

**Regular School Board Meeting  
Monday, September 22, 2025, 6:30 PM  
Pipestone Area Schools  
Conference Room 1148 MS/HS  
1401 7th St SW  
Pipestone, MN 56164**

**AGENDA**

<b>1. Call to Order</b>	
<b>2. Pledge of Allegiance</b>	
<b>3. Approval of Agenda</b>	
<b>4. Public Forum</b>	
<b>5. Consent Agenda</b>	
<b>1. Approve Minutes of the Regular School Board Meeting of August 25, 2025</b>	<b>2</b>
<b>2. Personnel Report: Action Required</b>	<b>5</b>
<b>6. Financials</b>	
<b>1. Review of Budget Year-to-Date</b>	<b>6</b>
<b>2. Approve Treasurer's Report for August 30, 2025</b>	<b>7</b>
<b>3. Approve 2023A Bonds Treasurer's Report for August 30, 2025</b>	<b>8</b>
<b>4. Approve Regular Bills</b>	<b>9</b>
<b>5. Approve High School Activity Bills</b>	<b>30</b>
<b>7. Board Forum/Information</b>	
<b>1. Board Reports and Updates</b>	
<b>8. Administrator's Report</b>	
<b>1. Superintendent's Board Report</b>	<b>33</b>
<b>2. Principal's Board Report (S. Ortman/J. Moravetz)</b>	<b>43</b>
<b>3. Curriculum, Teaching, and Learning Board Report</b>	<b>50</b>
<b>9. Board Action</b>	
<b>1. Resolution Accepting Donations</b>	<b>52</b>
<b>2. Approve Policies 211, 415, 417, 420, 508, 516, 525, 527, 528, 529, 533, 555, 710, and 714</b>	<b>57</b>
<b>3. Surplus 100 Jumbo Junior Toilet Paper Dispensers</b>	<b>107</b>
<b>4. Surplus Shop Equipment</b>	<b>109</b>
<b>5. Certify Proposed Levy Limitation and Certification Report for 2025 Payable 2026 (Set Truth-in-Taxation Meeting, December 15, 2025, 6:30PM)</b>	<b>112</b>
<b>10. Adjourn</b>	

August 25, 2025

MINUTES OF THE REGULAR SCHOOL BOARD MEETING OF INDEPENDENT SCHOOL DISTRICT NO. 2689, PIPESTONE COUNTY, PIPESTONE, MINNESOTA. A regular meeting of the Board of Directors of Pipestone Area Schools was held on Monday, August 25, 2025 beginning at 6:30 PM in Conference Room 1148. MS/HS.

The following members were present: Brad Carson, Katie Wiese, Tami Taubert, Tyler Fruechte, Chrissy DeBates, and Mark Hiniker. Absent: Daphne Likness. Also present: Dr. Clint Willert, Deb Peschon, Jennifer Moravetz, Sonja Ortman, Lisa Pease and Jacque Kennedy.

Chairman Carson opened the meeting with the Pledge of Allegiance. Motion by Wiese, second by DeBates, approved the agenda as presented. Motion unanimously carried.

**Consent Agenda:** Motion by DeBates, second by Fruechte, approved all items in the Consent Agenda. Motion carried unanimously.

**Financials:**

- The budget year-to-date shows expenditures as of August 21, 2025 at \$17,119,028.04 or 99%. This was non-action.
- The treasurer's report for month ended July 31, 2025 shows a cash balance of \$8,683,159.37 Motion by Wiese, second by DeBates, approved the treasurer's report
- The MN Trust 2023A Bonds treasurer's report for month ended July 31, 2025 has a cash balance of \$1,179,054.00. Motion by Wiese, second by DeBates, approved the 2023A bonds treasurer's report. Motion carried unanimously.
- Regular bills paid through August 15, 2025 totaled \$1,467,257.90. Motion by Taubert, second by Fruechte, approved payment of the regular bills. Motion carried unanimously.
- High school activity bills paid through August 15, 2025 totaled \$5,594.53. Motion by Wiese, second by Fruechte, approved payment of the high school activity bills. Motion carried unanimously.

**Board Report:** Taubert and Wiese attended the Portrait of a Graduate meeting in August, the negotiations team has meet with the certified staff 2 times.

**Superintendent Report:** Willert gave an update of Portrait of a Graduate, the start of teacher negotiations, phase I of the roof project is complete, fall activities and the AIM Award. Enrollment numbers are 1100.

**Principals Report:** Ortman reported on a new college and career readiness platform called SchoolLinks. Moravetz reported on BTS family connections conferences, new elementary flag pole, volleyball net, and communications board on the playground and a new SPED classroom constructed.

**Curriculum, Teaching, & Learning Report:** Pease reported on the para conference, CPR refresher training, BTS in-service and eduCLIMBER.

**Unfinished Business:**

- Motion by Wiese, second by Hiniker, approved the 2025-2026 MS/HS handbook. Motion carried unanimously.
- Motion by Fruechte, second by Taubert, approved the second reading of policies 414 and 524. Motion carried unanimously.

**Board Action:**

- Motion by Wiese, second by Fruechte, approved the FFA Convention overnight trip and the school district to assist in payment for the substitute teacher cost, and transportation cost of the competing team in the school suburban in the amount of \$1,800. Motion carried unanimously.

**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 to high school activities as identified below:

Gwen Biever	\$300.00	Donation to Baseball in Memory of Gary
Ag Committee	\$4,000	FFA Nationals

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

and the following voted against the same: none.

The foregoing resolution was approved 6-0 this 25th day of August, 2025.

- Motion by Taubert, second by Fruechte, approved to surplus the rock from the roof project. Motion carried unanimously.
- Motion by Wiese, second by Hiniker, approved the transportation contract with SWMN Christian for 2025-2026. Motion carried unanimously.
- Motion by Wiese, second by Hiniker, approved Portrait of a Graduate. Motion carried unanimously.
- Motion by DeBates, second by Fruechte, approved the Crisis Management Plan for 2025-2026. Motion carried unanimously.

**Adjourn:**

- Motion by Wiese, second by Hiniker, to adjourn the meeting (7:30pm). Motion carried unanimously.

/s/ Brad Carson  
Brad Carson, Chairman

/s/ Christina DeBates  
Christina DeBates, Clerk

Approved and dated by the board September 22, 2025  
Submitted, Deb Peschon

A Regular School Board Meeting of the Board of Trustees of Pipestone Area Schools was held Monday, August 25, 2025 beginning at 6:30PM 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/Organization/1058> or in the District Office located at 1401 7<sup>th</sup> St SW, Pipestone, MN 56164.

**Call to Order** by Chairman Carson at 6:30 PM. Present: Carson, Wiese, Taubert, Hiniker, Fruechte, and DeBates. Absent: Likness. **Board Action:** **1.** Wiese/DeBates/All in favor: approve agenda as presented. **2.** DeBates/Fruechte/All in favor: approve Consent Agenda as presented. **3.** Financials: Wiese/DeBates/All in favor: approve July 31 treasurer's report; Wiese/DeBates/All in favor: approve July 31 2023A bonds treasurer's report; Taubert/Fruechte/All in favor: approve payment of regular bills; Wiese/Fruechte/All in favor: approve payment of high school activities bills. **4.** Taubert/Hiniker/All in favor: approve 25-26 MS/HS handbook. **5.** Fruechte/Taubert/All in favor: approve 2<sup>nd</sup> reading of policies 414 and 524. **6.** Wiese/Fruechte/All in favor: approve National FFA Convention overnight trip and \$1800 district cost for suburban's and teacher sub. **7.** DeBates/Fruechte/All in favor: resolution to approve donations to the school and high school activities. **8.** Taubert/Fruechte/All in favor: declare rock from roof project as surplus. **9.** Wiese/Hiniker/All in favor: approve transportation contract with SWMN Christian for 25-26 SY. **10.** Wiese/Hiniker/All in favor: approve Portrait of a Graduate. **11.** DeBates/Fruechte/All in favor: approve 25-26 crisis management plan. **Adjourn:** Wiese/Hiniker/All in favor: (7:30pm).  
/s/ Brad Carson, Chairman /s/ Christina DeBates, Clerk

Approved and dated by the board September 22, 2025. Submitted, Deb Peschon

**Personnel Report - Action Requested  
September 22, 2025 Regular School Meeting**

**Resignation**

1. Hope Langswierdt, Colony Paraprofessional

**6<sup>th</sup> Assignments**

1. Zach Ploeger - Lessons
2. Jaime Danks – Spanish III/IV
3. Lori Gunnink – Library

**New Subs**

1. Ethan Holt, Stacy Liudahl, Genevieve Long – Para subs
2. Janine Hazelton – Nurse sub

Budget Presentation to the Board				
Expenditures as of 09/19/2025				
General Fund	FY2026			
Classification	Code	FY2026 Original	9/19/2025 Year to Date	Year to Date %
Administrative Salaries	110	\$617,860.00	\$149,812.15	24%
Teacher Salaries	140	\$5,488,041.00	\$420,823.49	8%
Non-Licensed Classroom Personnel	141	\$55,277.00	\$491.18	1%
Licensed Instructional Support Personnel	143	\$146,324.00	\$11,777.00	8%
Non-Licensed Instructional Support Personnel	144	\$0.00	\$0.00	#DIV/0!
Substitute Salaries	145	\$162,000.00	\$2,717.36	2%
Substitute Non-Licensed Classroom Salaries	146	\$30,000.00	\$283.07	1%
Language Pathologist	152	\$25,000.00	\$0.00	0%
School Nurse	154	\$116,388.00	\$9,282.37	8%
School Social Worker	156	\$111,071.00	\$10,222.99	9%
Certified Paraprofessional	161	\$680,640.00	\$14,507.91	2%
Certified One-to-One Paraprofessional	162	\$245,020.00	\$2,582.13	1%
Foreign Language Interpreter	163	\$0.00	\$0.00	#DIV/0!
School Counselor	165	\$186,234.00	\$19,216.34	10%
Non-Instructional Support	170	\$925,217.00	\$206,586.16	22%
DAPE Specialist	174	\$0.00	\$0.00	#DIV/0!
Cultural Liaison	175	\$25,089.00	\$1,314.51	5%
Other Salary Payment	185	\$538,120.00	\$39,420.77	7%
Severance	191	\$14,025.00	\$0.00	0%
Third Party Pay Expense Salaries	195	\$0.00	\$0.00	#DIV/0!
FICA	210	\$714,829.00	\$65,840.00	9%
PERA	214	\$154,613.00	\$16,276.85	11%
TRA	218	\$644,463.00	\$61,288.68	10%
Health Insurance	220	\$822,717.00	\$106,079.59	13%
Life Insurance	230	\$5,939.00	\$1,321.90	22%
Dental Insurance	235	\$1,487.00	\$371.85	25%
Long Term Disability	240	\$0.00	\$0.00	#DIV/0!
TSA Match	250	\$110,840.00	\$9,748.75	9%
Employer Sponsored HSA's	251	\$119,300.00	\$37,806.68	32%
Workmens Comp	270	\$57,960.00	\$6,295.05	11%
Unemployment Compensation	280	\$10,000.00	\$0.00	0%
Unemployment Summer Employees	281	\$71,000.00	\$0.00	0%
Other Post-Employment Benefits	291	\$27,453.00	\$0.00	0%
Third Party Pay Benefits	295	\$0.00	\$0.00	#DIV/0!
Total Salaries and Fringe		\$12,106,907.00	\$1,194,066.78	10%
Other Employee Benefits	299	\$0.00	\$0.00	#DIV/0!
Fed Sub Awards Under \$25,000	303	\$2,500.00	\$0.00	0%
Fed Sub Awards Over \$25,000	304	\$0.00	\$0.00	#DIV/0!
Consulting and Servicing Fees	305	\$367,240.00	\$50,310.86	14%
School Resource Officer	310	\$60,632.00	\$0.00	0%
Services Purchased from Coop	316	\$178,806.00	\$16,902.70	9%
Computer and Technology Services	319	\$0.00	\$0.00	#DIV/0!
Communications/Phone	320	\$55,504.00	\$4,925.33	9%
Postage and Express	329	\$7,110.00	\$1,000.00	14%
Utility Services	330	\$315,939.00	\$60,395.52	19%
Short Term Rentals	335	\$171,023.00	\$10,332.31	6%
Property Insurance	340	\$214,304.00	\$212,963.75	99%
Repairs and Maintenance	350	\$180,250.00	\$93,386.51	52%
Transportation	360	\$1,317,255.00	\$141,788.27	11%
Travel	366	\$165,144.00	\$24,470.85	15%
Entry Fees/Student Travel	369	\$48,175.00	\$2,695.00	6%
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	\$36,976.00	\$2,964.00	8%
Special Ed Contracted Services	393	\$207,198.00	\$19,432.25	9%
To Non-Ed Agency	394	\$376,033.00	\$3,166.20	1%
Spec Ed Salary Purchased from Co-op	396	\$503,609.00	\$126,684.57	25%
Spec Ed Benefits Purchased from Co-op	397	\$113,932.00	\$22,396.27	20%
Charge Back	398	\$0.00	\$0.00	0%
Purchase Sped Contracted Services	399	\$0.00	\$0.00	#DIV/0!
General Supplies	401	\$193,558.00	\$102,643.40	53%
Non instructional Computer Software	405	\$120,522.00	\$95,118.10	79%
Instructional Software License	406	\$72,008.00	\$51,347.85	71%
Instructional Supplies	430	\$201,256.00	\$70,019.55	35%
Individualized Materials	433	\$46,044.00	\$10,184.12	22%
Fuel for Buildings	440	\$72,000.00	\$4,018.60	6%
Noninstructional Tech Supplies	455	\$2,500.00	\$1,213.16	49%
Instructional Tech Supplies	456	\$0.00	\$49.00	#DIV/0!
Textbooks/Workbooks	460	\$67,055.00	\$44,867.95	67%
Standardized Tests	461	\$0.00	\$0.00	#DIV/0!
Non-Instructional Tech Devices	465	\$142,344.00	\$66,551.61	47%
Instructional Technology Devices	466	\$43,900.00	\$41,877.59	95%
Library Books	470	\$23,000.00	\$6,115.43	27%
Audio Visual Aids	480	\$0.00	\$0.00	0%
Electronic Format	485	\$0.00	\$0.00	#DIV/0!
Food	490	\$0.00	\$0.00	#DIV/0!
Capital Non-Instruction Tech Software	505	\$10,000.00	\$9,500.00	95%
Site or Grounds Acquisition	510	\$25,000.00	\$8,190.00	33%
Building Acquisition and Construction	520	\$165,000.00	\$60,629.15	37%
Equipment Purchased	530	\$103,569.00	\$7,779.97	8%
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	\$38,100.00	\$12,425.12	33%
Capitalized Instructional Technology Hardware	556	\$0.00	\$0.00	#DIV/0!
Principal on Long Term Lease	570	\$0.00	\$0.00	#DIV/0!
Interest Long Term Lease	571	\$0.00	\$0.00	#DIV/0!
Principal on Capital Lease	580	\$85,000.00	\$85,000.00	100%
Interest on Capital Lease	581	\$6,978.00	\$4,158.00	60%
Dues and Memberships	820	\$23,100.00	\$12,213.00	53%
Taxes and Special Assessments	896	\$1,100.00	\$0.00	0%
Affordable Care Act Penalties	897	\$21,000.00	\$0.00	0%
Miscellaneous Other Expenses	899	\$4,000.00	\$351.50	9%
Contingency		\$100,000.00	\$0.00	0%
Total		\$17,995,571.00	\$2,682,134.27	15%
The prior year to date percentage was 15%				

INDEPENDENT SCHOOL DISTRICT NO. 2689								
PIPESTONE AREA SCHOOLS								
TREASURER'S REPORT TO SCHOOL BOARD								
FOR THE MONTH ENDED AUGUST 31, 2025								
		CASH BALANCE			CASH BALANCE		CASH BALANCE	
FUNDS	FUND NUMBER	BEGINNING OF MONTH	NET CASH ACTIVITY		END OF MONTH	ADJUSTMENTS	END OF MONTH FY26	END OF MONTH FY25
GENERAL FUND	01,03,05	\$6,024,543.19	\$570,288.98		\$6,594,832.17		\$6,594,832.17	\$6,855,314.26
FOOD SERVICE FUND	02	\$954,190.99	(\$55,985.07)		\$898,205.92		\$898,205.92	\$790,342.49
COMMUNITY SERVICE FUND	04	\$604,293.35	(\$17,769.80)		\$586,523.55		\$586,523.55	\$511,178.25
TOTAL OPERATING FUNDS		\$7,583,027.53	\$496,534.11		\$8,079,561.64		\$8,079,561.64	\$8,156,835.00
BUILDING FUND	06	\$0.00	\$329,942.87		\$329,942.87		\$329,942.87	(\$3,470.00)
DEBT SERVICE FUND	07	\$1,099,786.84	\$305,246.39		\$1,405,033.23		\$1,405,033.23	\$1,463,151.05
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		\$8,683,159.37	\$1,131,723.37		\$9,814,882.74	\$0.00	\$9,814,882.74	\$9,616,861.05
RECONCILEMENT OF TREASURER'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%	\$372,586.84	(\$327.33)	\$0.00	\$0.00	\$372,259.51	\$166,595.02
FIRST NATIONAL BANK-MM		0.10%	\$1,239,570.66	\$0.00	\$0.00	\$0.00	\$1,239,570.66	\$529,044.22
FIRST F&M		0.20%	\$1,069,970.42	(\$70,126.58)	\$0.00	\$0.00	\$999,843.84	\$441,040.15
MNTrust		4.20%	\$2,198,858.73	\$0.00	\$0.00	\$0.00	\$2,198,858.73	\$4,780,640.49
TOTAL			\$4,880,986.65	(\$70,453.91)	\$0.00	\$0.00	\$4,810,532.74	\$5,917,319.88
CERTIFICATES OF DEPOSIT	CD #	Date Purchased	Maturity Date	Maturity Period	Interest Rate		Dollar Amount	Dollar Amount
First Interstate Bank of Indiana	1357603-1	1/4/2024	1/5/2026	24 Months	4.509%	0	\$228,850.00	
American Plus Bank	1357605-1	1/4/2024	1/5/2026	24 Months	4.494%	0	\$229,200.00	
CIBC Bank USA, MI	1373976-1	2/11/2025	7/24/2026	528 Days	4.150%	0	\$235,700.00	
Cornerstone Bank NE	1373974-1	2/11/2025	1/22/2027	710 Days	4.178%	0	\$231,100.00	
MN Trust Term Series	297801-1	5/17/2024	11/18/2025	18 Months	4.917%	0	\$750,000.00	
Bank Hapoalim	1370834-1	11/8/2024	11/9/2026	24 Months	4.100%	0	\$230,900.00	
Freedom Northwest Credit Union	1370835-1	11/8/2024	11/9/2026	24 Months	4.071%	0	\$230,800.00	
American Commercial Bank	1373975-1	2/11/2025	1/22/2027	710 Days	4.143%	0	\$231,300.00	
Northeast Community Bank	1377625-1	4/8/2025	4/8/2026	12 Months	3.969%	0	\$240,200.00	
Trustar Bank, VA	1377626-1	4/8/2025	10/8/2026	16 Months	3.780%	0	\$236,300.00	
Regent Bank, OK	1377623-1	4/8/2025	4/8/2027	24 Months	3.690%	0	\$232,700.00	
Solera National Bank, CO	1377624-1	4/8/2025	4/8/2027	24 Months	3.700%	0	\$232,400.00	
Firsttrust Savings Bank	1379127-1	5/8/2025	11/6/2025	6 Months	3.660%	0	\$243,798.10	
RiverCity Bank	1379127-2	5/8/2025	11/6/2025	6 Months	3.660%	0	\$243,798.10	
BOKF National Assoc OK	1379127-3	5/8/2025	11/6/2025	6 Months	3.660%	0	\$12,403.80	
USF Federal Credit Union	1378872-1	5/1/2025	1/26/2026	9 Months	4.023%	0	\$242,700.00	
ServisFirst Bank FL	1378873-1	5/1/2025	1/26/2026	9 Months	4.008%	0	\$242,700.00	
Western Alliance Bank	1378871-1	5/1/2025	5/1/2026	12 Months	4.021%	0	\$240,200.00	
Truxton Trust Company	1378874-1	5/1/2025	1/25/2027	21 Months	3.715%	0	\$234,500.00	
First Capital Bank SC	1378875-1	5/1/2025	1/25/2027	21 Months	3.693%	0	\$234,800.00	
Total							\$5,004,350.00	\$3,699,541.17
<b>Grand Total</b>							<b>\$9,814,882.74</b>	<b>\$9,616,861.05</b>
						Signed	Jacque Kennedy	

<b>INDEPENDENT SCHOOL DISTRICT NO. 2689</b>									
<b>PIPESTONE AREA SCHOOLS</b>									
<b>MNTRUST 2023A BONDS</b>									
<b>FOR THE MONTH ENDED AUGUST 31, 2025</b>									
		<b>CASH BALANCE</b>				<b>CASH BALANCE</b>			<b>CASH BALANCE</b>
	<b>FUND</b>	<b>BEGINNING</b>				<b>END OF</b>			<b>END OF</b>
<b>FUNDS</b>	<b>NUMBER</b>	<b>OF MONTH</b>	<b>NET CASH ACTIVITY</b>			<b>MONTH</b>	<b>ADJUSTMENTS</b>		<b>MONTH</b>
MNTRUST 2023A BONDS	06	\$1,179,054.00		(\$325,926.98)		\$853,127.02			\$853,127.02
TOTAL		\$2,818,278.85		(\$325,926.98)		\$853,127.02	\$0.00		<b>\$853,127.02</b>
<b>RECONCILEMENT OF TREASURE'S BALANCE WITH BANKS</b>									
		<b>CURRENT</b>		<b>BALANCE</b>				<b>OTHER</b>	<b>BALANCE PER</b>
<b>DESCRIPTION</b>	<b>ACCOUNT</b>	<b>RATE OF</b>		<b>PER BANK</b>	<b>OUTSTANDING</b>	<b>OUTSTANDING</b>		<b>RECONCILING</b>	<b>TREASURER'S</b>
	<b>NUMBER</b>	<b>INTEREST</b>		<b>STATEMENT</b>	<b>CHECKS</b>	<b>DEPOSITS</b>		<b>ITEMS</b>	<b>BOOKS</b>
MNTRUST		0.04%		\$853,127.02	\$0.00	\$0.00		\$0.00	\$853,127.02
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				\$853,127.02	\$0.00	\$0.00		\$0.00	\$853,127.02
							Signed		Jacque Kennedy

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70856	9186		TAHER, INC.- BIN# 135092		Check
			E 02	005 770 000 709 305	Consult & Serv.fees	\$16,547.89
PO#:	Voucher #:	100629	Invoice	Invoice No: 0073230-IN	8/14/2025	Paid Amt: \$16,547.89
						Check Amount: \$16,547.89
FIN	70857	01795	RE	RENAISSANCE LEARNING INC		Check
			E 01	005 640 173 316 405	Non Instructional Comp Softwar	\$40,524.93
PO#:	Voucher #:	100640	Invoice	Invoice No: 5562605	8/15/2025	Paid Amt: \$40,524.93
						Check Amount: \$40,524.93
FIN	70858	6446		TRANE		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$1,434.00
PO#:	Voucher #:	100641	Invoice	Invoice No: 315589934	8/18/2025	Paid Amt: \$1,434.00
						Check Amount: \$1,434.00
FIN	70859	5354		LAKESHORE LEARNING MATERIALS		Check
			E 01	103 201 171 000 430	Mold & Play Sensory Sand - GreenItem # TT5	\$28.49
PO#: 18986	Voucher #:	100644	Invoice	Invoice No: 91477027	8/18/2025	Paid Amt: \$28.49
			E 04	005 580 000 325 430	Classic Hardwood Activity Boards - Complete	\$54.14
			E 04	005 580 000 325 430	Mindful Breathing BoardItem # EE952	\$12.34
			E 04	005 580 000 325 430	Watch-It-Roll Calming Tubeltem # EE984	\$9.49
			E 04	005 580 000 325 430	Cuddly Puppy Weighted Lap PadItem # CA202	\$56.99
			E 04	005 580 000 325 430	Magnetic Wonder Tiles@ - Vehicle BuilderItem	\$66.49
			E 04	005 580 000 325 430	Magnetic Wonder Tiles@ - Community Helpers	\$18.99
			E 04	005 580 000 325 430	Tissue Paper SquaresItem # FF534	\$16.14
			E 04	005 580 000 325 430	Yarn Laces with TipsItem # FG639	\$28.48
			E 04	005 580 000 325 430	Peel & Stick Shimmer ShapesItem # LL919	\$75.96
			E 04	005 580 000 325 430	Peel & Stick Collage Frames - Set of 30Item #	\$18.99
			E 04	005 580 000 325 430	Big Knob First Puzzle SetItem # EE439	\$56.99
			E 04	005 580 000 325 430	Lakeshore Magic BoardItem # PP717	\$71.20
			E 04	005 580 000 325 430	Peel & Stick Wiggly Eyes - Set of 1,000Item #	\$23.74
			E 04	005 580 000 325 430	Lakeshore Dough - Set 1 - Set of 6 ColorsItem	\$71.24
			E 04	005 580 000 325 430	Kwik Stix™ Tempera Painters - Class PackItem	\$92.14
			E 04	005 580 000 325 430	Time Timer@Item # EB613	\$6.66
			E 04	005 580 000 325 430	Lakeshore Dough - Set 2 - Set of 6 ColorsItem	\$71.24
PO#: 18979	Voucher #:	100645	Invoice	Invoice No: 91162117	8/18/2025	Paid Amt: \$751.22
						Check Amount: \$779.71
FIN	70860	10017		SCHOOL SPECIALTY LLC		Check
			E 01	103 411 000 740 433	Crayola Dry Erase Slim Washable Markers, As	\$7.99
			E 01	103 411 000 740 433	School Smart Removable Self-Stick Adhesive	\$8.56

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
FIN	70860	10017		SCHOOL SPECIALTY LLC		Check	
			E 01	103 411 000 740 433	School Smart Ruled Index Cards, 3 x 5 Inches	\$1.88	
			E 01	103 411 000 740 433	Hammond & Stephens 6-Subject Lesson Plan	\$5.19	
			E 01	103 411 000 740 433	Shipping	\$11.95	
PO#:	19028	Voucher #:	100646	Invoice	Invoice No: 308104746234	8/18/2025	Paid Amt: \$35.57
							Check Amount: \$35.57
FIN	70861	00226		CENTER SPORTS INC		Check	
			E 01	300 296 209 000 401	General Supplies	\$1,734.76	
PO#:		Voucher #:	100650	Invoice	Invoice No: AAD015535-AA03	8/19/2025	Paid Amt: \$1,734.76
							Check Amount: \$1,734.76
FIN	70862	9564		GOPHERMODS		Check	
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$99.00	
PO#:		Voucher #:	100648	Invoice	Invoice No: 4605	8/19/2025	Paid Amt: \$99.00
							Check Amount: \$99.00
FIN	70863	00513		MN STATE HIGH SCHOOL LEAGUE		Check	
			E 01	300 292 000 000 401	General Supplies	\$1,800.00	
PO#:		Voucher #:	100651	Invoice	Invoice No: 043605	8/19/2025	Paid Amt: \$1,800.00
							Check Amount: \$1,800.00
FIN	70865	10213		NUTRIEN AG SOLUTIONS INC		Check	
			E 01	005 810 000 000 401	General Supplies	\$1,028.36	
PO#:		Voucher #:	100647	Invoice	Invoice No: 5776087	8/19/2025	Paid Amt: \$1,028.36
							Check Amount: \$1,028.36
FIN	70866	10560		HOUSTON CASUALTY COMPANY		Check	
			E 01	005 940 000 000 340	FY2026 Cyber Liability Insurance	\$11,547.52	
PO#:		Voucher #:	100685	Invoice	Invoice No: 08222025	8/22/2025	Paid Amt: \$11,547.52
							Check Amount: \$11,547.52
FIN	70867	8402		LEGALSHIELD		Check	
			B 01	215 037	LGL-ID	\$332.10	
			B 01	215 039	LGL-IDONLY	\$56.85	
PO#:		Voucher #:	100680	Invoice	Invoice No: M2025131	8/22/2025	Paid Amt: \$388.95
			B 01	215 037	LGL-ID	\$29.90	
PO#:		Voucher #:	100689	Invoice	Invoice No: M202602S10	8/22/2025	Paid Amt: \$29.90
							Check Amount: \$418.85

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70868	10409		FIRST DAKOTA INDEMNITY COMPANY		Check
			B 01 215 042	Workman's Comp		\$7,604.00
PO#:	Voucher #:	100693	Invoice	Invoice No: 3786564	8/25/2025	Paid Amt: \$7,604.00
						Check Amount: \$7,604.00
FIN	70869	7376		H & B SPECIALIZED PRODUCTS, INC		Check
			E 01 300 810 000 000 350	Repair&maint Service		\$3,750.00
PO#:	Voucher #:	100694	Invoice	Invoice No: 34801	8/25/2025	Paid Amt: \$3,750.00
						Check Amount: \$3,750.00
FIN	70870	10187		CLEAN N CLEAR		Check
			E 01 005 810 000 000 350	Repair&maint Service		\$2,000.00
PO#:	Voucher #:	100695	Invoice	Invoice No: 8043	8/25/2025	Paid Amt: \$2,000.00
						Check Amount: \$2,000.00
FIN	70871	9179		DAVEY W BESTE		Check
			E 01 005 296 209 000 305	Consult & Serv.fees, VB 08/26/2025		\$135.00
PO#:	Voucher #:	100701	Invoice	Invoice No: 08/26/2025	8/25/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70872	3536		MARSHALL HIGH SCHOOL		Check
			E 01 300 296 209 000 369	Entry Fees/Student Travel-Volleyball		\$60.00
PO#:	Voucher #:	100699	Invoice	Invoice No: 08/25/2025	8/25/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
FIN	70873	9182		THERESA LYNN ENGELKES		Check
			E 01 005 296 209 000 305	Consult & Serv.fees, VB 08/26/2025		\$135.00
PO#:	Voucher #:	100700	Invoice	Invoice No: 08/25/2025	8/25/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70874	01252		NCPERS Group Life Ins		Check
			B 01 215 034	UNIT NUMBER: 203411		\$32.00
PO#:	Voucher #:	100710	Invoice	Invoice No: M2026020	8/26/2025	Paid Amt: \$32.00
						Check Amount: \$32.00
FIN	70875	7348		Madison National Life		Check
			B 01 215 032	Employer Paid Life		\$950.21
			B 01 215 033	Supplemental Life		\$105.10
			B 01 215 031	LTD		\$580.34
PO#:	Voucher #:	100715	Invoice	Invoice No: M2026020	8/26/2025	Paid Amt: \$1,635.65
						Check Amount: \$1,635.65
FIN	70876	00063		CITY OF PIPESTONE	11	Check
			E 01 005 810 183 000 330	Utilities		\$79.65

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70876	00063		CITY OF PIPESTONE		Check
			E 01	005 810 183 000 330	Utilities	\$1,235.34
			E 01	005 810 183 000 330	Utilities	\$715.27
			E 01	005 810 183 000 330	Utilities	\$570.63
PO#:	Voucher #:	100716	Invoice	Invoice No: 08/26/2025	8/26/2025	Paid Amt: \$2,600.89
						Check Amount: \$2,600.89
FIN	70877	00256		HILLYARD INC/ SIOUX FALLS		Check
			E 01	005 810 000 000 401	General Supplies	\$485.20
PO#:	Voucher #:	100712	Invoice	Invoice No: 605914344	8/26/2025	Paid Amt: \$485.20
			E 01	005 810 000 000 401	General Supplies	\$3,183.66
PO#:	Voucher #:	100713	Invoice	Invoice No: 605914341	8/26/2025	Paid Amt: \$3,183.66
			E 01	005 810 000 000 350	Repair&maint Service	\$209.00
PO#:	Voucher #:	100705	Invoice	Invoice No: 700661583	8/26/2025	Paid Amt: \$209.00
			E 01	005 810 000 000 401	General Supplies	\$1,878.91
PO#:	Voucher #:	100711	Invoice	Invoice No: 605914340	8/26/2025	Paid Amt: \$1,878.91
			E 01	005 810 000 000 350	Repair&maint Service	\$209.00
PO#:	Voucher #:	100706	Invoice	Invoice No: 700661582	8/26/2025	Paid Amt: \$209.00
			E 01	005 810 000 000 401	General Supplies	\$31.03
PO#:	Voucher #:	100707	Invoice	Invoice No: 700655416	8/26/2025	Paid Amt: \$31.03
			E 01	005 810 000 000 401	General Supplies	\$221.50
PO#:	Voucher #:	100714	Invoice	Invoice No: 605914342	8/26/2025	Paid Amt: \$221.50
			E 01	005 810 000 000 401	General Supplies	\$839.12
PO#:	Voucher #:	100708	Invoice	Invoice No: 605914343	8/26/2025	Paid Amt: \$839.12
						Check Amount: \$7,057.42
FIN	70878	10561		KNOWLEDGEWORKS		Check
			E 01	005 020 264 000 305	Consult & Serv.fees	\$31,329.75
PO#:	Voucher #:	100703	Invoice	Invoice No: 0456	8/26/2025	Paid Amt: \$31,329.75
						Check Amount: \$31,329.75
FIN	70879	3811		MN WEST-CANBY CAMPUS		Check
			E 01	300 211 966 000 394	PSEO	\$253.75
PO#:	Voucher #:	100702	Invoice	Invoice No: 00277671	8/26/2025	Paid Amt: \$253.75
						Check Amount: \$253.75
FIN	70880	10178		HENNAGER PLUMBIN & HEATING INC		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$254.90
PO#:	Voucher #:	100720	Invoice	Invoice No: 8499	8/26/2025 12	Paid Amt: \$254.90
						Check Amount: \$254.90

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
FIN	70881	9179		DAVEY W BESTE		Check	
			E 01	005 296 209 000 305	Consult & Serv.fees, VB 08/28/2025	\$135.00	
PO#:	Voucher #:	100723	Invoice	Invoice No:	08/27/2025	8/27/2025	Paid Amt: \$135.00
							Check Amount: \$135.00
FIN	70882	9182		THERESA LYNN ENGELKES		Check	
			E 01	005 296 209 000 305	Consult & Serv.fees, VB 08/28/2025	\$135.00	
PO#:	Voucher #:	100724	Invoice	Invoice No:	08/27/2025	8/27/2025	Paid Amt: \$135.00
							Check Amount: \$135.00
FIN	70883	10563		ASHLEY LOPEZ		Check	
			B 01	101 002	Refund from General Fund for a payroll check	\$1,198.83	
PO#:	Voucher #:	100732	Invoice	Invoice No:	Payroll	8/27/2025	Paid Amt: \$1,198.83
							Check Amount: \$1,198.83
FIN	70884	6813		COBORN'S INC.		Check	
			E 01	300 720 000 000 401	cases of kleenex	\$968.40	
PO#: 19037	Voucher #:	100736	Invoice	Invoice No:	09/02/2025	9/2/2025	Paid Amt: \$968.40
							Check Amount: \$968.40
FIN	70885	5249		VISA		Check	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$37.53	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$3.74	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$9.22	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$8.78	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$9.33	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$31.44	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$7.68	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$25.87	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$23.05	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$10.98	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$9.06	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$16.61	
			E 01	103 203 171 000 406	Instructional Software License	\$379.00	
			E 04	005 249 000 321 430	Instructional Supply	\$143.70	
			E 01	300 292 000 000 401	General Supplies	\$12.81	
			E 01	300 296 205 000 401	General Supplies	\$943.33	
			E 01	300 296 209 000 401	General Supplies	\$3,985.15	
			E 01	300 296 209 000 401	General Supplies	\$188.08	
			E 01	005 640 173 316 366	Curriculum Staff Development	\$155.00	
			E 01	300 296 209 000 401	General Supplies	\$126.09	

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70885	5249		VISA		Check
			E 01	300 292 000 000 401	General Supplies	\$95.58
			E 01	300 260 000 000 401	General Supplies	\$12.50
			E 01	300 260 000 000 401	General Supplies	\$4.40
			E 01	103 203 171 000 430	Instructional Supply	\$54.74
			E 01	103 203 171 000 430	Instructional Supply	\$204.74
			E 01	103 050 000 000 820	Dues & Membership	\$728.00
			E 01	103 203 171 000 401	General Supplies	\$14.99
			E 01	005 107 000 000 401	General Supplies	\$313.06
			E 01	300 050 172 000 401	General Supplies	\$76.22
			E 01	005 640 173 316 366	Curriculum Staff Development	\$627.24
			E 01	005 640 173 316 820	Dues & Membership	\$1,365.00
			E 01	005 110 000 000 305	Consult & Serv.fees	\$1,500.00
			E 01	005 110 000 000 401	General Supplies	\$174.36
			E 01	300 256 173 302 406	Instructional Software License	\$13.50
			E 01	005 640 173 316 366	Curriculum Staff Development	\$70.00
			E 01	103 810 000 000 305	Curriculum Staff Development	\$87.04
			E 01	005 810 000 000 366	Travel	\$50.00
			E 01	005 640 173 316 366	Curriculum Staff Development	\$10.09
			E 01	005 640 173 316 366	Curriculum Staff Development	\$449.93
			E 01	103 203 171 000 401	General Supplies	\$445.78
			E 01	300 050 172 000 401	General Supplies	\$966.65
			E 01	005 810 000 000 401	General Supplies	\$761.78
			E 01	005 810 000 000 401	General Supplies	\$62.35
			E 01	005 810 000 000 401	General Supplies	\$1.69
			E 01	005 810 000 000 401	General Supplies	\$134.42
			E 01	103 201 171 000 430	Instructional Supply	\$109.85
			E 01	103 203 171 000 430	Instructional Supply	\$119.00
			E 01	103 201 171 000 430	Instructional Supply	\$38.93
			E 01	103 201 171 000 430	Instructional Supply	\$46.20
			E 01	103 411 000 740 433	Individualized Mat.	\$99.90
			E 01	005 640 173 316 366	Curriculum Staff Development	(\$37.53)
			E 01	300 260 172 000 401	Curriculum Staff Development	\$37.53

PO#: Voucher #: 100735 Invoice Invoice No: 9897

9/2/2025

Paid Amt: \$14,764.39

Check Amount: \$14,764.39

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70886	9807		<b>BIOAG ENERGY SERVICES</b>		Check
			E 01	005 810 000 000 401	General Supplies	\$105.00
PO#:	Voucher #:	100730	Invoice	Invoice No: 6949375557	9/2/2025	Paid Amt: \$105.00
						Check Amount: \$105.00
FIN	70887	10533		<b>BLACK HAWK ROOF CO. INC</b>		Check
			E 06	005 870 000 000 520	Build Acq/Construct, ROOF	\$329,942.87
PO#:	Voucher #:	100731	Invoice	Invoice No: 08/27/2025	9/2/2025	Paid Amt: \$329,942.87
						Check Amount: \$329,942.87
FIN	70888	5782		<b>CENTERPOINT ENERGY</b>		Check
			E 01	300 810 184 000 330	Utilities - Electricity, JULY 2025	\$3,116.04
PO#:	Voucher #:	100727	Invoice	Invoice No: 002602	9/2/2025	Paid Amt: \$3,116.04
						Check Amount: \$3,116.04
FIN	70889	10178		<b>HENNAGER PLUMBIN &amp; HEATING INC</b>		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$294.80
PO#:	Voucher #:	100734	Invoice	Invoice No: 8489	9/2/2025	Paid Amt: \$294.80
						Check Amount: \$294.80
FIN	70890	10554		<b>HOWARD TECHNOLOGY SOLUTIONS</b>		Check
			E 01	005 605 150 000 405	Non Instructional Comp Softwar	\$1,226.40
			B 01	131 000	DIGITAL SIGNAGE	\$4,905.60
PO#:	Voucher #:	100728	Invoice	Invoice No: 5417382025	9/2/2025	Paid Amt: \$6,132.00
						Check Amount: \$6,132.00
FIN	70891	10451		<b>MC GLASS &amp; KEY INC</b>		Check
			E 01	300 850 000 302 520	Build Acq/Construct, LIBRARY DOORS	\$30,335.25
PO#:	Voucher #:	100725	Invoice	Invoice No: 002602	9/2/2025	Paid Amt: \$30,335.25
						Check Amount: \$30,335.25
FIN	70892	9927		<b>QUADIENT LEASING USA, INC,</b>		Check
			E 01	005 110 000 000 335	Short Term Rentals	\$1,182.54
PO#:	Voucher #:	100726	Invoice	Invoice No: Q1977087	9/2/2025	Paid Amt: \$1,182.54
						Check Amount: \$1,182.54
FIN	70893	01179		<b>RATWIK ROSZAK &amp; MALONEY PA</b>		Check
			E 01	005 010 113 000 305	Consult & Serv.fees	\$137.50
PO#:	Voucher #:	100733	Invoice	Invoice No: 0689-0111	9/2/2025	Paid Amt: \$137.50
						Check Amount: \$137.50
FIN	70894	5249		<b>VISA</b>		Check
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$7.99
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$28.10

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70894	5249		VISA		Check
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$95.70
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$1.59
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$224.78
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$152.66
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$10.99
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$34.99
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$57.69
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$72.00
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$19.22
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$51.78
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$80.10
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$16.02
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$224.78
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$65.00
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$38.46
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$44.88
			E 01	300 292 000 000 401	General Supplies	\$96.68
			E 01	005 810 000 000 320	Communications/Phone	\$98.42
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$7.99
PO#:	Voucher #:	100737	Invoice	Invoice No: 5512	9/2/2025	Paid Amt: \$1,429.82
						Check Amount: \$1,429.82

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70895	03105		GOPHER		Check
			E 01	103 203 171 000 430	07-677Pickle-Ball Rally Meister Paddle - Wooc	\$64.62
			E 01	103 203 171 000 430	71-521Rainbow SofTex Footballs - Size 2 Pee	\$155.10
			E 01	103 203 171 000 430	03-677Baden Contender - Composite Basketb	\$121.37
			E 01	103 203 171 000 430	60-226Spalding TF-500 Excel - Composite Ba	\$107.87
			E 01	103 203 171 000 430	61-665Gopher Rainbow Supra Training Volleyk	\$98.10
			E 01	103 203 171 000 430	17-976Shield Soft Shot Pucks - Set of 12	\$58.46
			E 01	103 203 171 000 430	17-557Shield 47"L Wood-Shaft Floor Hockey €	\$48.51
			E 01	103 203 171 000 430	17-558Shield 47"L Wood-Shaft Floor Hockey €	\$48.51
			E 01	103 203 171 000 430	38-256Open-Reel Measuring Tape - 200' (60 n	\$26.96
			E 01	103 203 171 000 430	66-622Ball Inflation Needles - Set of 25	\$17.91
			E 01	103 203 171 000 430	53-362Penn Ultra Blue Raquetballs - Can of 3	\$17.91
			E 01	103 203 171 000 430	42-551Gopher Rainbow ResisDent Ball - Softb	\$34.97
			E 01	103 203 171 000 430	72-099Rainbow National Dodgeball LeagueDu	\$375.39
			E 01	103 203 171 000 430	66-583Rainbow Plus Fox 40 Classic Pealess v	\$62.96

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70895	03105		<b>GOPHER</b>		<b>Check</b>
			E 01	103 203 171 000 430	41-518Rainbow High-Density Premium Fleece	\$116.91
			E 01	103 203 171 000 430	58-729ACTION! Nitro Ball - Ball	\$87.20
			E 01	103 203 171 000 430	20-350Rainbow DoubleDuty Nylon Beanbags -	\$28.08
			E 01	103 203 171 000 430	93-011Rainbow ProTuff Half Cone - 2.5"H, Set	\$44.96
			E 01	103 203 171 000 430	56-058Onix Fuse Pickle Balls - Outdoor, Neon.	\$19.76
			E 01	103 203 171 000 430	51-119Penn Extra-Duty Championship Tennis I	\$28.62
			E 01	103 203 171 000 430	93-001Half Cone Storage Caddy - 12"H	\$6.26
			E 01	103 203 171 000 430	Shipping	\$102.18
PO#: 18977	Voucher #: 100738	Invoice	Invoice No: 454497		9/2/2025	Paid Amt: \$1,672.61
						Check Amount: \$1,672.61
FIN	70896	5249		<b>VISA</b>		<b>Check</b>
			E 04	005 249 000 321 366	Travel, DR ED	\$39.64
			E 04	005 249 000 321 366	Travel, DR ED	\$35.91
			E 04	005 249 000 321 366	Travel, DR ED	\$34.62
			E 04	005 249 000 321 366	Travel, DR ED	\$35.13
			E 04	005 249 000 321 366	Travel, DR ED	\$38.70
PO#:	Voucher #: 100739	Invoice	Invoice No: 9913		9/2/2025	Paid Amt: \$184.00
						Check Amount: \$184.00
FIN	70897	5249		<b>VISA</b>		<b>Check</b>
			E 01	005 640 173 316 366	Curriculum Staff Development	\$57.35
			E 01	005 640 173 316 366	Curriculum Staff Development	\$30.77
			E 04	005 249 000 321 366	Travel, DR ED	\$48.76
			E 04	005 249 000 321 366	Travel, DR ED	\$55.62
			E 04	005 249 000 321 366	Travel, DR ED	\$40.00
			E 04	005 249 000 321 366	Travel, DR ED	\$49.14
			E 04	005 249 000 321 366	Travel, DR ED	\$45.79
PO#:	Voucher #: 100740	Invoice	Invoice No: 9871		9/2/2025	Paid Amt: \$327.43
						Check Amount: \$327.43
FIN	70898	00224		<b>LUDOLPH BUS INCORPORATED</b>		<b>Check</b>
			E 01	005 640 000 316 366	Travel	\$320.12
			E 01	005 640 000 316 366	Travel	\$178.25
			E 01	300 296 209 733 360	Transp Cntrt W/Public VB	\$394.32
			E 01	300 296 209 733 360	Transp Cntrt W/Public VB	\$115.00
			E 01	300 296 209 733 360	Transp Cntrt W/Public VB	\$220.48
			E 01	300 296 209 733 360	Transp Cntrt W/Public VB <sup>17</sup>	\$126.50
			E 01	300 292 202 733 360	Transp Cntrt W/Public CC	\$201.40

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70898	00224		LUDOLPH BUS INCORPORATED		Check
			E 01	300 296 209 733 360	Transp Cntrt W/Public VB	\$126.50
			E 01	300 296 207 733 360	Transp Cntrt W/Public TN	\$273.48
			E 01	300 296 209 733 360	Transp Cntrt W/Public TN	\$178.25
			E 01	300 296 209 733 360	Transp Cntrt W/Public TN	\$419.76
			E 01	300 296 209 733 360	Transp Cntrt W/Public TN	\$92.00
			E 01	005 640 000 316 366	Travel	\$2,069.08
			E 03	005 760 000 723 360	Transp Cntrt W/Public Handicap	\$152.00
			E 03	005 760 000 723 360	Transp Cntrt W/Public Handicap	\$5,347.16
PO#:	Voucher #:	100745	Invoice	Invoice No: 2091	9/3/2025	Paid Amt: \$10,214.30
						Check Amount: \$10,214.30
FIN	70899	00224		LUDOLPH BUS INCORPORATED		Check
			E 03	005 760 000 720 360	Transp Cntrt W/Public Reg	\$61,688.92
PO#:	Voucher #:	100743	Invoice	Invoice No: 2090	9/3/2025	Paid Amt: \$61,688.92
						Check Amount: \$61,688.92
FIN	70900	00224		LUDOLPH BUS INCORPORATED		Check
			E 01	300 296 207 733 360	Transp Cntrt W/Public, GIRLS TENNIS	\$633.73
			E 01	300 296 207 733 360	Transp Cntrt W/Public, GIRLS TENNIS	\$567.12
			E 01	300 294 203 733 360	Transp Cntrt W/Public, FOOTBAL	\$499.01
			E 01	300 294 203 733 360	Transp Cntrt W/Public Football	\$480.94
PO#:	Voucher #:	100744	Invoice	Invoice No: 4426	9/3/2025	Paid Amt: \$2,180.80
						Check Amount: \$2,180.80
FIN	70901	10556		CODEHS, INC		Check
			E 01	300 341 172 830 433	Pro Teacher License MS (Starter)- Limit 20 stu	\$2,000.00
			E 01	300 341 172 830 433	Per quote #25872	\$0.00
PO#: 19031	Voucher #:	100757	Invoice	Invoice No: 32029	9/3/2025	Paid Amt: \$2,000.00
						Check Amount: \$2,000.00
FIN	70902	7376		H & B SPECIALIZED PRODUCTS, INC		Check
			E 01	300 240 172 000 430	Instructional Supply	\$126.00
PO#:	Voucher #:	100756	Invoice	Invoice No: 35047	9/3/2025	Paid Amt: \$126.00
						Check Amount: \$126.00
FIN	70903	8073		INTERSTATE BATTERY CENTER		Check
			E 01	005 605 150 000 455	NonInstructional Tech Supplies	\$435.95
PO#:	Voucher #:	100758	Invoice	Invoice No: 1912999033941	9/3/2025	Paid Amt: \$435.95
						Check Amount: \$435.95

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70904	01140		JERS ELECTRIC INC		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$3,212.85
PO#:	Voucher #:	100755	Invoice	Invoice No: 5668	9/3/2025	Paid Amt: \$3,212.85
						Check Amount: \$3,212.85
FIN	70905	5354		LAKESHORE LEARNING MATERIALS		Check
			E 01	103 201 171 000 430	Toddler Color-Changing Light TableItem # AA8	\$455.05
PO#: 18986	Voucher #:	100749	Invoice	Invoice No: 91588163	9/3/2025	Paid Amt: \$455.05
			E 01	103 203 171 000 430	1/2" Craft Tape PackItem # SD748	\$33.24
PO#: 19015	Voucher #:	100747	Invoice	Invoice No: 91623911	9/3/2025	Paid Amt: \$33.24
			E 01	103 200 171 000 430	Lakeshore BarnItem # RR212	\$141.55
PO#: 18983	Voucher #:	100748	Invoice	Invoice No: 91588164	9/3/2025	Paid Amt: \$141.55
						Check Amount: \$629.84
FIN	70907	9576		PREMIER FURNITURE AND EQUIPMENT		Check
			E 01	300 850 000 302 530	Equipment Purchased	\$7,779.97
PO#:	Voucher #:	100751	Invoice	Invoice No: 18921	9/3/2025	Paid Amt: \$7,779.97
						Check Amount: \$7,779.97
FIN	70908	00803		SCOTT RUDIE		Check
			E 01	103 050 171 000 350	Repair&maint Service	\$350.00
PO#:	Voucher #:	100759	Invoice	Invoice No: 09/03/2025	9/3/2025	Paid Amt: \$350.00
						Check Amount: \$350.00
FIN	70909	10419		TIM RUSTAD CONSTRUCTION, LLC		Check
			E 01	005 865 000 384 510	Site or Grounds Acq, OLD LIBRARY ENTRAN	\$3,690.00
PO#:	Voucher #:	100746	Invoice	Invoice No: 0000609	9/3/2025	Paid Amt: \$3,690.00
			E 01	103 050 171 000 401	General Supplies	\$2,370.00
PO#:	Voucher #:	100750	Invoice	Invoice No: 000607	9/3/2025	Paid Amt: \$2,370.00
						Check Amount: \$6,060.00
FIN	70910	10160		UCP SEGUIN/INFINITEC		Check
			E 01	005 640 173 316 820	Dues & Membership	\$1,325.00
PO#:	Voucher #:	100752	Invoice	Invoice No: 57100	9/3/2025	Paid Amt: \$1,325.00
						Check Amount: \$1,325.00
FIN	70911	00276		XCEL ENERGY		Check
			E 01	005 810 184 000 330	Electricity - Paulsen Field	\$693.42
PO#:	Voucher #:	100753	Invoice	Invoice No: 51-6709448-8	9/3/2025	Paid Amt: \$693.42
						Check Amount: \$693.42
FIN	70912	10232		AMAZON CAPITAL SERVICES	19	Check
			E 01	103 050 171 000 401	General Supplies	\$239.98

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70912	10232		AMAZON CAPITAL SERVICES		Check
			E 04	005 580 000 325 430		Instructional Supply \$1,345.54
			E 01	103 203 171 000 401		General Supplies \$344.88
			E 01	103 200 171 000 430		Instructional Supply \$701.30
			E 01	103 201 171 000 430		Instructional Supply \$3,370.61
			E 01	103 203 171 000 430		Instructional Supply \$6,478.59
			E 01	103 720 000 000 401		Instructional Supply \$29.52
			E 01	103 408 000 740 433		Individualized Mat. \$111.97
			E 01	300 220 172 000 430		Instructional Supply \$165.60
			E 01	300 331 172 830 433		Individualized Mat. \$368.98
			E 01	300 230 172 000 430		Instructional Supply \$9.99
			E 01	103 620 591 000 401		General Supplies \$19.82
			E 01	103 407 000 740 433		Individualized Mat. \$275.37
			E 01	103 401 000 740 433		Individualized Mat. \$11.19
			E 01	300 260 172 000 401		General Supplies \$75.44
			E 01	300 260 172 000 430		Instructional Supply \$114.00
			E 01	300 408 000 740 433		Individualized Mat. \$55.95
			E 01	300 407 000 740 433		Individualized Mat. \$13.56
			E 01	300 402 000 740 433		Individualized Mat. \$20.97
			E 01	207 203 172 000 401		General Supplies \$25.58
			E 01	207 220 172 000 430		Instructional Supply \$292.81
			E 01	300 240 172 000 430		Instructional Supply \$326.94
			E 01	103 640 173 316 401		General Supplies \$142.23
			E 01	300 710 172 000 401		General Supplies \$6.79
			E 01	103 219 171 339 430		Instructional Supply \$56.03
			E 01	300 230 172 000 430		Instructional Supply \$7.02
			E 01	300 301 501 830 433		Individualized Mat. \$293.50
			E 01	300 258 233 000 430		Instructional Supply \$35.90
			E 01	300 219 172 339 430		Instructional Supply \$159.99
			E 01	300 420 000 740 433		Individualized Mat. \$131.64
			E 01	005 020 000 000 401		General Supplies \$30.99
			E 01	103 420 000 740 433		Individualized Mat. \$91.74
			E 01	103 420 000 740 433		Individualized Mat. \$0.00

PO#: Voucher #: 100762 Invoice Invoice No: 1KQ6-Y6DW-7-JR3 9/4/2025 Paid Amt: \$15,354.42  
 Check Amount: \$15,354.42

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70913	9595		<b>BOB DOLAN</b>		Check
			E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/05/2025	\$135.00
PO#:	Voucher #:	100765	Invoice	Invoice No: 09/05/2025	9/5/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70914	8194		<b>CARY RADSEWITZ</b>		Check
			E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/05/2025	\$135.00
PO#:	Voucher #:	100767	Invoice	Invoice No: 09/05/2025	9/5/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70915	7266		<b>JEFFREY SUDENGA</b>		Check
			E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/05/2025	\$135.00
PO#:	Voucher #:	100766	Invoice	Invoice No: 09/05/2025	9/5/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70916	10564		<b>JESSE WHEELIS</b>		Check
			E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/05/2025	\$135.00
PO#:	Voucher #:	100763	Invoice	Invoice No: 09/05/2025	9/5/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70917	9989		<b>JUSTIN OTTO</b>		Check
			E 01	300 294 203 000 305	Consult & Serv.fees, FB 09/05/2025	\$135.00
PO#:	Voucher #:	100764	Invoice	Invoice No: 09/05/2025	9/5/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
FIN	70918	00300		<b>PIPESTONE PUBLISHING CO INC</b>		Check
			E 01	005 020 000 000 401	General Supplies	\$35.00
PO#:	Voucher #:	100754	Invoice	Invoice No: 56067	9/5/2025	Paid Amt: \$35.00
						Check Amount: \$35.00
FIN	70919	6446		<b>TRANE</b>		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$5,391.00
PO#:	Voucher #:	100770	Invoice	Invoice No: 315496910	9/5/2025	Paid Amt: \$5,391.00
						Check Amount: \$5,391.00
FIN	70920	6446		<b>TRANE</b>		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$1,556.00
PO#:	Voucher #:	100768	Invoice	Invoice No: 315473277	9/5/2025	Paid Amt: \$1,556.00
						Check Amount: \$1,556.00
FIN	70921	6446		<b>TRANE</b>		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$867.00
PO#:	Voucher #:	100769	Invoice	Invoice No: 315605300	29/5/2025	Paid Amt: \$867.00
						Check Amount: \$867.00

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70922	10420		<b>FIRST MAIN STREET INSURANCE-CED</b>		Check
			E 01	005 940 000 000 340	Property Insurance	\$47,713.70
PO#:	Voucher #:	100773	Invoice	Invoice No: 183699	9/8/2025	Paid Amt: \$47,713.70
						Check Amount: \$47,713.70
FIN	70923	9696		<b>WABASSO HIGH SCHOOL</b>		Check
			E 01	300 296 209 000 369	Entry Fees/Student Travel-Volleyball	\$150.00
PO#:	Voucher #:	100774	Invoice	Invoice No: 09/08/2025	9/8/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
FIN	70924	3537		<b>WORTHINGTON HIGH SCHOOL</b>		Check
			E 01	300 292 202 000 369	Entry Fees/Student Travel-Cross Country	\$75.00
PO#:	Voucher #:	100775	Invoice	Invoice No: 09/08/2025	9/8/2025	Paid Amt: \$75.00
						Check Amount: \$75.00
FIN	70925	10406		<b>PERFORMANCE EXCELLENCE NETWORK</b>		Check
			E 01	005 640 173 316 366	Curriculum Staff Development	\$300.00
PO#:	Voucher #:	100788	Invoice	Invoice No: 3697	9/9/2025	Paid Amt: \$300.00
						Check Amount: \$300.00
FIN	70927	3512		<b>CHILDRENS CARE HOSP &amp; SCHOOL</b>		Check
			E 01	103 416 000 000 392	to Out-of-State Dist	\$1,482.00
			E 01	103 416 000 740 393	Sp Ed Contr Svcs Pup	\$12,477.50
			E 01	100 411 000 000 392	to Out-of-State Dist	\$1,482.00
			E 01	100 411 000 740 393	Sp Ed Contr Svcs Pup	\$6,954.75
PO#:	Voucher #:	100778	Invoice	Invoice No: 30000944	9/9/2025	Paid Amt: \$22,396.25
						Check Amount: \$22,396.25
FIN	70928	5347		<b>CONTINENTAL CLAY CO.</b>		Check
			E 01	300 212 172 000 430	Instructional Supply	\$18.40
PO#:	Voucher #:	100787	Invoice	Invoice No: 000209196	9/9/2025	Paid Amt: \$18.40
			E 01	300 212 172 000 430	GS1155P Pebble Stone (1) Pint	\$15.00
			E 01	300 212 172 000 430	GS1170) GS1170 Texture Mulberry (1) Pint	\$17.50
			E 01	300 212 172 000 430	GS1173P GS1173 Running Hot Chowder (2) P	\$17.50
			E 01	300 212 172 000 430	GMSW118P SW-118 Sea Salt Pint	\$34.00
			E 01	300 212 172 000 430	GMSW151P SW-151 Olive Float Pint	\$17.00
			E 01	300 212 172 000 430	GS1100P GS100 Transparent Pint	\$11.50
			E 01	300 212 172 000 430	GMSW134P SW-134 Eggplant Pint	\$17.00
			E 01	300 212 172 000 430	GMSW183PS SW-183 Oxblood Pint	\$15.25
			E 01	300 212 172 000 430	GAHF127P China Blue (opaque)	\$32.50
			E 01	300 212 172 000 430	GAHF165P Scarlet Red (Opaque)	\$36.00

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70928	5347		CONTINENTAL CLAY CO.		Check
			E 01	300 212 172 000 430	GS1112P GS1112 Gold Pint	\$16.50
			E 01	300 212 172 000 430	GS1102P GS1102 Wedgewood Pint	\$11.50
			E 01	300 212 172 000 430	GS1103P GS1103 Dusty Rose Pint	\$26.00
			E 01	300 212 172 000 430	GS1107P GS1107 Black Pint	\$11.50
			E 01	300 212 172 000 430	GS1118P GS1118 White Pint	\$46.00
			E 01	300 212 172 000 430	GS1131P GS1131 Charcoal Pint	\$13.00
			E 01	300 212 172 000 430	GS1136P GS1136 Royal Blue Pint	\$16.50
			E 01	300 212 172 000 430	GS1185P GS1185 Forest Green Pint	\$15.00
			E 01	300 212 172 000 430	GS1186P GS1186 Soft Pink Pint	\$15.00
			E 01	300 212 172 000 430	GS1194P GS1194 Christmas Red Pint	\$15.00
			E 01	300 212 172 000 430	GS1129P GS1129 Texture Oasis(1) Pint	\$13.00
			E 01	300 212 172 000 430	GS1140P GS1140 Texture Kiwi Fruit (1) Pint	\$16.50
			E 01	300 212 172 000 430	GS1115P GS1115 Moonscape (1) Pint	\$16.50
			E 01	300 212 172 000 430	GS1171P GS1171 Texture Plum (1) Pint	\$19.00
			E 01	300 212 172 000 430	CCBS Buff Stoneware Cone 6-10	\$630.00
			E 01	300 212 172 000 430	Line 25 should be 100 pounds of clay x \$.63 ct	\$0.00
			E 01	300 212 172 000 430	GMSW166P SW-166 Norse Blue Pint	\$13.25
			E 01	300 212 172 000 430	GMSW101P SW-101 Stoned Denim Pint	\$13.25
			E 01	300 212 172 000 430	GMSW121P SW-121 Smoke Pine	\$13.25
			E 01	300 212 172 000 430	GMSW120P SW-120 Northern Woods Pint	\$4.00
			E 01	300 212 172 000 430	GMS@131G SW-131 Birch Gallon	\$82.00
			E 01	300 212 172 000 430	GMSW155P SW-155 Winter Wood Pint	\$17.00
			E 01	300 212 172 000 430	GMSW180P SW-180 Desert Dusk Pint	\$17.00
			E 01	300 212 172 000 430	GMSW198P SW-198 Rose Quartz NEW! Pint	\$16.45
			E 01	300 212 172 000 430	Free Freight	\$0.00
			E 01	300 212 172 000 430	DO NOT SHIP BEFORE 7/1/25	\$0.00
PO#: 18861	Voucher #: 100779	Invoice	Invoice No: 000208743	9/9/2025	Paid Amt: \$1,270.45	Check Amount: \$1,288.85
FIN	70929	7666		DIAMOND VOGEL PAINTS		Check
			E 01	005 810 000 000 401	General Supplies	\$174.50
PO#:	Voucher #: 100780	Invoice	Invoice No: ACCOUNT 28701640	9/9/2025	Paid Amt: \$174.50	Check Amount: \$174.50
FIN	70930	9753		FARGO GLASS AND PAINT COMPANY		Check
			E 01	005 810 000 000 350	Repair&maint Service	\$8,660.00
PO#:	Voucher #: 100781	Invoice	Invoice No: SI054735	9/9/2025	Paid Amt: \$8,660.00	Check Amount: \$8,660.00

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70931	00256		HILLYARD INC/ SIOUX FALLS		Check
			E 01	005 810 000 000 401	General Supplies	\$448.87
PO#:	Voucher #:	100782	Invoice	Invoice No: 605934757	9/9/2025	Paid Amt: \$448.87
			E 01	005 810 000 000 401	General Supplies	\$985.51
PO#:	Voucher #:	100783	Invoice	Invoice No: 605930536	9/9/2025	Paid Amt: \$985.51
						Check Amount: \$1,434.38
FIN	70932	7055		MINNESOTA HISTORICAL SOCIETY		Check
			E 01	207 203 000 000 369	Entry Fees/Student Travel	\$640.00
PO#:	Voucher #:	100789	Invoice	Invoice No: 32307	9/9/2025	Paid Amt: \$640.00
						Check Amount: \$640.00
FIN	70933	3697		SW/WC SERVICE COOPERATIVE		Check
			E 01	103 610 173 356 406	Functional Phonics and Morphology online acc	\$2,625.00
PO#: 19041	Voucher #:	100784	Invoice	Invoice No: 79819	9/9/2025	Paid Amt: \$2,625.00
			E 01	005 408 000 740 396	Special Ed Purchased From Dist, BEHAVIOR /	\$2,870.10
			E 01	005 408 000 740 397	Special Ed Purchased From Dist, BEHAVIOR /	\$975.84
			E 01	005 408 000 740 366	Travel	\$2,454.10
			E 01	103 412 000 740 396	Sp Ed Benefits Purchased, ECSE TEACHER	\$7,808.14
			E 01	103 412 000 740 397	Sp Ed Benefits Purchased, ECSE TEACHER	\$2,654.77
			E 01	103 412 000 740 366	Travel	\$1,237.09
			E 01	103 412 000 740 396	Special Ed Purchased From Dist, ECSE TEAC	\$7,808.14
			E 01	103 412 000 740 397	Sp Ed Benefits Purchased, ECSE TEACHER	\$2,654.77
			E 01	103 412 000 740 366	Travel	\$1,237.09
			E 01	103 412 000 740 396	Special Ed Purchased From Dist, ECSE TEAC	\$15,616.28
			E 01	103 412 000 740 397	Sp Ed Benefits Purchased, ECSE TEACHER	\$5,309.54
			E 01	103 412 000 740 366	Travel	\$2,474.19
			E 01	103 412 000 740 396	Sp Ed Benefits Purchased, ECSE TEACHER	\$7,808.14
			E 01	103 412 000 740 397	Sp Ed Benefits Purchased, ECSE TEACHER	\$2,654.77
			E 01	103 412 000 740 366	Travel	\$1,237.09
			E 01	005 404 000 740 396	Special Ed Purchased From Dist, OT	\$18,652.25
			E 01	005 420 000 740 396	Special Ed Purchased From Dist, SCHOOL PS	\$8,174.25
			E 01	005 404 000 740 397	Special Ed Purchased From Dist, OT	\$6,341.77
			E 01	005 404 000 740 366	Travel	\$3,670.99
			E 01	005 401 000 740 396	Special Ed Purchased From Dist, SPEECH	\$20,168.25
			E 01	005 401 000 740 396	Special Ed Purchased From Dist, SPEECH	\$16,537.75
			E 01	005 401 000 740 396	Special Ed Purchased From Dist, SPEECH	\$15,933.00
			E 01	005 405 000 740 396	Special Ed Purchased, From Dist. TEACHER	\$2,760.30
			E 01	005 405 000 740 397	Special Ed Purchased, From Dist. TEACHER	\$938.50

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
FIN	70933	3697		SW/WC SERVICE COOPERATIVE		Check		
			E 01	005 405 000 740 366	Travel		\$656.18	
			E 01	005 405 000 740 396	Special Ed Purchased, From Dist. TEACHER		\$2,547.97	
			E 01	005 405 000 740 397	Special Ed Purchased, From Dist. TEACHER		\$866.31	
			E 01	005 405 000 740 366	Sp Ed Benefits Purchased		\$605.73	
PO#:	Voucher #:	100786	Invoice	Invoice No: 79923	9/9/2025	Paid Amt:	\$162,653.30	
			E 01	005 850 000 389 335	Short Term Rentals		\$9,146.00	
PO#:	Voucher #:	100785	Invoice	Invoice No: 79860	9/9/2025	Paid Amt:	\$9,146.00	
						Check Amount:	\$174,424.30	
FIN	70935	5949		CDW GOVERNMENT, INC.		Check		
			E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$199.43	
PO#:	Voucher #:	100776	Invoice	Invoice No: AF61IP3F	9/9/2025	Paid Amt:	\$199.43	
						Check Amount:	\$199.43	
FIN	70936	5949		CDW GOVERNMENT, INC.		Check		
			E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$95.70	
PO#:	Voucher #:	100777	Invoice	Invoice No: AF66L7G	9/9/2025	Paid Amt:	\$95.70	
						Check Amount:	\$95.70	
FIN	70937	5168		J. W. PEPPER & SON, INC.		Check		
			E 01	300 258 233 000 430	Instructional Supply		\$645.00	
PO#:	Voucher #:	100792	Invoice	Invoice No: 367712601	9/10/2025	Paid Amt:	\$645.00	
						Check Amount:	\$645.00	
FIN	70938	01140		JERS ELECTRIC INC		Check		
			E 01	103 810 171 000 520	Build Acq/Construct. ELEMENTARY WALL		\$594.26	
PO#:	Voucher #:	100794	Invoice	Invoice No: 5680	9/10/2025	Paid Amt:	\$594.26	
						Check Amount:	\$594.26	
FIN	70939	01140		JERS ELECTRIC INC		Check		
			E 02	005 770 000 701 350	Repair&maint Service		\$606.47	
			E 01	300 810 000 000 350	Repair&maint Service		\$1,054.39	
			E 01	005 865 000 369 520	Build Acq/Construct		\$139.99	
			E 01	103 050 171 000 350	Repair&maint Service		\$272.78	
			E 01	005 810 000 000 350	Repair&maint Service		\$6,452.58	
			E 01	005 810 000 000 350	Repair&maint Service		\$1,070.10	
			E 02	005 770 000 701 350	Repair&maint Service		\$1,009.09	
			E 01	005 810 000 000 350	Repair&maint Service		\$294.00	
PO#:	Voucher #:	100793	Invoice	Invoice No: 5679	9/10/2025	Paid Amt:	\$10,899.40	
						Check Amount:	\$10,899.40	

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
FIN	70940	01140		JERS ELECTRIC INC		Check			
			E 01	300 211 150 000 466	Instructional Technology Devic. VIEW BOARD:		\$2,584.30		
PO#:	Voucher #:	100795	Invoice	Invoice No: 5600	9/10/2025	Paid Amt:	\$2,584.30	Check Amount:	\$2,584.30
FIN	70941	4618		LAC QUI PARLE VALLEY HS		Check			
			E 01	300 292 202 000 369	Entry Fees/Student Travel-Cross Country		\$120.00		
PO#:	Voucher #:	100791	Invoice	Invoice No: 09/10/2025	9/10/2025	Paid Amt:	\$120.00	Check Amount:	\$120.00
FIN	70942	5505		MARK'S GENERAL MACHINE		Check			
			E 01	005 810 000 000 401	General Supplies		\$120.00		
PO#:	Voucher #:	100796	Invoice	Invoice No: 92635	9/10/2025	Paid Amt:	\$120.00	Check Amount:	\$120.00
FIN	70943	10379		PEMBERTON LAW, PLLP		Check			
			E 01	005 010 113 000 305	Consult & Serv.fees		\$4,951.00		
PO#:	Voucher #:	100797	Invoice	Invoice No: 20246304.005	9/10/2025	Paid Amt:	\$4,951.00	Check Amount:	\$4,951.00
FIN	70944	00300		PIPESTONE PUBLISHING CO INC		Check			
			E 01	005 010 000 000 305	Consult & Serv.fees		\$1,290.55		
PO#:	Voucher #:	100798	Invoice	Invoice No: 09/10/2025	9/10/2025	Paid Amt:	\$1,290.55	Check Amount:	\$1,290.55
FIN	70948	01622		PEPSI-COLA BOTTLING CO.		Check			
			E 01	300 211 180 000 401	General Supplies		\$66.00		
PO#:	Voucher #:	100804	Invoice	Invoice No: 1509779	9/11/2025	Paid Amt:	\$66.00	Check Amount:	\$66.00
FIN	70949	10545		ARBITERSPORTS LLC		Check			
			E 01	300 050 172 000 405	Non Instructional Comp Softwar		\$311.00		
			E 01	300 292 000 000 405	Non Instructional Comp Softwar		\$933.30		
PO#:	Voucher #:	100812	Invoice	Invoice No: QUOTE # 00692661	9/11/2025	Paid Amt:	\$1,244.30	Check Amount:	\$1,244.30
FIN	70950	10527		BENCHMARK EDUCATION COMPANY LLC		Check			
			B 01	131 000	Prepaid Expenses & Deposits		\$12,906.67		
			E 01	103 200 000 000 460	Textbooks/Workbooks		\$2,581.33		
PO#:	Voucher #:	100815	Invoice	Invoice No: 581416	9/11/2025	Paid Amt:	\$15,488.00		
			B 01	131 000	Y48078 Ready to Advance 2020 Early Learnin		\$2,420.00		
			E 01	103 200 000 000 460	Y48078 Ready to Advance 2020		\$484.00		
PO#:	19040	Voucher #:	100807	Invoice	Invoice No: 582558	9/11/2025	Paid Amt:	\$2,904.00	

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
FIN	70950	10527		<b>BENCHMARK EDUCATION COMPANY LLC</b>		Check			
			B 01	131 000	Prepaid Expenses & Deposits		\$131,175.33		
			E 01	103 201 173 302 460	Textbooks/Workbooks		\$3,279.00		
			E 01	103 203 173 302 460	Textbooks/Workbooks		\$22,956.07		
PO#:	Voucher #:	100814	Invoice	Invoice No: 57725	9/11/2025	Paid Amt:	\$157,410.40		
			E 01	103 200 000 000 460	Textbooks/Workbooks		\$3,100.00		
PO#:	Voucher #:	100816	Invoice	Invoice No: 581343	9/11/2025	Paid Amt:	\$3,100.00		
						Check Amount:	\$178,902.40		
FIN	70951	10567		<b>GOPHER WRESTLING CLUB</b>		Check			
			E 01	300 294 210 000 369	Entry Fees/Student Travel		\$450.00		
PO#:	Voucher #:	100805	Invoice	Invoice No: 09/11/2025	9/11/2025	Paid Amt:	\$450.00		
						Check Amount:	\$450.00		
FIN	70952	8073		<b>INTERSTATE BATTERY CENTER</b>		Check			
			E 01	005 605 150 000 455	NonInstructional Tech Supplies		\$72.30		
PO#:	Voucher #:	100810	Invoice	Invoice No: 1912999033966	9/11/2025	Paid Amt:	\$72.30		
						Check Amount:	\$72.30		
FIN	70953	3536		<b>MARSHALL HIGH SCHOOL</b>		Check			
			E 01	300 296 209 000 369	Entry Fees/Student Travel-Volleyball		\$40.00		
PO#:	Voucher #:	100811	Invoice	Invoice No: 09/11/2025	9/11/2025	Paid Amt:	\$40.00		
						Check Amount:	\$40.00		
FIN	70954	6836		<b>Midwest Alarm</b>		Check			
			E 01	005 865 000 363 350	Repair&maint Service		\$120.00		
PO#:	Voucher #:	100809	Invoice	Invoice No: 420390	9/11/2025	Paid Amt:	\$120.00		
						Check Amount:	\$120.00		
FIN	70955	01911		<b>PIPESTONE HISTORICAL SOCIETY</b>		Check			
			E 01	103 203 171 000 305	Consult & Serv.fees		\$1,500.00		
			E 01	300 211 172 000 305	Consult & Serv.fees MS/HS		\$1,500.00		
PO#:	Voucher #:	100813	Invoice	Invoice No: 09/11/2025	9/11/2025	Paid Amt:	\$3,000.00		
						Check Amount:	\$3,000.00		
FIN	70956	9739		<b>SCHUMACHER ELEVATOR COMPANY</b>		Check			
			E 01	005 810 000 000 350	Repair&maint Service		\$977.67		
PO#:	Voucher #:	100806	Invoice	Invoice No: 90659225	9/11/2025	Paid Amt:	\$977.67		
						Check Amount:	\$977.67		

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
FIN	70957	9257		U.S.BANK ST. PAUL		Check			
			E 01	005 110 000 000 305	Consult & Serv.fees, AGENT FEES		\$750.00		
PO#:	Voucher #:	100808	Invoice	Invoice No: 7867157	9/11/2025	Paid Amt:	\$750.00		
						Check Amount:	\$750.00		
FIN	70958	7829		APPLE INC		Check			
			E 01	103 203 171 000 430	Instructional Supply		\$39.00		
PO#:	Voucher #:	100821	Invoice	Invoice No: MB90624636	9/12/2025	Paid Amt:	\$39.00		
						Check Amount:	\$39.00		
FIN	70959	7882		C & B OPERATIONS LLC		Check			
			E 01	005 810 000 000 350	Repair&maint Service		\$2,355.75		
			E 01	005 810 000 000 401	General Supplies		\$778.24		
PO#:	Voucher #:	100824	Invoice	Invoice No: 13374552	9/12/2025	Paid Amt:	\$3,133.99		
						Check Amount:	\$3,133.99		
FIN	70960	7882		C & B OPERATIONS LLC		Check			
			E 01	005 810 000 000 401	General Supplies		\$84.84		
PO#:	Voucher #:	100825	Invoice	Invoice No: 13282011	9/12/2025	Paid Amt:	\$84.84		
						Check Amount:	\$84.84		
FIN	70961	10178		HENNAGER PLUMBIN & HEATING INC		Check			
			E 01	300 810 000 000 350	Repair&maint Service		\$520.00		
PO#:	Voucher #:	100823	Invoice	Invoice No: 8567	9/12/2025	Paid Amt:	\$520.00		
			E 01	300 810 000 000 350	Repair&maint Service		\$80.00		
PO#:	Voucher #:	100822	Invoice	Invoice No: 8584	9/12/2025	Paid Amt:	\$80.00		
						Check Amount:	\$600.00		
FIN	70962	00425		SOJOS SPORTSWEAR		Check			
			E 04	005 505 980 321 430	Instructional Supply		\$724.00		
PO#:	Voucher #:	100820	Invoice	Invoice No: 225984	9/12/2025	Paid Amt:	\$724.00		
						Check Amount:	\$724.00		
FIN	70963	9186		TAHER, INC.- BIN# 135092		Check			
			E 02	005 770 000 709 305	Consult & Serv.fees, AUGUST 2025		\$27,531.48		
PO#:	Voucher #:	100817	Invoice	Invoice No: 0073440	9/12/2025	Paid Amt:	\$27,531.48		
						Check Amount:	\$27,531.48		
FIN	70964	10502		VAN DYKE ROLLOFF SERVICE LLC		Check			
			E 01	300 810 182 000 330	Utility Services		\$380.25		
PO#:	Voucher #:	100818	Invoice	Invoice No: 8616	9/12/2025	Paid Amt:	\$380.25		
						Check Amount:	\$380.25		

Detail Payment Register By Check

Check Number: 70856-70966 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
FIN	70965	6828		Van Dyke Sanitation, Inc		Check
			E 01 300 810 182 000 330	Utility Services		\$1,542.00
PO#:	Voucher #:	100819	Invoice	Invoice No: ACCOUNT 4079	9/12/2025	Paid Amt: \$1,542.00
						Check Amount: \$1,542.00
FIN	70966	4525		ISD 0378, DAWSON-BOYD		Check
			E 01 300 296 209 000 369	Entry Fees/Student Travel-Volleyball		\$125.00
PO#:	Voucher #:	100826	Invoice	Invoice No: 09/15/2025	9/15/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
						Report Total: \$1,143,975.75

Detail Payment Register By Check

Check Number: 52569-52582 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
HS	52569	01622		PEPSI-COLA BOTTLING CO.		Check
			E 21	005 298 955 301 401	Fall Concessions	\$1,494.40
PO#:	Voucher #:	100639	Invoice	Invoice No: 2033821	8/15/2025	Paid Amt: \$1,494.40
						Check Amount: \$1,494.40
HS	52570	9950		MICHELLE MARIE HENNAGER		Check
			E 21	005 298 946 301 401	Volleyball	\$138.80
PO#:	Voucher #:	100652	Invoice	Invoice No: 08/19/2025	8/19/2025	Paid Amt: \$138.80
						Check Amount: \$138.80
HS	52571	10559		MORGAN TAUBERT		Check
			E 21	005 298 946 301 401	Volleyball	\$485.80
PO#:	Voucher #:	100653	Invoice	Invoice No: 08/19/2025	8/19/2025	Paid Amt: \$485.80
						Check Amount: \$485.80
HS	52572	6813		COBORN'S INC.		Check
			E 21	005 298 955 301 401	Fall Concessions	\$3,580.50
PO#:	Voucher #:	100722	Invoice	Invoice No: 1001	8/27/2025	Paid Amt: \$3,580.50
						Check Amount: \$3,580.50
HS	52573	00425		SOJOS SPORTSWEAR		Check
			E 21	005 298 921 301 401	Cross Country	\$353.00
PO#:	Voucher #:	100729	Invoice	Invoice No: 08/27/2025	8/27/2025	Paid Amt: \$353.00
						Check Amount: \$353.00
HS	52574	5249		VISA		Check
			E 21	005 298 924 301 401	Football Club	\$17.96
			E 21	005 298 924 301 401	Football Club	\$61.27
			E 21	005 298 924 301 401	Football Club	\$30.97
			E 21	005 298 924 301 401	Football Club	\$26.03
			E 21	005 298 924 301 401	Football Club	\$56.20
			E 21	005 298 924 301 401	Football Club	\$33.63
			E 21	005 298 924 301 401	Football Club	\$74.01
			E 21	005 298 924 301 401	Football Club	\$47.91
			E 21	005 298 924 301 401	Football Club	\$66.36
			E 21	005 298 924 301 401	Football Club	\$23.69
PO#:	Voucher #:	100741	Invoice	Invoice No: 9871	9/2/2025	Paid Amt: \$438.03
						Check Amount: \$438.03
HS	52575	5249		VISA		Check
			E 21	005 298 924 301 401	Football Club	\$304.28
			E 21	005 298 924 301 401	Football Club	\$640.00
					30	

Detail Payment Register By Check

Check Number: 52569-52582 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
HS	52575	5249		VISA		Check
			E	21 005 298 922 301 401 FFA		\$58.27
			E	21 005 298 922 301 401 FFA		\$35.22
			E	21 005 298 922 301 401 FFA		\$129.96
			E	21 005 298 922 301 401 FFA		\$29.89
PO#:	Voucher #:	100742	Invoice	Invoice No: 0671	9/3/2025	Paid Amt: \$1,197.62
						Check Amount: \$1,197.62
HS	52576	3693		HEALY AWARDS, INC		Check
			E	21 005 298 924 301 401 Football Club		\$614.48
PO#:	Voucher #:	100761	Invoice	Invoice No: 113452	9/4/2025	Paid Amt: \$614.48
						Check Amount: \$614.48
HS	52577	01622		PEPSI-COLA BOTTLING CO.		Check
			E	21 005 298 955 301 401 Fall Concessions		\$1,756.40
PO#:	Voucher #:	100760	Invoice	Invoice No: 203421	9/4/2025	Paid Amt: \$1,756.40
						Check Amount: \$1,756.40
HS	52578	00425		SOJOS SPORTSWEAR		Check
			E	21 005 298 946 301 401 Volleyball		\$3,126.00
PO#:	Voucher #:	100772	Invoice	Invoice No: 225982	9/8/2025	Paid Amt: \$3,126.00
						Check Amount: \$3,126.00
HS	52579	6705		WEST RIVER BEVERAGE, INC.		Check
			E	21 005 298 956 301 401 Winter Concessions		\$1,337.50
PO#:	Voucher #:	100771	Invoice	Invoice No: 26895	9/8/2025	Paid Amt: \$1,337.50
						Check Amount: \$1,337.50
HS	52580	9395		PEACE UNITED METHODIST CHURCH		Check
			E	21 005 298 922 301 401 FFA, RENTAL FEE		\$450.00
PO#:	Voucher #:	100790	Invoice	Invoice No: 09/09/2025	9/9/2025	Paid Amt: \$450.00
						Check Amount: \$450.00
HS	52581	01622		PEPSI-COLA BOTTLING CO.		Check
			E	21 005 298 955 301 401 Fall Concessions		\$441.20
PO#:	Voucher #:	100803	Invoice	Invoice No: 2034542	9/11/2025	Paid Amt: \$441.20
						Check Amount: \$441.20

Detail Payment Register By Check

Check Number: 52569-52582 Payment Date: 7/1/2025-9/30/2025 Period: 202601-202603 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
HS	52582	01622		PEPSI-COLA BOTTLING CO.		Check
			E 21 005 298 955 301 401	Fall Concessions		\$908.20
PO#:	Voucher #:	100802	Invoice	Invoice No: 2034355	9/11/2025	Paid Amt: \$908.20
						Check Amount: \$908.20
						Report Total: \$16,321.93

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
<b>August</b>	2016-2017	20	97	78	89	82	82	99	82	93	80	81	105	57	83	19	1147	45
	2017-2018	26	101	91	75	86	82	86	103	84	87	91	73	104	56	17	1162	
	2018-2019	30	105	76	90	71	85	79	86	103	81	85	95	69	96	18	1169	90
	2019-2020	22	109	87	74	86	73	80	83	80	105	83	89	78	73	15	1137	73
	2020-2021	25	86	79	79	69	84	73	78	81	79	108	86	80	83	14	1104	67
	2021-2022	23	101	78	81	82	71	86	73	77	79	79	112	74	72	12	1100	68
	2022-2023	21	107	81	80	86	75	68	86	72	74	82	83	103	76	12	1106	80
	2023-2024	24	99	73	80	83	83	81	73	91	73	78	84	83	95	12	1112	96
	2024-2025	28	96	82	72	80	85	82	79	75	92	76	81	84	77	12	1101	88
	2025-2026	16	99	83	90	74	83	82	87	79	74	90	72	78	79	14	1100	86
<b>September</b>	2004-2005	18	80	78	81	85	80	85	100	106	92	93	108	95	95	27	1243	
	2005-2006	16	69	70	71	84	86	80	95	94	105	103	90	112	90	28	1211	33
	2006-2007	19	96	61	77	77	85	83	81	100	93	111	86	91	106	25	1191	32
	2007-2008	37	82	92	59	74	78	93	82	84	97	103	101	88	84	23	1177	32
	2008-2009	28	91	77	93	71	77	85	89	85	82	95	99	94	85	24	1175	34
	2009-2010	29	104	84	75	93	65	81	89	87	79	89	91	96	92	24	1178	35
	2010-2011	35	108	86	85	71	93	70	79	84	90	91	75	81	90	22	1160	33
	2011-2012	33	98	94	82	88	72	90	70	77	83	98	86	79	80	22	1152	34
	2012-2013	36	96	93	87	81	83	76	94	69	75	97	90	80	71	24	1152	34
	2013-2014	41	89	88	96	87	91	80	78	97	64	79	91	77	74	22	1154	34
	2014-2015	31	89	87	85	94	82	92	84	73	108	71	75	77	78	24	1150	46
	2015-2016	28	88	85	85	87	100	82	93	87	68	112	64	79	73	19	1150	37
	2016-2017	24	100	79	90	79	84	100	82	93	79	80	105	57	76	19	1147	42 (plus 16 in ECSE)
	2017-2018	28	96	92	73	85	80	86	103	84	88	91	72	101	56	17	1152	90
	2018-2019	35	102	74	86	72	82	79	82	98	79	88	86	73	97	18	1151	95
	2019-2020	25	105	88	73	83	68	83	80	78	107	87	86	79	67	15	1124	78
	2020-2021	25	83	77	78	69	84	75	78	80	76	108	81	77	83	14	1088	63
	2021-2022	24	105	78	80	82	71	89	73	76	80	78	108	72	75	12	1103	75
	2022-2023	20	110	79	79	86	75	70	87	75	77	80	87	103	74	12	1114	85
	2023-2024	26	102	72	77	82	83	78	74	91	72	79	83	73	89	12	1093	101
	2024-2025	27	96	86	73	82	85	85	80	75	91	76	79	83	72	12	1102	98

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	2025-2026	15	97	82	89	74	84	81	89	80	76	88	72	74	76	14	1091	93
<b>October</b>																		
(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 (Sped 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
	2024-2025	28	96	86	73	83	84	85	79	74	92	74	77	81	71	12	1095	100
<b>November</b>																		
	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

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	2016-2017	30	96	80	89	79	82	98	81	92	78	79	103	54	73	19	1133	44 (Sped Inc)
	2017-2018	29	97	93	73	85	80	86	102	86	84	90	71	101	54	17	1148	95
	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
	2024-2025	30	96	86	73	83	84	85	78	73	88	75	77	84	71	12	1095	101
<b>December</b>																		
	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
	2024-2025	30	97	86	73	82	83	85	78	74	88	75	78	84	71	12	1096	100
<b>January</b>																		
	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

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	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
	2011-2012	38	98	91	83	88	72	93	69	76	83	99	85	78	79	22	1154	35
	2012-2013	44	95	95	86	85	82	74	94	69	73	97	87	77	69	24	1151	35
	2013-2014	37	90	86	93	84	90	81	78	98	63	86	85	80	75	22	1148	34
	2014-2015	32	88	87	85	93	79	89	85	72	104	68	73	80	78	24	1137	48
	2015-2016	30	89	88	86	86	99	83	95	86	68	109	62	80	73	19	1153	43
	2016-2017	31	96	79	86	79	83	99	82	93	77	78	106	57	72	19	1137	66
	2017-2018	33	94	92	73	83	79	84	104	86	82	88	71	99	52	17	1137	92
	2018-2019	36	102	74	86	74	79	82	82	103	81	88	85	71	97	18	1158	94
	2019-2020	28	109	90	71	83	70	82	81	82	103	87	85	79	65	15	1130	79
	2020-2021	31	84	80	78	70	83	77	76	80	76	110	78	75	79	14	1091	68
	2021-2022	25	107	81	84	78	70	91	72	76	81	84	104	75	72	12	1112	82
	2022-2023	20	103	79	79	82	77	71	85	74	75	83	84	100	68	12	1092	81
	2023-2024	26	103	71	80	85	83	78	75	89	74	82	86	76	92	11	1111	104
	2024-2025	30	97	86	72	81	83	85	78	74	88	74	79	83	72	12	1094	100
<b>February</b>																		
	2005-2006	29	67	74	74	85	86	83	99	91	103	101	84	105	88	28	1224	33
	2006-2007	38	91	63	76	78	88	81	79	96	95	108	84	89	106	25	1197	32
	2007-2008	36	86	94	60	76	80	89	87	87	95	101	98	88	79	26	1182	33
	2008-2009	42	93	73	95	67	75	83	88	86	80	97	96	95	81	26	1177	34
	2009-2010	38	100	86	71	92	63	77	84	88	76	92	81	96	91	24	1159	37
	2010-2011	40	105	83	85	70	91	71	75	84	88	88	75	79	90	22	1146	36
	2011-2012	41	98	89	81	89	72	93	71	76	83	100	86	78	76	22	1155	36
	2012-2013	45	95	95	86	86	82	75	95	69	73	96	87	76	67	24	1151	35
	2013-2014	37	89	87	91	83	88	80	77	98	63	85	86	73	78	22	1137	34
	2014-2015	32	88	88	85	93	79	89	84	71	103	68	75	77	78	24	1134	48
	2015-2016	30	91	89	86	86	100	83	96	86	68	110	63	80	75	19	1162	43
	2016-2017	32	96	79	85	80	82	97	81	91	79	77	109	53	70	19	1130	66
	2017-2018	33	95	91	73	85	80	86	103	87	82	90	72	97	53	17	1144	93
	2018-2019	37	102	74	86	74	79	81	82	103	80	92	82	68	98	18	1156	94
	2020-2021	30	108	88	71	84	70	82	81	81	103	85	84	79	65	15	1126	79
	2021-2022	30	105	81	82	77	70	88	70	76	79	81	104	76	72	12	1103	87
	2022-2023	22	104	80	79	83	77	71	85	75	75	86	85	99	67	12	1100	81
	2023-2024	27	102	71	79	83	82	77	75	89	73	83	88	79	102	11	1121	105

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	2024-2025	33	98	87	72	82	83	85	76	74	87	75	79	83	80	12	1106	99
<b>March</b>																		
	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
	2024-2025	34	98	87	73	83	82	86	76	73	88	75	77	82	80	12	1106	99
<b>April</b>																		
	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

Enrollment		ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Colony	Total	School Readiness
	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
	2019-2020	31	102	86	70	84	70	82	81	81	103	85	84	79	67	15	1120	79
	2020-2021	35	86	78	79	71	84	73	78	81	79	109	74	74	77	14	1092	74
	2021-2022	29	106	81	82	76	71	87	69	75	79	80	103	72	73	12	1095	85
	2022-2023	27	100	80	80	85	76	71	86	74	74	85	84	97	66	12	1097	89
	2023-2024	33	103	74	79	84	85	78	74	90	74	82	88	79	103	11	1137	105
	2024-2025	34	98	87	73	83	83	86	77	73	88	75	81	83	80	12	1113	98
<b>May</b>																		
(MARSS)	2005-2006	33	70	73	73	83	87	82	99	92	105	99	85	104	89	28	1215	33
	2006-2007	39	92	63	78	79	90	83	80	97	94	108	83	86	107	25	1204	32
	2007-2008	36	86	94	60	78	81	90	86	85	95	101	96	87	79	26	1180	33
	2008-2009	47	93	74	94	65	76	83	87	81	80	99	94	94	80	24	1171	36
	2009-2010	49	99	84	70	92	61	75	82	86	75	88	82	96	92	24	1155	35
	2010-2011	41	106	83	85	68	92	71	76	84	86	91	75	81	89	23	1151	34
	2011-2012	44	100	90	83	90	73	91	70	77	84	98	84	76	76	22	1158	34
	2012-2013	54	95	96	85	85	80	74	94	69	72	96	85	76	65	24	1150	34
	2013-2014	41	91	86	90	83	87	82	76	98	63	86	86	75	75	22	1141	34
	2014-2015	33	88	85	87	96	79	89	85	73	100	67	77	78	77	24	1138	49
	2015-2016	33	89	88	84	85	99	82	94	85	69	109	61	79	74	18	1149	42
	2016-2017	41	97	77	87	80	82	98	81	89	79	76	111	51	72	19	1140	75
	2017-2018	39	95	90	73	86	79	86	101	82	81	91	71	97	54	17	1142	93
	2018-2019	41	104	76	87	75	79	81	81	105	77	91	79	67	95	18	1156	91
	2019-2020	32	102	86	70	84	70	82	81	81	103	85	83	79	66	15	1119	79
	2020-2021	36	86	78	79	71	84	72	78	81	80	110	74	74	77	14	1094	73
	2021-2022	32	107	81	82	76	70	87	70	74	79	81	100	72	72	12	1095	88
	2022-2023	30	101	79	80	85	76	70	85	75	74	85	84	95	66	12	1097	89
	2023-2024	36	101	74	80	85	84	78	75	91	74	74	88	78	102	11	1131	105
	2024-2025	39	98	87	74	82	84	86	77	73	87	74	81	83	79	12	1116	98



# 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

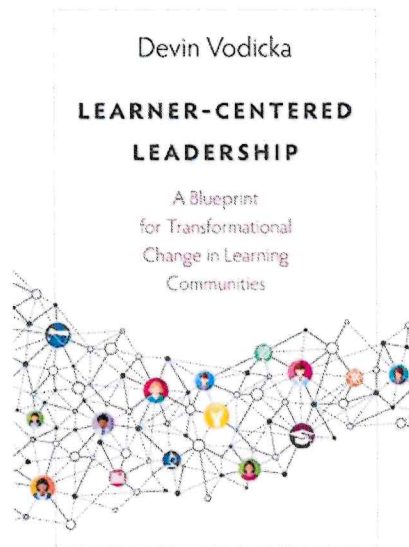
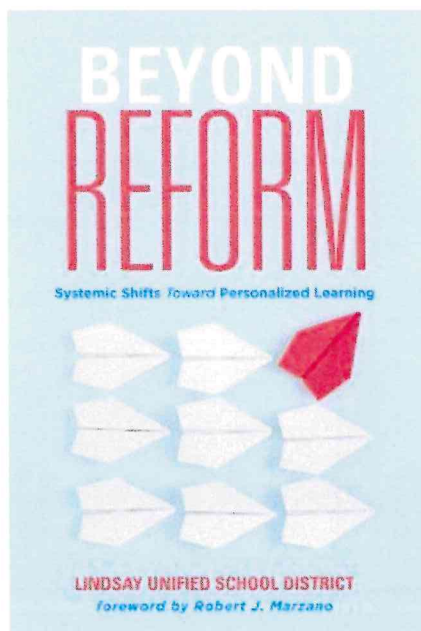
Jacque Kennedy, Business Manager  
Rick Zollner, Activities Director  
Josh Stukel, Technology Director  
Kim Tuin, Food Service Director

September 2025

It is beginning to look and feel a little more like fall. With that come a number of activities and events. Here are a few items of note for the board.

1. **School Start** – We have experienced a great start to the school year. I believe that spirits are high and things have been moving smoothly as we have started this school year. I want to thank the custodial staff for ensuring everything was in great shape as we launched the new year.
2. **Rock surplus** – We were able to sell off the surplus rock. I know some individuals contacted us asking for rock. We will have more next year as Phase 2 and Phase 3 of the roofing project take shape.
3. **Shop area** – There have been a few meetings on doing some improvements in the shop area. As you will see on the agenda, there are a number of obsolete items that we are recommending to declare surplus. While our original plans with the bond proceeds were to address some facility needs, we had to pivot and focus more on the roof. However, some of the CTE space facility needs remain, including the shop area. I have asked our teachers and the principal to see what we can find for grant funding that may provide us resources to make some needed improvements in the space and with the equipment. We certainly have work to do and needs to meet!
4. **Artificial Intelligence (AI) On the Rise** – As we keep moving forward in what we do, we need to be mindful about the challenges and opportunities that AI will present for our schools and students. We have access to training and support for teachers from the Service Cooperative and we are planning to access training and support throughout the year. I also believe that as we start our work on our district strategic design, conversations about the role of artificial intelligence will be critical and significant.
5. **Strategic Design and Plan work** – I have connected with the Knowledge Works team. They have conducted strategic design work for school districts in the past. I have asked them to put together a proposal and lay out a process for our district on a comprehensive strategic design that would include revisiting our mission and vision statements, reviewing our key focus areas, and helping define the core metrics we want to have in our plan. Once I have the proposal, I envision a review of the proposal with school board representation and then taking steps to being the process of our new strategic design. My goal is to have the strategic design completed within 6 or 7 months.
6. **School Board Leadership Conference** – It is time to begin thinking about participation and attendance at the conference. It is scheduled for January 15 and 16 in Minneapolis. If you are interested in attending, please let Deb know so she can plan for registrations and lodging needs.

7. **Staff Training** – One question that came earlier from the board was the expectations of staff regarding child maltreatment. We have, in the past, and we will, in the future, continue to train staff on the expectations of reporting child maltreatment. Lisa has worked to find training modules that we require all staff to complete regarding recognizing and reporting child maltreatment.
8. **Book Study** – As we work to implement the Portrait of a Graduate into the schools and consider how to improve and expand opportunities to personalize the teaching and learning process for students, the administrative team is completing two book studies this year. The first book is titled “Beyond Reform: Systemic Shifts Toward Personalized Learning. The other is titled, “Learner-Centered Leadership: A Blueprint for Transformational Change in Learning Communities.” Both of these books solution oriented and provide proven examples of personalized learning. If you are interested in either of these books, please let me know and we would be happy to provide you a copy.



9. **Goals and Metrics** – Last year I introduced school improvement planning to the principals. Each principal worked with their respective leadership teams to develop a school improvement plan with one academic and one non-academic goal. This practice will continue. I have also asked the department leaders including activities, finance, maintenance, and technology to develop an improvement goal for the year with some metrics. I believe if we focus on small, incremental improvements with some clear goals, the work of our team and staff can make positive contributions to the success of the district.
10. **Scuppers** – I have asked Len to work with our roofing company to install scuppers on the roof. As we put a new roof on, one thing that can help improve the performance of the roof is removing rain water as quickly as possible. With a few of the significant rains we have experienced this year, there have been instances where the drains have not necessarily kept up with the demand. Scuppers will help address excessive rains and help remove those excessive rain waters as quickly as possible.



11. **Elementary Gym Floor** – We are working on solutions for the buckled floor. A contractor has been out to review the situation and the insurance adjustor has been out as well. I am pushing for this situation to be corrected as quickly as possible to ensure that floor is performance ready for the start of the winter activities season. 41
12. **Gym Curtains** – The system of dividing curtains in the high school are not performing as they should. We have been informed on a few occasions the systems would be fixed. However, there has not been any action as of yet. I have communicated to the company that installed the curtains that, rather than repairing the failing system, it would better serve the district to replace the failing system completely. We have not heard a formal response from the company yet. We know that this work would require the gym to be out of use for a few days so we are hopeful we get a solution yet this fall so physical education activities can be held outside while the gym curtains are replaced.
13. **Portrait of a Graduate** – We continue to seek ways to promote our recently adopted Portrait of a Graduate. We are providing all staff and board members with cards to reference and share and highlight our attributes and focus.
14. **School Board Appreciation** – I want to thank you all for your service to the Pipestone Area Schools and the communities of our district. Your work to provide policy direction for the success of our school district is truly appreciated! As a symbol of appreciation, the administrative team has provided the board with pizza and pop for the board meeting. Again, thank you!



**Thank your local school board members!**

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I believe that is all I have for now. Thank you for your service and commitment. Here is wishing you all a great week ahead.



# PIPESTONE AREA SCHOOLS District No. 2689

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

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

Principal's Board Report: September 2025

1. Kinder-buddies: We are off to another fun partnership with our kindergarten friends. We have an organized plan for the year and are excited to offer this to our seniors. Please see the attachment (next page).
2. New furniture: We are so lucky to have some modern, flexible furniture. Unfortunately, it is all expensive so we could only afford to furnish the upstairs flexible learning area and two classrooms who desperately needed an upgrade. We will continue to modernize the building as the budget allows.

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## Kindergarten Buddies 2025–2026

Date	Period/Time	Activity
Thu, Sept 18	Period 3 (10:07–11:00)	Kickoff meet & greet – buddies meet, icebreakers, classroom tour
Fri, Oct 3	Period 1 (8:15–9:08)	Fall craft & story time
Homecoming Week	Assembly (Time TBD)	Buddies sit together in the gym; short buddy games
Senior-Kinder Football Field Event (TBD)	TBD	Big kickoff event – parents, community, etc.
Thu, Nov 6	Period 6 (1:30–2:20)	Thankful turkeys project – gratitude exchange
Thu, Nov 20	Period 1 (8:15–9:08)	Buddy reading
Fri, Dec 12	Period 7 (2:23–3:15)	Winter craft & hot cocoa
Thu, Jan 8	Period 6 (1:30–2:20)	New Year goal sharing – “Wishes for the Year” posters
Fri, Jan 30	Period 7 (2:23–3:15)	Indoor recess buddy games
Fri, Feb 13	Period 1 (8:15–9:08)	Valentine exchange – buddies make cards
Thu, Feb 26	Period 3 (10:07–11:00)	Read Across America – shared reading & Seuss activities
Fri, Mar 27	Period 6 (1:30–2:20)	Spring scavenger hunt
Thu, Apr 9	Period 1 (8:15–9:08)	STEM buddy challenge – simple building activity
Fri, Apr 24	Period 3 (10:07–11:00)	Earth Day project
Thu, May 14	Period 7 (2:23–3:15)	Outdoor buddy picnic – blankets & snacks
Fri, May 22	N/A	Graduation walk-through with Kinders (final send-off event)

## Academic Goal for MSHS: Focus on Literacy in All Content Areas: Increase Reading Achievement

### 6th Grade Reading Plus Data – Fall 2025

#### Current Performance

- **Average Comprehension:** 3.8 (equivalent to a late 3rd–early 4th grade level)
- **Average Vocabulary:** 6.0 (comparable to 6th grade level)

#### Benchmark Reading Assessment Breakdown:

- 19% of students – 5 grade levels below
- 14% of students – 4 grade levels below
- 22% of students – 3 grade levels below
- 12% of students – 2 grade levels below
- 18% of students – 1 grade level below
- **85% of 6th graders are below grade level**
- **15% of 6th graders read at or above grade level**

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#### Goals for Growth (by March 2026)

- **Comprehension:** Increase from 3.8 to 5.7
- **Vocabulary:** Increase from 6.0 to 8.5

Progress will be measured through:

- Reading Plus data
- NWEA MAP Reading assessments

#### Strategies for Improvement

- Continued use of **Reading Plus**
- Implementation of **READ Act strategies**
- **Personalized literacy instruction** tailored to student needs
- **Intentional use of literacy tools** across content areas

#### Why Reading Matters at MS/HS

- **Students Enter with Wide Skill Gaps**  
Reading levels range from early elementary to above grade level. Personalized instruction is necessary to support both struggling and advanced readers.
- **Reading Is Foundational for All Subjects**  
Struggling readers face challenges not only in ELA but also in science, social studies, and math problem-solving.

- **Increases Engagement and Motivation**  
Providing texts at the right level builds confidence, reduces frustration, and motivates students.
- **Addresses Individual Learning Needs**  
Personalized strategies (phonics, vocabulary, comprehension) ensure instruction matches each student's needs.
- **Promotes Equity**  
Without intervention, struggling readers fall further behind, widening achievement gaps.
- **Prepares Students for Long-Term Success**  
Middle school is a critical point—students who leave middle school below grade level are significantly less likely to graduate on time.

✦ **Summary:**

By targeting literacy through Reading Plus, research-based strategies, and personalized instruction, we aim to significantly raise comprehension and vocabulary outcomes for middle and high school students, closing critical skill gaps and preparing all learners for success in high school and beyond.

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**Non-Academic Goal for MSHS:** Attendance: Decrease absenteeism in MS from 6.12% to 5% by May 2026, and from 7.34% to 5.5% at the HS.

**Reasoning:** Regular attendance is linked to better academic outcomes. Missing school can lead to gaps in learning that accumulate over time. For instance, students who are chronically absent are more likely to struggle with core subjects like math and reading, and they face a higher risk of failing courses or dropping out of school.



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 School Board Report

### Jennifer Moravetz, Elementary Principal

**Monday, September 22, 2025**

As we kick off another school year, my heart is full with the incredible start we've had. The energy in our halls is contagious and it's a joy to see our students eager to learn, reconnect with friends, and form meaningful relationships with their teachers.

There is so much to celebrate at our elementary school! Our elementary staff have gone above and beyond to create classrooms that are not only welcoming but also opportunities for growth, discovery, and curiosity. I am incredibly proud of the remarkable team we have. Their passion, teamwork, and care make a lasting difference in the lives of our students every single day.

Together, we are building something truly special. A learning environment where every student and staff feels safe, loved, valued, supported and has a sense of belonging.

- **School Pictures**

- StrawBridge Photography was here on Thursday, September 4th to take student pictures. Retakes will be at the beginning of October.

- **On Patriot Day Event**

- On Patriot Day, our school had the honor of welcoming two members of the American Legion, Bob Douty and Myron Koets. They shared with our students the history and purpose of the

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American Legion, the meaning behind the American flag, what the colors represent, and important lessons about flag etiquette.

- Following their presentation, Mr. Douty and Mr. Koets raised the flag on our new elementary flagpole while the entire elementary school gathered together to proudly recite the Pledge of Allegiance. It was a powerful and unifying moment for our students and staff.
- We are truly thankful to the American Legion for helping our students learn and experience the importance of respect, honor, and patriotism. This will now become an annual tradition at our school, reminding us each year of the values our flag represents and the sacrifices made to protect them.
- **Bus Safety Training**
  - On Tuesday and Wednesday, September 16th and 17th, Ludolph Bussing provided important bus safety training for all students in PreK–5th grade.
- **Back to School Bash**
  - On Wednesday, September 24th, from 4:00–7:00 PM at Vest View Park the Elementary Booster Club will be putting on a fun community event for our elementary students. Everyone is welcome!
- **GrandPerson Day**
  - GrandPerson Day is coming up on Friday, September 30th! This special event is dedicated to our 5th-grade students and the special person they choose to invite. Students are welcome to invite a grandparent or another important adult to join them for an hour of fun and engaging activities at school. It's a wonderful opportunity to celebrate connections, make memories, and share in the excitement of learning together!
- As part of our School Improvement Plan, the elementary school will prioritize two key areas of focus: one academic goal and one non-academic goal.

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 Josh Stukel, Technology Director  
 Kim Tuin, Food Service Director

- **Academic Goal:** 85% of students in grades K-5 will demonstrate measurable growth in their NWEA reading scores from the fall of 2024 to the spring of 2025.
- **Non-Academic Goal:** By the end of the 2025 - 2026 school year, students in Junior Kindergarten through 5th grade will achieve an attendance rate of 92% or higher.
- **Thank You to Our School Board**
  - On behalf of our entire school community, we extend heartfelt gratitude to our School Board. Your leadership, vision, and commitment provide our students with the best opportunities to learn, grow, and thrive. Your decisions and countless hours of dedication strengthen our schools and shape the future for our children. We are grateful for your guidance, advocacy, and unwavering support of students, staff, and families.

## Current Enrollment for 2025 - 2026 School Year

Preschool 3/4 year old	43	Preschool 4/5 year old	43	JK	31
Kindergarten	66	1st Grade	82	2nd Grade	90
3rd Grade	74	4th Grade	84	5th Grade	82
Colony	14			Total Enrollment:	609

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## September 22, 2025 Board Report - Lisa Pease

- 1.) Back-to-School Inservice Week Survey: As an administrative team, we felt the importance of gathering feedback from our staff regarding our Back-to-School Inservice week, so we sent out a survey with questions that included a 5-point scale as well as questions that required a short answer. We got a lot of positive feedback regarding the week overall in relation to the topics/speakers, the balance with pd and time to work in their classrooms, and time to collaborate with colleagues. Suggestions for improving next year's inservice week mostly included our Open House, so we will be exploring other options for next year with the possibility of doing something on the first day of school so that we can count it as a student contact day.
- 2.) Wednesday, Early Dismissal PD:
  - a.) SIOP (Sheltered Instruction Observation Protocol) Training: Kristin Walerius is our high school ML teacher and she is providing this training to our MSHS staff. SIOP is a research-based framework that helps teachers make grade-level content accessible to multilingual learners (MLs) while also supporting their English language development. During the first session, she provided teachers with tools regarding lesson preparation and the delivery of their lessons. She will be meeting with the teachers 6 more times throughout the school year.
  - b.) Paraprofessional READ Act Requirements: Districts are required to provide 8 hours of literacy training throughout the school year. Emily Speer, our District Literacy Lead, is facilitating 4 2-hour sessions to meet this requirement. They have completed the first session and the next one is scheduled for October 8, 2025.
  - c.) Portrait of a Graduate: Our Design Team will be meeting this Wednesday afternoon to continue developing competencies for each attribute across all grade bands: PreK, K-2, 3-5, 6-8, and 9-12. When we met in August we began our work on the grade 9-12 competencies, which include the specifics on what we want our Pipestone Learners to be able to do at each grade level band.

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- 3.) NWEA and DIBELS testing: Fall NWEA and DIBELS testing has been completed. We will be meeting with classroom teachers to go through the data and determine how we are going to meet the needs of the students. At the elementary level, the data will guide student placement during WIN (What I Need) time, a new initiative this year. WIN time provides targeted support—students who need remediation will receive additional help, while those performing above grade level will engage in enrichment opportunities.
- 4.) MCA ISR's (Individual Student Reports): We have received the reading and math scores; the secretaries are working on getting these sent out. The Science MCS ISR's will be delivered early in October, so we will get those sent out as soon as they arrive. The delay in the Science ISR's is due to the new version of the Science MCA that was given last spring. I will be presenting MCA data at the October Board Meeting.
- 5.) Medical Administration Training: In the Student Medication Policy (#516), it indicates that licensed school nurses or other trained personnel will administer prescribed medications. Our principals, deans of students, counselors, and social workers will receive training beginning in October so that we are in compliance with this policy.

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**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 to the school and high school activities as identified below:

Christ the King	\$200.00	Donation to the Wellness Room
Knights of Columbus	25 Winter Coats	Donation to Elem and MS/HS
Knights of Columbus	\$300.00	Donation to Wellness Room
Pipestone Publishing	\$1,425.00	Athletic Help Fund – Fall Poster/Calendar

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 22nd day of September, 2025

Date 9-18-25

5543

Received of Christ the King Amount \$ 100-

For Donation to Wellness Room

Code										Amount	Description
										100-	check

Signed [Signature]

THIS CHECK IS VOID WITHOUT THE SAFETY FEATURES LISTED ON THE BACK

Apply to account: **CTK - - CHRIST THE KING LUTHERAN CHURCH**

12092579374

CHRIST THE KING LUTHERAN CHURCH  
PO BOX 682  
PIPESTONE, MN 56164-0682

78-844  
0914

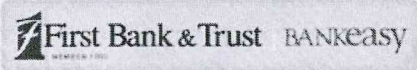
DATE  
09/12/2025

0006602450

First Bank & Trust  
520 6th Street  
Brookings SD 57006-2028

PAY **ONE HUNDRED DOLLARS AND NO/100**  
TO THE ORDER OF **PAS WELLNESS ROOM**

AMOUNT  
**\*\*\$100.00**



Signature on File -  
account holder has pre-approved this check  
Void After 90 Days

⑈0006602450⑈ ⑆091408446⑆ 115887⑈

Independent School District No. 2689  
Pipestone, Minnesota 56164

5504

Date 8-28-25

Received of Christ the King Amount \$ 100-

For Wellness Room Donation

Code								Amount	Description
								100-	check

Signed [Signature]

54

THIS CHECK IS VOID WITHOUT THE SAFETY FEATURES LISTED ON THE BACK

**Apply to account: CTK -- CHRIST THE KING LUTHERAN CHURCH** 15082554261

CHRIST THE KING LUTHERAN CHURCH  
PO BOX 682  
PIPESTONE, MN 56164-0682

78-844  
0914

DATE  
08/15/2025

0006602435

First Bank & Trust  
520 6th Street  
Brookings SD 57006-2028

PAY **ONE HUNDRED DOLLARS AND NO/100**  
TO THE ORDER OF **PAS WELLNESS ROOM**

AMOUNT  
**\*\*\$100.00**



Memo: Donation

Signature on File -  
account holder has pre-approved this check  
Void After 90 Days

⑈0006602435⑈ ⑆091408446⑆ 115887⑈

Date 9-18-25

5542

Received of Knights of Columbus Amount \$ 300-

For Donation to Wellness Room

Code										Amount	Description
										300-	check

Signed VP

**KNIGHTS OF COLUMBUS**  
ST. LEO'S COUNCIL NO. 1613  
PIPESTONE, MN 56164

2200

78-844/914

DATE 9-16-25



PAY TO THE ORDER OF PAS Wellness Room \$ 300<sup>00</sup>/<sub>100</sub>

Three hundred and <sup>00</sup>/<sub>100</sub> DOLLARS



P.O. Box 190  
Pipestone, MN 56164  
(507) 825-3344

Delyn Kosman

FOR Wellness Room

⑈002200⑈ ⑆091408446⑆ 505498⑈

Date 9-5-25

Received of Pipestone Publishing Amount \$ 1425-

For Athletic Help Fund - Fall Poster/Calendar

Code								Amount	Description
								1425-	check

Signed [Signature]

**PIPESTONE PUBLISHING COMPANY, INC.**  
115 SECOND STREET NE PO BOX 277  
PIPESTONE, MN 56164  
507-825-3333 / 800-325-6440

48842

PAY TO THE ORDER OF PAS Athletic Fund

\$ 1425.00

One thousand four hundred twenty five and <sup>NO</sup> /100

DOLLARS

P.O. Box 190  
Pipestone, MN 56164  
(507) 825-3344

DATE 8-21-2025

78-844/914

FOR Fall Poster/Calendar

Glenda Carstensen IMP

⑈048842⑈ ⑈091408446⑈ 111413⑈

**211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT**

**I. PURPOSE**

The purpose of this policy is to provide guidance about the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

**II. GENERAL STATEMENT OF POLICY**

- A. The school district recognizes that, when civil or criminal actions are pending against a school board member, school district employee, or student, the school district may be requested or required to take action.
- B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreements and school district policies may also apply.

**III. CIVIL ACTIONS**

- A. Pursuant to Minnesota Statutes section 466.07, subdivision. 1, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that the school board member or employee was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.
- B. Pursuant to Minnesota Statutes Section 123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district must provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after consultation with the teacher.
- C. Data Practices

Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13 and to the Family Educational Rights and Privacy Act, 20 United States Code section 1232g, and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, the employee will inform the building administrator or designated supervisor, who shall immediately inform the

superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official designated as the responsible authority for the collection, use, and dissemination of data.

D. Service of Subpoenas

School district officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

**IV. CRIMINAL CHARGES OR CONDUCT**

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.
3. Pursuant to Minnesota Statutes section 123B.02, subdivision. 20, if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision whether to reimburse shall be made in the school board's discretion. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.

B. Students

The school district has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. To promote that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the school district is to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless extenuating circumstances exist, the matter being investigated is school-related, or as otherwise provided by law.
2. If questioning at school is unavoidable, the school district will attempt to maintain confidentiality to avoid embarrassment to students and employees and

to avoid disruption of the educational program. The school district will attempt to notify parents of a student under age 18 that police will be questioning their child. Normally, the superintendent, principal, or other appropriate school official will be present during the interview, except as otherwise required by law (Minnesota Statutes section 260E.22), or as otherwise determined in consultation with the parent or guardian.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act) and 20 United States Code section. 1232g (FERPA).

**V. STATEMENTS WHEN LITIGATION IS PENDING**

The school district recognizes that when a civil or criminal action is commenced or pending, parties to the lawsuit have particular duties in reference to persons involved or named in the lawsuit, as well as insurance carrier(s). Therefore, school board members or school district employees shall make or release statements in that situation only in consultation with legal counsel.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel; Reimbursement)  
Minn. Stat. § 123B.25(b) (Legal Actions Against Districts and Teachers)  
Minn. Stat. § 260E.22 (Interviews)  
Minn. Stat. § 466.07, Subd. 1 (Indemnification)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)  
Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)  
Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)  
*Dypress v. School Committee of Boston*, 446 N.E.2d 1099 (Mass. App. Ct. 1983)  
*Wood v. Strickland*, 420 U.S. 308(1975)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 408 (Subpoena of a School District Employee)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 9-17-1996  
Revised: 11-28-2005, 4-24-2017  
Revised: 9-23-2019, 4-25-2022  
Reviewed: 9-22-2025 (no changes)

## **415 MANDATED REPORTING OF MALTREATMENT OF VULNERABLE ADULTS**

### **I. PURPOSE**

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

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

- A. The policy of the school district is to comply fully with Minnesota Statutes section 626.557 requiring school personnel to report suspected maltreatment of vulnerable adults.
- B. A violation of this policy occurs when any school personnel fails to report suspected maltreatment of vulnerable adults when the school personnel has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained.

### **III. DEFINITIONS**

- A. "Abuse" means:
  - 1. An act against a vulnerable adult that constitutes a violation of, an attempt to violate, or aiding and abetting a violation of: (1) assault in the first through fifth degrees as defined in Minnesota Statutes sections 609.221 to 609.224; (2) the use of drugs to injure or facilitate crime as defined in Minnesota Statutes section 609.235; (3) the solicitation, inducement, and promotion of prostitution as defined in Minnesota Statutes section 609.322; and (4) criminal sexual conduct in the first through fifth degrees as defined in Minnesota Statutes sections 609.342 to 609.3451. A violation includes any action that meets the elements of the crime, regardless of whether there is a criminal proceeding or conviction.
  - 2. Conduct which is not an accident or therapeutic conduct as defined in Minnesota Statutes section 626.5572 which produces or could reasonably be expected to produce physical pain or injury or emotional distress including, but not limited to, the following: (1) hitting, slapping, kicking, pinching, biting, or corporal punishment of a vulnerable adult; (2) use of repeated or malicious oral, written, or gestured language toward a vulnerable adult or the treatment of a vulnerable adult which would be considered by a reasonable person to be disparaging, derogatory, humiliating, harassing, or threatening; (3) use of any aversive or deprivation procedure, unreasonable confinement, or involuntary seclusion, including the forced separation of the vulnerable adult from other persons against the will of the vulnerable adult or the legal representative of the vulnerable adult; and (4) use of any aversive or deprivation procedures for persons with developmental disabilities or related conditions not authorized under Minnesota Statutes section 245.825.
  - 3. Any sexual contact or penetration as defined in Minn. Stat. § 609.341 between a facility staff person or a person providing services in the facility and a resident, patient, or client of that facility.

4. The act of forcing, compelling, coercing, or enticing a vulnerable adult against the vulnerable adult's will to perform services for the advantage of another.

Abuse does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 2.

- B. "Caregiver" means an individual or facility who has responsibility for the care of a vulnerable adult as a result of a family relationship, or who has assumed responsibility for all or a portion of the care of a vulnerable adult voluntarily, by contract, or by agreement.
- C. "Common entry point" means the entity responsible for receiving reports of alleged or suspected maltreatment of a vulnerable adult and designated by the Commissioner of the Minnesota Department of Human Services as the MN Adult Abuse Reporting Center (MAARC).
- D. "Financial Exploitation" means a breach of a fiduciary duty by an actor's unauthorized expenditure of funds entrusted to the actor for the benefit of the vulnerable adult or by an actor's failure to provide food, clothing, shelter, health care, therapeutic conduct or supervision, the failure of which results or is likely to result in detriment to the vulnerable adult. Financial exploitation also includes: the willful use, withholding or disposal of funds or property of a vulnerable adult; the obtaining of services for wrongful profit or advantage which results in detriment to the vulnerable adult; the acquisition of a vulnerable adult's funds or property through undue influence, harassment, duress, deception or fraud; and the use of force, coercion, or enticement to cause a vulnerable adult to perform services against the vulnerable adult's will for the profit or advantage of another.
- E. "Immediately" means as soon as possible, but no longer than 24 hours from the time initial knowledge that the incident occurred has been received.
- F. "Mandated reporter" means a professional or professional's delegate while engaged in education.
- G. "Maltreatment" means the neglect, abuse, or financial exploitation of a vulnerable adult.
- H. "Neglect" means the failure or omission by a caregiver to supply a vulnerable adult with care or services, including but not limited to, food, clothing, shelter, health care, or supervision which is: (1) reasonable and necessary to obtain or maintain the vulnerable adult's physical or mental health or safety, considering the physical and mental capacity or dysfunction of the vulnerable adult; and (2) which is not the result of an accident or therapeutic conduct.
- I. Neglect also means the absence or likelihood of absence of care or services, including but not limited to, food, clothing, shelter, health care, or supervision necessary to maintain the physical and mental health of the vulnerable adult which a reasonable person would deem essential to obtain or maintain the vulnerable adult's health, safety, or comfort considering the physical or mental capacity or dysfunction of the vulnerable adult. Neglect does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 17.
- J. "School personnel" means professional employees or their delegates of the school district engaged in providing health, educational, social, psychological, law enforcement, or other caretaking services of vulnerable adults.

K. "Vulnerable adult" means any person 18 years of age or older who: (1) is a resident or inpatient of a facility; (2) receives services required to be licensed under Minnesota Statutes chapter 245A, except as excluded under Minnesota Statutes section 626.5572, Subd. 21(a)(2); (3) receives services from a licensed home care provider or person or organization that offers, provides, or arranges for personal care assistance services under the medical assistance program; or (4) regardless of residence or whether any type of service is received, possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction that impairs the individual's ability to provide adequately for the individual's own care without assistance or supervision and, because of the dysfunction or infirmity and need for care or services, has an impaired ability to protect the individual's self from maltreatment.

#### **IV. REPORTING PROCEDURES**

- A. A mandated reporter as defined herein shall immediately report the suspected maltreatment to the common entry point responsible for receiving reports.
- B. Whenever a mandated reporter, as defined herein, knows or has reason to believe that an individual made an error in the provision of therapeutic conduct to a vulnerable adult which results in injury or harm, which reasonably requires the care of a physician, such information shall be reported immediately to the designated county agency. The mandated reporter also may report a belief that the error did not constitute neglect and why the error does not constitute neglect.
- C. The report shall, to the extent possible, identify the vulnerable adult, the caregiver, the nature and extent of the suspected maltreatment, any evidence of previous maltreatment, the name and address of the reporter, the time, date, and location of the incident, and any other information that the reporter believes might be helpful in investigating the suspected abuse or neglect. A mandated reporter may disclose not public data, as defined under Minnesota Statutes section 13.02, to the extent necessary to comply with the above reporting requirements.
- D. A person mandated to report suspected maltreatment of a vulnerable adult who negligently or intentionally fails to report is liable for damages caused by the failure. A negligent or intentional failure to report may result in discipline. A mandatory reporter who intentionally fails to make a report, who knowingly provides false or misleading information in reporting, or who intentionally fails to provide all the material circumstances surrounding the reported incident may be guilty of a misdemeanor.
- E. Retaliation against a person who makes a good faith report under Minnesota law and this policy, or against vulnerable adult who is named in a report is prohibited.
- F. Any person who intentionally makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury. The intentional making of a false report may result in discipline.

#### **V. INVESTIGATION**

The responsibility for investigating reports of suspected maltreatment of a vulnerable adult rests with the entity designated by the county for receiving reports.

**VI. DISSEMINATION OF POLICY AND TRAINING**

- A. This policy should appear in school personnel handbooks as appropriate.
- B. The school district will develop a method of discussing this policy with employees as appropriate.
- C. This policy should be reviewed at least annually for compliance with state law.

**Legal References:** Minn. Stat. § 13.02 (Government Data Practices; Definitions)  
Minn. Stat. Ch. 245A (Human Services Licensing)  
Minn. Stat. § 245.825 (Aversive and Deprivation Procedures; Licensed Facilities and Services)  
Minn. Stat. §§ 609.221-609.224 (Assault)  
Minn. Stat. § 609.232 (Crimes Against Vulnerable Adults; Definitions)  
Minn. Stat. § 609.235 (Use of Drugs to Injure or Facilitate Crime)  
Minn. Stat. § 609.322 (Solicitation, Inducement, and Promotion of Prostitution; Sex Trafficking)  
Minn. Stat. § 609.341 (Definitions)  
Minn. Stat. §§ 609.342-609.3451 (Criminal Sexual Conduct)  
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)  
Minn. Stat. § 626.5572 (Definitions)  
*In re Kleven*, 736 N.W.2d 707 (Minn. App. 2007)

**Cross References:** MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)  
MSBA/MASA Model Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)  
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 7/15/1996  
Revised: 2/27/2006, 7/14/2017, 7/22/2019, 7/20/2020, 9/27/2021  
Revised: 8/22/2022  
Reviewed: 9-22-2025 (no changes)

## **417 CHEMICAL USE AND ABUSE**

### **I. PURPOSE**

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the public school has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

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

- A. Use or possession of controlled substances, toxic substance, medical cannabis, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.
- B. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement.
- C. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
- D. The school district shall establish a drug-free awareness program for its employees.

### **III. DEFINITIONS**

- A. "Chemical abuse," as applied to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the minor's normal function in academic, school, or social activities is chronically impaired.
- B. "Controlled substances," as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and "marijuana" as defined in Minnesota Statutes section 152.01, subdivision 9 but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, "controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- C. "Drug prevention" means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.
- D. "Teacher" means all persons employed in a public school or education district or by a

service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.

#### **IV. STUDENTS**

##### **A. Districtwide School Discipline Policy**

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.

##### **B. Programs and Activities**

1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.
2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

##### **C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance**

1. A teacher in a nonpublic school participating in a school district chemical use program, or a public-school teacher, who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.
2. Students involved in the abuse, possession, transfer, distribution, or sale of chemicals may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40-121A.56, and proposed for expulsion.
3. Searches by school district officials in connection with the use, possession, or transfer of alcohol or a controlled substance will be conducted in accordance with school board policies related to search and seizure.
4. Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

##### **D. Preassessment Team**

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team designated by the superintendent or designee. The team must be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff. For schools that do not have

a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.

2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

E. Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes section 13.32 and applicable federal law and regulations.
2. Destruction of Records
  - a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.
  - b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.
  - c. Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding Minnesota Statutes section 138.163 (Preservation and Disposal of Public Records).

F. Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

**V. EMPLOYEES**

- A. The school district shall establish a drug-free awareness program to inform employees about:
  1. The dangers of drug abuse in the workplace.
  2. The school district's policy of maintaining a drug-free workplace.
  3. Available drug counseling, rehabilitation, and employee assistance programs.
  4. The penalties that may be imposed on employees for drug abuse violations.
- B. The school district shall notify a federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice from the

employee or otherwise receiving actual notice of any criminal drug statute conviction occurring in the workplace.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)  
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)  
Minn. Stat. § 124D.695 (Approved Recovery Program Funding)  
Minn. Stat. § 126C.44 (Safe Schools Levy)  
Minn. Stat. § 138.163 (Preservation and Disposal of Public Records)  
Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)  
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)  
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)Minn. Stat. § 299A.33 (DARE Program)  
Minn. Stat. § 466.07, subd. 1 (Indemnification Required)  
Minn. Stat. § 609.101, subd. 3(e) (Controlled Substance Offenses; Minimum Fines)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
20 U.S.C. §§ 7101-7122 (Student Support and Academic Enrichment Grants)  
20 U.S.C. § 5812 (National Education Goals)  
20 U.S.C. § 7175 (Local Activities)  
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)  
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)  
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

Adopted: 10-24-2005  
Revised: 11-28-2016, 9-26-2022  
Reviewed: 9-22-2025 (no changes)

**420 STUDENTS AND EMPLOYEES WITH SEXUALLY TRANSMITTED INFECTIONS AND DISEASES AND CERTAIN OTHER COMMUNICABLE DISEASES AND INFECTIOUS CONDITIONS**

**I. PURPOSE**

Public concern that students and staff of the school district be able to attend the schools of the district without becoming infected with serious communicable or infectious diseases, including, but not limited to, Human Immunodeficiency Virus (HIV), Acquired Immunodeficiency Syndrome (AIDS), Hepatitis B, and Tuberculosis, requires that the school board adopt measures effectively responding to health concerns while respecting the rights of all students, employees, and contractors, including those who are so infected. The purpose of this policy is to adopt such measures.

**II. GENERAL STATEMENT OF POLICY**

A. Students

The policy of the school board is that students with communicable diseases not be excluded from attending school in their usual daily attendance setting so long as their health permits and their attendance does not create a significant risk of the transmission of illness to students or employees of the school district. A procedure for minimizing interruptions to learning resulting from communicable diseases will be established by the school district in its IEP and Section 504 team process, if applicable, and in consultation with community health and private health care providers. Procedures for the inclusion of students with communicable diseases will include any applicable educational team planning processes, including the review of the educational implications for the student and others with whom the student comes into contact.

B. Employees

The policy of the school board is that employees with communicable diseases not be excluded from attending to their customary employment so long as they are physically, mentally, and emotionally able to safely perform tasks assigned to them and so long as their employment does not create a significant risk of the transmission of illness to students, employees, or others in the school district. If a reasonable accommodation will eliminate the significant risk of transmission, such accommodation will be undertaken unless it poses an undue hardship to the school district.

C. Circumstances and Conditions

1. Determinations of whether a contagious individual's school attendance or job performance creates a significant risk of the transmission of the illness to students or employees of the school district will be made on a case by case basis. Such decisions will be based upon the nature of the risk (how it is transmitted), the duration of the risk (how long the carrier is infectious), the severity of the risk (what is the potential harm to third parties), and the probabilities the disease will be transmitted and will cause varying degrees of harm. When a student is disabled, such a determination will be made in

consultation with the educational planning team.

2. The school board recognizes that some students and some employees, because of special circumstances and conditions, may pose greater risks for the transmission of infectious conditions than other persons infected with the same illness. Examples include students who display biting behavior, students or employees who are unable to control their bodily fluids, who have oozing skin lesions, or who have severe disorders which result in spontaneous external bleeding. These conditions need to be taken into account and considered in assessing the risk of transmission of the disease and the resulting effect upon the educational program of the student or employment of the employee by consulting with the Commissioner of Health, the physician of the student or employee, and the parent(s)/guardian(s) of the student.

D. Students with Special Circumstances and Conditions

The school nurse, along with the infected individual's physician, the infected individual or parent(s)/guardian(s), and others, if appropriate, will weigh risks and benefits to the student and to others, consider the least restrictive appropriate educational placement, and arrange for periodic reevaluation as deemed necessary by the state epidemiologist. The risks to the student shall be determined by the student's physician.

E. Extracurricular Student Participation

Student participation in nonacademic, extracurricular, and non-educational programs of the school district are subject to a requirement of equal access and comparable services.

F. Precautions

The school district will develop routine procedures for infection control at school and for educating employees about these procedures. The procedures shall be developed through cooperation with health professionals taking into consideration any guidelines of the Minnesota Department of Education and the Minnesota Department of Health. (These precautionary procedures shall be consistent with the school district's procedures regarding blood-borne pathogens developed pursuant to the school district's employee right to know policy.)

G. Information Sharing

1. Employee and student health information shall be shared within the school district only with those whose jobs require such information and with those who have a legitimate educational interest (including health and safety) in such information and shall be shared only to the extent required to accomplish legitimate educational goals and to comply with employees' right to know requirements.
2. Employee and student health data shall be shared outside the school district only in accordance with state and federal law and with the school district's policies on employee and student records and data.

H. Reporting

If a medical condition of student or staff threatens public health, it must be reported to the Minnesota Commissioner of Health.

I. Prevention

The school district shall, with the assistance of the Minnesota Commissioners of Health and Education, implement a program to prevent and reduce the risk of sexually transmitted diseases in accordance with Minnesota Statutes section 121A.23 that includes:

1. planning materials, guidelines, and other technically accurate and updated information;
2. a comprehensive, developmentally appropriate, technically accurate, and updated curriculum that includes helping students to abstain from sexual activity until marriage;
3. cooperation and coordination among school districts and Service Cooperatives;
4. a targeting of adolescents, especially those who may be at high risk of contracting sexually transmitted diseases and infections, for prevention efforts;
5. involvement of parents and other community members;
6. in-service training for district staff and school board members;
7. collaboration with state agencies and organizations having a sexually transmitted infection and disease prevention or sexually transmitted infection and disease risk reduction program;
8. collaboration with local community health services, agencies and organizations having a sexually transmitted infection and disease risk reduction program; and
9. participation by state and local student organizations.
10. The program must be consistent with the health and wellness curriculum.
11. The school district may accept funds for sexually transmitted infection and disease prevention programs developed and implemented under this section from public and private sources, including public health funds and foundations, department professional development funds, federal block grants, or other federal or state grants.

J. Vaccination and Screening

The school district will develop procedures regarding the administration of Hepatitis B vaccinations and Tuberculosis screenings in keeping with current state and federal law. The procedures shall provide that the Hepatitis B vaccination series be offered to all who have occupational exposure at no cost to the employee.

**Legal References:** Minn. Stat. § 121A.23 (Programs to Prevent and Reduce the Risks of Sexually Transmitted Infections and Diseases)  
Minn. Stat. § 144.441 (Tuberculosis Screening in Schools)  
Minn. Stat. § 142 (Testing in School Clinics)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)  
29 C.F.R. 1910.1030 (Bloodborne Pathogens)  
*Kohl by Kohl v. Woodhaven Learning Center*, 865 F.2d 930 (8<sup>th</sup> Cir.), *cert. denied*, 493 U.S. 892 (1989)  
*School Board of Nassau County, Fla. v. Arline*, 480 U.S. 273 (1987)  
16 EHLR 712, OCR Staff Memo, April 5, 1990

**Cross References:** MSBA/MASA Model Policy 402 (Disability Nondiscrimination)  
MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

Adopted: 2/18/1997

Revised: 10/24/2005, 12/18/2017, 2/28/2022

Revised: 8/22/2022

Reviewed: 9-22-2025 (no changes)

**508 EXTENDED SCHOOL YEAR FOR CERTAIN STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS**

**I. PURPOSE**

The purpose of this policy is to ensure that the school district complies with the overall requirements of law as mandated for certain student's subject to individualized education programs (IEPs) when necessary to provide a free appropriate public education (FAPE).

**II. GENERAL STATEMENT OF POLICY**

- A. Extended School Year Services Must Be Available to Provide a FAPE. The school district shall provide extended school year (ESY) services to a student who is the subject of an IEP if the student's IEP team determines the services are necessary during a break in instruction in order to provide a FAPE.
- B. Extended School Year Determination. At least annually, the IEP team must determine that a student is in need of ESY services if the student meets any of the following conditions:
  - 1. There will be significant regression of a skill or acquired knowledge from the student's level of performance on an annual goal that requires more than the length of the break in instruction to recoup unless the IEP team determines a shorter time for recoupment is more appropriate; OR
  - 2. Services are necessary for the student to attain and maintain self- sufficiency because of the critical nature of the skill addressed by an annual goal, the student's age and level of development, and the timeliness for teaching the skill; OR
  - 3. The IEP team otherwise determines, given the student's unique needs, that ESY services are necessary to ensure the pupil receives a FAPE.
- C. Required Factors Schools Must Consider in Making ESY Determinations. The IEP team must decide ESY eligibility using information including:
  - 1. Prior observations of the student's regression and recoupment over the summer;
  - 2. Observations of the student's tendency to regress over extended breaks in instruction during the school year; and
  - 3. Experience with other students with similar instructional needs.
- D. Additional Factors to Consider, Where Relevant. In making its determination of ESY needs, the following factors must be considered, where relevant:
  - 1. The student's progress and maintenance of skills during the regular school year.
  - 2. The student's degree of impairment.

3. The student's rate of progress.
4. The student's behavioral or physical problems.
5. The availability of alternative resources.
6. The student's ability and need to interact with nondisabled peers.
7. The areas of the student's curriculum which need continuous attention.
8. The student's vocational needs.

E. No Unilateral Decisions.

In the course of providing ESY services to children with disabilities, the school district may not unilaterally limit the type, amount, or duration of those services.

F. Services to Nonresident Students Temporarily Placed in School District.

A school district may provide ESY services to nonresident children with disabilities temporarily placed in the school district in accordance with applicable state law.

**Legal References:** Minn. Stat. § 125A.14 (Extended School Year)  
Minn. Rules Part 3525.0755  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)  
34 C.F.R. Part 300 (Assistance to States for the Education of Children with Disabilities)

Adopted: 2-18-1997

Revised: 1-29-2018, 8-22-2022

Reviewed: 9-22-2025 (no changes)

## 516 STUDENT MEDICATION AND TELEHEALTH

### I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency prescription medication to students at school.

### II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication or telehealth during the school day. The school district's licensed school nurse, **or other trained personnel** will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

### III. DRUG AND MEDICATION REQUIREMENTS

#### A. Administration of Drugs and Medicine

1. The administration of medication or drugs at school requires a completed signed request from the student's parent. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.
2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:
  - a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;
  - b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;
  - c. with a public or private health-related organization, in a district that contracts with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21; or
  - d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21.
3. Exclusions

**[Note: The provisions of III.A.3 are optional. The school board may choose to include or exclude any of the provisions specified. These exclusions appeared in previous versions of this model policy.]**

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

- a. ~~purchased without a prescription;~~
- b. ~~used by a pupil who is 18 years old or older;~~
- c. used in connection with services for which a minor may give effective consent;
- d. used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;
- e. ~~used off the school grounds;~~
- f. used in connection with athletics or extracurricular activities;
- g. used in connection with activities that occur before or after the regular school day;
- h. provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;
- i. prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:
  - (1) the school district has received a written authorization each school year from the pupil's parent permitting the student to self-administer the medication;
  - (2) the inhaler is properly labeled for that student; and
  - (3) the parent has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers.

- j. epinephrine delivery systems, consistent with Minnesota Statutes, section 121A.2205, if the parent and prescribing medical professional annually inform the pupil's school in writing that
  - (1) the pupil may possess the epinephrine or
  - (2) the pupil is unable to possess the epinephrine and requires

immediate access to epinephrine delivery systems that the parent provides properly labeled to the school for the pupil as needed.

**[NOTE: The 2025 Minnesota legislature replaced “auto-injectors” with “delivery systems” in Minnesota Statutes, sections 121A.22, 121A.2205, and 121A.2207.]**

- k. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.
- l. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

B. Prescription Medication

- 1. An “Administering Prescription Medications” form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes, section 152.22, subdivision 6.
- 2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.
- 3. The school nurse ~~may~~ **will** request to receive further information about the prescription, ~~if needed,~~ prior to administration of the substance.
- 4. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).
- 5. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student’s prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.
- 6. The school nurse, or other designated person, shall be responsible for the filing of the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.
- 7. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.
- 8. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian

must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.

9. All reasonable effort must be made by family to administer any and all medications at home. Once daily medications will not be administered during school hours unless directly specified.

C. Nonprescription Medication

A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy.

D. Possession and Use of Epinephrine Delivery Systems

1. Definitions

- a. "Administer" means the direct application of an epinephrine delivery system to the body of an individual.
- b. "Epinephrine delivery system" means a medication product approved by the United States Food and Drug Administration that automatically delivers a single, premeasured dose of epinephrine to prevent or treat a life-threatening allergic reaction.
- c. "School" means a public school under Minnesota Statutes, section 120A.22, subdivision 4, or a nonpublic school, excluding a home school, under section 120A.22, subdivision 4, that is subject to the federal Americans with Disabilities Act.

2. At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine delivery systems that enables the student to:

- a possess epinephrine delivery systems ; or
- b if the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine delivery systems in close proximity to the student at all

times during the instructional day.

For the purposes of this policy, "instructional day" is defined as eight hours for each student contact day.

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine delivery systems when required, consistent with state law. This health plan may be included in a student's Section 504 plan.

Districts and schools may obtain and possess epinephrine delivery systems to be maintained and administered by school personnel, including a licensed nurse, to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine delivery system. The administration of an epinephrine delivery system in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Registered nurses may administer epinephrine delivery systems in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine delivery systems in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine delivery system is to be administered, when caring for a patient whose condition falls within the protocol.

A district or school may enter into arrangements with manufacturers of epinephrine delivery systems to obtain epinephrine delivery systems at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine delivery systems.

The Commissioner of the Minnesota Department of Health must provide a district or school with a standing order for distribution of epinephrine delivery systems under Minnesota Statutes, sections 148.235, subdivision 8 and 151.37, subdivision 2.

**[NOTE: The 2025 Minnesota legislature amended Minnesota Statutes, section 121A.2207 to include the changes above.]**

E. Sunscreen

A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

F. Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this

policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.

2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.
3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

#### **IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH**

- A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.
- B. The space must provide a student privacy to receive mental health care.
- C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.
- D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent or guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the school year in which it is submitted.

**[NOTE: The Minnesota legislature enacted Article IV in the spring 2024.]**

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 121A.21 (School Health Services)  
Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)  
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)  
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Delivery systems; Model Policy)

Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Delivery systems)  
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)  
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)  
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)  
Minn. Stat. § 148.171 (Definitions; Title)  
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.22 (Definitions)  
Minn. Stat. § 152.23 (Limitations)  
Minn. Rule 8710.6100 (School Nurse)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)  
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

**Cross References:** MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

Adopted: 2-18-1996

Revised: 11-28-2005, 12-18-2017, 12-21-2020, 4-25-2022, 8-26-2024, 4-28-2025

Revised: 9-22-2025

## **525 VIOLENCE PREVENTION [APPLICABLE TO STUDENTS AND STAFF]**

### **I. PURPOSE**

The purpose of this policy is to recognize that violence has increased and to identify measures that the school district will take in an attempt to maintain a learning and working environment that is free from violent and disruptive behavior.

The school board is committed to promoting healthy human relationships and learning environments that are physically and psychologically safe for all members of the school community. It further believes that students are the first priority and they should be protected from physical or emotional harm during school activities and on school grounds, buses, or field trips while under school district supervision.

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

- A. The policy of the school district is to strictly enforce its weapons policy (Policy 501).
- B. The policy of the school district is to act promptly in investigating all acts, or formal or informal complaints, of violence and take appropriate disciplinary action against any student or staff member who is found to have violated this policy or any related policy.
- C. The administration will periodically review discipline policies and procedures, prepare revisions if necessary, and submit them to the school board for review and adoption.
- D. The school district will implement approved violence prevention strategies to promote safe and secure learning environments, to diminish violence in our schools, and to aid in the protection of children whose health or welfare may be jeopardized through acts of violence.

### **III. IMPLEMENTATION OF POLICY**

- A. The school board will review and approve policies to prevent and address violence in our schools. The superintendent or designee will develop procedures to effectively implement the school weapons and violence prevention policies. It shall be incumbent on all students and staff to observe all policies and report violations to the school administration.
- B. The school board and administration will inform staff and students annually of policies and procedures related to violence prevention and weapons.
- C. The school district will act promptly to investigate all acts and formal and informal complaints of violence and take appropriate disciplinary action against any student or staff member who is found to have violated this policy or any related policy.
- D. The consequences set forth in the school weapons policy (Policy 501) will be imposed upon any student or nonstudent who possesses, uses or distributes a weapon when in a school location.
- E. The consequences set forth in the school hazing policy (Policy 526) will be imposed upon any student or staff member who commits an act against a student or staff member; or coerces a student or staff member into committing an act, that creates a substantial risk of harm to a person in order for the student or staff member to be initiated into or affiliated with an organization, or for any other purpose.

- F. Students who engage in assault or violent behavior will be removed from the classroom immediately and for a period of time deemed appropriate by the principal, in consultation with the teacher, pursuant to the student discipline policy (Policy 506).
- G. Students with disabilities may be expelled for behavior unrelated to their disabilities, subject to the procedural safeguards required by the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973, and the Pupil Fair Dismissal Act.
- H. Procedures will be developed for the referral of any person in violation of this policy or the weapons policy to the local law enforcement agency in accordance with Minnesota Statutes section 121A.05.
- I. Students who wear objectionable emblems, signs, words, objects, or pictures on clothing communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership or that approves, advances, or provokes any form of religious, racial, or sexual harassment or violence against other individuals as defined in the harassment and violence policy (Policy 413) will be subject to the procedures set forth in the student dress and appearance policy (Policy 504). "Gang" as used in this policy means any ongoing organization, association, or group of three or more persons, whether formal or informal, having as one of its primary activities the commission of one or more criminal acts, which has an identifiable name or identifying sign or symbol, and whose members individually or collectively engage in or whose members engaged in a pattern of criminal gang activity. A "pattern of gang activity" means the commission, attempt to commit, conspiring to commit, or solicitation of two or more criminal acts, provided the criminal acts were committed on separate dates or by two or more persons who are members of or belong to the same criminal street gang.
- J. This policy is not intended to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated. Such messages are acceptable as long as they are not lewd, vulgar, obscene, defamatory, profane, denote gang affiliation, advocate harassment or violence against others, are likely to disrupt the education process, or cause others to react in a violent or illegal manner (Policy 504).

#### **IV. PREVENTION STRATEGIES**

The school district has adopted and will implement the following prevention strategies to promote safe and secure learning environments, to diminish violence in our schools, and to aid in the protection of children whose health or welfare may be jeopardized through acts of violence.

***[Note: The school board can adopt any of the prevention strategies that it intends to implement in its schools, including some or all of the following sample strategies.]***

- A. Adopt a district crisis management policy to address potential violent crisis situations in the district.
- B. Provide training in recognition, prevention, and safe responses to violence and development of a positive school climate.
- C. Coordinate a local school security review committee or task force comprised of school officials, law enforcement, parents, students, and other youth service providers to advise on policy implementation.
- D. In-service training for personnel in aspects of reporting, visibility, and supervision as deterrents to violence.
- E. In-service training for personnel and school board members by experts familiar with

sexual abuse, domestic violence, and personal safety issues on the following: helping students identify violence in the family and the community so that students may learn to resolve conflicts in effective, nonviolent ways; responding to a disclosure of child sexual abuse in a supportive, appropriate manner; and/or complying with mandatory reporting requirements under the Maltreatment of Minors Reporting Act.

- F. Promote student safety responsibility by encouraging the reporting of suspicious individuals and unusual activities on school grounds.
- G. Establish a curriculum committee that explores ways of teaching students violence prevention strategies, law-related education, and character/values education (universal values, e.g., honesty, personal responsibility, self-discipline, cooperation, and respect for others).
- H. Establish clear school rules that prevent and deter violence.
- I. Develop cross-cultural awareness programs to unify students of all cultures and backgrounds, to develop mutual respect and understanding of shared experiences and values among students, and to promote the message of inclusion.
- J. Establish conflict resolution training, conflict management, or peer mediation programs for staff and students to teach conservative approaches to settling disputes.
- K. Develop curriculum that teaches social skills such as maintaining self-control, building communications skills, forming friendships, resisting peer pressure, being appropriately assertive, forming positive relationships with adults, and resolving conflict in nonviolent ways.
- L. Develop curriculum that teaches critical viewing and listening skills in analyzing mass media to recognize stereotypes, distinguish fact from fantasy, and identify differences in behavior and values that conflict with their own.
- M. Develop student safety forums that both inform and elicit students' ideas about particular safety problems in the building.
- N. Develop a student photo or name identification system for quick identification of the student in case of emergency.
- O. Develop a staff photo or name identification system using identification badges for quick identification of unauthorized people on campus.
- P. Require all visitors to check-in the main office upon their arrival and state their business at the school. A visitor badge may be issued for easy identification that the visitor is authorized to be present in the school building.
- Q. Develop curriculum on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.
- R. Develop curriculum on child sexual abuse prevention for students, including age-appropriate instruction on recognizing sexual abuse and assault, boundary violations, and ways offenders groom or desensitize victims, as well as strategies to promote disclosure, reduce self-blame, and mobilize bystanders. The curriculum may be created in consultation with federal, state, and local agencies and community-based organizations, including the Child Welfare Information Gateway website maintained by the United States Department of Health and Human Services, to identify research-based tools, curricula, and programs to prevent child sexual abuse.
- S. Provide training to all school personnel on recognizing and preventing sexual abuse

and sexual violence which may include training on mandatory reporting requirements provided on the Department of Education's website and reviewing the Code of Ethics for Minnesota Teachers.

## **V. STUDENT SUPPORT**

- A. Students will have access to school-based student service professionals, when available, including counselors, nurses, social workers, and psychologists who are knowledgeable in methods to assist students with violence prevention and intervention.
- B. Students will be apprised of school board policies designed to protect their personal safety.
- C. Students will be provided with information as to school district and building rules regarding weapons and violence.
- D. Students will be informed of resources for violence prevention and proper reporting.

## **VI. PERSONNEL**

- A. School district personnel shall comply with the school weapons policy (Policy 501) and the school hazing policy (Policy 526).
- B. School district personnel shall be knowledgeable of violence prevention policies and report any violation to school administration immediately. School district personnel will be informed annually as to school district and building rules regarding weapons and violence prevention.
- C. School district personnel or agents of the school district shall not engage in emotionally abusive acts including malicious shouting, ridicule, and/or threats or other forms of corporal punishment (Policy 507).

**Legal References:** Minn. Stat. § 13.43, Subd. 16 (Personnel Data)  
Minn. Stat. § 120B.22 (Violence Prevention Education)  
Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)  
Minn. Stat. § 121A.035 (Crisis Management Policy)  
Minn. Stat. § 121A.05 (Policy to Refer Firearms Possessor)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)  
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)  
Minn. Stat. § 121A.64 (Notification)  
Minn. Stat. § 121A.69 (Hazing Policy)  
Minn. Stat. § 181.967, Subd. 5 (School District Disclosure of Violence or Inappropriate Sexual Contact)  
18 U.S.C. § 921 (Definition of Firearm)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)  
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
*Tinker v. Des Moines Indep. Sch. Dist.*, 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)  
*Stephenson v. Davenport Cmty. Sch. Dist.*, 110 F.3d 1303 (8<sup>th</sup> Cir. 1997)  
*McIntire v. Bethel School*, 804 F.Supp. 1415, 78 Educ. L.Rep. 828 (W.D. Okla. 1992)  
*Olesen v. Board of Educ. of Sch. Dist. No. 228*, 676 F.Supp. 820, 44 Educ. L.Rep. 205 (N.D. Ill. 1987)

**Cross References:** MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 504 (Student Dress and Appearance)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 507 (Corporal Punishment)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 526 (Hazing Prohibition)  
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)

Adopted: 4-24-2006

Revised: 11-23-2020, 8-22-2022

Reviewed: 9-22-2025 (no changes)

**527 STUDENT USE AND PARKING OF MOTOR VEHICLES; PATROLS, INSPECTIONS, AND SEARCHES**

**I. PURPOSE**

The purpose of this policy is to provide guidelines for use and parking of motor vehicles by students in school district locations, to maintain order and discipline in the schools, and to protect the health, safety, and welfare of students and school personnel.

**II. GENERAL STATEMENT OF POLICY**

The policy of this school district is to allow the limited use and parking of motor vehicles by students in school district locations. The position of the school district is that a fair and equitable district-wide student motor vehicle policy will contribute to the quality of the student's educational experience, will maintain order and discipline in the schools, and will protect the health, safety, and welfare of students and school personnel. This policy applies to all students in the school district.

**III. DEFINITIONS**

- A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes, but is not limited to, weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," overdue books and other materials belonging to the school district, and stolen property.
- B. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent, or staff member, a student's suspicious behavior, a student's age and past history or record of conduct both in and out of the school context, or other reliable sources of information.
- C. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g., to prevent violence, serious and immediate risk of harm, or destruction of evidence), and the age of the student.
- D. "School district location" means property that is owned, rented, leased, or borrowed by the school district for school purposes, as well as property immediately adjacent to such property that may be used for parking or gaining access to such property. A school district location also shall include off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district.

**IV. STUDENT USE OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS**

Students generally are not permitted to use motor vehicles during the school day in any school district location. Students may use motor vehicles on the high school campus[es] during the school day only if there is an emergency and permission has been granted to the student by the high school principal to use a motor vehicle. Students are permitted to use motor vehicles in school district locations outside of the school day only on the high school campus.

**V. STUDENT PARKING OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS**

- A. Students are permitted to park in a school district location as a matter of privilege, not of right. Students driving a motor vehicle to a high school campus may park the motor vehicle in the parking lot designated for student parking only. Students will not park vehicles in driveways, on private property, or in parking lots designated for use only by staff.
- B. When there are unauthorized vehicles parked on school district property, school officials may:
  - 1. move the vehicle or require the driver or other person in charge of the vehicle to move it off school district property; or
  - 2. if unattended, provide for the removal of the vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school district property.

**VI. PATROLS, INSPECTIONS, AND SEARCHES**

School officials may conduct routine patrols of school district locations and routine inspections of the exteriors of the motor vehicles of students. In addition, the interiors of motor vehicles of students in school district locations may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law and/or school policy or rule.

A. Patrols and Inspections

School officials may conduct routine patrols of student parking lots and other school district locations and routine inspections of the exteriors of the motor vehicles of students. Such patrols and inspections may be conducted without notice, without student consent, and without a search warrant.

B. Search of Interior of Student Motor Vehicle

The interiors of motor vehicles of students in school district locations, including glove or trunk compartments, may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law and/or school policy or rule. The search will be reasonable in its scope and intrusiveness. Such searches may be conducted without notice, without consent, and without a search warrant. A student will be subject to withdrawal of parking privileges and to discipline if the student refuses to open a locked motor vehicle under the student’s control or its compartments upon the request of a school official.

C. Prohibition of Contraband and Interference with Patrols, Inspections, Searches, and/or Seizures

A violation of this policy occurs when students store or carry contraband in motor

vehicles in a school district location or interfere with patrols, inspections, searches, and/or seizures as provided by this policy.

D. Seizure of Contraband

If a search yields contraband, school officials will seize the item and may turn it over to legal officials for ultimate disposition when appropriate.

E. Dissemination of Policy

A copy of this policy will be printed in the student handbook or disseminated in any other way which school officials deem appropriate.

**VII. DIRECTIVES AND GUIDELINES**

The superintendent is granted authority to develop and present for school board review and approval reasonable directives and guidelines which address specific needs of the school district related to student use and parking of motor vehicles in school district locations, such as a permit system and parking regulations. Approved directives and guidelines shall be attached as an addendum to this policy.

**VIII. VIOLATIONS**

A student found to have violated this policy and/or the directives and guidelines implementing it shall be subject to withdrawal of parking privileges and/or to discipline in accordance with the school district's Student Discipline Policy, which may include suspension, exclusion, or expulsion. In addition, the student may be referred to legal officials when appropriate.

**Legal References:** U. S. Const., amend. IV  
Minn. Const., art. I, §10  
Minn. Stat. § 123B.02, Subds. 1 and 5 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.38 (Hearing)  
*New Jersey v. T.L.O.*, 469 U.S. 325 (1985)

**Cross References:** MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Adopted: 4-24-2006  
Revised: 9-23-2019, 8-22-2022  
Reviewed: 9-22-2025 (No changes)

## **528 STUDENT PARENTAL, FAMILY, AND MARITAL STATUS NONDISCRIMINATION**

### **I. PURPOSE**

Students are protected from discrimination on the basis of sex and marital status pursuant to Title IX of the Education Amendments of 1972 and the Minnesota Human Rights Act. This includes discrimination on the basis of pregnancy. The purpose of this school district policy is to provide equal educational opportunity for all students and to prohibit discrimination on the grounds of sex, parental, family, or marital status.

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

- A. The school district provides equal educational opportunity for all students, and will not apply any rule concerning a student's actual or potential parental, family, or marital status which treats students differently on the basis of sex.
- B. The school district will not discriminate against any student, or exclude any student from its education program or activity, including any class or extracurricular activity, on the basis of such students' pregnancy, childbirth, false pregnancy, termination of pregnancy or recovery therefrom, unless the student requests voluntarily to participate in a separate portion of the program or activity of the recipient.
- C. The school district may require such a student to obtain the certification of a physician that the student is physically and emotionally able to continue participation in the normal education program or activity so long as such a certification is required of all students for other physical or emotional conditions requiring the attention of a physician.
- D. The school district will ensure that any separate and voluntary instructional program is comparable to that offered to non-pregnant students.
- E. It is the responsibility of every school district employee to comply with this policy.
- F. The school board has designated Rick Zollner, Activities Director, 1401 7<sup>th</sup> St SW, Pipestone, MN 56164, 507-562-6084. This employee coordinates the school district's efforts to comply with and carry out its responsibilities under Title IX.
- G. Any student, parent or guardian having questions regarding the application of Title IX and its regulations and/or this policy should discuss them with the Title IX coordinator. Questions relating solely to Title IX and its regulations may be referred to the Assistant Secretary for Civil Rights of the United States Department of Education. In the absence of a specific designee, an inquiry or complaint should be referred to the superintendent or the school district human rights officer.
- H. Any reports of unlawful discrimination under this policy will be handled, investigated, and acted upon in the manner specified in Policy 522.

**Legal References:** Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)  
34 C.F.R. Part 106 (Implementing Regulations of Title IX)

**Cross References:** MSBA/MASA Model Policy 102 (Equal Educational Opportunity)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 522 (2020 Final Rule Title IX Sex Nondiscrimination Policy)

Adopted: 4-26-2006

Revised: 9-22-2014, 11-23-2020

Revised: 8-22-2022

Reviewed: 9-22-2025 (no changes)

## **529 STAFF NOTIFICATION OF VIOLENT BEHAVIOR BY STUDENTS**

### **I. PURPOSE**

In an effort to provide a safe school environment, the assigned classroom teacher and certain staff members should know whether a student to be placed in the classroom has a history of violent behavior. Additionally, decisions should be made regarding how to manage such a student.

The purpose of this policy is to address the circumstances in which data should be provided to classroom teachers and other school staff members about students with a history of violent behavior and to establish a procedure for notifying staff regarding the placement of students with a history of violent behavior.

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

- A. Any staff member or other employee of the school district who obtains or possesses information concerning a student in the building with a history of violent behavior shall immediately report said information to the principal of the building in which the student attends school.
- B. The administration will meet with the assigned classroom teacher and other appropriate staff members for the purpose of notifying and determining how staff will manage such student.
- C. Only staff members who have a legitimate educational interest in the information will receive notification.

### **III. DEFINITIONS**

For purposes of this policy, the following terms have the meaning given them.

- A. Administration  
"Administration" means the superintendent, building principal, or other designee.
- B. Classroom Teacher  
"Classroom teacher" means the instructional personnel responsible for the course or room to which a student is assigned at any given time, including a substitute hired in place of the classroom teacher.
- C. History of Violent Behavior
  - 1. A student will be considered to have a history of violent behavior if incident(s) of violence, including any documented physical assault of a school district employee by the student, have occurred during the current or previous school year.
  - 2. If a student has an incident of violence during the current or previous school year, that incident and all other past related or similar incidents of violence will be reported.
- D. Incident(s) of Violence

“Incident(s) of violence” means willful conduct in which a student endangers or causes physical injury to the student, other students, a school district employee, or surrounding person(s) or endangers or causes significant damage to school district property, regardless of whether related to a disability or whether discipline was imposed.

E. Legitimate Educational Interest

“Legitimate educational interest” includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for educational data. It includes a person’s need to know in order to:

1. Perform an administrative task required in the school or the employee’s contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student’s education; or
3. Perform a service or benefit for the student or the student’s family such as health care, counseling, student job placement, or student financial aid.
4. Perform a task directly related to responding to a request for data.

F. School Staff Member

“School staff member” includes:

1. A person duly elected to the school board;
2. A person employed by the school board in an administrative, supervisory, instructional, or other professional position;
3. A person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and
4. A person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

**IV. PROCEDURE FOR STAFF NOTIFICATION OF STUDENTS WITH VIOLENT BEHAVIOR**

A. Reports of Violent Behavior

Any staff member or other employee of the school district who becomes aware of any information regarding the violent behavior of an enrolling student or any student enrolled in the school district shall immediately report the information to the building principal where the student is enrolled or seeks to enroll.

B. Recipients of Notice

Each classroom teacher of a student with a history of violent behavior (see Section III.C., above) will receive written notification from the administration prior to placement of the student in the teacher’s classroom. In addition, written notice will be given by the administration to other school staff members who have a legitimate educational interest, as defined in this policy, when a student with a history of violent behavior is placed in a teacher’s classroom. The administration will provide notice to anyone substituting for the classroom teacher or school staff member, who has received notice under this policy, that the substitute will be overseeing a student with a history of violent

behavior.

The administration may provide other school district employees or individuals outside of the school district with information regarding a student, including information regarding a student's history of violent behavior, in accordance with Policy 515, Protection and Privacy of Pupil Records.

C. Determination of Who Receives Notice

The determination of which classroom teachers and school staff members have a legitimate educational interest in information regarding a student with a history of violent behavior will be made by either: (1) the school district's Responsible Authority appointed by the school board under the Minnesota Government Data Practices Act or (2) the administration. In the event the administration makes this determination, the Responsible Authority will provide guidance to the administration as to what data will be shared.

D. Form of Written Notice

The notice given to classroom teachers and school staff members will be in writing and will include the following:

1. Name of the student;
2. Date of notice;
3. Notification that the student has been identified as a student with a history of violent behavior as defined in Section III. of this policy; and
4. Reminder of the private nature of the data provided.

E. Record of Notice

1. The administration will retain a copy of the notice or other documentation provided to classroom teachers and school staff members notified under this section.
2. Retention of the written notice or other documentation provided to classroom teachers and school staff members is governed by the approved Records Retention Schedule.

F. Meetings Regarding Students with a History of Violent Behavior

1. If the administration determines, in his or her discretion, that the classroom teacher and/or school staff members with a legitimate educational interest in such data reasonably require access to the details regarding a student's history of violent behavior for purposes of school safety and/or intervention services for the student, the administration also may convene a meeting to share and discuss such data.
2. The persons present at the meeting may have access to the data described in Section IV.D., above.

G. Law Enforcement Reports

Staff members will be provided with notice of disposition orders or law enforcement reports received by the school district in accordance with Policy 515, Protection and Privacy of Pupil Records. Where appropriate, information obtained from disposition orders or law enforcement reports also may be included in a Notification of Violent Behavior.

## **V. MAINTENANCE AND TRANSFER OF RECORDS**

A report, notice, or documentation pertaining to a student with a history of violent behavior are educational records of a student and will be retained, maintained, and transferred to a school or school district in which a student seeks to enroll in accordance with Policy 515, Protection and Privacy of Pupil Records.

## **VI. PARENTAL NOTICE**

- A. The administration will notify parents annually that the school district gives classroom teachers and other school staff members notice about students' history of violent behavior.
- B. Prior to providing the written notice of a student's violent behavior to classroom teachers and/or school staff members, the administration will inform the student's parent or guardian that such notice will be provided.
- C. Parents will be given notice that they have the right to review and challenge records or data, including the data documenting the history of violent behavior, in accordance with Policy 515, Protection and Privacy of Pupil Records.

## **VII. TRAINING NEEDS**

Representatives of the school board and representatives of the teachers will discuss the needs of students and staff. The parties may discuss necessary training which may include training on conflict resolution and positive behavior interventions and may discuss necessary intervention services such as student behavioral assessments.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 120A.22, Subd. 7 (Compulsory Instruction))  
Minn. Stat. § 121A.45 (Grounds for Dismissal)  
Minn. Stat. § 121A.64 (Notification; Teachers' Legitimate Educational Interest)  
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)  
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
34 C.F.R. §§ 99.1-99.67 (Rules Implementing FERPA)  
Minn. Laws 2003, 1<sup>st</sup> Sp., Ch. 9, Art. 2, § 53

**Cross References:** MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 4-20-2004

Revised: 9-23-2019, 8-22-2022

Reviewed: 9-22-2025 (no changes)

## **533 WELLNESS**

### **I. PURPOSE**

The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards.

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

- A. The school board recognizes that nutrition promotion and education, physical activity, and other school-based activities that promote student wellness are essential components of the educational process and that good health fosters student attendance and learning.
- B. The school environment should promote students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.
- C. The school district encourages the involvement of parents, students, representatives of the school food authority, teachers, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of the school district's wellness policy.
- D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive.
- E. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- F. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

### **III. WELLNESS GOALS**

- A. Nutrition Promotion and Education
  - 1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:
    - a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;
    - b. part of health education classes, as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and
    - c. enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.

2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including those sold individually outside the reimbursable school meal programs, such as through a la carte/snack lines, vending machines, fundraising events, concession stands, and student stores.

B. Physical Activity

1. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities, such as watching television;
2. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate; and
3. Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate.

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary role in promoting their children's health and well-being.
2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.
3. The school district encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.
4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

#### **IV. STANDARDS AND NUTRITION GUIDELINES**

A. School Meals

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations.
2. Food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.
3. Food service personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning.
4. Food service personnel will provide clean, safe, and pleasant settings and adequate time for students to eat.
5. Food service personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws, rules, and regulations and that reimbursable school meals meet USDA nutrition standards.
6. Food service personnel shall adhere to all applicable federal, state, and local food safety and security guidelines.
7. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.

8. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.
9. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.
10. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.

B. School Food Service Program/Personnel

1. The school district shall designate an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines.
2. As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools.

C. Competitive Foods and Beverages

1. All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered "competitive foods." Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers.
2. All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.
3. Before and Aftercare (child care) programs must also comply with the school district's nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.

D. Other Foods and Beverages Made Available to Students

1. Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:
  - a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.  
  
**[Note: Healthy party ideas are available from the USDA.]** Healthy Party ideas from the USDA can be found at <http://www.schoolnutritionandfitness.com/index.php?sid=1408151709172457&page=wellnesspolicy>
  - b. Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.
2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.

3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

1. School-based marketing will be consistent with nutrition education and health promotion.
2. Schools will restrict food and beverages marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

**V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT**

A. Wellness Coordinator

1. The superintendent designates Lindsey Saker, MS/HS Nurse, to oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.
2. The principal of each school, or a designated school official, will ensure compliance within the school and will report to the Wellness Coordinator regarding compliance matters upon request.

B. Public Involvement

1. The Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.
2. The Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, and periodic review and update of the wellness policy. All meeting dates and times will be posted on the school district's website and will be open to the public.

**VI. POLICY IMPLEMENTATION AND MONITORING**

A. Implementation and Publication

1. After approval by the school board, the wellness policy will be implemented throughout the school district.
2. The school district will post its wellness policy on its website, to the extent it maintains a website.

B. Annual Reporting

The Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

C. Triennial Assessment

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:
  - a. the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;
  - b. the extent to which the school district's wellness policy compares to model

local wellness policies; and

- c. a description of the progress made in attaining the goals of the school district's wellness policy.
2. The Wellness Coordinator will be responsible for conducting the triennial assessment.
3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:

1. The school district's written wellness policy.
2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public.
3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee).

**Legal References:** Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website) 42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)  
42 U.S.C. § 1758b (Local School Wellness Policy) 42 U.S.C. § 1771 *et seq.* (Child Nutrition Act)  
7 U.S.C. § 5341 (Establishment of Dietary Guidelines) 7 C.F.R. § 210.10 (School Lunch Program Regulations)  
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

**Local Resources:** Minnesota Department of Education, [www.education.state.mn.us](http://www.education.state.mn.us)  
Minnesota Department of Health, [www.health.state.mn.us](http://www.health.state.mn.us)  
County Health Departments  
Action for Healthy Kids Minnesota, [www.actionforhealthykids.org](http://www.actionforhealthykids.org)  
United States Department of Agriculture, [www.fns.usda.gov](http://www.fns.usda.gov)

Adopted: 6-26-2006

Revised: 3-16-2018, 9-26-2022

Reviewed: 9-22-2025 (no changes)

**555 GUIDELINES FOR FOREIGN EXCHANGE STUDENTS****I. PURPOSE**

To establish guidelines for foreign exchange students to apply to and attend Pipestone Area Schools.

**II. GENERAL STATEMENT**

To provide foreign exchange students the opportunity to participate in the Pipestone Area Schools education program for one year. Toward that end, the district shall support organized efforts designed to facilitate student exchange by the exchange programs recognized by the State of Minnesota and registered with the Minnesota Secretary of State's Office. According to Minnesota State High School League Rules, foreign students who transfer through a recognized foreign exchange program are eligible to compete at all levels of interscholastic competition for one year.

**III. ELIGIBILITY TO ENROLL IN PIPESTONE AREA HIGH SCHOOL**

Students who enter the United States with a non-immigrant (student) visa through a state approved international student exchange program are eligible to apply for enrollment for one year at Pipestone Area High School.

Other Eligibility Requirements:

- A. The host family must live within District 2689.
- B. The exchange student must provide evidence of significant English fluency either through examination or teacher affidavit.
- C. The exchange student must receive all vaccinations required by the Minnesota school immunization law.
- D. All foreign exchange students must be approved by the high school principal a minimum of one month prior to entrance to the Pipestone Area Public Schools.
- E. Student transcripts, profiles, etc. must be submitted a minimum of one month prior to entering the high school, unless agreed upon by administration.

**IV. ENROLLMENT**

- A. The representative or host parents will fill out the standard Pipestone Area Schools registration forms.
- B. At the time of enrollment, proof of English fluency, host family information, proof of student vaccinations, and organization and host family emergency numbers must be provided.
- C. A meeting with the school counselor will be arranged to prepare a class schedule.

- D. The high school principal will be given the names and phone numbers of contact people within each program being served.
- E. It is recommended a maximum of five exchange students may be enrolled in Pipestone Area High School each semester. The high school principal and/or the superintendent may allow more exchange students at their discretion.

## **V. ACADEMIC EXPECTATIONS AND BEHAVIOR**

- A. Foreign exchange students will not receive a Pipestone Area High School diploma unless they have been enrolled as a senior at PAS for that academic year. All exchange students will be enrolled dependent on their age and educational background.
- B. All exchange students will take the required courses for their designated grade level. Exchange students will not take foreign language classes in their native speaking language for credit and are limited to two physical education courses per school year.
- C. Exchange coordinators will work through host parents when requesting grades, processing reports, evaluations, etc. Counselors will not complete program evaluation sheets on each student.
- D. Any behavior that is in violation of the Pipestone Area Schools policy will be reviewed by administration and the exchange student may be removed from our school system.

## **VI. EXPECTATIONS OF HOST FAMILIES**

- A. Exchange students must be in their American home a minimum of three days prior to meeting with the school counselor.
- B. The host parent/parents agree to work with their student's teachers to get grades, progress reports, evaluations and other materials as needed by the program coordinator. Host parents will be expected to attend parent conferences, school admission interviews and any other meetings relating to their host.

Adopted: 7-28-2008

Revised: 11-23-2020, 9-22-2025

## **710 EXTRACURRICULAR TRANSPORTATION**

### **I. PURPOSE**

The purpose of this policy is to make clear to students, parents, and staff the school district's policy regarding extracurricular transportation.

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

The determination as to whether to provide transportation for students, spectators, or participants to and from extracurricular activities shall be made solely by the school district administration. This determination shall include, but is not limited to, the decision to provide transportation, the persons to be transported, the type or method to be utilized, all transportation scheduling and coordination, and any other transportation arrangements or decisions. Employees who are involved in extracurricular activities shall be advised by the administration as to the transportation arrangements made, if any.

### **III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION**

School district employees shall not undertake independent arrangement, scheduling, or coordination of transportation for extracurricular activities unless specifically directed or approved by the school district administration. All transportation arrangements made by a school district employee must be approved by a building administrator. If the school district makes no arrangements for extracurricular transportation, students who wish to participate are responsible for arranging for or providing their own transportation.

### **IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES**

An employee must not use a personal vehicle to transport one or more students except as provided herein. However, employees may make appropriate transportation arrangements for students as necessary in an emergency or other unforeseeable circumstance.

In a nonemergency situation, an employee must get prior, written approval from the administration before transporting a student in a personal vehicle. If a school vehicle is available, the employee will use the school vehicle. The administration has the sole discretion to make a final determination as to the appropriate use of a personal vehicle to transport one or more students.

If any emergency transportation arrangements are made by employees pursuant to this section, the relevant facts and circumstances shall be reported to the administration as soon thereafter as practicable.

All vehicles used to transport students shall be properly registered and insured.

### **V. FEES**

In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.

**Legal References:**

Minn. Stat. § 123B.36 (Authorized Fees)  
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)  
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)

**Cross References:**

MSBA/MASA Model Policy 610 (Field Trips)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

Adopted: 5-21-1996

Revised: 6-24-2019, 8-22-2022

Reviewed: 9-22-2025

## **714 FUND BALANCES**

### **I. PURPOSE**

It is the desire of the school board to contribute to the successful education of students through sound fiscal management by maintaining a reasonable and responsible fund balance. The board recognizes that it has a responsibility to adhere to Minnesota statutes and Generally Accepted Accounting Practices (GAAP). The board further understands the need to be mindful of its obligation to the public trust and the rightful demand for accountability from its constituencies. The purpose of this policy is to establish guidelines for maintaining an acceptable fund balance.

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

- A. The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.
- B. The board recognizes that the following conditions exist relative to financing the operation of a public-school system:
  - 1. Receipt of revenue from state and local sources is irregular when compared to the expenditure of funds, thereby creating periodic cash flow deficits during the year.
  - 2. Funds not needed to meet operating expenses provide opportunities to generate additional income through investment.
  - 3. Receipt of state revenue is subject to legislative change.
  - 4. Unexpected unaudited situations, including the following may occur during a fiscal year: rescission of state aid and/or state shut down; mandated, but not funded, state or federal programs; increased utility costs due to price increases or inclement weather; greater than expected inflation; unanticipated deficits in other operating funds; costs incurred due to natural disasters; and increased fuel costs for bussing.
  - 5. A fund balance reserve is important to the sound financial management of the district and to the establishment of a good credit rating for the district.

### **III. DEFINITIONS**

- A. "Fund balance" means the arithmetic difference between the assets and liabilities reported in a school district fund.
- B. "Nonspendable" fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- C. "Restricted" fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- D. "Committed" fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- E. "Assigned" fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- F. "Unassigned" fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- G. "Enabling legislation" means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

#### **IV. CLASSIFICATION OF FUND BALANCES**

The policy of the school district is to classify its fund balances based on the nature of the particular net resources reported in the separate funds of the district. Fund Balance Categories will be identified according to the guidelines in Governmental Accounting Standards Board (GASB) Statement No. 54. Fund Balance categories will include Nonspendable, Restricted, Committed, Assigned, and Unassigned.

#### **V. MINIMUM FUND BALANCE**

The Board of Education shall strive to maintain a fund balance of between 25% and 34% of total operating expenditures to fund balance. The fund balance shall be defined as the sum of the nonspendable, restricted, committed, assigned and unassigned fund balances in the General Fund. Total operating expenditures will include the expenditures in the funds noted above.

#### **VI. ORDER OF RESOURCE USE**

The school board hereby establishes the following order for resource use:

Nonspendable Fund Balance, Restricted fund balance, Committed fund balance, Assigned fund balance, and Unassigned fund balance. Journal entries at the end of the fiscal year may be used to accomplish this.

#### **VII. COMMITTING FUND BALANCE**

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

### **VIII. ASSIGNING FUND BALANCE**

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. The school board has delegated the authority to assign amounts to the District Business Manager and Superintendent.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

### **IX. REVIEW**

The Finance/Budget Committee will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

**Legal References:** Statement No. 54 of the Governmental Accounting Standards Board

Adopted: 2-27-2006

Revised: 6-27-2011; 5-22-2017, 4-25-2022, 9-26-2022




Reviewed: 9-22-2025 (no changes)

## Surplus Property











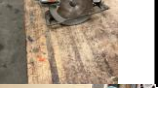


Jumbo junior toilet paper dispensers. About 100 total, 75 of one and 25 on a different one. They take the 7 ½ inch rolls, no keys.

















Shop Inventory				
Item Name	Quantity	Serial Number	Price	Picture
Leather Welding Jacket- XI	8		\$10.00	
Leather Jackets no size	2		\$10.00	
Bandsaw Guard with Light	1		\$10.00	
Leather Welding Jacket- Mec	3		\$10.00	
Leather Welding Jacket- Larç	14		\$10.00	
Green Goggles	11		\$2.00	
Stanley Hand Saws	2		\$5.00	
Stanley Hand Saws	3		\$5.00	
Corded Drill	2		\$20.00	
Hammer	8		\$5.00	
Bosch Jigsaws Case	7		\$30.00	
Porter Cable Grinder	1		\$30.00	
heavy Duty Rockwell Drill	1		\$10.00	

Shop Inventory				
Item Name	Quantity	Serial Number	Price	Picture
Torch Tips	10		\$20.00	
Welding Tips	50+		\$10.00	
Welding Hose with Regulators	1		\$80.00	
Hose & Torch sets	8		\$100.00	
Oxyacetylene Hoses	3		\$30.00	
Welding Regulators	10		\$150.00	
Unopened Oxyacetylene Hoses	4		\$30.00	
Air compressor	1		\$450.00	
Welder	3		\$80.00	
Welder	1		\$80.00	

Hand Planers	5		\$5.00	
Drill case	1	DCD790D2	\$20.00	
Drill case	1	DC920KA	\$20.00	
Drill case	1	DW987K-2	\$20.00	
CO2 Ventilation Calculator	1		\$20.00	
Milwaukee Bag	1		\$20.00	
Huntsman Welding Helmet	2	664432	\$20.00	
Jackson Welding Helmet	1	zb73508998	\$20.00	
Hobart Welding Helmet	1		\$20.00	
Corded Orange Drill	1		\$10.00	
Black & Decker Jig Saw	1	U155	\$20.00	
Milwaukee Belt Sander	1	4751588	\$20.00	
Corded Skill Saw 7 1/4	1	5150	\$80.00	

Welder	1		\$80.00	
Welding Striker	1 box		\$20 for the box	
Green Hose	1		\$20.00	

Makita 10' Miter Saw	1	LS1011	\$80.00	
Masonry Tool Bundle	1		\$50.00	
3 Drawer red tool box	2		\$30.00	
7 1/4' Miter Saw	1		\$50.00	
Delta P-20 Scroll Saw	1	4680	\$200.00	
Large metal racking	1		\$100.00	
Jigsaw	1			
DeWalt Charger	1		\$10.00	
Milwaukee Charger	1		\$10.00	
18 Volt battery	1		\$10.00	
Angle Grinder	1		\$20.00	
Arm Saw	1		\$150.00	

Tax Levy Information																							
Preliminary																							
		<b>2025 Pay 2026</b>								<b>2024 Pay 2025</b>													
		<b>FY27 Revenue</b>								<b>FY26 Revenue</b>													
Operating Levy Voter Approved		\$482,878.34	Page 32, Line 313,314,315,1031,1039,1137,1144	Operating Levy Voter Approved		\$465,342.14	Page 32, Line 313,314,315,1031,1039,1137,1144	Local Optional Levy		\$561,488.99	Page 32, Line 310,238,1011,1015,1109,1116	Local Optional Levy		\$535,686.56	Page 32, Line 310,238,1011,1015,1109,1116	Total		\$1,044,367.33	Total		\$1,001,028.70		
Equity Levy		\$164,765.28	Page 32, Line 242, Line 1019,1123	Equity Levy		\$164,311.36	Page 32, Line 242, Line 1019,1123	Transition Levy		\$28,496.14	Page 32, Line 245,Line 1023, Line 1130	Transition Levy		\$28,550.02	Page 32, Line 245,Line 1023, Line 1130			\$193,261.42			\$192,861.38		
Reemployment Levy		-\$3,787.00	Page 34, Line 363, + Page 35, Line 1187	Reemployment Levy		\$23,882.37	Page 34, Line 363, + Page 35, Line 1187	Safe School Levy		\$45,614.88	Page 34, Line 365 + Page 35 Line 1192	Safe School Levy		\$49,702.68	Page 34, Line 365 + Page 35 Line 1192	Career and Technical Levy		\$118,609.36	Page 34, Line 385+Page 35 Line 1230	Career and Technical Levy		\$64,688.82	Page 34, Line 385+Page 35 Line 1230
Operating Capital		\$236,978.68	Page 34, Line 232 Page 35, Line 1003,1102	Operating Capital		\$252,663.16	Page 34, Line 232 Page 35, Line 1003,1102	Lease Levy		\$151,519.99	Page 34, Line 490 +Page 36, Line 1322	Lease Levy		\$156,312.26	Page 34, Line 489 +Page 36, Line 1327	OPEB		\$22,341.00	Page 34,Line 389+Page 35, Line 1240	OPEB		\$8,558.00	Page 34,Line 389+Page 35, Line 1240
Other General Adjustment		-\$82.77	Page 32, Line 1334	Other General Adjustment		-\$106.14	Page 32, Line 1339	Abatement Adjustment		\$129.32	Page 36, Lines 2038,2069	Abatement Adjustment		\$1,516.45	Page 36, Lines 2038,2069	Long Term Facilities Maintenance		\$148,383.52	Page 34, Line 445 + Page 35 Line 1076,1088,1215	Long Term Facilities Maintenance		\$245,144.85	Page 34, Line 444 + Page 35 Line 1076,1088,1215
Achievement and Integration		\$28,679.34	Page 34, Line 359 Page 35 Lines 1068,1182	Achievement and Integration		\$41,532.97	Page 34, Line 359 Page 35 Lines 1068,1182	FY2025 Capital Facilities Bond		-\$53,288.00	Page 36 Line760	FY2025 Capital Facilities Bond		-\$49,613.00	Page 36 Line758	Total General		\$1,932,727.07	Page 30,General	Total General		\$1,988,172.50	Page 30,General
Community Education		\$68,475.60	Page 37, Line 609	Community Education		\$68,475.60	Page 37, Line 609	Early Childhood Family Education		\$45,667.65	Page 37, Line 619, Line 1403	Early Childhood Family Education		\$56,426.53	Page 37, Line 619, Line 1403	Home Visiting		\$791.47	Page 37, Line 624,1407	Home Visiting		\$1,010.99	Page 37, Line 624,1407
Abatement Adjustment		\$9.59	Page 37 Line 2039+Line 2070	Abatement Adjustment		\$114.41	Page 37 Line 2039+Line 2070	Total Community Education		\$114,944.31	Page 30 Community Service	Total Community Education		\$126,027.53	Page 30 Community Service	General Debt Service		\$2,124,307.58	Page 38, Line 809,811,+ Line 1700,1703	General Debt Service		\$2,130,984.29	Page 38, Line 806,808,809 + Line 1700,1703
Abatement Adjustment		\$296.49	Page 38, Line 2040,2071	Abatement Adjustment		\$2,885.50	Page 38, Line 2040,2071	FY2025 Capital Facilities Bond		\$53,288.00	Page 38, Line 812	FY2025 Capital Facilities Bond		\$49,613.00	Page 38, Line 809	Total Proposed Levy		\$4,225,563.45	Page 30	Total Proposed Levy		\$4,297,682.82	Page 30

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2020 MARKET VALUE	2,046,416,230
B.	PUPIL DATA	1	2	2021 MARKET VALUE	2,039,745,735
			3	2022 MARKET VALUE	2,334,413,578
II.	INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	3,075,752,697
A.	GENERAL	2	5	2024 MARKET VALUE	3,238,035,495
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
				**REFERENDUM MARKET VALUE (RMV)**	
		6		2020 RMV	453,835,700
III.	ADJUSTMENTS BY FUND		7	2021 RMV	462,771,800
A.	GENERAL	17	8	2022 RMV	524,005,200
B.	COMMUNITY SERVICE	24	9	2023 RMV	600,206,000
C.	GENERAL DEBT	24	10	2024 RMV	663,924,700
D.	OPEB/PENSION DEBT	24			
				**NET TAX CAPACITY (NTC)**	
IV.	ABATEMENT ADJUSTMENTS	24			
			11	2020 NTC	18,620,050
V.	OFFSET ADJUSTMENTS	26	12	2021 NTC	18,667,011
			13	2022 NTC	21,542,366
VI.	TACONITE ADJUSTMENTS	27	14	2023 NTC	28,473,180
			15	2024 NTC	29,164,620
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2020 SALES RATIO	95.2%
			17	2021 SALES RATIO	93.5%
			18	2022 SALES RATIO	82.5%
			19	2023 SALES RATIO	85.4%
			20	2024 SALES RATIO	100.7%
				**UNLIMITED ADJUSTED NTC (UANTC)**	
			21	2020 UANTC=(11)/(16)=	19,535,360
			22	2021 UANTC=(12)/(17)=	19,963,053
			23	2022 UANTC=(13)/(18)=	26,090,348
			24	2023 UANTC=(14)/(19)=	33,338,860
			25	2024 UANTC=(15)/(20)=	28,949,239
				**ADJUSTED PUPIL UNITS**	
			47	2022-23 ADJ ADM (ACT)	1,145.33
			48	2023-24 ADJ ADM (ACT)	1,129.10
			49	2024-25 ADJ ADM (PRE)	1,137.94
			50	2025-26 ADJ ADM (EST)	1,123.00
			51	2026-27 ADJ ADM (EST)	1,116.00
			52	2027-28 ADJ ADM (EST)	1,069.00
				**ADJUSTED ADM**	
			47	2022-23 ADJ ADM (ACT)	1,145.33
			48	2023-24 ADJ ADM (ACT)	1,129.10
			49	2024-25 ADJ ADM (PRE)	1,137.94
			50	2025-26 ADJ ADM (EST)	1,123.00
			51	2026-27 ADJ ADM (EST)	1,116.00
			52	2027-28 ADJ ADM (EST)	1,069.00
				**ADJUSTED PUPIL UNITS**	
			53	2022-23 ADJ PU (ACT)	1,249.63
			54	2023-24 ADJ PU (ACT)	1,235.28
			55	2024-25 ADJ PU (PRE)	1,236.47
			56	2025-26 ADJ PU (EST)	1,218.40
			57	2026-27 ADJ PU (EST)	1,210.60
				**VOLUNTARY PRE-K ADJUSTED ADM**	
			58	2022-23 ADJ VPK ADM	
			59	2023-24 ADJ VPK ADM	
			60	2024-25 ADJ VPK ADM	61.80
			61	2025-26 ADJ VPK ADM	48.00
			62	2026-27 ADJ VPK ADM	48.00
				**AG MODIFIED ANTC FOR LTFM**	
			31	2020 AG MODIFIED ANTC	12,299,808
			32	2021 AG MODIFIED ANTC	12,421,459
			33	2022 AG MODIFIED ANTC	14,781,536
			34	2023 AG MODIFIED ANTC	17,590,028
			35	2024 AG MODIFIED ANTC	18,013,499
				**VOL PRE-K ADJUSTED PUPIL UNITS**	
			63	2022-23 ADJ VPK PU	
			64	2023-24 ADJ VPK PU	
			65	2024-25 ADJ VPK PU	61.80
			66	2025-26 ADJ VPK PU	48.00
			67	2026-27 ADJ VPK PU	48.00

***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) =	7.80	116 2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 80.00
68	2022-23 ADJ SRP ADM				
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,157.40	117 IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 80.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
**SCHOOL READINESS PLUS PUPIL UNIT**		104	DECLINING ENROLL REV = (102)X(103) =	16,827.72	118 EL REVENUE = (117)X\$1,775 = 142,000.00
73	2022-23 ADJ SRP PU				
74	2023-24 ADJ SRP PU				
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU				
77	2026-27 ADJ SRP PU				
**PENSION ADJUSTMENT REVENUE**		105	PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		119 2026-27 ADM SRV (EST) 1,088.53
**(NOTE: VPK & SRP ADM AND PUPIL** UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		120 EL CONCENTRATION RATIO = (116)/(119) = .07349361
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 7,360,027.66		121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .63907487
78	2022-23 EXT ADM (ACT) 2.19	108	PENSION ADJUST RATE .0231		122 EL PUPIL UNITS = (116)X(121) = 51.13
79	2023-24 EXT ADM (ACT) 5.28	109	RETIRE PENSION ADJUST = (107)X(108) = 170,016.63		123 EL CONCENTRATION REV = (122)X\$630 = 32,211.90
80	2024-25 EXT ADM (PRE) 2.87	110	TOTAL PENSION ADJ REV = (106)+(109) = 170,016.63		123.5 EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 1,832.72
81	2025-26 EXT ADM (EST) 5.00				
82	2026-27 EXT ADM (EST) 5.00				
83	2027-28 EXT ADM (EST) 5.00				
**EXTENDED TIME PU**					124 DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 176,044.62
84	2022-23 EXT TIME PU 2.61				
85	2023-24 EXT TIME PU 5.44	111	GIFTED & TALENTED REV = (57)X\$13.00 = 15,737.80		125 BASIC SKILLS REVENUE = (115)+(124) = 1,353,805.62
86	2024-25 EXT TIME PU 2.98				
87	2025-26 EXT TIME PU 5.60				
88	2026-27 EXT TIME PU 5.60				
**GENERAL EDUCATION REVENUE**		88	2026-27 EXT PU (EST) 5.60		126 ATTENDANCE AREA FOR SPARSITY 417.70
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 28,655.20		127 DIST TO NEAREST HS 17.4
100	FY2027 FORMULA ALLOW 7,705				128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 32.6
57	2026-27 ADJ PU (EST) 1,210.60				
**COMPENSATORY REVENUE**		113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 1,177,761.00		129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 .96
101	BASIC REVENUE = (57)X(100) = 9,327,673.00				
**DECLINING ENROLLMENT REV**		114	COMPENSATORY PILOT		130 2026-27 ADM SRV, 7-12 426.64
56	2025-26 ADJ PU (EST) 1,218.40	115	TOTAL COMPENSATORY REV = (113)+(114) = 1,177,761.00		
57	2026-27 ADJ PU (EST) 1,210.60				

***SPARSITY REVENUE CONT***		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 640.37	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) = 98,460.35
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 281.32	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 = 17,919.78
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 340,565.99	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 358,485.77
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 896,171.40	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 845,294.90	101	BASIC 9,327,673.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 887,559.65	104	DECLINING ENROLL 16,827.72
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 887,559.65	110	PENSION ADJUSTMENT 170,016.63
**SMALL SCHOOLS REVENUE**				111	GIFTED & TALENTED 15,737.80
57	2026-27 ADJ PU (EST) 1,210.60	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 9,218,088.20	112	EXTENDED TIME 28,655.20
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 429,562.91	124	BASIC SKILLS 1,353,805.62
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 359,536.39	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	140	SMALL SCHOOLS
**TRANSPORTATION SPARSITY**		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 358,485.77
141	ATTENDANCE AREA 417.70	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 789,099.30	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 11,271,201.74
142	SQUARE MILES PER RES PU = (141)/(46) = .2928			**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2928			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 11.06
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.1106
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 200.06
				165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 244,613.84
				168	UNEQUALIZED REVENUE = (57)X(165) = 2,421.20

***LOCAL OPTIONAL REVENUE***		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
57	2026-27 ADJ PU (EST)	1,210.60	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	474.26
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	876,474.40	185	FY2027 ANNUAL INFLATION FACTOR			1.0237
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	**REFERENDUM CAPS**		
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2699
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=	2,340.76
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	1,258.79
176	TOTAL, TIER 1 = (57)X(174) =	363,180.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	1,298.54
177	TOTAL, TIER 2 = (57)X(175) =	513,294.40	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE	
**REFERENDUM ALLOWANCES**					201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION					202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	474.26
**REF AUTH W/O INFLATION**					57	2026-27 ADJ PU (EST)	1,210.60
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	474.26	192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	203	FY2027 REFER REVENUE = (57)X(202) =	574,139.16
179	PHASEOUT OF LINE (178)		193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025			
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY						
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	474.26					



***TRANSITION AIDS & LEVIES CONT***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 27,960.13	234	FY2027 RMV/RES PU 465,389.53	268	TIER 1 AID = (261)-(265) = 99,796.18
246	TRANSITION AID = (205)-(245) = 2,680.15	256	TIER 1 = LSR OF 1 OR (234)/\$567,000 = .82079282	262	TIER 2 AID =
		257	TIER 2 = LSR OF 1 OR (234)/\$290,000 = 1.00000000	269	TOTAL AID = (268)+(262) = 99,796.18
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT** AID (TBRA)	
202	REFER \$/APU ALL AUTHORITIES 474.26	258	TIER 1 LEVY = (253)X(256) = 457,079.82	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) = 17,263.16	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,626.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 774.26
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 474,342.98	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) 1,626.25	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 937,319.16
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) = 99,796.18	275	CAPPED TBRA = LSR OF (273) OR (274) =
250	TIER 1 = LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 14.26	263	TOTAL AID = (261)+(262) = 99,796.18	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) =	**EQUALIZATION AID LIMIT**		277	TIER 1 REF AID
	**BREAKDOWN OF REFERENDUM** REVENUES	100	FY2027 FORMULA ALLOW 7,705	278	TIER 1 LOR AID
		57	ADJ PU (EST) 1,210.60	279	TIER 1 LOR LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES 574,139.16	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 1,968,738.25	280	TIER 1 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 556,876.00	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	281	TIER 2 REF LEVY
254	TOTAL, TIER 2 = (57)X(251) = 17,263.16	**REFERENDUM LEVY WITH AID LIMIT**		282	UNEQL REF LEVY
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	266	TIER 1 LEVY = (258)+(265) = 457,079.82		
		259	TIER 2 LEVY = 17,263.16		
		255	UNEQUALIZED LEVY =		
		267	TOTAL = (266) +(259)+(255) = 474,342.98		

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT***		***OPT AID & LEVY SUMMARY CONT***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 547,894.12
	= (268)-(277) = 99,796.18		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		= (240)+(278)+(279) =
	= (262)-(276) =		LINE 197)		= (285)+(306) = 328,580.28
285	TIER 1 LOR AID	298	FY 2015 COMBINED AID		
	= (239)-(278) = 171,111.63		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
286	TIER 1 LOR LEVY		= (296)+(297) = 694,477.55		AFTER REF AID GUARANTEE
	= (237)-(279) = 192,068.37	299	FY2027 COMBINED REVENUE	313	TIER 1 REF LEVY
287	TIER 1 REF LEVY		= (171)+(203) = 1,450,613.56		= (287)-(307) = 457,079.82
	= (266)-(280) = 457,079.82	300	FY2027 COMBINED	314	TIER 2 REF LEVY
288	TIER 2 REF LEVY		INITIAL AID		= (288)-(308) = 17,263.16
	= (259)-(281) = 17,263.16		= (240)+(290) = 428,376.46	315	UNEQL LEVY
289	UNEQL REF LEVY				= (289)-(309) =
	= (255)-(282) =	301	REVENUE RATIO =	316	TOTAL REFERENDUM LEVY
290	REFER AND LOR TIER 1 EQUALIZATION		LESSER OF 1 OR		= (313)+(314)+(315) = 474,342.98
	AID BEFORE AID GUARANTEE		[(299)/(295)] = .99066293	317	TOTAL REFERENDUM
	= (275)+(283)	302	2012 RMV 307,982,590		EQUALIZATION AID
	+(284)+(285) = 270,907.81	10	2024 RMV 663,924,700		= (275)+(283)+(284)
291	REFERENDUM AND LOR LEVY	303	RMV RATIO =		+(307)+(308)+(309)
	BEFORE AID GUARANTEE		LESSER OF 1 OR		-(278)-(279) = 99,796.18
	= (286)+(287)		[(302)/(10)] = .46388181		
	+(288)+(289) = 666,411.35	304	FY2027 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
			COMBINED AID		(CHARTER TRANSPORT AND
	**REFERENDUM AID GUARANTEE**		= (298)X(301)X(303) = 319,147.51		MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID	305	FY2027 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 640.37
	INCREASE FROM GUARANTEE		HARMLESS AID INCREASE	318	ADJ PU OF CHARTER
	(FY 2015 GEN ED REV		IF (292) = 0 THEN 0,		SCHOOLS TRANSPORTED
	REPORT, LINE 276)		ELSE GREATER OF 0		BY DISTRICT
293	FY 2015 REFERENDUM REV		OR [(304)-(300)] =	319	EXT TME PU OF CHARTER
	(FY 2015 GEN ED REV				SCHOOLS TRANSPORTED
	REPORT, LINE 289) 1,464,285.70		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
294	FY 2015 LOCATION		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
	(FY 2015 GEN ED REV		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
	REPORT LINE 198)	306	TIER 1 LOR LEVY	321	2026-27 RES PU ATTENDING
295	FY 2015 COMBINED REVENUE				MN STATE ACADEMIES
	= (293)+(294) = 1,464,285.70	307	TIER 1 REF LEVY	322	MN STATE ACADEMIES
296	FY 2015 REFERENDUM	308	TIER 2 REF LEVY		ALT ATTENDANCE ADJ
	EQUALIZATION PLUS	309	UNEQL REF LEVY		= -(100)X(321) =
	HOLD HARMLESS AID			323	ALT ATTEND ADJUST
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**		TO AID
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		= (320)+(322) =
	LINES 276 & 287) 694,477.55	310	TIER 1 LOR LEVY		
			= (286)-(306) = 192,068.37		
		238	TIER 2 LOR LEVY		
			= (238) = 355,825.75		



***REEMPLOYMENT INSURANCE LEVY***		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	1,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	71,723.40
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	1,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	71,723.40
**SAFE SCHOOLS LEVY**			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	122,393.25
364	SAFE SCH LVY REQUEST? YES		381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
57	2026-27 ADJ PU (EST)	1,210.60	382	CAREER TECH REVENUE = (380)+(381) =	122,393.25
365	SAFE SCH LEVY LIMIT = \$36X(57) =	43,581.60	29	2023 ANTC	28,269,680
**SAFE SCHOOLS INTERMEDIATE LEVY**			56	2025-26 ADJ PU (EST)	1,218.40
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		383	FY2026 ANTC/ADJ PU = (29)/(56) =	23,202.30
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		385	CAREER TECH LEVY LIMIT = (382)X(384) =	122,393.25
**JUDGMENT LEVY**			386	EST CAREER TECH AID = (382)-(385) =	
369	DISTRICT JUDGMENTS		**ANNUAL OTHER POSTEMPLOYMENT**		
370	INTERMED JUDGMENTS		BENEFITS (OPEB)		
371	JUDGMENT LIMIT = (369)+(370) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	
**ICE ARENA LEVY**			388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
372	FY2025 NET OPR COSTS		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		***FY2026 CAREER & TECHNICAL**		
374	SHARE OF FY2026 EST COOPERATIVE BUDGET		374	SHARE OF FY2026 EST COOPERATIVE BUDGET	
375	FY2026 ESTIMATED DISTRICT BUDGET	349,695.00	375	FY2026 ESTIMATED DISTRICT BUDGET	349,695.00
376	FY2026 EST BUDGET = (374)+(375) =	349,695.00	376	FY2026 EST BUDGET = (374)+(375) =	349,695.00
377	PRELIMINARY REVENUE = .35X(376) =	122,393.25	377	PRELIMINARY REVENUE = .35X(376) =	122,393.25
			400	LTFM PLAN APPROVAL STATUS	PENDING
			**LONG TERM FAC MAINT REV (LTFM)**		
			**INITIAL LTFM REVENUE**		
			57	2026-27 ADJ PU (EST)	1,210.60
			401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	13.76
			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.39314286
			403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	180,856.72
			**ADDITIONAL LTFM REVENUE**		
			FOR QUALIFIED H&S PROJECTS > \$100,000		
			766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
			404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
			767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
			770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	
			405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
			406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	
			407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =	

***ADDITIONAL LTFM REVENUE FOR*** FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 1,235.28
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) =	425	FY2024 ANTC PER APU = (35)/(54) = 14,582.52
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 180,856.72	416	**OLD LAW DEFERRED MAINTENANCE** ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
410	**OLD LAW HEALTH & SAFETY (H&S)** OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST = 22,550.00	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 30,460.08	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 53,010.08	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .85073519
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 180,856.72	429	LTFM AID RATIO = 1-(428) = .14926481
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 26,995.54
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	421	DISTRICT LTFM REVENUE = (419)-(420) = 180,856.72	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 153,861.18
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	423	TOTAL LTFM REVENUE = (421)+(422) = 180,856.72	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 26,995.54
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 180,856.72	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 153,861.18
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 18,013,499	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =
768	NET LTFM REQ DEBT SERVICE FOR VPK	765	NET ALT FAC REG DEBT	436	TOTAL LTFM LEVY = (434)+(435) = 153,861.18
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	766	NET ALT FAC/H&S DEBT	**DEBT SERV PORTION OF LTFM REV**	
		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		
		768	NET LTFM REQ DEBT SERVICE FOR VPK		
		769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS		

***DEBT SERV PORT LTFM REV CONT***		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 50,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) =	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) =	450	LSR OF (448) OR (449) 50,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 31,998.00
429	LTFM AID RATIO .14926481	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) =	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 1999	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 50,000.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 31,998.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 50,000.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 36,910.00
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 1,210.60
			**LEASE LEVY LIMITATION**	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 78,689.00
	**GEN FUND PORTION OF LTFM REV**		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 36,910.00
423	TOTAL LTFM REVENUE 180,856.72			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 180,856.72				**APPROVED REG OPERATING LEASES**
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 180,856.72	457	FY2026 JOINT		**ADMINISTRATIVE SPACE**
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 26,995.54	458	FY2027 JOINT	473	FY2026 NONJOINT
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 153,861.18	459	FY2026 JOINT 4,912.00	474	FY2027 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	460	FY2027 JOINT		**INSTRUCTIONAL/STORAGE**
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 153,861.18	461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 4,912.00	475	FY2026 NONJOINT 21,805.11
				476	FY2027 NONJOINT
				477	REG OPERATING LEASES = SUM (473) TO (476)= 21,805.11

***APPROVED REGULAR*** CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
**ADMINISTRATIVE SPACE**		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 7,443
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 7,443
**INSTRUCTIONAL/STORAGE**		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
480	FY2026 NONJOINT 91,977.25	499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
481	FY2027 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE = \$6.35X(601) = 47,263.05
**EXCESS FUNDS CAP LEASE**		501	ADMIN DISTRICT	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 7,443.00
482	FY2026 NONJOINT	502	SWIMMING POOL	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 13,769.55
483	FY2027 NONJOINT	503	TREE GROWTH	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 68,475.60
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] = 91,977.25	504	CONSOLIDATION/ RETIREMENT	30	2024 ANTC 28,949,239
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 113,782.36	505	ECON DEVELOP ABATE	608	STANDARD COMM ED LEVY = 0.003128X(30) = 90,553.22
57	2026-27 ADJ PU (EST) 1,210.60	506	OTHER GENERAL (MEMO)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 68,475.60
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 256,647.20	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	610	FY2027 EST GROSS COMM ED AID = (607)-(609) =
487	COMM APPROVED LIMIT	**INITIAL GENERAL FUND LEVY**		**EARLY CHILD FAMILY EDUCATION**	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 256,647.20	508	GENERAL RMV VOTER APPROVED = (316) = 474,342.98	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 113,782.36	509	GENERAL RMV OTHER = (311)+(242) +(245) = 738,025.23	611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 150,692.36	510	GENERAL NTC VOTER APPROVED = (493)	612	ECFE ANNUAL REPORT SUBMITTED? YES
**INITIAL CAPITAL RELATED LEVIES**		511	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 758,044.76	613	POPULATION UNDER FIVE YEARS OF AGE 328
232	OPERATING CAPITAL 242,192.64	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,970,412.97		614	GTR OF 150 OR (613) = 328
447	LT FAC MAINTENANCE 153,861.18			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
456	DISABLED ACCESS				
490	LEASE LEVY 150,692.36				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 546,746.18				

***ECFE CONT***		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***			
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	58,128.16	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)		
30	2024 ANTC	28,949,239	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV		
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY	
618	= (617)X(30) =	51,268.52		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY	
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	51,268.52	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	6,859.64	30	2024 ANTC	28,949,239	703	NEW LTFM REQ DEBT SERVICE FOR VPK
	**HOME VISITING LIMIT**		46	2026-27 RES PU (EST)	1,426.60	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	20,292.47	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	984.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =
230	FY2027 ANTC/ADJ PU	23,913.13	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =			
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =			
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	984.00		**COMMUNITY SERVICE SUMMARY**		707	NATURAL DISASTER REQ DEBT SERV LEVY
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)
	**ADULTS WITH DISABILITIES**		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	120,728.12	708	TACONITE BONDS REQ DEBT SERV LEVY
626	ADULTS WITH DISABILITIES REQUEST? NO					709	TAC FUNDING FOR BONDS (NOT IRRRB)
627	DISTRICT POPULATON TIMES = (600)X\$0.34 =	\$0.34				710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =
628	FY 23 ADULTS WITH DISABILITIES REVENUE					711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =					712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025

***DEBT EQUAL AID CONT***		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 2,296,981.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 119,385.42
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025			745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 1,925,018.00	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 2,243,693.00	746	APPROVED DEBT EXCESS TO BE RETAINED
	***REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID	30	2024 ANTC 28,949,239	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 119,385.42
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 1,925,018.00	750	ADJUSTED DEBT EXCESS = (748)-(749) = 119,385.42
	***OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 318,675.00	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 2,296,981.00
	***NON-VOTER APPR INELIG BONDS**		***FUND 7 DEBT BALANCE**	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .05197493
720	FACIL BOND-MS 123B.62 53,288.00	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 100,052.68
721	EQUIP BOND-MS 123B.61	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 423,239.08	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	741	PAY 24 DEBT EXCESS LEVY REDUCTION 74,457.90	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION 114,546.71		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 53,288.00	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 114,849.05		
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 371,963.00				

\*\*\*NET DBT EXCESS BREAKDOWN CONT\*\*\*

759 EXCESS FOR ELIGIBLE LTFM ROOF BONDS  
 = (705)X(752) =

760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720)  
 -(721)-(749) = 53,288.00-

761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =

\*\*\*NET DEBT EXCESS SUMMARY\*\*

762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 116,615.79

763 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (750)-(761)-(762) = 2,769.63

764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 119,385.42

\*\*LONG TERM FACILITIES MAINT AID\*\*

765 NET ALT FAC REG DEBT = (700)-(754) =

766 NET ALT FAC/H&S DEBT = (701)-(755) =

767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =

768 NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =

769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =

770 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =

771 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =

\*\*\*LTFM AID CONT\*\*\*

437 LTFM DEBT EQUAL REV  
 439 LTFM DEBT EQUAL AID

440 LTFM DEBT EQUAL LEVY  
 441 LTFM DEBT UNEQUAL LVY

772 LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =

\*\*\*NATURAL DISASTER DEBT EQUAL\*\*

30 2024 ANTC 28,949,239

773 TEN PERCENT ANTC = 0.10X(30) = 2,894,923

707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT

774 FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =

54 2023-24 ADJ PU (ACT) 1,235.28  
 775 FY2024 ANTC PER APU = (30)/(54) = 23,435.37

776 STATEWIDE AVE ANTC INC PER APU 14,626.35

777 DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05

778 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .53409019

779 DISASTER AID RATIO = 1-(778) = .46590981

780 DISASTER DEBT EQUAL AID = (774)X(779) =

781 DISASTER LEVY LIMIT = (707)-(780) =

\*\*\*DEBT EQUALIZATION AID\*\*\*

733 DEBT EQUAL BASE 1,925,018.00  
 753 DEBT EXCESS FOR ELIG REQUIRED DEBT 100,052.68

782 FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)

783 FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 1,824,965.32

30 2024 ANTC 28,949,239

784 = 0.1050X(30) = 3,039,670.10

785 MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 4,556,610.22

786 FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =

787 PRELIM TIER 1 EQU REV = LSR (786) OR (784) =

788 PRELIM TIER 2 EQU REV = (786)-(787) =

732 MAXIMUM EFFORT DEBT SERVICE LEVY

789 MAX EFFORT TIER 1 REV

790 MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =

791 TIER 1 EQUAL REV = GTR OF (787) OR (789) =

792 TIER 2 EQUAL REV = GTR OF (788) OR (790) =

54 2023-24 ADJ PU (ACT) 1,235.28  
 793 2024 ANTC /ADJ APU = (30)/(54) = 23,435.37

794 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] = 1.00000000

795 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] = 1.00000000

***DEBT EQUALIZATION AID CONT***		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) = 318,675.00	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) = 53,288.00	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
	**MINIMUM EST MAX EFFORT PAYMENT**		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 2,243,693.00	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 53,288.00	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 2,296,981.00	916	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
				917	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
	**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	918	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	919	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	921	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 1,925,018.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

***FUND 47 DEBT BALANCE CONT***		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213) 25,270.70
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT 25,541.67
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT 175,455.08	1022	24 PAY 25 LEVY 25,541.67
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	24 PAY 25 LEVY 175,455.08	1023	FY2026 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) = 270.97-
		1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) = 175,455.08		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
		1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) = 175,455.08	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242) 413,114.15
	**LEVY LIMITATION ADJUSTMENTS**	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 1,861.41-	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
A	IN GENERAL, IF WE HAVE:			1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
B	FINAL LEVY AUTHORITY		**FY2026 LOR TIER 2** LEVY ADJUSTMENT	1027	24 PAY 25 LIMIT 417,543.89
C	PREVIOUSLY CALCULATED AUTHORITY	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 336,279.52	1028	24 PAY 25 LEVY 417,543.89
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1013	24 PAY 25 LIMIT 339,885.38	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1027) = 417,543.89
	**GENERAL FUND ADJUSTMENTS**	1014	24 PAY 25 LEVY 339,885.38	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1028) = 417,543.89
	**FY2026 OPERATING** CAPITAL LEVY ADJUSTMENT	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014)) 3,605.86-	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030)) = 4,429.74-
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 246,513.93	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 144,824.77		
1001	24 PAY 25 LIMIT 252,677.57	1017	24 PAY 25 LIMIT 146,857.04		
1002	24 PAY 25 LEVY 252,677.57	1018	24 PAY 25 LEVY 146,857.04		
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 6,163.64-	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 2,032.27-		
	**FY2026 LOR TIER 1 LEVY ADJUST**				
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 173,593.67				

***FY2026 2ND TIER REF LEVY ADJ***		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***		
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	17,571.17	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)		1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)			**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	1058	TIER 2 LEVY
1035	24 PAY 25 LIMIT	18,326.95		**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)	1059	UNEQL LEVY
1036	24 PAY 25 LEVY	18,326.95			1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	18,326.95	1048	TIER 1 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	18,326.95	1049	TIER 2 LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =	755.78-	1050	UNEQL LEVY		**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES
	**FY2026 UNEQUAL REF LEVY ADJ**		1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)		1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)		1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1065	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)			**FY2026 LOR TBRA ALLOCATION ADJ**		**FY2026 INTEGRATION ADJUSTMENT**
1043	24 PAY 25 LEVY		1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)
1044	24 PAY 25 LEVY		1055	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	28,729.97	
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =		1056	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT
					1067	24 PAY 25 LEVY
					1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) =
						43,773.05
						43,773.05
						15,043.08-

***FY2026 ALT TEACHER COMP ADJ***			***FY2025 LTFM EQUAL LVY ADJ CONT***			***FY2024 LOR TIER 1 LEVY ADJ***		
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)		1083	23 PAY 24 LIMIT	168,517.16	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	
			1084	23 PAY 24 LEVY	168,517.16			
			1085	TOTAL ADJUSTMENT				135,892.18
1070	24 PAY 25 LIMIT			= (1082)-(1083) =	17,122.65			
1071	24 PAY 25 LEVY					1104	22 PAY 23 LIMIT	136,162.80
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT		1086	24 PAY 25 ADJ LIMIT	19,154.56	1105	22 PAY 23 LEVY	136,162.80
			1087	24 PAY 25 ADJ LEVY	19,154.56			
			1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	270.62-
	**FY26 & FY25 CAPITAL RELATED ADJ**			= (1085)-(1087) =	2,031.91-			
	**FY2026 LTFM EQUAL LEVY ADJ**					1107	23 PAY 24 ADJ LIMIT	5,814.05-
						1108	23 PAY 24 ADJ LEVY	5,814.05-
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	201,366.53	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)		1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	5,543.43
1074	24 PAY 25 LIMIT	210,028.82					**FY2024 LOR TIER 2 LEVY ADJUST**	
1075	24 PAY 25 LEVY	210,028.82	1090	23 PAY 24 LIMIT				
			1091	23 PAY 24 LEVY		1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	331,399.28
1076	FY2026 LTFM EQUALIZED LEVY ADJUST		1092	TOTAL ADJUSTMENT				
	= (1073)-(1075) =	8,662.29-				1111	22 PAY 23 LIMIT	332,059.25
	**FY2026 LTFM UNEQUAL LEVY ADJ**		1093	24 PAY 25 ADJ LIMIT		1112	22 PAY 23 LEVY	332,059.25
			1094	24 PAY 25 ADJ LEVY				
			1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST				
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)					1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	659.97-
				**3 YEAR PRIOR ADJUSTMENTS**				
				**FY2024 OPERATING CAPITAL** LEVY ADJUSTMENT		1114	23 PAY 24 ADJ LIMIT	14,178.68-
1078	24 PAY 25 LIMIT					1115	23 PAY 24 ADJ LEVY	14,178.68-
1079	24 PAY 25 LEVY							
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	178,431.97	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	13,518.71
	**FY2026 HEALTH & SAFETY**		1097	22 PAY 23 LIMIT	176,532.53		**FY2024 EQUITY LEVY ADJUSTMENT**	
			1098	22 PAY 23 LEVY	176,532.53			
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) =	1,899.44	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	112,267.37
	**FY2025 LTFM EQUAL LEVY ADJUST**		1100	23 PAY 24 ADJ LIMIT	949.76	1118	22 PAY 23 LIMIT	111,521.79
			1101	23 PAY 24 ADJ LEVY	949.76	1119	22 PAY 23 LEVY	111,521.79
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	185,639.81	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	949.68	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) =	745.58

***FY2024 EQUITY LEVY ADJ CONT***			***FY2024 2ND TIER REF LEVY ADJ***			***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	3,880.99-	1138	FY2024 2ND TIER REF LEVY AUTH		1152	FY2024 ALLOC OF TBRA	
1122	23 PAY 24 ADJ LEVY	3,880.99-		(FROM FY2024 GENERAL EDUC			TO VTR-APPR REF LEVIES	
				REV RPT, LINE 253)	17,615.09		(FROM FY2024 GENERAL	
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		1153	EDUC REVENUE REPORT,	
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ			LINES 266 TO 268)	
	= ((1120)-(1121)) =	4,626.57		(FROM PAY 24 LEVY				
				REPORT, LINE 1037)	16,809.69			
**FY2024 TRANSITION LEVY ADJ**			1140	PAY 23 LEVY BEFORE		1154	PAY 23 ALLOC OF TBRA	
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ			TO VOTER-APPR REF LEVY	
	(FROM FY2024 GENED			(FROM PAY 24 LEVY			(FROM PAY 23 LEVY RPT,	
	REV RPT, LINE 222)	19,782.35		REPORT, LINE 1038)	16,809.69		LINES 277 TO 279)	
1125	22 PAY 23 LIMIT	19,821.74	1141	TOTAL ADJUST TO PAY 23		1155	FY2024 TBRA ALLOC TOT ADJ	
1126	22 PAY 23 LEVY	19,821.74		2ND TIER REF LEVY AUTH			= (1153)-(1152) =	
				= ((1138)-(1139)) =	805.40	1156	23 PAY 24 ADJ LIMIT	
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	276.64	1157	23 PAY 24 ADJ LEVY	
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY	276.64			
	= ((1124)-(1126)) =	39.39-						
1128	23 PAY 24 ADJ LIMIT	846.37-	1144	FY2024 2ND TIER REF				
1129	23 PAY 24 ADJ LEVY	846.37-		LEVY ADJUSTMENT			**FY2024 LOR TBRA ADJUST**	
				= ((1141)-(1142)) =	528.76	1158	FY2024 ALLOC OF TBRA TO LOR	
1130	FY2024 TRANSITION						TO LOR TIER 1 LEVY	
	LEVY ADJUSTMENT						(FROM FY2024 GENED	
	= ((1127)-(1128)) =	806.98		**FY2024 UNEQUAL REF LEVY ADJ**			REV RPT, LINE 265)	
			1145	FY2024 UNEQUAL REF LEVY AUTH		1159	ALLOCATION OF TBRA	
	**FY2024 1ST TIER VOTER**			(FROM FY2024 GENERAL			(FROM PAY 23 LEVY RPT,	
	APPROVED REFER LEVY ADJUST			EDUC REVENUE REPORT,			LINE 276)	
			1146	LINE 255)		1160	FY2024 ALLOCATION OF TBRA	
1131	FY2024 1ST TIER REF LEVY AUTH						LOR LEVY TIER 1 ADJUSTMENT	
	(FROM FY2024 GENED						= (1158)-(1159) =	
	REV RPT, LINE 254)	323,393.03	1147	PAY 23 LEVY BEFORE		1161	23 PAY 24 ADJ LIMIT	
1132	PAY 23 LIMIT BEFORE			TBRA AND HOLD HARM ADJ		1162	23 PAY 24 ADJ LEVY	
	TBRA AND HOLD HARM ADJ			(FROM PAY 24 LEVY				
	(FROM PAY 24 LEVY			REPORT, LINE 1045)		1163	FY2024 LOR TIER 1 TBRA Lvy ADJ	
	REPORT, LINE 1029)	324,037.06	1148	TOTAL ADJUST TO PAY 23				
1133	PAY 23 LEVY BEFORE			UNEQUAL REF LEVY AUTH			**FY2024 REFERENDUM HOLD HARM**	
	TBRA AND HOLD HARM ADJ							
	(FROM PAY 24 LEVY		1149			1164	FY2024 ALLOC OF HOLD HARM	
	REPORT, LINE 1030)	324,037.06	1150	23 PAY 24 ADJ LIMIT			(FROM FY2024 GENED REV RPT	
1134	TOTAL ADJUST TO PAY 23			23 PAY 24 ADJ LEVY			LINES 294 TO 296)	
	1ST TIER REF LEVY AUTH					1165	PAY 23 HOLD HARM ALLOC	
	= ((1131)-(1133)) =	644.03-	1151	FY2024 UNEQUAL REF			(FROM PAY 23 LEVY RPT,	
1135	23 PAY 24 ADJ LIMIT	13,836.15-		LEVY ADJUSTMENT			LINES 304 TO 306)	
1136	23 PAY 24 ADJ LEVY	13,836.15-				1166	FY2024 HOLD HARM TOTAL	
							= (1165)-(1164) =	
1137	FY2024 1ST TIER REF							
	LEVY ADJUSTMENT							
	= ((1134)-(1135)) =	13,192.12						



***FY2024 LTFM UNEQUAL ADJ CONT***		***PAY 23 LEASE LEVY ADJUST***	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =	
1224 FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =		FY2023 AND FY2024 LEASE COST WITH A PAY 23 LEVY (PAY 24 LEASE LEVY FOR FY2024 & 2025 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1314	FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	115,613.66
1225 FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =			54	2023-24 ADJ PU (ACT)	1,235.28
1226 FY2024 LTFM UNEQUALIZED LEVY ADJUST		**PAY 23 FY2023 LEASE COSTS** LEASE COSTS	1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) =	261,879.36
		**REG OPERATING LEASES**	1316	PAY 23 COMMISSIONER APPROVED LIMIT	
**FY2024 CAREER TECHNICAL ADJ**	1300	INTERMEDIATE 8,220.00			
	1301	NON-JOINT 23,981.91	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	261,879.36
1227 FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21) 64,893.81		** CAPITALIZED LEASES **	1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	115,613.66
1228 23 PAY 24 LIMIT 68,677.70	1302	INTERMEDIATE 6,760.00			
1229 23 PAY 24 LEVY 68,677.70	1303	NON-JOINT 91,631.75	1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	130,593.66
1230 FY2024 CAREER TECH ADJ = ((1227)-(1229)) = 3,783.89-	1304	PAY 23 FY2023 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)= 130,593.66			
		**PAY 23 FY2024 LEASE COSTS**			
**FY2024 HEALTH BENEFIT LEVY ADJ**		**REG OPERATING LEASES**			
1231 FY2024 ACTUAL COST (LIMITED TO \$600,000)	1305	INTERMEDIATE			
1232 23 PAY 24 LIMIT	1306	NON-JOINT		**PAY 23 NET LEASE COSTS**	
1233 23 PAY 24 LEVY			1320	22 PAY 23 LIMIT	129,766.03
1234 FY2024 HEALTH BENEFITS ADJUST		** CAPITALIZED LEASES **	1321	22 PAY 23 LEVY	129,766.03
	1307	INTERMEDIATE			
	1308	NON-JOINT	1322	PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1320) =	827.63
**FY2024 ANNUAL OPEB LEVY ADJ**	1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=			
1235 FY2024 ACTUAL COST (FIN 797+OBJ 291) 45,480.00	1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) = 14,980.00			
1236 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000	54	2023-24 ADJ PU (ACT)			
1237 PRORATED ANNUAL OPEB LEVY AUTH 45,480.00	1311	INTERM PUPIL UNIT AUTH = \$65X(54) = 80,293.20			
1238 24 PAY 25 LIMIT 23,139.00	1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) = 14,980.00			
1239 24 PAY 25 LEVY 23,139.00					
1240 FY2024 ANNUAL OPEB ADJUSTMENT = (1237)-(1238) = 22,341.00					

***CAPITAL RELATED ADJ SUMMARY***		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	6,163.64-	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	949.68		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	8,662.29-		+(1332)+(1333) =	82.77-	= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		37,815.22-
1088	FY2025 LTFM EQ ADJ	2,031.91-		(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	5,216.54				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ	827.63		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		50,912.20
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+	9,863.99-		REPORT, LINE 28)		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=					5,600.87-
			1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
	**OTHER GENERAL LIMITATION ADJ**			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
	FOR FAC & EQUIP BONDS	53,288.00-		GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)
	(MEMO)			+(1340) =	1405	22 PAY 23 LIMIT
1327	DEBT SURPLUS TRANSFER				1406	22 PAY 23 LEVY
	(MEMO)					1,198.71
						1,198.71
				**GEN FUND ADJUST SUMMARY**	1407	FY2024 HOME VISIT
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED		ADJUSTMENT
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		= ((1404)-(1406)) =
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		192.53-
				+(1144)+(1151)+(1157)		
1329	OTHER ADJUST, GEN RMV			+(1169)+(1330) =	8,535.36	**FY2024 SCHOOL-AGE CARE**
	VOTER APPROVED (MEMO)					
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER	1408	FY2024 AUTHORITY (FROM
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		UFARS EXPENDITURES)
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
				+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)			+(1130)+(1163)+(1175)		
				+(1334) =	16,642.41	1411
						FY2024 SCH-AGE CARE
			1344	GENERAL NTC VOTER		ADJUSTMENT
	**OTHER GENERAL LIMITATION ADJ**			= (1337) =		
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER		
	(FROM STR ADJUST			= (760)+(1068)+(1072)+		
	REPORT, LINE 14)	82.77-		(1182)+(1187)+(1192)+		
				(1197)+(1204)+(1230)+		
1333	OTHER ADJUST, GEN			(1234)+(1240)+(1325)+		
	RMV OTHER (MEMO)			(1326)+(1327)+(1341)=	62,992.99-	



***CERTIFIED LEVY RATIO BY FUND***		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)			
2010	GENERAL = (2005)/(2009) =	.45485310	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =	
2011	COMMUNITY SERVICE = (2006)/(2009) =	.03144854	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =	
2012	GEN DEBT SERVICE = (2007)/(2009) =	.51369836	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =	
2013	OPEB DEBT SERVICE = (2008)/(2009) =		2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =	
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL	
**ABATEMENT AID BY FUND (FROM** PART III OF FY2026 ABATE AID RPT)			**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		
2015	GENERAL	138.51	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025	714.54-
2016	COMMUNITY SERVICE	8.56	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025	147.57
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	566.97-
2018	TOTAL	147.07	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =	566.97
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL			
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**				
2020	GENERAL = (2019)X(2015) =	138.51	2038	GENERAL = (2024) +(2029)+(2033) =			
2021	COMMUNITY SERVICE = (2019)X(2016) =	8.56	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=			
2022	GENERAL DEBT SERVICE = (2019)X(2017) =		2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=			
2023	TOTAL	147.07	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=			
			2042	TOTAL			
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			**CARRY-OVER ABATE LEVY AUTHORITY**				
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	142.90	**PAY 25 REGULAR ABATEMENT LIMIT**				
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	10.90	2043	GENERAL			
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	317.81	2044	COMMUNITY SERVICE			
2027	OPEB DEBT = [(2004)X (2013)] =		2045	GENERAL DEBT SERVICE			
2004	TOTAL	471.61	2046	OPEB DEBT SERVICE			
**ABATEMENT INTEREST ADJUSTMENT**			**PAY 25 REGULAR ABATEMENT LEVY**				
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024		2047	GENERAL			
			2048	COMMUNITY SERVICE			
			2049	GENERAL DEBT SERVICE			
			2050	OPEB DEBT SERVICE			

***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 13.58-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,177,892.07	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 1.31-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 21.32-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 36.21-			3024	COM SERV NEGATIVE OFFSET
**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
**GEN FUND INITIAL LEVY SUMMARY**				**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 482,878.34	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 754,667.64			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 695,181.09			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,932,727.07		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
**COM SERV INITIAL LEVY SUMMARY**				**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 114,944.31	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
**GEN DBT SERV INITIAL LEVY SUMMARY**		3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 2,127,373.70	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 50,518.37	3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 1,449.67 57 2026-27 ADJ PU (EST) 1,210.60
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 2,127,373.70	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 50,518.37	**FY2027 TAC ADD REF REV**
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND		3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND		3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND		3506	GEN DEBT VOTER =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3507	GEN DEBT OTHER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4012 TAC TOTAL REF REV = (4006)+(4011) =
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
				4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

***FY2025 TACONITE RECEIPTS*** (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION	***FY2025 TACONITE RECEIPT CONT***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)	4030 FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR	**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1X(LSR OF (4034) OR (4052)) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE	4054 REMAINING REDUCTION = (4052)+(4053) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032 OTHER GENERAL NTC	4055 OPER REF = -1X(LSR OF (4036) OR (4054)) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4056 REMAINING REDUCTION = (4054)+(4055) =
4020 MINING 3.43 CENTS/TON	4034 OTHER GENERAL RMV	4057 CAP PROJ = -1X(LSR OF (4038) OR (4056)) =
4021 TAC RAILR GRANDFATHER	4035 OP REFERENDUM (VOTER)	4058 REMAINING REDUCTION = (4056)+(4057) =
4022 DEER RVR GRANDFATHER	4036 = 50% OF (4035) =	4059 OPEB DEBT TAC ADJUST VOTER APPR = -1X(LSR OF (4041) OR (4058)) =
4023 FY2025 ELIGIBLE TAC RECEUOTS BASE AMOUNT = SUM (4019)TO(4022) =	4037 CAP PROJ LIMIT(VOTER)	4060 REMAINING REDUCTION = (4058)+(4059) =
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)] =	4038 = 50% OF (4037) =	4061 GDS TACONITE ADJUST VOTER APPR = -1X(LSR OF (4044) OR (4060)) =
4025 TOTAL PAY 24 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4026 FY2025 ELIG DIST TAC REPL AMT PLUS PAY 24 TAC LEVY ADJUSTMENT = (4023) +(4025)-(4018) =	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041 = 50% OF (4040) =	FY2027 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	
4029 FY2025 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
	4044 = 50% OF (4043) =	
	4045 COM SERV = -1X(LSR OF (4024) OR (4031)) =	
	4046 REMAINING REDUCTION = (4024)+(4045) =	
	4047 GEN OTH NTC = -1X(LSR OF (4033) OR (4046)) =	
	4048 REMAINING REDUCTION = (4046)+(4047) =	
	4049 OPEB TACONITE ADJUST NON-VOTER = -1X(LSR OF (4039) OR (4048)) =	
	4050 REMAINING REDUCTION = (4048)+(4049) =	
	4051 GDS TACONITE ADJUST NON-VOTER = -1X(LSR OF (4042) OR (4050))=	

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	**GENERAL FUND**	5013 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 2,127,373.70	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 4,225,563.45
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 482,878.34	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 50,518.37	5026 TOTAL AID = (5006)+(5010) +(5016) = 14,112,687.13
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 754,667.64	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,177,892.07	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) =	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 695,181.09	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 18,338,250.58
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,932,727.07	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 14,105,818.93	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 2,177,892.07 +(5017)+(5018) =	
		**OPEB/PENSION DEBT SERVICE FUND**	
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 16,038,546.00	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =	
	**COMMUNITY SERVICE FUND**		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 114,944.31	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 6,868.20	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -1X(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 121,812.51		

I. COMPUTATION OF 2025 PAYABLE 2026 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	474,342.98	8,535.36	N/A			482,878.34
GEN-RMV OTHER-EXEMP	738,025.23	16,642.41	N/A			754,667.64
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	758,044.76	62,992.99-	129.32			695,181.09
TOTAL GENERAL	1,970,412.97	37,815.22-	129.32			1,932,727.07
COM SERV-EXEMP	120,728.12	5,793.40-	9.59			114,944.31
DEBT-VOTER-NONEXEMP	2,243,693.00	116,615.79-	296.49			2,127,373.70
DEBT-OTHER-NONEXEMP	53,288.00	2,769.63-				50,518.37
TOTAL DEBT SERV	2,296,981.00	119,385.42-	296.49			2,177,892.07
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,388,122.09	162,994.04-	435.40			4,225,563.45

II. COMPARISON OF 2024 PAYABLE 2025 LEVY LIMITATION WITH 2025 PAYABLE 2026 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,988,172.50	1,932,727.07	55,445.43-	2.79-
COMMUNITY SERVICE	126,027.53	114,944.31	11,083.22-	8.79-
GENERAL DEBT SERVICE	2,183,482.79	2,177,892.07	5,590.72-	.26-
OPEB DEBT SERVICE				
TOTAL	4,297,682.82	4,225,563.45	72,119.37-	1.68-

III. COMPARISON OF 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,988,172.50			
COMMUNITY SERVICE	126,027.53			
GENERAL DEBT SERVICE	2,183,482.79			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	4,297,682.82			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	465,342.14	465,342.14	482,878.34		
(5002)	GENERAL-RMV OTHER	728,441.80	728,441.80	754,667.64		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	794,388.56	794,388.56	695,181.09		
(5009)	COMMUNITY SERV-NTC OTHER	126,027.53	126,027.53	114,944.31		
(5013)	GENL DEBT-NTC VOTER	2,136,345.89	2,136,345.89	2,127,373.70		*1
(5014)	GENL DEBT-NTC OTHER	47,136.90	47,136.90	50,518.37		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,988,172.50	1,988,172.50	1,932,727.07		
(5009)	COMMUNITY SERVICES FUND	126,027.53	126,027.53	114,944.31		
(5015)	GENERAL DEBT SERVICE FUND	2,183,482.79	2,183,482.79	2,177,892.07		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,193,783.94	1,193,783.94	1,237,545.98		
	NET TAX CAPACITY	3,103,898.88	3,103,898.88	2,988,017.47		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,601,688.03	2,601,688.03	2,610,252.04		
	OTHER	1,695,994.79	1,695,994.79	1,615,311.41		
TOTAL LEVY						
	TOTAL LEVY	4,297,682.82	4,297,682.82	4,225,563.45		

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	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	417,543.89	417,543.89	457,079.82		*2
(314)	2ND TIER RMV REFER	18,326.95	18,326.95	17,263.16		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	22,201.72	22,201.72	4,429.74-		*2
(1039)	FY2026 2ND TIER REF ADJUST	1,642.75	1,642.75	755.78-		*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	4,593.98	4,593.98	13,192.12		
(1144)	FY2024 2ND TIER REF ADJUST	1,032.85	1,032.85	528.76		
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	465,342.14	465,342.14	482,878.34		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	175,455.08	175,455.08	192,068.37		*3
(238)	2ND TIER LOCAL OPTIONAL	339,885.38	339,885.38	355,825.75		*3
(242)	EQUITY	146,857.04	146,857.04	162,170.98		*3
(245)	TRANSITION	25,541.67	25,541.67	27,960.13		*3
(1011)	FY2026 LOR TIER 1 ADJUST	9,329.33	9,329.33	1,861.41-		*3
(1015)	FY2026 LOR TIER 2 ADJUST	866.02-	866.02-	3,605.86-		*3
(1019)	FY2026 EQUITY ADJUST	8,042.59	8,042.59	2,032.27-		*3
(1023)	FY2026 TRANSITION ADJUST	1,358.10	1,358.10	270.97-		*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	7,508.24	7,508.24	5,543.43		
(1116)	FY2024 LOR TIER 2 ADJUST	4,374.55	4,374.55	13,518.71		
(1123)	FY2024 EQUITY ADJUST	9,411.73	9,411.73	4,626.57		
(1130)	FY2024 TRANSITION ADJUST	1,650.25	1,650.25	806.98		
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	106.14-	106.14-	82.77-		
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	728,441.80	728,441.80	754,667.64		

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	252,677.57	252,677.57	242,192.64		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION	43,773.05	43,773.05	44,323.73		*5
(363)	FY2026 REEMPLOYMENT INS	2,000.00	2,000.00	1,000.00		
(365)	SAFE SCHOOLS	46,267.20	46,267.20	43,581.60		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	71,723.40	71,723.40	122,393.25		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	23,139.00	23,139.00			
(445)	LT FACILITIES EQUAL	210,028.82	210,028.82	153,861.18		*4
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	151,862.40	151,862.40	150,692.36		
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	801,471.44	801,471.44	758,044.76		

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	943.79-	943.79-	6,163.64-		*3
(1102)	FY2024 OPER CAPITAL ADJUST	929.38	929.38	949.68		
(1072)	FY2026 ALT TEACHER COMP ADJUST					*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST	110.41	110.41	15,043.08-		*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST	2,350.49-	2,350.49-	601.31-		*5
(1187)	FY2024 REEMPLOYMENT ADJUST	21,882.37	21,882.37	4,787.00-		
(1192)	FY2024 SAFE SCHOOLS ADJUST	3,435.48	3,435.48	2,033.28		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	7,034.58-	7,034.58-	3,783.89-		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST	14,581.00-	14,581.00-	22,341.00		
(1076)	FY2026 LTFM EQUAL ADJUST	19,154.56	19,154.56	8,662.29-		
(1080)	FY2026 LTFM UNEQUAL ADJUST					
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	89.30	89.30	2,031.91-		
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	15,872.17	15,872.17	5,216.54	5,216.54	
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	36,563.81	36,563.81	10,532.62-		

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	4,449.86	4,449.86	827.63		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST	49,613.00-	49,613.00-	53,288.00-		
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	1,245.59	1,245.59	142.90		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	270.86	270.86	13.58-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	43,646.69-	43,646.69-	52,331.05-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	801,471.44	801,471.44	758,044.76		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	36,563.81	36,563.81	10,532.62-		
(5004)	TOTAL GENERAL - NTC OTHER	794,388.56	794,388.56	695,181.09		

FOOTNOTES:

\*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	68,475.60	68,475.60	68,475.60		*13
(619)	EARLY CHILD FAMILY	56,513.07	56,513.07	51,268.52		*14
(624)	HOME VISITING	1,023.00	1,023.00	984.00		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	86.54-	86.54-	5,600.87-		
(1407)	FY2024 HOME VISITING ADJUST	12.01-	12.01-	192.53-		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	95.31	95.31	10.90		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	19.10	19.10	1.31-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	126,027.53	126,027.53	114,944.31		

FOOTNOTES:

- \*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	1,927,118.00	1,927,118.00	1,925,018.00		*15
(811)	DEBT SERVICE-AID INELIG	318,413.00	318,413.00	318,675.00		*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	112,070.61-	112,070.61-	116,615.79-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	2,573.57	2,573.57	317.81		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	311.93	311.93	21.32-		*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	2,136,345.89	2,136,345.89	2,127,373.70		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG	49,613.00	49,613.00	53,288.00		*15
(772)	LT FACILITIES DEBT SERVICE					*15
(1708)	FY2026 LTFM DEBT SERV ADJ					
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	2,476.10-	2,476.10-	2,769.63-		
(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	47,136.90	47,136.90	50,518.37		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2027 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 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- \*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT