =
1723	23 PAY 24 ADJ LEVY		TAXES	2021	COMMUNITY SERVICE
			= (2000)+(2001) =		= (2019)X(2016) =
1724	FY2023 DEBT LIMIT ADJUST	2003	ABATEMENT RECOVERY	2022	GENERAL DEBT SERVICE
	= (1720)+(1722) =		REVENUE [GTR OF ZERO		= (2019)X(2017) =
1725	FY2023 DEBT LEVY ADJUST		OR -1X(2002)]	2023	TOTAL
	= (1721)+(1723) =		4,513.62		1,051.83
1726	FY2023 LTFM DEBT LEVY	2023	FY2025 ABATEMENT AID	**INITIAL ABATE LEVY ADJ BY FUND**	
	ADJ = (1719)-(1724) =		1,051.83	(ZERO IF NO LEVY AUTHORITY IN FUND)	
1727	TOTAL DEBT SERV ADJUST	2004	INITIAL ABATEMENT LEVY	2024	GENERAL=(2003)-(2023)-
	NON-VOTER APPROVED		ADJUSTMENT		(2025)-(2026)-(2027) =
	= (1703)+(1704)+		= (2003)-(2023) =	2025	COMMUNITY SERVICE [(2003)X
	(1708)+(1715)+(1726) =		3,461.79		(2011)]-(2021) =
	2,476.10-	2005	GENERAL	2026	GENERAL DEBT SERV DBT [(2003)X
	***OTH POSTEMPLOYMENT BENE (OPEB)**		1,578,752.15		(2012)]-(2022) =
	& PENSION DEBT SERVICE ADJUSTMENTS	2006	COMMUNITY SERVICE	2027	OPEB DEBT [(2003)X
			111,328.77		(2013)] =
		2007	GENERAL DEBT SERVICE	2004	TOTAL = (2003)-(2023)
			1,817,815.00		3,461.79
		2008	OPEB DEBT SERVICE	**ABATEMENT INTEREST ADJUSTMENT**	
		2009	TOTAL	2028	ABATEMENT INTEREST
1900	REDUCTION DEBT EXCESS,		3,507,895.92		DEDUCTED FROM TAX
	VOTER APPROV = GTR OF				SETTLEMENTS IN 2023
	[(920)OR(923)] X-1 =				452.68
1901	OTHER OPEB DS ADJUST				
	(MEMO) VOTER APPROVED				

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

2029	GENERAL = (2028) - (2030) - (2031) - (2032) =	203.73
2030	COMMUNITY SERVICE = (2028) X (2011) =	14.37
2031	GENERAL DEBT SERVICE = (2028) X (2012) =	234.58
2032	OPEB DEBT SERVICE = (2028) X (2013) =	
2028	TOTAL	452.68

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

2069	GENERAL = (2059) - (2068) - (2070) - (2071) - (2072) =	270.86
2070	COMMUNITY SERVICE = (2061) - (2065) =	19.10
2071	GENERAL DEBT SERVICE = (2062) - (2066) =	311.93
2072	OPEB DEBT SERVICE = (2063) - (2067) =	
2073	TOTAL	601.89

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	

ADVANCE ABATEMENT LEVY ADJUST

2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024	603.18-
2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	603.18-
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	603.18

TOTAL INITIAL LEVY LIMITATION
 SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY		
3000	GENERAL RMV VOTER APPROVED = (506)+(1342) =	465,342.14
3001	GENERAL RMV OTHER = (507)+(1343) =	728,441.80
3002	GENERAL NTC VOTER APPROVED = (508)+(1344) =	
3003	GENERAL NTC OTHER + (509)+(1345)+(2038) + (2051)+(2069) =	792,297.75
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	1,986,081.69

TOTAL REGULAR ABATE LEVY ADJ

2038	GENERAL = (2024)+(2029)+(2033) =	1,245.59
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034) =	95.31
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035) =	2,573.57
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036) =	
2042	TOTAL	3,914.47

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL = (2059) - (2061) - (2062) - (2063)	271.47
2061	COMMUNITY SERVICE = (2059) X (2011) =	19.14
2062	GENERAL DEBT SERVICE = (2059) X (2012) =	312.57
2063	OPEB DEBT SERVICE = (2059) X (2013)	
2059	TOTAL	603.18

CARRY-OVER ABATE LEVY AUTHORITY

2043	GENERAL	15.27
2044	COMMUNITY SERVICE	1.23
2045	GENERAL DEBT SERVICE	34.64
2046	OPEB DEBT SERVICE	

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

2064	GENERAL	.61
2065	COMMUNITY SERVICE	.04
2066	GENERAL DEBT SERVICE	.64
2067	OPEB DEBT SERVICE	
2068	TOTAL	1.29

PAY 24 REGULAR ABATEMENT LEVY

2047	GENERAL	15.27
2048	COMMUNITY SERVICE	1.23
2049	GENERAL DEBT SERVICE	34.64
2050	OPEB DEBT SERVICE	

COM SERV INITIAL LEVY SUMMARY

3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	126,027.53
**GEN DBT SERV INITIAL LEVY SUMMARY*		
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	2,136,345.89
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	47,136.90

<p>***GEN DBT SERV INI SUMMARY CONT.***</p> <p>3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,183,482.79</p> <p>**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***</p> <p>3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =</p> <p>3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =</p> <p>3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =</p> <p>***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).</p> <p>**OFFSET CARRIED FORWARD**</p> <p>3012 GENERAL 3013 GENERAL DEBT SERVICE 3014 OPEB/PENSION DEBT SERVICE</p> <p>**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS</p> <p>3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]</p> <p>3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]</p> <p>3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]</p> <p>3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]</p> <p>3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]</p>	<p>***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS</p> <p>3020 GEN RMV VOTER NEGATIVE OFFSET</p> <p>3021 GEN RMV OTHER NEGATIVE OFFSET</p> <p>3022 GEN NTC VOTER NEGATIVE OFFSET</p> <p>3023 GEN NTC OTHER NEGATIVE OFFSET</p> <p>3024 COM SERV NEGATIVE OFFSET</p> <p>**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV</p> <p>3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =</p> <p>3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =</p> <p>3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =</p> <p>3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =</p> <p>3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =</p> <p>**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND</p> <p>3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]</p> <p>3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]</p>	<p>***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND</p> <p>3032 GDS VOTER NEGATIVE OFFSET</p> <p>**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND</p> <p>3033 GDS OTH NEGATIVE OFFSET</p> <p>3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =</p> <p>3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =</p> <p>3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]</p> <p>**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND</p> <p>3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]</p> <p>3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET</p> <p>**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND</p> <p>3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET</p> <p>**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND</p> <p>3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =</p> <p>3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =</p>
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NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	1,433.60	4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
		57	2025-26 ADJ PU (EST)	1,285.20	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44) =		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041) =	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044) =	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3500	GEN DEBT VOTER APPR 2,136,345.89	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)] =		4020 MINING 3.43 CENTS/TON
3501	GEN DEBT OTHER 47,136.90		**FY20226 TAC ADD REF REV**		4021 TAC RAILR GRANDFATHER
	MAXIMUM EFFORT LOAN AID	4007	FY 13 REF REV ALLOW		4022 DEER RVR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022) =
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4011	TAC ADD REF REVENUE = (4010)X22.5% =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018) =
	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER		**FY20226 TAC TOTAL REF REV** (JULY 2022 PAYMENT)		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3506	GEN DEBT VOTER =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4013	MAXIMUM EC RESERVE = (57)X\$25 =		4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507) =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =		
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =				

FY2024 TACONITE RECEIPT CONT.

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

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

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

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

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

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

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

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

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

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

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

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

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

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

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

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

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

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

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

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

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

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

FY20226 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

5000	***FY20226 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***
	GENERAL FUND				
5001	GEN RMV VOTER APPROVED = (3000)+(3025) + (4055) =	465,342.14	5013	GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) + (3506)+(4061) =	2,136,345.89
5002	GENERAL RMV OTHER = (3001)+(3026) + (4053) =	728,441.80	5014	GEN DEBT SERV OTHER = (3007)+(3035) + (3507)+(4051) =	47,136.90
5003	GEN NTC VOTER APPROVED = (3002)+(3027) + (4057) =		5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	2,183,482.79
5004	GENERAL NTC OTHER = (3003)+(3028) + (4047) =	792,297.75	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	1,986,081.69	5017	MAX EFF LOAN AID USED = (3503) - (3506) - (3507) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) + (344)+(345)+(361) + (386)+(443)+(2020) =	13,728,013.73	5018	TACONITE RECEIPTS = -(4051) - (4061) =	
5007	TACONITE RECEIPTS = -1*(4047) - (4053) - (4055) - (4057) =		5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) + (5017)+(5018) =	2,183,482.79
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) =	15,714,095.42		**OPEB/PENSION DEBT SERVICE FUND**	
	COMMUNITY SERVICE FUND		5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) + (4059) =	
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) =	126,027.53	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) + (4049) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) + (632)+(637)+(2021) =	653.10	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5011	TACONITE RECEIPTS = -1*(4045) =		5023	TACONITE RECEIPTS = - (4049) - (4059) =	
5012	TOTAL COMM SERV FUND REVENUE = (5009) + (5010)+(5011)	126,680.63	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023)	

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	435,870.84	29,471.30	N/A			465,342.14
GEN-RMV OTHER-EXEMP	687,739.17	40,702.63	N/A			728,441.80
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	801,471.44	10,690.14-	1,516.45			792,297.75
TOTAL GENERAL	1,925,081.45	59,483.79	1,516.45			1,986,081.69
COM SERV-EXEMP	126,011.67	98.55-	114.41			126,027.53
DEBT-VOTER-NONEXEMP	2,245,531.00	112,070.61-	2,885.50			2,136,345.89
DEBT-OTHER-NONEXEMP	49,613.00	2,476.10-				47,136.90
TOTAL DEBT SERV	2,295,144.00	114,546.71-	2,885.50			2,183,482.79
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,346,237.12	55,161.47-	4,516.36			4,295,592.01

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	1,582,359.71	1,986,081.69	403,721.98	25.51
COMMUNITY SERVICE	114,750.90	126,027.53	11,276.63	9.83
GENERAL DEBT SERVICE	2,228,141.58	2,183,482.79	44,658.79-	2.00-
OPEB DEBT SERVICE				
TOTAL	3,925,252.19	4,295,592.01	370,339.82	9.43

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	1,582,359.71			
COMMUNITY SERVICE	114,750.90			
GENERAL DEBT SERVICE	2,228,141.58			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,925,252.19			

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	354,622.10	354,622.10	465,342.14			
(5002)	GENERAL-RMV OTHER	579,692.86	579,692.86	728,441.80			
(5003)	GENERAL-NTC VOTER						
(5004)	GENERAL-NTC OTHER	648,044.74	648,044.75	792,297.75			
(5009)	COMMUNITY SERV-NTC OTHER	114,750.90	114,750.90	126,027.53			
(5013)	GENL DEBT-NTC VOTER	2,177,103.60	2,177,103.60	2,136,345.89			*1
(5014)	GENL DEBT-NTC OTHER	51,037.98	51,037.98	47,136.90			*1
(5020)	OPEB DEBT-NTC VOTER						
(5021)	OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	1,582,359.71	1,582,359.71	1,986,081.69			
(5009)	COMMUNITY SERVICES FUND	114,750.90	114,750.90	126,027.53			
(5015)	GENERAL DEBT SERVICE FUND	2,228,141.58	2,228,141.58	2,183,482.79			
(5022)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	934,314.96	934,314.96	1,193,783.94			
	NET TAX CAPACITY	2,990,937.23	2,990,937.23	3,101,808.07			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	2,531,725.70	2,531,725.70	2,601,688.03			
	OTHER	1,393,526.49	1,393,526.49	1,693,903.98			
TOTAL LEVY							
	TOTAL LEVY	3,925,252.19	3,925,252.19	4,295,592.01			

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER	348,095.32	348,095.32	417,543.89			*2
(314)	2ND TIER RMV REFER	16,330.55	16,330.55	18,326.95			*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2025 1ST TIER REF ADJUST	13,836.15-	13,836.15-	22,201.72			*2
(1039)	FY2025 2ND TIER REF ADJUST	276.64	276.64	1,642.75			*2
(1047)	FY2025 UNEQUAL REF ADJUST						
(1053)	FY2025 TBRA ALLOC ADJUST						*2
(1062)	FY2025 REF HOLD HARMLESS ADJ						
(1137)	FY2023 1ST TIER REF ADJUST	2,878.18	2,878.18	4,593.98			
(1144)	FY2023 2ND TIER REF ADJUST	877.56	877.56	1,032.85			
(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	354,622.10	354,622.10	465,342.14			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	146,272.27	146,272.27	175,455.08			*3
(238)	2ND TIER LOCAL OPTIONAL	309,792.34	309,792.34	339,885.38			*3
(242)	EQUITY	121,011.14	121,011.14	146,857.04			*3
(245)	TRANSITION	21,293.42	21,293.42	25,541.67			*3
(1011)	FY2025 LOR TIER 1 ADJUST	5,814.05-	5,814.05-	9,329.33			*3
(1015)	FY2025 LOR TIER 2 ADJUST	14,178.68-	14,178.68-	866.02-			*3
(1019)	FY2025 EQUITY ADJUST	3,880.99-	3,880.99-	8,042.59			*3
(1023)	FY2025 TRANSITION ADJUST	846.37-	846.37-	1,358.10			*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2023 LOR TIER 1 ADJUST	1,209.43	1,209.43	7,508.24			
(1116)	FY2023 LOR TIER 2 ADJUST	2,949.43	2,949.43	4,374.55			
(1123)	FY2023 EQUITY ADJUST	1,769.13	1,769.13	9,411.73			
(1130)	FY2023 TRANSITION ADJUST	176.06	176.06	1,650.25			
(1163)	FY2023 LOR TIER 1 TBRA ADJUST						
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS						
(1339)	OTHER ADJ, GEN OTHER RMV	60.27-	60.27-	106.14-			
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	579,692.86	579,692.86	728,441.80			

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.

LVYLIM26890125

MINNESOTA DEPARTMENT OF EDUCATION

ED-00111-46

DISTRICT NO. 2689 TYPE 01 LEVY LIMITATION AND CERTIFICATION

DISTRICT NAME Pipestone Area School Dis

2024 PAYABLE 2025

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DATE OF RUN: 09/18/24

ECSU REGION 06 Pipestone County

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	211,203.87	211,203.87	252,677.57			*3
(337)	ALT TEACHER COMP (Q COMP)						*4
(359)	ACHIEVEMENT & INTEGRATION	40,216.73	40,216.73	43,773.05			*5
(363)	FY2025 REEMPLOYMENT INS	5,000.00	5,000.00	2,000.00			
(365)	SAFE SCHOOLS	41,227.19	41,227.20	46,267.20			
(368)	SAFE SCHOOLS INTERMEDIATE						
(371)	JUDGMENT						*6
(373)	ICE ARENA						
(385)	FY2025 CAREER TECHNICAL	68,677.70	68,677.70	71,723.40			
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	54,276.00	54,276.00	23,139.00			
(444)	LT FACILITIES EQUAL	168,517.16	168,517.16	210,028.82			*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(489)	BUILDING/LAND LEASE	134,131.01	134,131.01	151,862.40			
(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	723,249.66	723,249.67	801,471.44			

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	949.76	949.76	943.79-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	10,757.46-	10,757.46-	929.38		
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST	2,559.47	2,559.47	110.41		*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST			2,350.49-		*5
(1187)	FY2023 REEMPLOYMENT ADJUST	5,000.00-	5,000.00-	21,882.37		
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,358.64	1,358.64	3,435.48		
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	7,034.58-	7,034.58-	7,034.58-		
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST	1,686.00-	1,686.00-	14,581.00-		
(1076)	FY2025 LTFM EQUAL ADJUST	2,738.81	2,738.81	17,063.75		
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST	2,838.05	2,838.05	89.30		
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	16,642.90	16,642.90	15,872.17	15,872.17	
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	2,609.59	2,609.59	34,473.00		

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.

LVYLIM26890125

MINNESOTA DEPARTMENT OF EDUCATION
LEVY LIMITATION AND CERTIFICATION
2024 PAYABLE 2025

ED-00111-46

DISTRICT NO. 2689 TYPE 01
DISTRICT NAME Pipestone Area School Dis
ECSU REGION 06 Pipestone County

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DATE OF RUN: 09/18/24

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	25,055.45-	25,055.45-	4,449.86		
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST	52,743.53-	52,743.53-	49,613.00-		
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	15.27	15.27	1,245.59		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	30.80-	30.80-	270.86		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	77,814.51-	77,814.51-	43,646.69-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	723,249.66	723,249.67	801,471.44		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	2,609.59	2,609.59	34,473.00		
(5004)	TOTAL GENERAL - NTC OTHER	648,044.74	648,044.75	792,297.75		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	68,475.60	68,475.60	68,475.60			*13
(619)	EARLY CHILD FAMILY	47,576.68	47,576.68	56,513.07			*14
(624)	HOME VISITING	1,074.00	1,074.00	1,023.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY2025 EARLY CHILD FAMILY ADJ	2,407.74-	2,407.74-	86.54-			
(1407)	FY2023 HOME VISITING ADJUST	33.28	33.28	12.01-			
(1411)	FY2023 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	1.23	1.23	95.31			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	2.15-	2.15-	19.10			*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	114,750.90	114,750.90	126,027.53			

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG	1,926,593.00	1,926,593.00	1,927,118.00			*15
(808)	DEBT SERVICE-AID INELIG	323,263.64	323,263.64	318,413.00			*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	72,752.35-	72,752.35-	112,070.61-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	34.64	34.64	2,573.57			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	35.33-	35.33-	311.93			*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	2,177,103.60	2,177,103.60	2,136,345.89			*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG	52,743.53	52,743.53	49,613.00			*15
(769)	LT FACILITIES DEBT SERVICE						*15
(1708)	FY2025 LTFM DEBT SERV ADJ						
(1715)	FY2024 LTFM DEBT SERV ADJ						
(1726)	FY2023 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	1,705.55-	1,705.55-	2,476.10-			
(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	51,037.98	51,037.98	47,136.90			*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT