



Board of Education Big Lake School District #727 Regular Meeting

Mission Statement

Our mission is to challenge, educate, & inspire all students to reach their highest level of achievement in academics, athletics, & the arts.

Thursday, September 28, 2023
6:30 PM
Middle School Student Center
601 Minnesota Ave
Big Lake, MN 55309

I. Call to Order	
Chair, Tonya Reasoner	
II. Roll Call	
Chair, Tonya Reasoner	
III. Approve Agenda	
Chair, Tonya Reasoner	
IV. Pledge of Allegiance	
Chair, Tonya Reasoner	
V. Open Forum	3
Chair, Tonya Reasoner	
VI. Consent Agenda	
Chair, Tonya Reasoner	
A. Previous Minutes	4
Minutes from the August 24, 2023 Regular Board Meeting and the September 5, 2023 Work Session	
B. Claims and Accounts	9
Claims and Accounts for the month of September	
C. Credit Card Report	35
D. Personnel	40
E. Extended Field Trip Request: EPIC	41
F. Final Reading and Approval of Policies	42
613 Graduation Requirements; 620 Credit for Learning; 708 Transportation of Nonpublic School Students	
G. Designation of the Identified Official with Authority for Education Identity and Access Management	56
H. Approve Transportation Contract Addendum	57
I. Morris Leatherman Survey Research Proposal	59
VII. Donations	63
Chair, Tonya Reasoner	
VIII. Financial Report	64
Director of Business Services, Angie Manuel	
August report will be presented.	
IX. Approve Preliminary Pay 2024 Levy Certification	81
Director of Business Services, Angie Manuel	
X. Teaching and Learning District Goal Presentation	121
Assistant Superintendent of Teaching and Learning, Minda Anderson	
XI. First Reading of Policies	151
Superintendent, Tim Truebenbach	
515 Protection and Privacy of Pupil Records; 515A Form Public Notice; 524 Internet Acceptable Use and Safety Policy; 604 Instructional Curriculum; 616 School District System Accountability	
XII. Second Reading of Policies	199

Superintendent, Tim Truebenbach
516.5 Overdose Medication

XIII. Summary of Superintendent Truebenbach's Evaluation and Goal Review **203**

Chair, Tonya Reasoner

XIV. School Board Committee/Representative Updates

A. Finance Committee

Treasurer, Amber Sixberry

B. Policy Committee

Chair, Tonya Reasoner

C. Buildings and Grounds Committee

Board Member, Lenette Brown

D. School Board Representatives

XV. Student Representative Report

Student Representative, Grace John

XVI. Superintendent Report

Superintendent, Tim Truebenbach

A. Cabinet Department Update

XVII. Adjournment

Chair, Tonya Reasoner

Strategic Plan Focus Areas

Student Support

Staff Support

Family & Community Engagement



OPEN FORUM

An open forum is scheduled during the beginning of each regular School Board meeting to allow district residents the opportunity to address the Board.

If you would like to address the Board, please fill out a slip with your name and address, and provide to the Chair prior to the meeting start time.

The guidelines for open forum are as follows:

3

1. Speakers must state their name
2. Each speaker will be provided three minutes
3. No action can be taken unless the matter addressed is formally on the agenda
4. Speaker will not make negative comments regarding any employee of the District
5. The Board Chair can end the Open Forum at any time
6. Please note that data privacy laws do not allow for any matters concerning individual employees or students to be discussed

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Regular Meeting
August 24, 2023
6:30 PM

I. CALL TO ORDER

The regular meeting of the Board of Education of Independent School District No. 727, Big Lake Schools, was called to order on August 24, 2023 at 6:31 PM in the Middle School Student Center by Chair Reasoner.

II. ROLL CALL

The following Board members were present: Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown, Ms. Ashley Schabilion, and Mr. Derek Nelson. Absent: Mr. Tony Scales.

III. APPROVE AGENDA

A motion was made by Nelson seconded by Sixberry to approve the agenda.

The motion carried 5-0.

IV. PLEDGE OF ALLEGIANCE

Chair Reasoner and the Board led the Pledge of Allegiance.

V. OPEN FORUM

No participants

VI. CONSENT AGENDA

Reasoner pulled Personnel from the Consent Agenda. A motion was made by Reasoner seconded by Schabilion to approve the following:

- A. PREVIOUS MINUTES from the July 27, 2023 regular meeting and the August 16, 2023 work session
- B. CLAIMS AND ACCOUNTS for the month of August in the amount of \$3,945,774.64 checks 103829-103949
- C. CREDIT CARD REPORT
- D. FUNDRAISERS: Early Childhood, Lupulin will donate \$1.00 from each beverage sold on September 23, 2023, proceeds will be used for field trips; ECFE Parent Advisory Council, Cornhole Tournament, October 22, 2023, to raise funds for the ECFE program.
- E. FINAL READING AND APPROVAL OF POLICIES
606 Textbooks and Instructional Materials; 611 Home Schooling; 702 Accounting; 703 Annual Audit; 705 Investments; 710 Extracurricular Transportation; 712 Video Surveillance Other Than On Buses; 808 Animals on School Premises; 808A Staff Request Form for an Animal Visit; 808B Request Form for an Animal Visit; 905 Advertising
Remove: 730 Delinquent Meal Bad Debt

- F. APPROVAL OF ONE READ POLICIES
102 Equal Educational Opportunity; 406 Public and Private Personnel Data; 418 Drug-Free Workplace, Drug-Free School; 419 Tobacco-Free Environment: Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction; 424 License Status; 514 Bullying Prohibition; 532 Use of Peace Officer and Crisis Team to Remove Students with IEPs from School Grounds; 534 School Meals
- G. SRO AGREEMENT
- H. MEMORANDUM OF UNDERSTANDING
K-12 Online Section(s) Outside of Teacher Work Day 23-25

The motion carried 5-0.

A motion was made by Sixberry seconded by Nelson to approve Personnel:

August Personnel				
Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Hartel, Rebecca	Teacher	Middle School	06/02/2023	Resignation
Dietrichs, Kayla	School Monitor	Independence	06/01/2023	Resignation
Josephson, Rachael	Paraeducator	Middle School	09/05/2023	New Hire
Jensen, Amanda	School Monitor	Independence	09/05/2023	New Hire
Janey, Patricia	School Monitor	Independence	09/05/2023	New Hire
Christoffer, Jason	Teacher	Middle School	08/28/2023	Rehire
Ernster, Kristin	School Readiness Instructor	Community Ed	05/25/2023	Resignation
Kosch, Jacqueline	Paraeducator	Liberty	06/01/2023	Resignation
Boss, Nicole	Paraeducator	Liberty	09/05/2023	Transfer
Marsh, Amber	Dean of Students	Middle School	08/25/2023	Resignation
Seafolk, Nicole	Grant Coordinator	High School	08/18/2023	Resignation
Deppa, Lacey	School Monitor	Liberty	09/05/2023	New Hire
Lohse, Alexandra	School Monitor	Liberty	09/05/2023	Transfer
Fiedler, Rachel	Paraeducator	Middle School	09/05/2023	New Hire
Phillips, Cathy	Program Secretary	Community Ed	10/12/2023	Retirement
Peterson, Taylor	Teacher	Liberty	06/02/2023	Resignation
Seitzer, Trista	Social Worker	Middle School	06/02/2023	Resignation
Perez, Olga	Custodian	Liberty	08/21/2023	New Hire
Kuykendall, Makaela	Paraeducator	Middle School	09/05/2023	New Hire
DeMichlele, Angela	Social Worker	High School	08/28/2023	Rehire
Schaul, Jessica	Social Worker	Independence	08/28/2023	New Hire
Chmiel, Kaylee	Teacher	Liberty	08/28/2023	New Hire
Peterson, Taylor	School Readiness Instructor	Community Ed	08/10/2023	Rehire
Irish, April	Paraeducator	Middle School	06/01/2023	Resignation
Wahlberg, Mikayla	Long-term Substitute/Building Sub	Liberty	09/05/2023	New Hire
Bennett, Amber	Paraeducator	Liberty	09/05/2023	New Hire
Ilacqua, Lorraine	School Monitor	Liberty	09/05/2023	New Hire
McHenry, Rikki	School Monitor	Independence	09/05/2023	New Hire
Reeves, Ana	School Monitor	Independence	09/05/2023	New Hire
Keeler, Barbara	Building Attendant	Community Ed	09/01/2023	New Hire
Moy, Sophia	HR/Payroll Assistant	District Wide	08/22/2023	New Hire
Samuelson, Taylor	Paraeducator	Independence	06/01/2023	Resignation
Hicks, Stephanie	Dean of Students	Middle School	08/21/2023	New Hire
Schulz, Jacqueline	Teacher	Middle School	08/28/2023	New Hire
Drews, Joann	School Monitor	Liberty	09/05/2023	New Hire
Reasoner, Mikaela	ECSE Paraeducator	Liberty	09/05/2023	New Hire
Kaczor, Sarah	Building Paraeducator	Liberty	09/05/2023	New Hire
Meyer, Kari	ECSE Teacher	Liberty	08/28/2023	New Hire
Richardson, Maggie	Long-term Substitute	Independence	08/28/2023	New Hire

The motion carried 4-0 with Reasoner abstaining.

VII. DONATIONS

A motion was made by Reasoner seconded by Nelson to approve the following donations:

Donor	Item	Designated Purpose (if any)
Big Lake Spud Fest	\$6,037.50	Purchase wristbands for Kids Club to participate in Spud Fest for a day
Central Minnesota Arts Board	\$1,533.00	High School Musical
Girls Basketball Booster	\$1,000.00	Hudl Subscription
Boys Fast Break Club	\$1,000.00	Hudl Subscription
Big Lake Spud Fest	\$2,700.00	Family Fun Fest
Ratwik, Roszak & Maloney, P.A.	\$100.00	Back to School Staff Breakfast
Wold Architects and Engineers	\$1,000.00	Back to School Staff Breakfast
Princeton Insurance Agency	\$500.00	Back to School Staff Breakfast
BLYVBA	\$ 800.00	Hudl Subscription
Big Lake Quarterback Club	\$4,228.00	Assistant Coach Salary

The motion carried 5-0.

VIII. ACTIVITIES ANNUAL UPDATE

Activities Director, Jared Matson, gave the annual update on activities.

IX. FINANCIAL REPORT

Director of Business Services, Angie Manuel, presented the financial report for July. A motion was made by Reasoner seconded by Brown to approve the financial report as presented.

The motion carried 5-0.

X. STUDENT HANDBOOK

Reviewed the Student Handbook for 2023-2024

XI. EMPLOYEE HANDBOOK

Reviewed the Employee Handbook for 2023-2024

XII. VOLUNTEER HANDBOOK

Reviewed the updated Volunteer Handbook

XIII. FIELD TRIP ANNUAL REVIEW

Assistant Superintendent of Teaching and Learning, Minda Anderson, reviewed the field trip process.

XIV. FIRST READING OF POLICIES

516.5 Overdose Medication

XV. SECOND READING OF POLICIES

613 Graduation Requirements; 620 Credit for Learning; 708 Transportation of Nonpublic School Students

XVI. ANNUAL REVIEW OF POLICIES

A motion was made by Sixberry seconded by Nelson to note that policy 722 Public Data Requests was reviewed and approved.

The motion carried 5-0.

XVII. SCHOOL BOARD COMMITTEE/REPRESENTATIVE UPDATES

- a. Finance—no meeting
- b. Policy—continue to meet and review policies
- c. Buildings and Grounds—tour later in the meeting
- d. School Board Representatives
 - i. Board Member Schabilion gave an update on SEE
 - ii. Board Chair Reasoner gave an update on the Special Education Coop

XVIII. SUPERINTENDENT REPORT

School Board Student Representative, Grace John, gave her update to the board. Superintendent Truebenbach gave his update to the board. Policy Committee Meeting scheduled for Wednesday, September 20, 2023 at 5:30 PM in the District Office Teaching and Learning Room. Work Session scheduled for Tuesday, September 5, 2023 at 6:30 PM in the District Office Teaching and Learning Room.

- a. Cabinet Department Update
 - i. Assistant Superintendent of Teaching and Learning gave the board an update on the start of the school year.

Chair Reasoner called a five minute recess at 7:43 PM before the tour. Nelson excused himself from the meeting at 7:43 PM.

- ii. Buildings and Grounds Director, TJ Zerwas, took the board on a tour of the High School and Independence Elementary STEM to see the progress of the construction projects.

XIX. ADJOURNMENT

A motion was made by Reasoner seconded by Schabilion to adjourn the meeting. The meeting was adjourned at 8:44 PM.

The motion carried 4-0.

Clerk, Tony Scales
Approved September 28, 2023

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Work Session
September 5, 2023
6:30 PM

I. CALL TO ORDER

The Work Session of the Board of Education of Independent School District No. 727, Big Lake Schools was called to order on September 5, 2023 at 6:36 PM, in the District Office Teaching and Learning Room, by Chair Reasoner.

II. ROLL CALL

The following Board members were present: Mr. Tony Scales, Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown—arriving at 6:38 PM, and Ms. Ashley Schabilion. Absent: Mr. Derek Nelson.

III. WRESTLING REQUEST

Reviewed a request for new wrestling singlets that would not be the school colors of blue and gold but predominantly black in color. The singlets would not be the main wrestling uniform; they would be an alternative uniform for special matches. The board agreed that it would be fine to proceed with purchasing the new singlets.

IV. SCHOOL RESOURCE OFFICER UPDATE

Superintendent Truebenbach updated the board on the SRO program.

V. DISTRICT FACILITIES AND FINANCIAL NEEDS DISCUSSION

Discussed bond referendum, operating levy, tech levy, and field house.

The October 12, 2023 Work Session was rescheduled to Thursday, October 26, 2023 at 5:00 PM in the Middle School Student Center.

VI. ANNOUNCE CLOSED SESSION

Chair Reasoner read a statement to enter a closed session for Superintendent Truebenbach's evaluation and goal review.

VII. ADJOURNMENT

A motion was made by Scales seconded by Schabilion to adjourn the meeting. The meeting was adjourned at 8:19 PM.

The motion carried 5-0.

VIII. CLOSED SESSION: SUPERINTENDENT EVALUATION AND GOALS DISCUSSION

Clerk, Tony Scales
Approved September 28, 2023

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 6/30/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	103950	CH	1 13709	Jodlowski, Amber	08/23/2023	\$986.15	154655	E 01 005 110 999 000 401	Returned ACH 8/20/23 payroll
						Check Total:	\$986.15		
001	103951	CH	1 13710	Strom, Hannah	08/23/2023	\$619.83	154656	E 01 005 110 999 000 401	Returned ACH 8/20/23 payroll
						Check Total:	\$619.83		
001	103952	CH	1 04722	GMR	08/31/2023	\$165.00	154663	E 04 500 560 122 321 530	1 Pair of Low Balance Beam Legs # T131L
001	103952	CH	1 04722	GMR	08/31/2023	\$35.00	154663	E 04 500 560 122 321 530	Shipping and Handling
						Check Total:	\$200.00		
001	103953	CH	1 09512	HEARTLAND PAYMENT SYSTEMS, INC	08/31/2023	\$17,775.00	154660	E 02 005 770 000 701 465	HDW: UTC 2650 18" All in One POS Termi
001	103953	CH	1 09512	HEARTLAND PAYMENT SYSTEMS, INC	08/31/2023	\$2,871.00	154660	E 02 005 770 000 701 465	HDW: HSS MOS Pin Pad Optical Scanner
001	103953	CH	1 09512	HEARTLAND PAYMENT SYSTEMS, INC	08/31/2023	\$711.00	154660	E 02 005 770 000 701 465	WAR: HSS Pin Pad Ext Warranty Years 2-
001	103953	CH	1 09512	HEARTLAND PAYMENT SYSTEMS, INC	08/31/2023	\$342.00	154660	E 02 005 770 000 701 465	Shipping
						Check Total:	\$21,699.00		
001	103954	CH	1 01644	ISD #877 - COMMUNITY EDUCATION	08/31/2023	\$4,350.00	154683	E 04 500 510 000 326 305	22/23 OPENING DOORS LOCAL LEVY BI
						Check Total:	\$4,350.00		
001	103955	CH	1 07717	NCS PEARSON	08/31/2023	\$19.46	154658	E 04 799 590 000 351 433	MCA NONPUBLIC & HOME SCHOOLED
						Check Total:	\$19.46		
001	103956	CH	1 13271	SUMMIT 360, INC	08/31/2023	\$1,360.00	154659	E 05 005 630 000 795 555	Cisco 10GBASE-LRM Module
001	103956	CH	1 13271	SUMMIT 360, INC	08/31/2023	\$13.00	154659	E 05 005 630 000 795 555	Freight
						Check Total:	\$1,373.00		
001	103957	CH	1 05358	ALBANY HIGH SCHOOL	08/31/2023	\$200.00	154707	E 11 300 296 124 000 369	VOLLEYBALL TOURNAMENT 08/25/2023
						Check Total:	\$200.00		
001	103958	CH	1 10449	AMAZING ATHLETES OF CENTRAL MN	08/31/2023	\$1,155.00	154675	E 04 500 560 000 321 305	24085
						Check Total:	\$1,155.00		
001	103959	CH	1 05813	APPLE	08/31/2023	\$158.00	154674	E 01 005 630 000 000 455	Magic Mouse
						Check Total:	\$158.00		
001	103960	CH	1 13569	BARTH, MACKENZIE	08/31/2023	\$450.00	154676	E 04 500 585 000 332 305	PIANO LESSONS
						Check Total:	\$450.00		
001	103961	CH	1 01035	cmERDC	08/31/2023	\$237.94	154677	E 04 500 580 000 325 430	
001	103961	CH	1 01035	cmERDC	08/31/2023	\$237.94	154677	E 04 500 590 000 321 401	
001	103961	CH	1 01035	cmERDC	08/31/2023	\$475.88	154677	E 04 500 596 000 344 430	
001	103961	CH	1 01035	cmERDC	08/31/2023	\$92.40	154677	E 04 500 580 000 325 401	Hot Drink Cups With-Out Handle, Paper, 8
001	103961	CH	1 01035	cmERDC	08/31/2023	\$5.63	154677	E 04 500 505 000 321 401	Stainless Steel Forks, 06-1082
001	103961	CH	1 01035	cmERDC	08/31/2023	\$3.90	154677	E 04 500 505 000 321 401	Stainless Steel Spoons, 06-1089

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 6/30/2023 - 9/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	103961	CH	1	01035	cmERDC	08/31/2023	\$430.80	154677	E 04 500 596 000 344 430	Paper Plates, Non-Shiny, 6 in., White, 1000
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Red Liquid Tempera, CRAYOLA, 32 oz. Pr
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Yellow Liquid Tempera, CRAYOLA, 32 oz. I
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Blue Liquid Tempera, CRAYOLA, 32 oz. Pr
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Green Liquid Tempera, CRAYOLA, 32 oz. f
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Black Liquid Tempera, CRAYOLA, 32 oz. F
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Brown Liquid Tempera, CRAYOLA, 32 oz. I
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	Violet Liquid Tempera, Crayola, 32 oz. Prer
001	103961	CH	1	01035	cmERDC	08/31/2023	\$0.00	154678	E 01 100 203 312 000 401	Orange Liquid Tempera, CRAYOLA, 32 oz.
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.40	154678	E 01 100 203 312 000 401	White Liquid Tempera, CRAYOLA, 32 oz. F
001	103961	CH	1	01035	cmERDC	08/31/2023	\$32.44	154678	E 01 100 203 312 000 401	Craft Sticks, Large Tongue Depressor, Size
001	103961	CH	1	01035	cmERDC	08/31/2023	\$21.84	154679	E 01 100 203 312 000 401	Plastic Spoons, 6 in. Medium Weight, 1000
001	103961	CH	1	01035	cmERDC	08/31/2023	\$23.68	154679	E 01 100 203 312 000 401	Bunn VPS Coffee Filters, 1000/cs, BUN1M
001	103961	CH	1	01035	cmERDC	08/31/2023	\$13.48	154680	E 04 500 596 000 344 430	YELLOW Construction Paper, 12X18 50 sf
001	103961	CH	1	01035	cmERDC	08/31/2023	\$30.90	154680	E 04 500 590 000 321 401	WHITE Construction Paper, 12x18, 50 SHE
001	103961	CH	1	01035	cmERDC	08/31/2023	\$19.92	154680	E 04 500 596 000 344 430	GRAY Construction Paper, 12 x 18, 50 SHE
001	103961	CH	1	01035	cmERDC	08/31/2023	\$14.40	154680	E 04 500 590 000 321 401	WARM BROWN Construction Paper, 12X18
001	103961	CH	1	01035	cmERDC	08/31/2023	\$20.52	154680	E 04 500 596 000 344 430	BLACK Construction Paper 12X18, 50 she
001	103961	CH	1	01035	cmERDC	08/31/2023	\$14.76	154680	E 04 500 596 000 344 430	ORANGE Construction Paper, 12x18, 50 S
001	103961	CH	1	01035	cmERDC	08/31/2023	\$32.44	154681	E 04 500 570 000 321 401	Craft Sticks, Large Tongue Depressor, Size
001	103961	CH	1	01035	cmERDC	08/31/2023	\$140.24	154682	E 01 100 620 000 000 401	Laminating Film, 25"x 500' 1.5 mil. 1" inch
001	103961	CH	1	01035	cmERDC	08/31/2023	\$11.44	154682	E 01 100 620 000 000 401	Size D Batteries, Alkaline, 12/box, EVERE/
001	103961	CH	1	01035	cmERDC	08/31/2023	\$9.60	154682	E 01 100 620 000 000 401	Size AAA Batteries, Alkaline, 8/box, RAYO\
001	103961	CH	1	01035	cmERDC	08/31/2023	\$132.66	154690	E 04 500 505 000 321 401	CATALOG ENVELOPE, GUMMED FLAP, 1
001	103961	CH	1	01035	cmERDC	08/31/2023	\$13.98	154690	E 04 500 505 000 321 401	HIGHLIGHTER MARKERS, ASSORTED C
001	103961	CH	1	01035	cmERDC	08/31/2023	\$8.20	154690	E 04 500 505 000 321 401	STAPLER, 4"THROAT DEPTH, USES STA
001	103961	CH	1	01035	cmERDC	08/31/2023	\$15.24	154690	E 04 500 505 000 321 401	MASKING TAPE, 3/4 in. HIGHLAND 3M #2
001	103961	CH	1	01035	cmERDC	08/31/2023	\$10.01	154690	E 04 500 505 000 321 401	TRANSPARENT TAPE HIGHLAND 3M #62
001	103961	CH	1	01035	cmERDC	08/31/2023	\$5.02	154690	E 04 500 505 000 321 401	BLACK TAPE DISPENSERS, 1 in. CORE,
001	103961	CH	1	01035	cmERDC	08/31/2023	\$6.32	154690	E 04 500 505 000 321 401	HIGHLAND BRAND, POST-IT NOTE PAD\$
001	103961	CH	1	01035	cmERDC	08/31/2023	\$9.08	154690	E 04 500 505 000 321 401	HIGHLAND BRAND, POST-IT NOTE PAD\$
001	103961	CH	1	01035	cmERDC	08/31/2023	\$7.20	154690	E 04 500 570 000 321 401	PLASTIC SHEET PROTECTORS, 8 1/2 x 1'
001	103961	CH	1	01035	cmERDC	08/31/2023	\$140.24	154691	E 04 500 505 000 321 401	Laminating Film, 25"x 500' 1.5 mil. 1" inch
Check Total:							\$2,269.30			
001	103962	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$127.26	154684	E 01 005 810 860 000 331	SOFTBALL CONCESSIONS ELECTRICAL

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 6/30/2023 - 9/30/2023

										Pay/Void
Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description
001	103962	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$6,739.21	154684	E 01 100 810 000 000 331	INDEPENDENCE ELECTRICAL JULY 202
001	103962	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$11,414.97	154684	E 01 110 810 000 000 331	LIBERTY ELECTRICAL JULY 2023
001	103962	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$97.06	154684	E 01 110 810 000 000 331	BASEBALL FIELD LIGHTS ELECTRICAL .
001	103962	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$448.45	154684	E 01 005 810 860 000 331	SOFTBALL FIELD LIGHTS ELECTRICAL .
Check Total:							\$18,826.95			
001	103963	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$886.25	154685	E 01 005 810 860 000 331	ELECTRICAL (IRRIG SVC) SEPTEMBER
001	103963	CH	1	01475	CONNEXUS ENERGY	08/31/2023	\$1,103.86	154686	E 01 005 810 860 000 331	ELECTRICAL (GLENWOOD)
Check Total:							\$1,990.11			
001	103964	CH	1	13570	CORY GREENWOOD SPEAKS	08/31/2023	\$4,750.00	154695	E 01 300 790 000 699 303	4 PRESENTATIONS FOR 6TH-12TH GRA
Check Total:							\$4,750.00			
001	103965	CH	1	10215	CULINEX	08/31/2023	\$223.92	154692	E 02 100 770 000 701 401	INDY UTILITY CART
001	103965	CH	1	10215	CULINEX	08/31/2023	\$1,077.62	154693	E 02 300 770 000 701 401	HS FOOD PANS/UTILITY CARTS
001	103965	CH	1	10215	CULINEX	08/31/2023	\$1,724.61	154694	E 02 201 770 000 701 401	MS FOOD PAN/STORAGE CONTAINER/L
Check Total:							\$3,026.15			
001	103966	CH	1	12226	DARRYL WALETZKO	08/31/2023	\$6,000.00	154688	E 01 100 810 000 000 350	INDY CEMENT TEAR OUT & REPLACE
001	103966	CH	1	12226	DARRYL WALETZKO	08/31/2023	\$1,950.00	154688	E 01 005 810 000 000 350	INDY CEMENT TEAR OUT & REPLACE
Check Total:							\$7,950.00			
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$95.59	154713	E 01 300 212 000 000 430	13007-2656 CRESCENT DECORATIVE M.
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$31.50	154714	E 01 300 212 000 000 430	10810-1003 STRATHMORE 400 SERIES (
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$153.80	154720	E 01 300 212 000 000 430	10209-1033 BLICK WHITE SULPHITE DR
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$98.97	154720	E 01 300 212 000 000 430	10209-1078 blick sulphite 80lb drawing pap
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$563.20	154720	E 01 300 212 000 000 430	33219-1024 ORIGINAL SCULPEY CLASSI
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$163.60	154720	E 01 300 212 000 000 430	23021-1002 SCOTCH BOOK TAPE 2"X15
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$22.68	154720	E 01 300 212 000 000 430	22220-2041 blick studio drawing pencil - 4&
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$40.06	154720	E 01 300 212 000 000 430	14006-1123 RICHESON BLACK ART PAPI
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$174.00	154720	E 01 300 212 000 000 430	24146-3460 BLICK PAINTER'S TAPE 3/4X
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$254.70	154720	E 01 300 212 000 000 430	D07015-1023 ECONOMY COTTON CANV.
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$105.99	154720	E 01 300 212 000 000 430	D07015-1005 ECONOMY COTTON CANV.
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$133.11	154720	E 01 300 212 000 000 430	D07015-1006 ECONOMY COTTON CANV.
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$83.40	154720	E 01 300 212 000 000 430	24149-1034 BLICK MASKING TAPE NATL
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$62.40	154720	E 01 300 212 000 000 430	20012-0129 SAKURA CRAY-PAS EXPRES
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$56.60	154720	E 01 300 212 000 000 430	21519-1024 BLICK SOAP ERASER SMAL
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$138.00	154720	E 01 300 212 000 000 430	21026-1020 BLICK KNEADED ERASER -
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$79.49	154720	E 01 300 212 000 000 430	22220-2144 BLICK STUDIO DRAWING PE

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Bank	Check No	Ty	Grp	Code	Vendor	Date	Amount	Voucher #	Account Code	Description	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$49.50	154720	E 01 300 212 000 000 430	81404-1001 MAPED SHAKER 2 HOLE PE	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$234.40	154720	E 01 300 212 000 000 430	06074-1072 ROYAL LANGNICKEL SCHOL	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$191.80	154720	E 01 300 212 000 000 430	06276-1019 ROYAL & LANGNICKEL CLAS	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$134.00	154720	E 01 300 212 000 000 430	20508-1209 PRISMACOLOR PREMIER C	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$114.08	154720	E 01 300 212 000 000 430	20508-0150 PRISMACOLOR PREMIER C	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$388.50	154720	E 01 300 212 000 000 430	06250-1001 PRINCETONSNAP!WHITE T/	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$37.10	154720	E 01 300 212 000 000 430	10800-1023 STRATHMORE 400 SERIES F	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$50.00	154720	E 01 300 212 000 000 430	10800-1005 STRATHMORE 400 SERIES F	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$40.26	154720	E 01 300 212 000 000 430	A10810-1006 STRATHMORE 400 SERIES	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$29.16	154720	E 01 300 212 000 000 430	20777-1020 SAKURA GELLY ROLL OPAQ	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$45.50	154720	E 01 300 212 000 000 430	05383-1002 BLICK SCHOLASTIC GOLDE	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$227.00	154720	E 01 300 212 000 000 430	10148-1029 CANSON XL WATERCOLOR	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$38.48	154720	E 01 300 212 000 000 430	21316-2026 SHARIPIE FINE POINT PERM	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$338.50	154720	E 01 300 212 000 000 430	00717-1014 LIQUITEX BASICS TITANIUM	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$338.50	154720	E 01 300 212 000 000 430	00717-5194 LIQUITEX BASICS COPAL E	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$338.50	154720	E 01 300 212 000 000 430	00717-4194 LIQUITEX BASICS CADMIUM	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$338.50	154720	E 01 300 212 000 000 430	00717-3234 LIQUITEX BASICS CADMIUM	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$14.45	154720	E 01 300 212 000 000 430	34255-1911 SANDPAPER PKG OF 5 SHE	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$34.14	154720	E 01 300 212 000 000 430	00711-7298 BLICKRYLIC STUDENT ACRY	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$85.35	154720	E 01 300 212 000 000 430	00711-3078 BLICKRYLIC STUDENT ACRY	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$85.35	154720	E 01 300 212 000 000 430	00711-1088 BLICKRYLIC STUDENT ACRY	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$85.35	154720	E 01 300 212 000 000 430	00711-5188 BLICKRYLIC STUDENT ACRY	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$85.35	154720	E 01 300 212 000 000 430	00711-4158 BLICKRYLIC STUDENT ACRY	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$132.84	154720	E 01 300 212 000 000 430	02909-0080 BLICK LOCKABLE PUMP LID	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$193.08	154720	E 01 300 212 000 000 430	13111-1009 2 PLY TAG BOARD WHITE 24	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$27.12	154720	E 01 300 212 000 000 430	20418-1001 GENERALS CHARCOAL PEN	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$48.12	154720	E 01 300 212 000 000 430	23802-1004 E6000 CRAFT ADHESIVE 3.7	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$33.65	154720	E 01 300 212 000 000 430	00306-5008 PRANG WATERCOLOR REFI	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$33.65	154720	E 01 300 212 000 000 430	00306-4008 PRANG WATERCOLOR REFI	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$33.65	154720	E 01 300 212 000 000 430	00306-7008 PRANG WATERCOLOR REFI	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$21.00	154720	E 01 300 212 000 000 430	20009-2911 STABILO CARBOTHHELLO PA	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$86.55	154720	E 01 300 212 000 000 430	20009-1012 STABILO CARBOTHHELLO PA	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$27.93	154720	E 01 300 212 000 000 430	22943-1112 GRAY PAPER STUMPS 5/16"	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$22.19	154720	E 01 300 212 000 000 430	22943-1012 GRAY PAPER STUMPS 1/8"X	
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$15.12	154720	E 01 300 212 000 000 430	22220-2120 BLICK STUDIO DRAWIN GPE	

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001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$15.12	154720	E 01 300 212 000 000 430	22220-2022 BLICK STUDIO DRAWING PE
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$15.00	154720	E 01 300 212 000 000 430	20508-2731 PRISMACOLOR PREMIER C
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$105.00	154720	E 01 300 212 000 000 430	33400-1435 BLICK SCULPTURE WIRE .
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$61.50	154720	E 01 300 212 000 000 430	61152-1004 CREATIVITY STREET PLAST
001	103967	CH	1	01026	DICK BLICK	08/31/2023	\$50.00	154720	E 01 300 212 000 000 430	Freight
Check Total:							\$6,502.38			
001	103968	CH	1	12516	GILBERT MECHANICAL CONTRACTOR	08/31/2023	\$1,420.00	154696	E 05 005 865 000 363 350	ANNUAL FIRE SPRINKLER SYSTEM INS
Check Total:							\$1,420.00			
001	103969	CH	1	07984	HIRSHFIELD'S INC & SUBSIDIARIES	08/31/2023	\$2,357.96	154712	E 01 005 810 000 000 401	ATHLETIC FIELD STRIPING SUPER
Check Total:							\$2,357.96			
001	103970	CH	1	07984	HIRSHFIELD'S INC CREDIT DEPT	08/31/2023	\$2,432.52	154697	E 01 005 810 000 000 401	ATHLETIC FIELD STRIPING SUPER
001	103970	CH	1	07984	HIRSHFIELD'S INC CREDIT DEPT	08/31/2023	\$75.98	154711	E 01 201 810 000 000 350	MS PAINT
Check Total:							\$2,508.50			
001	103972	CH	1	13130	LMNO DESIGN CO LLC	08/31/2023	\$545.32	154698	E 01 300 790 000 699 303	MN DEPARTMENT OF HUMAN SERVICE
001	103972	CH	1	13130	LMNO DESIGN CO LLC	08/31/2023	\$1,416.00	154721	E 01 300 790 000 699 303	PCN MEDIA CONSULTANT AUGUST 2023
Check Total:							\$1,961.32			
001	103973	CH	1	04279	MCPETE'S SPORTS BAR & LANES	08/31/2023	\$1,005.00	154699	E 04 500 570 000 321 369	CHILDCARE FIELD TRIP 07/05/2023
Check Total:							\$1,005.00			
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$75.56	154724	E 01 300 212 000 000 430	BT1-25 - 25# BT1 CLEAR GLAZE 6-9
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$280.72	154724	E 01 300 212 000 000 430	BT15-25 25# BT 15 BRIGHT YELLOW GL
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$311.32	154724	E 01 300 212 000 000 430	HG4-25 25# HG4 SECOND HAND ROSE I
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$93.56	154724	E 01 300 212 000 000 430	HG3-25 25# LIGHT BLUE GLAZE 5-8
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$166.46	154724	E 01 300 212 000 000 430	HG2-25 25# DARK BLUE GLAZE 5-8
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$45.86	154724	E 01 300 212 000 000 430	BT3-5 5# BT3 PURPLE GLAZE 6-9
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$370.72	154724	E 01 300 212 000 000 430	SG2-25 25# SG2 NEBULA GLAZE 5-8
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$152.92	154724	E 01 300 212 000 000 430	HM1-25 25#HM1 MATTE WHITE GLAZE 6
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$14.36	154724	E 01 300 212 000 000 430	UGBLACK BLACK MINNESOTA CLAY UN
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$16.95	154724	E 01 300 212 000 000 430	CLBASE 5LBS S SERIES BASE CLAY
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$25.95	154724	E 01 300 212 000 000 430	KILNW-25 25# KILN WASH
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$17.50	154724	E 01 300 212 000 000 430	MSG10 PALLETIZE & SHRINKWRAP CH/
001	103974	CH	1	01133	MINNESOTA CLAY CO. USA	08/31/2023	\$177.59	154724	E 01 300 212 000 000 430	FREIGHT
Check Total:							\$1,749.47			
001	103976	CH	1	02763	MOUND/WESTONKA HIGH SCHOOL	08/31/2023	\$200.00	154700	E 11 300 296 124 000 369	VOLLEYBALL TOURNAMENT 08/26/2023
Check Total:							\$200.00			

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001	103977	CH	1 01137	MSBA	08/31/2023	\$590.00	154704	E 01 005 010 000 000 366	SUMMER SEMINAR
						Check Total:	\$590.00		
001	103978	CH	1 10547	MTI DISTRIBUTING, INC.	08/31/2023	\$210.96	154689	E 01 005 810 000 000 350	B&G SUPPLIES
						Check Total:	\$210.96		
001	103979	CH	1 05794	NARDINI FIRE EQUIPMENT	08/31/2023	\$2,349.30	154723	E 05 201 865 000 363 350	MS FIRE EXT & HOOD INSPECTIONS
						Check Total:	\$2,349.30		
001	103980	CH	1 04315	NOVACARE REHABILITATION	08/31/2023	\$13,333.00	154725	E 11 300 292 000 000 305	ATHLETIC TRAINING SERVICES 23/24
						Check Total:	\$13,333.00		
001	103981	CH	1 13664	PICKLEBALL HOLDINGS LLC	08/31/2023	\$369.99	154702	E 04 500 565 080 321 401	SWIFTNET 2.1 PORTABLE PICKELBALL
						Check Total:	\$369.99		
001	103982	CH	1 09760	PREMIER LOCATING, INC.	08/31/2023	\$510.00	154703	E 01 005 810 000 000 305	TICKETS RECEIVED AUGUST 2023
						Check Total:	\$510.00		
001	103983	CH	1 08981	SHRED RIGHT	08/31/2023	\$40.00	154687	E 01 005 810 000 000 333	AUGUST 2023 SHREDDING
						Check Total:	\$40.00		
001	103984	CH	1 12375	SOUTHERN MINNESOTA INSPECTION	08/31/2023	\$1,130.20	154705	E 05 005 865 000 347 305	ANNUAL SELF PROPELLED AERIAL INSI
						Check Total:	\$1,130.20		
001	103985	CH	1 06532	VISION STAFFING	08/31/2023	\$674.83	154710	E 01 005 810 356 000 305	14 GROUNDS WEEK WORKED 08/20/2023
						Check Total:	\$674.83		
001	103986	CH	1 09498	WARD'S NATURAL SCIENCE	08/31/2023	\$18.45	154709	E 01 300 260 000 000 430	470057-798 BLUE FOOD COLORING 30M
001	103986	CH	1 09498	WARD'S NATURAL SCIENCE	08/31/2023	\$17.80	154709	E 01 300 260 000 000 430	470049-618 DARK RED FOOD COLORING
001	103986	CH	1 09498	WARD'S NATURAL SCIENCE	08/31/2023	\$18.45	154709	E 01 300 260 000 000 430	470057-796 GREEN FOOD COLORING 30M
						Check Total:	\$54.70		
001	103987	CH	1 13008	WINONA STATE UNIVERSITY	08/31/2023	\$1,000.00	154706	E 01 300 960 000 340 898	SCHOLARSHIP (BK)
						Check Total:	\$1,000.00		
001	103988	CH	1 08807	WRECK-LESS DRIVING ACADEMY	08/31/2023	\$1,125.00	154708	E 04 500 585 239 332 305	08/07-08/18 VIRTUAL CLASSROOM
						Check Total:	\$1,125.00		
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$3,883.95	154722	E 05 100 203 601 302 460	9780544193840 Math in Focus Student W
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$4,726.50	154722	E 05 100 203 601 302 460	9780544193857 Math in Focus Student W
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$4,068.90	154722	E 05 100 203 601 302 460	9780544193864 HMH Math in Focus Wor
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$2,568.75	154722	E 05 100 203 601 302 460	9780544193871 HMH Math in Focus Wor
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$4,623.75	154722	E 05 100 203 601 302 460	9780544193888 HMH Math in Focus Wor
001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$1,993.15	154722	E 05 100 203 601 302 460	estimated shipping

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001	103989	CH	1 08952	HOUGHTON MIFFLIN HARCOART PUBLI	08/31/2023	\$0.00	154722	E 05 100 203 601 302 460	Misc	
Check Total:						\$21,865.00				
001	103990	CH	1 13719	MONTANTAINSTITUTE.COM	08/31/2023	\$1,200.00	154701	E 01 300 790 000 699 401	PCN SURVEY KITS	
Check Total:						\$1,200.00				
001	103991	CH	1 10029	LEESEBERG, CHRISTOPHER	08/31/2023	\$500.00	154837	E 01 300 211 222 000 305	2023 COMMENCEMENT PHOTOS	
Check Total:						\$500.00				
001	103992	CH	1 04472	CARING RIVERS UNITED WAY	09/05/2023	\$40.00	154861	B 01 215 045	United Way	
001	103992	CH	1 04472	CARING RIVERS UNITED WAY	09/05/2023	\$14.00	154861	B 12 215 045	United Way	
Check Total:						\$54.00				
001	103993	CH	1 13507	FIDELITY SECURITY L.IFE INSURANCE	09/05/2023	\$477.52	154869	B 01 215 054	SEPTEMBER 2023 VISION	
001	103993	CH	1 13507	FIDELITY SECURITY L.IFE INSURANCE	09/05/2023	\$29.24	154869	B 04 215 054	SEPTEMBER 2023 VISION	
001	103993	CH	1 13507	FIDELITY SECURITY L.IFE INSURANCE	09/05/2023	\$0.24	154869	B 05 215 054	SEPTEMBER 2023 VISION	
001	103993	CH	1 13507	FIDELITY SECURITY L.IFE INSURANCE	09/05/2023	\$0.00	154869	B 11 215 054	SEPTEMBER 2023 VISION	
001	103993	CH	1 13507	FIDELITY SECURITY L.IFE INSURANCE	09/05/2023	\$235.24	154869	B 12 215 054	SEPTEMBER 2023 VISION	
Check Total:						\$742.24				
001	103994	CH	1 04234	MN CHILD SUPPORT PYMT CENTER	09/05/2023	\$281.00	154851	B 01 215 081	Child Support	
Check Total:						\$281.00				
001	103995	CH	1 04223	NCPERS GROUP LIFE INS	09/05/2023	\$112.00	154854	B 01 215 033	N CPR Life	
Check Total:						\$112.00				
001	103996	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/05/2023	\$520.59	154856	B 01 215 040	U Due Nc	
001	103996	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/05/2023	\$58.54	154856	B 04 215 040	U Dues Nc	
Check Total:						\$579.13				
001	103997	CH	1 09274	STEWART, ZLIMEN & JUNGERS, LTD	09/05/2023	\$28.11	154858	B 04 215 079	Payroll Deductions-Garnishment	
Check Total:						\$28.11				
001	103998	CH	1 13282	DIRECT COMMUNICATION SOLUTIONS	09/08/2023	\$1,650.00	154909	E 01 005 760 000 720 405	BUSWHERE SOFTWARE LICENSE MON	
Check Total:						\$1,650.00				
001	103999	CH	1 13276	TRISTATE ORGAN SERVICE	09/08/2023	\$163.38	154910	E 01 100 259 000 000 350	INDY CHOIR SUPPLIES	
Check Total:						\$163.38				
001	104000	CH	1 06408	ALLIED BLACKTOP COMPANY	09/08/2023	\$3,975.00	154931	E 05 005 865 000 384 350	SPRAY PATCH TO AREAS AS IDENTIFIEI	
Check Total:						\$3,975.00				
001	104001	CH	1 09213	AQUA ENGINEERING, INC.	09/08/2023	\$1,087.96	154930	E 01 005 810 000 000 350	B&G REPAIRS	
Check Total:						\$1,087.96				

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001	104002	CH	1	13241	BENEFIT RESOURCE LLC	09/08/2023	\$308.00	154933	E 01 005 105 000 000 305	COBRA QUALIFYING EVENT AUGUST 20	
Check Total:							\$308.00				
001	104003	CH	1	09518	BREAKDOWN SPORTS USA	09/08/2023	\$675.00	154937	E 04 500 560 112 321 305	SUMMER SERIES	
Check Total:							\$675.00				
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$49.61	154935	E 01 100 203 902 000 490	INDY	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$11.28	154935	E 01 201 208 290 000 401	MS	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$100.70	154935	E 01 201 208 000 000 490	MS	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$31.74	154935	E 04 500 570 000 321 490	CE	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$17.97	154935	E 04 500 580 000 325 430	CE	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$65.12	154935	E 04 500 570 000 321 490	CE	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$15.38	154935	E 04 500 505 000 321 490	CE	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$8.78	154935	E 11 300 292 000 000 490	ATHLETICS	
001	104005	CH	1	06130	CARD SERVICES	09/08/2023	\$12.50	154935	E 01 201 208 290 000 401	LATE PAYMENT FEE	
Check Total:							\$313.08				
001	104006	CH	1	10215	CULINEX	09/08/2023	\$29,877.67	154938	E 02 100 770 000 701 530	INDEPENDENCE COMBI OVEN ¹⁶	
Check Total:							\$29,877.67				
001	104007	CH	1	13712	DEILE, SAM	09/08/2023	\$128.00	154936	E 11 300 294 118 000 305	JV/V DH BOYS SOCCER VS HUTCHINSC	
Check Total:							\$128.00				
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$44.64	154939	E 01 300 361 000 830 433	05160-1001 Blick Economy White Bristle B	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$435.60	154939	E 01 300 361 000 830 433	43404-1012 MULTIFILAMENT POLYESTE	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$232.56	154939	E 01 300 361 000 830 433	06026-1002 VARNISH AND CHIP BRUSH-	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$36.74	154939	E 01 300 361 000 830 433	43242-3737 UNION ULTRASOFT PLASTIK	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$71.40	154939	E 01 300 361 000 830 433	43242-2027 UNION ULTRASOFT PLASTIK	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$26.11	154939	E 01 300 361 000 830 433	43242-5907 UNION ULTRASOFT PLASTIK	
001	104008	CH	1	01026	DICK BLICK	09/08/2023	\$0.00	154939	E 01 300 361 000 830 433	43242-1697 UNION ULTRASOFT PLASTIK	
Check Total:							\$847.05				
001	104009	CH	1	13282	DIRECT COMMUNICATION SOLUTIONS	09/08/2023	\$1,650.00	154940	E 01 005 760 000 720 405	BUSWHERE SOFTWARE LICENSE SEPT	
Check Total:							\$1,650.00				
001	104010	CH	1	13065	HOMMERDING, RICHARD	09/08/2023	\$125.00	154941	E 11 300 296 124 000 305	JV/V OFFICIAL VS ORONO	
Check Total:							\$125.00				
001	104011	CH	1	13509	IBENZER, INC	09/08/2023	\$364.50	154942	E 05 005 630 000 795 466	SOFT TOUCH NEW MACBOOK AIR 13"	
Check Total:							\$364.50				
001	104012	CH	1	13713	LARSON, ROBERT	09/08/2023	\$79.00	154943	E 11 300 294 118 000 305	VARSITY SOCCER VS HUTCHINSON	
Check Total:							\$79.00				

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Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104013	CH	1 13714	MCCLURE, MATTHEW	09/08/2023	\$79.00	154945	E 11 300 294 118 000 305	JV BOYS SOCCER VS HUTCHINSON
001	104013	CH	1 13714	MCCLURE, MATTHEW	09/08/2023	\$0.00	154945	E 11 300 294 118 000 305	Purchased Services
Check Total:						\$79.00			
001	104014	CH	1 13716	MINNESOTA IMPRINTS	09/08/2023	\$872.00	154961	E 11 300 288 140 000 401	EMBROIDERY
Check Total:						\$872.00			
001	104015	CH	1 01136	MN STATE HIGH SCHOOL LEAGUE	09/08/2023	\$2,275.00	154953	E 11 300 292 000 000 820	ATHLETICS MEMBERSHIP
Check Total:						\$2,275.00			
001	104016	CH	1 04948	MOELLER, DALE	09/08/2023	\$79.00	154944	E 11 300 294 118 000 305	VARSITY SOCCER VS HUTCHINSON
001	104016	CH	1 04948	MOELLER, DALE	09/08/2023	\$79.00	154946	E 11 300 296 118 000 305	JV/V VARSITY SOCCER OFFICIAL VS VA
Check Total:						\$158.00			
001	104017	CH	1 13715	MYHRE, JAKE	09/08/2023	\$128.00	154947	E 11 300 296 118 000 305	JV/V SOCCER OFFICIAL
Check Total:						\$128.00			
001	104018	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/08/2023	\$417.00	154948	E 01 300 810 000 000 350	A/C #14 REPAIRS AT HS
001	104018	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/08/2023	\$3,957.43	154949	E 01 300 810 000 000 350	HS B&G REPAIRS
Check Total:						\$4,374.43			17
001	104019	CH	1 12191	OTUS LLC	09/08/2023	\$14,178.00	154950	E 01 005 630 000 000 406	OTUS STAFF/STUDENT/MASTERY
Check Total:						\$14,178.00			
001	104020	CH	1 10598	PLAISTED COMPANIES INC	09/08/2023	\$237.90	154951	E 01 005 810 000 000 401	CONCRETE SAND
001	104020	CH	1 10598	PLAISTED COMPANIES INC	09/08/2023	\$388.51	154952	E 01 005 810 000 000 401	MASON SAND
Check Total:						\$626.41			
001	104021	CH	1 01840	RATWIK, ROSZAK & MALONEY, P.A.	09/08/2023	\$371.00	154955	E 01 005 110 305 000 305	JULY 2023 SERVICES
Check Total:						\$371.00			
001	104022	CH	1 12905	RISDALL, PAUL	09/08/2023	\$128.00	154954	E 11 300 296 118 000 305	JV/V SOCCER OFFICIAL
Check Total:						\$128.00			
001	104023	CH	1 12068	THE WATSON COMPANY, INC.	09/08/2023	\$705.75	154960	E 11 300 298 000 000 490	HS CONCESSIONS
Check Total:						\$705.75			
001	104024	CH	1 12762	T-MOBILE	09/08/2023	\$140.00	154956	E 01 005 630 000 000 320	HOT SPOTS 07/21-08/20
Check Total:						\$140.00			
001	104025	CH	1 10377	TREWICK, JAMES	09/08/2023	\$125.00	154958	E 11 300 296 124 000 305	JV/V OFFICIAL VS ORONO
Check Total:						\$125.00			
001	104026	CH	1 04148	VIKING COCA-COLA BOTTLING CO	09/08/2023	\$2,833.80	154959	E 11 300 298 000 000 490	HS CONCESSIONS
Check Total:						\$2,833.80			

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001	104027	CH	1	06532	VISION STAFFING	09/08/2023	\$1,376.49	154957	E 01 005 810 356 000 305	GROUND'S WEEK OF 08/27/2023	
Check Total:							\$1,376.49				
001	104028	CH	1	13415	C. W. PUBLICATIONS	09/08/2023	\$239.00	154962	E 12 300 408 000 740 433	PO 32113 HS CWPubOnline School Plan F	
Check Total:							\$239.00				
001	104029	CH	1	13403	ATOMIC ENTERTAINMENT	09/15/2023	\$250.00	154979	E 11 300 298 901 301 305	HOMECOMING DJ DEPOSIT 09/22/2023	
Check Total:							\$250.00				
001	104031	CH	1	13721	BOOGREN, ANTHONY	09/15/2023	\$137.00	154978	E 11 300 294 118 000 305	JV/V DH BOYS SOCCER VS ZIMMERMAI	
Check Total:							\$137.00				
001	104032	CH	1	01035	cmERDC	09/15/2023	\$1,402.40	154980	E 01 110 203 000 000 401	Laminating Film, 25"x 500' 1.5 mil. 1" inch	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$49.20	154981	E 01 110 212 000 000 430	School Glue, 7-5/8 Oz., 6/Ctn., ELMER'S E	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$61.64	154981	E 01 110 212 000 000 430	School Glue, 1 Gallon Size Bottle, ELMER'	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$41.70	154981	E 01 110 212 000 000 430	Nylon Easel Brush for Temperas and Acryli	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$52.80	154981	E 01 110 212 000 000 430	Nylon Easel Brush for Temperas and Acryli	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$62.10	154981	E 01 110 212 000 000 430	Nylon Easel Brush for Temperas and Acryli	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$67.20	154981	E 01 110 212 000 000 430	Nylon Easel Brush for Temperas and Acryli	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$113.90	154981	E 01 110 212 000 000 430	Camel Hair Brush Assortment, 144 Brushe	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$91.50	154981	E 01 110 212 000 000 430	Crayola Oil Pastels 28/Set #52-4628	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$27.15	154981	E 01 110 212 000 000 430	Crayola Modeling Clay, 4 - 1/4#, 4 Colors/E	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$50.86	154981	E 01 110 212 000 000 430	CRAYOLA WATERCOLOR PENCILS, CLA	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$89.40	154981	E 01 110 212 000 000 430	Colored Pencils 24 ct/box full length CRAY	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$21.76	154981	E 01 110 212 000 000 430	Kid's Size Scissors, 5" Blunt, Fiskar 37269	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$64.00	154981	E 01 110 212 000 000 430	Red Liquid Tempera, CRAYOLA, 32 oz. Pr	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$57.60	154981	E 01 110 212 000 000 430	Yellow Liquid Tempera, CRAYOLA, 32 oz. I	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$19.20	154981	E 01 110 212 000 000 430	Blue Liquid Tempera, CRAYOLA, 32 oz. Pr	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$64.00	154981	E 01 110 212 000 000 430	Green Liquid Tempera, CRAYOLA, 32 oz. f	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$19.20	154981	E 01 110 212 000 000 430	Black Liquid Tempera, CRAYOLA, 32 oz. F	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$38.40	154981	E 01 110 212 000 000 430	Brown Liquid Tempera, CRAYOLA, 32 oz. I	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$51.20	154981	E 01 110 212 000 000 430	Violet Liquid Tempera, Crayola, 32 oz. Prer	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$32.00	154981	E 01 110 212 000 000 430	Orange Liquid Tempera, CRAYOLA, 32 oz.	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$19.20	154981	E 01 110 212 000 000 430	White Liquid Tempera, CRAYOLA, 32 oz. F	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$8.19	154981	E 01 110 212 000 000 430	Crayola, 5ct., Bold, Washable Glitter Glue,	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$29.96	154982	E 01 110 203 000 000 401	BOXED ENVELOPES, #10, WHITE, 24#, 5	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$28.22	154982	E 01 110 203 000 000 401	BOXED ENVELOPES, 6 3/4, WHITE, 24#,	
001	104032	CH	1	01035	cmERDC	09/15/2023	\$21.55	154982	E 01 110 203 000 000 401	BLACK FELT TIP MARKERS, PERMANEN	

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001	104032	CH	1	01035	cmERDC	09/15/2023	\$21.55	154982	E 01 110 203 000 000 401	BLUE FELT TIP MARKERS, PERMANENT
001	104032	CH	1	01035	cmERDC	09/15/2023	\$21.55	154982	E 01 110 203 000 000 401	RED FELT TIP MARKERS, PERMANENT
001	104032	CH	1	01035	cmERDC	09/15/2023	\$24.40	154982	E 01 110 203 000 000 401	GREEN FELT TIP MARKERS, PERMANE
001	104032	CH	1	01035	cmERDC	09/15/2023	\$129.12	154982	E 01 110 203 000 000 401	BLACK SANFORD SHARPIE, FINE, #300
001	104032	CH	1	01035	cmERDC	09/15/2023	\$55.74	154982	E 01 110 203 000 000 401	BLACK, SANFORD SHARPIE, CHISEL TII
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.75	154982	E 01 110 203 000 000 401	BLACK FINE TIP FELT PENS, LIQUIMARI
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.75	154982	E 01 110 203 000 000 401	RED FINE TIP, FELT PENS, LIQUIMARK
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.42	154982	E 01 110 203 000 000 401	BLUE FINE TIP, FELT PENS, LIQUIMARK
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.75	154982	E 01 110 203 000 000 401	GREEN FINE TIP, FELT PENS, LIQUIMAF
001	104032	CH	1	01035	cmERDC	09/15/2023	\$60.84	154982	E 01 110 203 000 000 401	AMERICAN MADE PENCILS, #2, DIXON T
001	104032	CH	1	01035	cmERDC	09/15/2023	\$15.50	154982	E 01 110 203 000 000 401	BINDER CLIPS, 3/4" WIDE, 3/8 CAPACIT
001	104032	CH	1	01035	cmERDC	09/15/2023	\$64.44	154982	E 01 110 203 000 000 401	LASER LABELS, 1x2-5/8, MACO, ML3000
001	104032	CH	1	01035	cmERDC	09/15/2023	\$68.00	154982	E 01 110 203 000 000 401	MASKING TAPE, 1", HIGHLAND 3M #260I
001	104032	CH	1	01035	cmERDC	09/15/2023	\$100.10	154982	E 01 110 203 000 000 401	TRANSPARENT TAPE HIGHLAND 3M #62
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.55	154982	E 01 110 203 000 000 401	BLACK TAPE DISPENSERS, 1 in19ORE,
001	104032	CH	1	01035	cmERDC	09/15/2023	\$78.40	154982	E 01 110 203 000 000 401	BOOK TAPE, 3M #845, 1 1/2 in. X 15 YDS
001	104032	CH	1	01035	cmERDC	09/15/2023	\$112.40	154982	E 01 110 203 000 000 401	BOOK TAPE, 3M #845, 2 in. X 15 YDS
001	104032	CH	1	01035	cmERDC	09/15/2023	\$27.40	154982	E 01 110 203 000 000 401	FISKARS SCISSORS, ADULT SIZE, 8 incl
001	104032	CH	1	01035	cmERDC	09/15/2023	\$4.80	154982	E 01 110 203 000 000 401	SIZE 19 RUBBER BANDS 1/4 lb / BOX, 3E
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Red Art Tissue, 24/Quire, 20 x 30, 100 SQ
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Blue Art Tissue, 24/Quire, 20 x 30, 100 SQ
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Emerald Green Art Tissue, 24/Quire, 20 x 3
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Baby Pink Art Tissue, 24/Quire, 20 x 30, 1C
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Purple Art Tissue, 24/Quire, 20 x 30, 100 S
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Black Art Tissue, 24/Quire, 20 x 30, 100 SC
001	104032	CH	1	01035	cmERDC	09/15/2023	\$3.11	154984	E 01 110 212 000 000 430	Aqua Art Tissue, 24/Quire, 20 x 30, 100 SC
001	104032	CH	1	01035	cmERDC	09/15/2023	\$33.18	154984	E 01 110 212 000 000 430	Finger Paint Paper, 16 x 22, 100/pkg APC
001	104032	CH	1	01035	cmERDC	09/15/2023	\$118.80	154984	E 01 110 212 000 000 430	SLATE Construction Paper, 12 x 18, 50 SH
001	104032	CH	1	01035	cmERDC	09/15/2023	\$424.90	154985	E 01 110 203 000 000 401	Blue Paper, 20#, 8 1/2 x 11, 10 RMS/CS, A
001	104032	CH	1	01035	cmERDC	09/15/2023	\$303.50	154985	E 01 110 203 000 000 401	Green Paper, 20#, 8 1/2 x 11, 10 RMS/CS,
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 x 11, Vulcan Gr
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 X 11, Rocket R
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 x 11, Cosmic O
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 x 11, Lunar Blu
001	104032	CH	1	01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 X 11, Terrestria

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001	104032	CH	1 01035	cmERDC	09/15/2023	\$12.65	154985	E 01 110 203 000 000 401	Astrobright, 60# Text, 8 1/2 x 11, Venus Vic
001	104032	CH	1 01035	cmERDC	09/15/2023	\$13.19	154985	E 01 110 203 000 000 401	Astrobright, 65# Cover, 8 1/2 x 11, 250 sht/
001	104032	CH	1 01035	cmERDC	09/15/2023	\$13.19	154985	E 01 110 203 000 000 401	Astrobright, 65# Cover, 8 1/2 x 11, 250 sht/
001	104032	CH	1 01035	cmERDC	09/15/2023	\$14.05	154985	E 01 110 203 000 000 401	Astrobright, 65# Cover, 8 1/2 x 11, 250 sht/
001	104032	CH	1 01035	cmERDC	09/15/2023	\$100.20	154985	E 01 110 203 000 000 401	Coverstock, 65#, 8 1/2 x 11, Bright White Fir
001	104032	CH	1 01035	cmERDC	09/15/2023	\$106.48	154985	E 01 110 203 000 000 401	Kraft Rolls, 36 in., Lt. Blue, 40# ROLLS, (10
001	104032	CH	1 01035	cmERDC	09/15/2023	\$45.04	154985	E 01 110 203 000 000 401	Kraft Rolls, 36 in., Brown, 40# ROLLS, (10
001	104032	CH	1 01035	cmERDC	09/15/2023	\$8.15	154985	E 01 110 203 000 000 401	Legal Pads, Ruled, Canary, 5 in. x 8 in., 50
001	104032	CH	1 01035	cmERDC	09/15/2023	\$13.44	154985	E 01 110 203 000 000 401	Legal Pads, Ruled, Canary, 8 1/2 x 11, 50-Sl
001	104032	CH	1 01035	cmERDC	09/15/2023	\$14.11	154985	E 01 110 203 000 000 401	Legal Pads, Ruled, White, 8 1/2 x 11, 50-SH
001	104032	CH	1 01035	cmERDC	09/15/2023	\$17.14	154985	E 01 110 203 000 000 401	Stenographer Notebooks TOPS 8001, ONL
001	104032	CH	1 01035	cmERDC	09/15/2023	\$43.08	155030	E 01 110 201 000 000 401	Paper Plates, Non-Shiny, 6 in., White, 1000
001	104032	CH	1 01035	cmERDC	09/15/2023	\$64.80	155030	E 01 110 201 000 000 401	Paper Plates, Non-Shiny, 9 in. White 1000/
001	104032	CH	1 01035	cmERDC	09/15/2023	\$36.11	155030	E 01 110 201 000 000 401	Styrofoam Cups, 6 oz.1000/CS, DRT001
001	104032	CH	1 01035	cmERDC	09/15/2023	\$31.51	155030	E 01 110 201 000 000 401	Styrofoam Bowls, 6 oz. DCC5BW200
001	104032	CH	1 01035	cmERDC	09/15/2023	\$58.20	155030	E 01 110 201 000 000 401	Cold Drink Cups, Plastic, 5 oz. 2500/Cs, B
001	104032	CH	1 01035	cmERDC	09/15/2023	\$25.72	155030	E 01 110 201 000 000 401	Plastic Food Wrap, 24 in.x 2000 ft. WES14
001	104032	CH	1 01035	cmERDC	09/15/2023	\$0.00	155030	E 01 110 201 000 000 401	Aluminum Foil Heavy Duty 24 in. x 1000 ft.
001	104032	CH	1 01035	cmERDC	09/15/2023	\$21.84	155030	E 01 110 201 000 000 401	Plastic Spoons, 6 in. Medium Weight, 100C
001	104032	CH	1 01035	cmERDC	09/15/2023	\$19.30	155030	E 01 110 201 000 000 401	Plastic Forks, 6 in. Medium Weight,1000/C
001	104032	CH	1 01035	cmERDC	09/15/2023	\$9.65	155030	E 01 110 201 000 000 401	Plastic Sporks, 6 in. Medium Weight, 1000.
001	104032	CH	1 01035	cmERDC	09/15/2023	\$95.90	155030	E 01 110 201 000 000 401	Dawn Dish Soap, 8/38 Oz/ CS, PGC45112
001	104032	CH	1 01035	cmERDC	09/15/2023	\$47.36	155030	E 01 110 201 000 000 401	Bunn VPS Coffee Filters, 1000/cs, BUN1M
Check Total:						\$5,172.30			
001	104033	CH	1 06418	CONCORDIA UNIVERSITY	09/15/2023	\$1,000.00	154986	E 01 300 960 000 340 898	23/24 SCHOLARSHIP JO
Check Total:						\$1,000.00			
001	104034	CH	1 13703	DAILY PRINTING, INC.	09/15/2023	\$494.00	154987	E 01 110 203 902 000 401	1600 - 3" Hornet Water Bottle Stickers
001	104034	CH	1 13703	DAILY PRINTING, INC.	09/15/2023	\$19.32	154987	E 01 110 203 902 000 401	Shipping
Check Total:						\$513.32			
001	104035	CH	1 13387	EDCLUB	09/15/2023	\$2,515.75	154988	E 05 100 203 602 302 406	Typing Club Subscription for 725 Students
Check Total:						\$2,515.75			
001	104036	CH	1 09728	FEDERATED CO-OPS	09/15/2023	\$925.60	154989	E 01 005 810 000 000 440	#2 DYED NO BIO
Check Total:						\$925.60			

Big Lake Public Schools, ISD #727

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104037	CH	1	12411	GBR	09/15/2023	\$190.02	154990	E 01 100 219 000 317 358	INDY INTERPRETER 09/05/2023	
							Check Total:	\$190.02			
001	104038	CH	1	10384	GESSELL, MARY	09/15/2023	\$150.00	154992	E 11 300 296 124 000 305	JV/V OFFICIAL VS HUTCHINSON	
							Check Total:	\$150.00			
001	104039	CH	1	06230	GOPHER STATE ONE-CALL	09/15/2023	\$28.35	154991	E 01 005 810 000 000 350	EMAIL TICKETS	
							Check Total:	\$28.35			
001	104040	CH	1	13722	HABIG, STEVEN	09/15/2023	\$150.00	154994	E 11 300 296 124 000 305	JV/VARSITY OFFICIAL VS HUTCHINSON	
							Check Total:	\$150.00			
001	104041	CH	1	05030	HENDRICKSON, GRAHAM	09/15/2023	\$125.00	154995	E 11 300 296 124 000 305	JV/V OFFICIAL VS TOTINO GRACE	
							Check Total:	\$125.00			
001	104042	CH	1	7806	HILDEBRAND, BRAD	09/15/2023	\$110.00	154993	E 11 300 294 113 000 305	V FB OFFICIAL VS WILLMAR	
							Check Total:	\$110.00			
001	104043	CH	1	06482	HOLMGREN, BRENDA	09/15/2023	\$125.00	154996	E 11 300 296 124 000 305	JV/V OFFICIAL VS TOTINO GRACE	
							Check Total:	\$125.00			
001	104044	CH	1	12712	ILLUMINATE EDUCATION, INC.	09/15/2023	\$8,724.75	154997	E 01 100 203 012 160 406	FASTRIDGE SUBSCRIPTION	
001	104044	CH	1	12712	ILLUMINATE EDUCATION, INC.	09/15/2023	\$8,724.75	154997	E 01 100 203 012 160 406	FASTRIDGE SUBSCRIPTION	
001	104044	CH	1	12712	ILLUMINATE EDUCATION, INC.	09/15/2023	\$8,724.75	154997	E 01 100 203 012 160 406	FASTRIDGE SUBSCRIPTION	
001	104044	CH	1	12712	ILLUMINATE EDUCATION, INC.	09/15/2023	\$8,724.75	154997	E 01 110 203 012 160 406	FASTRIDGE SUBSCRIPTION	
							Check Total:	\$34,899.00			
001	104045	CH	1	13254	IMAGINE LEARNING LLC	09/15/2023	\$4,000.00	154998	E 01 400 203 000 000 460	IS ELEMENTARY COURSE ALL WORKBC	
							Check Total:	\$4,000.00			
001	104046	CH	1	12635	JAKE W LARSON	09/15/2023	\$286.00	155002	E 01 100 259 000 000 350	INDY PIANO TUNING	
							Check Total:	\$286.00			
001	104047	CH	1	10461	JOHNSON CONTROLS	09/15/2023	\$488.89	155041	E 05 201 865 000 363 350	MS FIRE ALARM REPAIRS	
							Check Total:	\$488.89			
001	104048	CH	1	13723	KELLEY, MARK	09/15/2023	\$79.00	155003	E 11 300 294 118 000 305	V BOYS SOCCER GAME VS ZIMMERMA	
							Check Total:	\$79.00			
001	104049	CH	1	13720	LEIF MEDIA & PR LLC	09/15/2023	\$775.00	154999	E 04 500 505 000 321 305	AUGUST 2023 SERVICES	
							Check Total:	\$775.00			
001	104050	CH	1	10403	LEWIS, WILLIAM	09/15/2023	\$90.00	155000	E 11 300 294 113 000 305	9TH FB OFFICIAL VS WILLMAR	
							Check Total:	\$90.00			
001	104051	CH	1	12149	LHOTKA, MIKE	09/15/2023	\$60.00	155001	E 11 300 296 116 000 305	CROSS COUNTRY OFFICIAL INVITE	

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001	104051	CH	1	12149	LHOTKA, MIKE	09/15/2023	\$60.00	155001	E 11 300 294 116 000 305	CROSS COUNTRY OFFICIAL INVITE	
							Check Total:	\$120.00			
001	104052	CH	1	10645	MANCINI, DOMINICK	09/15/2023	\$110.00	155011	E 11 300 294 113 000 305	V FB OFFICIAL VS WILLMAR	
							Check Total:	\$110.00			
001	104053	CH	1	01121	MASSP	09/15/2023	\$175.00	155004	E 01 300 605 000 000 820	23/24 SCHOOL LAW SEMINAR 11/02 (SH	
							Check Total:	\$175.00			
001	104054	CH	1	04483	MCEA EXECUTIVE OFFICE	09/15/2023	\$598.00	155015	E 04 500 505 000 321 366	REGISTRATOIN (TF & CP)	
							Check Total:	\$598.00			
001	104055	CH	1	05341	MEDCO	09/15/2023	\$24.46	155007	E 11 300 292 000 000 401	HS ATHLETIC MEDICAL SUPPLIES	
001	104055	CH	1	05341	MEDCO	09/15/2023	\$53.60	155008	E 11 300 292 000 000 401	HS ATHLETIC MEDICAL SUPPLIES	
001	104055	CH	1	05341	MEDCO	09/15/2023	\$1,781.37	155014	E 11 300 292 000 000 401	HS ATHLETIC MEDICAL SUPPLIES	
001	104055	CH	1	05341	MEDCO	09/15/2023	\$149.65	155014	E 11 300 292 000 000 401	Freight	
							Check Total:	\$2,009.08			
001	104056	CH	1	05255	MILACA HIGH SCHOOL	09/15/2023	\$125.00	155009	E 11 300 296 126 000 369	SWIMMING/DIVING INVITE ENTRY FEE (
							Check Total:	\$125.00			
001	104057	CH	1	06351	MILLER, TODD	09/15/2023	\$90.00	155012	E 11 300 294 113 000 305	9TH FB OFFICIAL VS WILLMAR	
							Check Total:	\$90.00			
001	104058	CH	1	13663	MINNESOTA STATE - MANKATO	09/15/2023	\$1,875.00	155006	E 01 300 960 000 340 898	23/24 SCHOLARSHIP RB	
							Check Total:	\$1,875.00			
001	104059	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/15/2023	\$3,499.90	155038	E 01 005 810 359 000 465	PO 31559 B&G RADIOS	
001	104059	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/15/2023	\$82,236.59	155038	E 01 005 790 342 000 465	PO 31559 B&G RADIOS	
001	104059	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/15/2023	(\$3,499.90)	155038	E 01 005 810 359 000 465	PO 31559 B&G RADIOS	
001	104059	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/15/2023	(\$82,236.59)	155038	E 01 005 790 342 000 465	PO 31559 B&G RADIOS	
001	104059	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/15/2023	\$85,736.49	155038	E 01 005 810 359 000 465	PO 31559 B&G RADIOS	
							Check Total:	\$85,736.49			
001	104060	CH	1	12605	MRI SOFTWARE LLC	09/15/2023	\$83.00	155005	E 01 005 105 170 000 305	BACKGROUND SCREENING AUGUST 20	
							Check Total:	\$83.00			
001	104061	CH	1	08850	NEW DOMINION SCHOOL	09/15/2023	\$968.00	155047	E 12 998 408 000 740 393	AUGUST 2023 SERVICES	
001	104061	CH	1	08850	NEW DOMINION SCHOOL	09/15/2023	\$368.84	155047	E 01 998 211 000 000 390	AUGUST 2023 SERVICES	
							Check Total:	\$1,336.84			
001	104062	CH	1	10768	NORTHEAST SERVICE COOPERATIVE	09/15/2023	\$1,250.00	155013	E 01 300 211 228 000 305	MSC ONLINE TUITION AGREEMENT FY :	
							Check Total:	\$1,250.00			
001	104063	CH	1	10327	NORTHERN AIR CORPORATION	09/15/2023	\$11,900.00	155017	E 15 110 865 000 380 520	REPLACEMENT OF FAILED BOOSTER H	

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001	104063	CH	1	10327	NORTHERN AIR CORPORATION	09/15/2023	(\$11,900.00)	155017	E 15 110 865 000 380 520	REPLACEMENT OF FAILED BOOSTER H	
001	104063	CH	1	10327	NORTHERN AIR CORPORATION	09/15/2023	\$11,900.00	155017	E 02 110 770 000 701 530	REPLACEMENT OF FAILED BOOSTER H	
Check Total:							\$11,900.00				
001	104064	CH	1	13016	NORTHLAND REFRIGERATION INCORP	09/15/2023	\$2,726.30	155016	E 01 100 810 000 000 350	INDY AIR HANDLER 10 CONDENSER RE	
Check Total:							\$2,726.30				
001	104065	CH	1	07890	PMA ASSET MANAGEMENT, LLC	09/15/2023	\$245.63	155048	E 45 005 935 000 000 305	ASSETS AUGUST 2023	
Check Total:							\$245.63				
001	104066	CH	1	09760	PREMIER LOCATING, INC.	09/15/2023	\$483.75	155042	E 01 005 810 000 000 305	TICKETS RECEIVED AUGUST 2023	
Check Total:							\$483.75				
001	104067	CH	1	01187	SCHMITT DIRECTOR CENTER	09/15/2023	\$186.00	155022	E 01 201 258 000 000 430	MS BAND REPAIRS	
Check Total:							\$186.00				
001	104068	CH	1	01187	SCHMITT MUSIC ANOKA	09/15/2023	\$82.00	155020	E 01 201 258 000 000 430	MS BAND REPAIRS	
001	104068	CH	1	01187	SCHMITT MUSIC ANOKA	09/15/2023	\$31.00	155021	E 01 201 258 000 000 430	MS BAND REPAIRS	
Check Total:							\$113.00				
001	104069	CH	1	01833	SCHOOL SPECIALTY	09/15/2023	\$209.50	155019	E 01 110 203 000 000 430	085270- School Smart Red & Blue Newspr	
001	104069	CH	1	01833	SCHOOL SPECIALTY	09/15/2023	\$125.70	155019	E 01 110 203 000 000 430	085273- School Smart Red & Blue Newspr	
001	104069	CH	1	01833	SCHOOL SPECIALTY	09/15/2023	\$100.56	155019	E 01 110 203 000 000 430	085333- School Smart Red & Blue Newspr	
001	104069	CH	1	01833	SCHOOL SPECIALTY	09/15/2023	\$223.20	155019	E 01 110 203 000 000 430	006480- School Smart Ruled Sentence Str	
Check Total:							\$658.96				
001	104070	CH	1	13271	SUMMIT 360, INC	09/15/2023	\$2,065.00	155035	E 05 005 630 000 795 555	TECH SUPPLIES	
Check Total:							\$2,065.00				
001	104071	CH	1	12068	THE WATSON COMPANY, INC.	09/15/2023	\$565.36	155027	E 11 300 298 000 000 490	HS CONCESSIONS	
001	104071	CH	1	12068	THE WATSON COMPANY, INC.	09/15/2023	\$1,046.87	155037	E 11 300 298 000 000 490	HS CONCESSIONS	
Check Total:							\$1,612.23				
001	104072	CH	1	13212	THREE SONS HARDWARE LLC	09/15/2023	\$25.25	155040	E 01 005 810 000 000 401	AUGUST 2023 PURCHASES	
001	104072	CH	1	13212	THREE SONS HARDWARE LLC	09/15/2023	\$86.71	155040	E 01 300 810 000 000 401	AUGUST 2023 PURCHASES	
Check Total:							\$111.96				
001	104073	CH	1	13725	UNIVERSITY OF ALABAMA	09/15/2023	\$875.00	155026	E 01 300 960 000 340 898	22/23 SCHOLARSHIP JN	
Check Total:							\$875.00				
001	104074	CH	1	7823	VAN LUYK, LEONARD	09/15/2023	\$79.00	155024	E 11 300 294 118 000 305	V BOYS SOCCER GAME VS ZIMMERMA	
Check Total:							\$79.00				
001	104075	CH	1	04148	VIKING COCA-COLA BOTTLING CO	09/15/2023	\$172.00	155036	E 11 300 298 000 000 490	HS CONCESSIONS	
Check Total:							\$172.00				

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001	104076	CH	1 06532	VISION STAFFING	09/15/2023	\$1,481.04	155023	E 01 005 810 356 000 305	GROUPS WEEK OF 09/03/2023
Check Total:						\$1,481.04			
001	104077	CH	1 10646	MN STATE HIGH SCHOOL MATH LEAGI	09/15/2023	\$600.00	155010	E 11 300 292 000 000 820	MN STATE HS MATH LEAGUE 23/24 REC
Check Total:						\$600.00			
001	104078	CH	1 08739	SFM	09/22/2023	\$136.00	155100	E 01 110 810 000 000 270	FINAL 22-23 BILLING
001	104078	CH	1 08739	SFM	09/22/2023	\$456.00	155100	E 01 110 203 000 000 270	FINAL 22-23 BILLING
001	104078	CH	1 08739	SFM	09/22/2023	\$1,933.00	155100	E 01 100 790 000 000 270	FINAL 22-23 BILLING
001	104078	CH	1 08739	SFM	09/22/2023	\$122.00	155100	E 01 005 110 000 000 270	FINAL 22-23 BILLING
Check Total:						\$2,647.00			
001	104079	CH	1 08036	ANDERSON, BARBARA	09/22/2023	\$71.50	155060	E 11 300 296 118 000 305	DH B/G VARSITY SOCCER VS MONTICE
001	104079	CH	1 08036	ANDERSON, BARBARA	09/22/2023	\$71.50	155060	E 11 300 294 118 000 305	DH B/G VARSITY SOCCER VS MONTICE
Check Total:						\$143.00			
001	104080	CH	1 13390	ANDERSON, JOHN	09/22/2023	\$71.50	155061	E 11 300 296 118 000 305	DH B/G VARSITY SOCCER VS MONTICE
001	104080	CH	1 13390	ANDERSON, JOHN	09/22/2023	\$71.50	155061	E 11 300 294 118 000 305	DH B/G VARSITY SOCCER VS MONTICE
Check Total:						\$143.00			
001	104081	CH	1 05813	APPLE	09/22/2023	\$890.00	155064	E 01 005 630 000 000 456	Apple Pencil (10)
001	104081	CH	1 05813	APPLE	09/22/2023	\$45.00	155064	E 01 005 630 000 000 456	Apple Pencil USB-C Adapter
Check Total:						\$935.00			
001	104082	CH	1 04001	AQUA LOGIC INC	09/22/2023	\$484.25	155105	E 01 005 810 000 000 350	B&G REPAIRS
Check Total:						\$484.25			
001	104083	CH	1 12159	ARVIG	09/22/2023	\$133.22	155059	E 01 005 630 000 000 305	INTERNET 09/06/23-10/05/23
Check Total:						\$133.22			
001	104084	CH	1 13403	ATOMIC ENTERTAINMENT	09/22/2023	\$950.00	155058	E 11 300 298 901 301 305	HOMECOMING DJ 09/22/2023
Check Total:						\$950.00			
001	104085	CH	1 13728	BETZLER, RON	09/22/2023	\$125.00	155066	E 11 300 296 124 000 305	JV/V OFFICIAL VS NORTH BRANCH
Check Total:						\$125.00			
001	104086	CH	1 10336	BOULDER POINTE EQUESTRIAN AND	09/22/2023	\$1,198.00	155062	E 04 500 585 000 332 305	CAMPS 08/01, 08/14, 08/29
Check Total:						\$1,198.00			
001	104087	CH	1 08396	CENGAGE LEARNING	09/22/2023	\$126.50	155069	E 01 300 260 000 000 430	9781337779272 WA IAC K12 1 YEAR CHE
Check Total:						\$126.50			
001	104088	CH	1 10387	DAMMER, TROY	09/22/2023	\$71.50	155068	E 11 300 296 118 000 305	HS DH B/G VARSITY SOCCER VS MONT
001	104088	CH	1 10387	DAMMER, TROY	09/22/2023	\$71.50	155068	E 11 300 294 118 000 305	HS DH B/G VARSITY SOCCER VS MONT
Check Total:						\$143.00			

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001	104089	CH	1 01026	DICK BLICK	09/22/2023	\$7.36	155067	E 01 300 212 000 000 430	23882-1005 BLICK GLUE 8OZ WHITE
						Check Total:	\$7.36		
001	104090	CH	1 09203	GAVIC, MARK	09/22/2023	\$125.00	155072	E 11 300 296 124 000 305	JV/V OFFICIAL VS NORTH BRANCH
						Check Total:	\$125.00		
001	104091	CH	1 13245	HANSEN, DARREN	09/22/2023	\$90.00	155071	E 11 300 294 113 000 305	JV FB OFFICIAL VS ORONO
						Check Total:	\$90.00		
001	104092	CH	1 07186	LAKE CAFE	09/22/2023	\$2,216.20	155108	E 01 300 361 212 000 401	YOUTH APPRENTICESHIP LUNCHES FC
						Check Total:	\$2,216.20		
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$1,094.14	155076	E 01 300 810 000 000 333	HS WASTE REMOVAL SEPTEMEBER 20:
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$868.91	155076	E 01 201 810 000 000 333	MS WASTE REMOVAL SEPTEMEBER 20
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$922.75	155076	E 01 100 810 000 000 333	INDY WASTE REMOVAL SEPTEMEBER :
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$922.75	155076	E 01 100 810 000 000 333	LIBERTY WASTE REMOVAL SEPTEMEBI
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$139.48	155076	E 01 100 810 000 000 333	GROUNDWS WASTE REMOVAL SEPTEME
001	104093	CH	1 13166	LRS OF MINNESOTA, LLC	09/22/2023	\$661.05	155076	E 01 300 810 000 000 333	ROLL OFF SERVICE - HS
						Check Total:	\$4,609.08	25	
001	104094	CH	1 01121	MASSP	09/22/2023	\$175.00	155077	E 01 005 640 000 316 366	23/24 LAW SEMINAR 11/02 (MARK ERNS
001	104094	CH	1 01121	MASSP	09/22/2023	\$175.00	155078	E 01 005 640 000 316 366	23/24 LAW SEMINAR 11/02/2023 (RANDI
						Check Total:	\$350.00		
001	104095	CH	1 13714	MCCLURE, MATTHEW	09/22/2023	\$56.00	155079	E 11 300 296 118 000 305	JV SOCCER OFFICIAL VS MONTICELLO
						Check Total:	\$56.00		
001	104096	CH	1 06351	MILLER, TODD	09/22/2023	\$135.00	155080	E 11 201 294 113 000 305	7/8TH FB OFFICIAL
						Check Total:	\$135.00		
001	104097	CH	1 13643	NET WORLD SPORTS	09/22/2023	\$1,028.77	155081	E 11 300 293 118 000 401	FOOTBALL COACHING MENNEQUIN-SN
						Check Total:	\$1,028.77		
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$581.44	155073	E 02 201 770 000 701 350	MS KITCHEN COLD RAIL REPAIRS
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$761.86	155074	E 02 110 770 000 701 350	LIBERTY WALK IN COOLER REPAIRS
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$80,000.00	155075	E 15 110 865 000 380 520	PROVIDE & INSTALLATION OF INDUSTR
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$0.00	155075	E 15 110 865 000 380 520	IC VLG-120/F SIZE 4 WITH INTEGRATED
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$0.00	155075	E 15 110 865 000 380 520	STARTUP/COMMISSIONING AND 1 YEAF
001	104098	CH	1 13016	NORTHLAND REFRIGERATION INCORP	09/22/2023	\$0.00	155075	E 15 110 865 000 380 520	LTFM BOND
						Check Total:	\$81,343.30		
001	104099	CH	1 12523	POGATCHNIK, DEAN	09/22/2023	\$110.00	155084	E 11 300 294 113 000 305	V FOOTBALL OFFICIAL VS WILLMAR
						Check Total:	\$110.00		

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001	104100	CH	1	13729	PORTILLO, ANTONIO	09/22/2023	\$64.00	155083	E 11 300 294 118 000 305	JV SOCCER OFFICIAL VS MONTICELLO	
001	104100	CH	1	13729	PORTILLO, ANTONIO	09/22/2023	\$56.00	155083	E 11 300 296 118 000 305	JV SOCCER OFFICIAL VS MONTICELLO	
Check Total:							\$120.00				
001	104101	CH	1	09361	PRATT, MARK	09/22/2023	\$90.00	155085	E 11 300 294 113 000 305	JV FB OFFICIAL VS ORONO	
Check Total:							\$90.00				
001	104102	CH	1	12674	QUADIENT LEASING USA, INC.	09/22/2023	\$521.31	155092	E 01 005 110 000 000 335	LEASE NO #N22102524 07/04/23-10/03/2:	
Check Total:							\$521.31				
001	104103	CH	1	01073	RAS GLASS, LLC	09/22/2023	\$680.00	155086	E 01 201 810 000 000 350	MS B&G REPAIRS	
001	104103	CH	1	01073	RAS GLASS, LLC	09/22/2023	\$426.00	155087	E 01 300 810 000 000 350	HS B&G REPAIRS	
Check Total:							\$1,106.00				
001	104104	CH	1	12892	REVOLUTION GYMNASTICS CLUB, LLC	09/22/2023	\$3,710.00	155089	E 04 500 560 122 321 369	THROWBACK CLASSIC INVITE 11/11-11/	
Check Total:							\$3,710.00				
001	104105	CH	1	13727	RICHARD A. ERICKSON	09/22/2023	\$1,700.00	155065	E 04 500 580 000 325 305	LIBERTY 10/06/2023 PERFORMANCE	
Check Total:							\$1,700.00				
001	104106	CH	1	05508	RICKER, MARK	09/22/2023	\$90.00	155090	E 11 300 294 113 000 305	JV FOOTBALL OFFICIAL VS ORONO	
Check Total:							\$90.00				
001	104107	CH	1	12515	RIDDLE, GREGORY	09/22/2023	\$110.00	155091	E 11 300 294 113 000 305	V FOOTBALL OFFICIAL VS WILLMAR	
Check Total:							\$110.00				
001	104108	CH	1	12587	RISING STARS GYMNASTICS	09/22/2023	\$3,100.00	155088	E 04 500 560 122 321 369	HARVEST INVITATIONAL 10/21-10/22	
Check Total:							\$3,100.00				
001	104109	CH	1	13220	RUMPCA-BARRETT, JOELYN	09/22/2023	\$600.00	155106	E 04 500 570 000 321 305	AUGUST 2023 CPR, AED & FIRST AID	
Check Total:							\$600.00				
001	104110	CH	1	08589	TITAN ENERGY SYSTEMS INC.	09/22/2023	\$3,161.20	155082	E 05 300 865 000 370 350	#220915-015 COOLING SYSTEM REPAIR	
Check Total:							\$3,161.20				
001	104111	CH	1	10219	TWISTERS INC. OF CHAMPLIN	09/22/2023	\$6,988.00	155093	E 04 500 560 122 321 369	PEPPERMINT TWIST INVITATIONAL 12/C	
Check Total:							\$6,988.00				
001	104112	CH	1	10309	UNIVERSITY OF WISCONSIN-RIVER FALLS	09/22/2023	\$1,000.00	155094	E 01 300 960 000 340 898	22/23 SCHOLARSHIP (TS #W3149142)	
Check Total:							\$1,000.00				
001	104113	CH	1	06532	VISION STAFFING	09/22/2023	\$1,170.47	155107	E 01 005 810 356 000 305	GROUNDS WEEK 09/10/2023	
Check Total:							\$1,170.47				
001	104114	CH	1	13129	WILLIAMS JR, ROBERT	09/22/2023	\$90.00	155096	E 11 300 294 113 000 305	9TH GRADE FOOTBALL OFFICIAL VS W	
001	104114	CH	1	13129	WILLIAMS JR, ROBERT	09/22/2023	\$135.00	155097	E 11 201 294 113 000 305	7/8TH FOOTBALL	
Check Total:							\$225.00				

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 6/30/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104115	CH	1 13731	RIDGEWATER COLLEGE - WILLMAR	09/22/2023	\$1,875.00	155109	E 01 300 960 000 340 898	22/23 SCHOLARSHIP (BM) #15938679
Check Total:						\$1,875.00			
001	104116	CH	1 04472	CARING RIVERS UNITED WAY	09/21/2023	\$40.00	155130	B 01 215 045	United Way
001	104116	CH	1 04472	CARING RIVERS UNITED WAY	09/21/2023	\$14.00	155130	B 12 215 045	United Way
Check Total:						\$54.00			
001	104117	CH	1 04234	MN CHILD SUPPORT PYMT CENTER	09/21/2023	\$281.00	155121	B 01 215 081	Child Support
Check Total:						\$281.00			
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$281,892.42	155134	B 01 215 030	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$4,583.97	155134	B 04 215 030	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$5,806.68	155134	B 05 215 030	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$1,517.35	155134	B 11 215 030	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$55,356.69	155134	B 12 215 030	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$78,110.80	155134	B 01 215 051	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$1,043.15	155134	B 04 215 051	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$614.46	155134	B 05 215 051	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$0.00	155134	B 11 215 051	OCTOBER 2023 HEALTH
001	104118	CH	1 12504	MN PEIP	09/21/2023	\$7,494.89	155134	B 12 215 051	OCTOBER 2023 HEALTH
Check Total:						\$436,420.41			
001	104119	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/21/2023	\$252.13	155125	B 01 215 040	U Due Nc
001	104119	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/21/2023	\$60.68	155125	B 04 215 040	U Dues Nc
001	104119	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/21/2023	\$0.00	155125	B 11 215 040	U Due NC
001	104119	CH	1 01973	SCHOOL SERVICE EMP LOCAL 284	09/21/2023	\$207.85	155125	B 12 215 040	U Due Nc
Check Total:						\$520.66			
001	104120	CH	1 09274	STEWART, ZLIMEN & JUNGERS, LTD	09/21/2023	\$0.00	155127	B 04 215 079	Payroll Deductions-Garnishment
001	104120	CH	1 09274	STEWART, ZLIMEN & JUNGERS, LTD	09/21/2023	\$202.68	155127	B 12 215 079	Payroll Deductions
Check Total:						\$202.68			
Bank 001 Total:						\$933,303.48			
Report Total:						\$933,303.48			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104121	CH	1	13735	Reasoner, Makaela	09/20/2023	\$228.74	155135	E 01 005 110 999 000 401	Bank return ACH pmt 9/20/22 Payroll net	
Check Total:							\$228.74				
001	104122	CH	1	12165	AMPLIFY EDUCATION INC.	09/29/2023	\$950.00	155149	E 05 100 203 602 302 460	CKLA Grade 3 activity books	
001	104122	CH	1	12165	AMPLIFY EDUCATION INC.	09/29/2023	\$950.00	155149	E 05 100 203 602 302 460	CKLA Grade 4 activity books	
001	104122	CH	1	12165	AMPLIFY EDUCATION INC.	09/29/2023	\$950.00	155149	E 05 100 203 602 302 460	CKLA Grade 5 Activity books	
001	104122	CH	1	12165	AMPLIFY EDUCATION INC.	09/29/2023	\$228.00	155149	E 05 100 203 602 302 460	shipping and handling	
Check Total:							\$3,078.00				
001	104123	CH	1	13391	APEC ACQUISTIONS, INC.	09/29/2023	\$13,422.75	155148	E 06 100 870 000 000 530	CHILL PRO PROPYLENE GLYCOL	
001	104123	CH	1	13391	APEC ACQUISTIONS, INC.	09/29/2023	\$0.00	155148	E 06 100 870 000 000 530	ALL PRICING PER CPC CONTRACT 23.3	
001	104123	CH	1	13391	APEC ACQUISTIONS, INC.	09/29/2023	\$0.00	155148	E 06 100 870 000 000 530	BOND PROJECT PER CPC CONTRACT 2	
001	104123	CH	1	13391	APEC ACQUISTIONS, INC.	09/29/2023	\$0.00	155148	E 06 100 870 000 000 530	BOND PROJECT ID #22D100.03E	
Check Total:							\$13,422.75				
001	104124	CH	1	09213	AQUA ENGINEERING, INC.	09/29/2023	\$1,297.50	155198	E 01 005 810 000 000 350	B&G REPAIRS	
001	104124	CH	1	09213	AQUA ENGINEERING, INC.	09/29/2023	\$302.00	155199	E 01 005 810 000 000 350	B&G REPAIRS	
Check Total:							\$1,599.50				
001	104125	CH	1	13737	ATEMKENG, CHRIS	09/29/2023	\$81.00	155189	E 11 300 296 118 000 305	VARSITY SOCCER VS PRINCETON	
001	104125	CH	1	13737	ATEMKENG, CHRIS	09/29/2023	\$81.00	155189	E 11 300 294 118 000 305	VARSITY SOCCER VS PRINCETON	
Check Total:							\$162.00				
001	104126	CH	1	04806	BERGESON, JOHN	09/29/2023	\$135.00	155190	E 11 201 294 113 000 305	7/8TH FB OFFICIAL VS ISANTI MIDDLE S	
Check Total:							\$135.00				
001	104127	CH	1	13348	BUSINESS ESSENTIALS	09/29/2023	\$3,478.40	155200	E 01 201 208 000 000 401	WHITE COPY PAPER BOI900	
001	104127	CH	1	13348	BUSINESS ESSENTIALS	09/29/2023	\$3,478.40	155201	E 01 300 211 000 000 401	WHITE COPY PAPER BOI900	
001	104127	CH	1	13348	BUSINESS ESSENTIALS	09/29/2023	\$3,478.40	155202	E 01 110 203 000 000 401	WHITE COPY PAPER BOI900	
001	104127	CH	1	13348	BUSINESS ESSENTIALS	09/29/2023	\$3,478.40	155203	E 01 100 203 000 000 401	WHITE COPY PAPER BOI900	
Check Total:							\$13,913.60				
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$226.16	155157	E 01 201 810 000 000 330	MS SCHOOL FIRM GAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$521.12	155157	E 01 201 810 000 000 330	MS SCHOOL INT GAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$106.00	155157	E 01 100 810 000 000 330	INDY INT GAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$324.20	155157	E 01 300 810 000 000 330	HS FIRM GAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$151.00	155157	E 01 300 810 000 000 330	HS SCHOOL INTGAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$19.00	155157	E 01 100 810 000 000 330	INDY FIRM #2 GAS AUGUST 2023	
001	104128	CH	1	03184	CENTERPOINT ENERGY	09/29/2023	\$160.58	155157	E 01 100 810 000 000 330	INDY FFIRM #1 GAS AUGUST 2023	
Check Total:							\$1,508.06				

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104129	CH	1	01033	CENTRAL MCGOWAN INC	09/29/2023	\$142.76	155151	E 01 300 361 000 830 433	Cust# 05630 HS SHOP SUPPLIES	
Check Total:							\$142.76				
001	104130	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	09/29/2023	\$787.50	155156	E 01 110 203 000 799 305	BRIDGES GRANT 2023	
001	104130	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	09/29/2023	\$1,662.50	155156	E 01 201 208 000 799 305	BRIDGES GRANT 2023	
Check Total:							\$2,450.00				
001	104131	CH	1	01035	cmERDC	09/29/2023	\$6,384.00	155150	E 01 005 110 000 000 316	UFARS/SMART/CITRIX	
Check Total:							\$6,384.00				
001	104132	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$127.12	155155	E 01 005 810 860 000 331	SOFTBALL CONCESSIONS ELECTRICAL	
001	104132	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$9,486.37	155155	E 01 100 810 000 000 331	INDEPENDENCE ELECTRICAL AUGUST	
001	104132	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$9,223.35	155155	E 01 110 810 000 000 331	LIBERTY ELECTRICAL AUGUST 2023	
001	104132	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$54.54	155155	E 01 110 810 000 000 331	BASEBALL FIELD LIGHTS ELECTRICAL	
001	104132	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$407.62	155155	E 01 005 810 860 000 331	SOFTBALL FIELD LIGHTS ELECTRICAL	
Check Total:							\$19,299.00				
001	104133	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$1,003.85	155152	E 01 005 810 860 000 331	ELECTRICAL (IRRIG SVC) SEPTEMBER	
001	104133	CH	1	01475	CONNEXUS ENERGY	09/29/2023	\$1,029.14	155153	E 01 005 810 860 000 331	ELECTRICAL (GLENWOOD)	
Check Total:							\$2,032.99				
001	104134	CH	1	12798	DEILE, KURT	09/29/2023	\$128.00	155158	E 11 300 296 118 000 305	JV/V SOCCER OFFICIAL VS SPECTRUM	
Check Total:							\$128.00				
001	104135	CH	1	13712	DEILE, SAM	09/29/2023	\$128.00	155159	E 11 300 296 118 000 305	JV/V SOCCER OFFICIAL VS SPECTRUM	
Check Total:							\$128.00				
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$36.24	155160	E 01 100 212 000 000 430	00099-6000 SM MST TEMPERA CAKES F	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$92.16	155160	E 01 100 212 000 000 430	67845-1010 COLORPEPS GEL CRAYNS	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$13.70	155160	E 01 100 212 000 000 430	00306-5009 PRANG WC 1/2 PAN RFILL B	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$71.97	155160	E 01 100 212 000 000 430	00082-1124. TEMPRA PAINT STICKS 24P	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$64.02	155160	E 01 100 212 000 000 430	00082-1046 TEMPRA PAINT STICKS THN	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$57.42	155160	E 01 100 212 000 000 430	10145-2050 FABRNO STUDIO WC PAD 9	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$12.78	155160	E 01 100 212 000 000 430	10008-1022 BLICK WTRCLR PAPER 22X	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$13.70	155160	E 01 100 212 000 000 430	00306-1019. PRANG WC 1/2PAN RFIL WF	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-6036 TEACHERS PALETTE GLZ L	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$23.58	155160	E 01 100 212 000 000 430	21409-0000. CHUB PENCIL SHARPNER	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-3086 TEACHERS PALETTE GLZ S	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-5026 TEACHERS PALETTE GLZ M	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-4066 TEACHERS PALETTE GLZ LE	
001	104136	CH	1	01026	DICK BLICK	09/29/2023	\$13.78	155160	E 01 100 212 000 000 430	30476-7796 TEACHERS PALETTE GLZ F	

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104136	CH	1 01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-1426. TEACHERS PALETTE GLZ C
001	104136	CH	1 01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-2136 TEACHERS PALETTE GLZ C
001	104136	CH	1 01026	DICK BLICK	09/29/2023	\$41.34	155160	E 01 100 212 000 000 430	30476-4596 TEACHERS PALETTE GLZ C
001	104136	CH	1 01026	DICK BLICK	09/29/2023	\$34.40	155160	E 01 100 212 000 000 430	06082-1859. BG KDS CHOICE BRUSHES I
Check Total:						\$723.13			
001	104137	CH	1 05450	ELECTRICAL PRODUCTION SERVICES	09/29/2023	\$16,883.09	155162	E 06 100 870 000 000 520	Bond Project # 22D100.04E- Fiber Optic In
001	104137	CH	1 05450	ELECTRICAL PRODUCTION SERVICES	09/29/2023	\$2,606.12	155162	E 01 005 810 811 000 319	Fiber Optic Repair
Check Total:						\$19,489.21			
001	104138	CH	1 05564	EMERGENCY OUTFITTERS, INC	09/29/2023	\$752.00	155163	E 04 500 585 000 332 305	FAST KIDS
Check Total:						\$752.00			
001	104139	CH	1 12677	ERIC ARMIN INC	09/29/2023	\$80.85	155161	E 01 100 203 000 000 401	5034053 Centimeter Grid Dry-Erase Boar
001	104139	CH	1 12677	ERIC ARMIN INC	09/29/2023	\$9.00	155161	E 01 100 203 000 000 401	shipping
Check Total:						\$89.85			
001	104140	CH	1 12946	GALLAGHER BENEFIT SERVICES INC.	09/29/2023	\$2,500.00	155164	E 01 005 105 000 000 305	PROFESSIONAL SERVICES (5 JOB BAN
Check Total:						\$2,500.00			
001	104141	CH	1 08763	HIBBISON, MATT	09/29/2023	\$150.00	155165	E 11 300 296 124 000 305	JV/V OFFICIAL VS SAUK RAPIDS-RICE
Check Total:						\$150.00			
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$105,268.92	155166	E 06 005 870 000 000 530	CMERDC CONTRACT PRICING FOR FUF
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$10,359.00	155166	E 06 005 870 000 000 530	LATERAL FIRE SAFE
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$350.00	155166	E 06 005 870 000 000 530	SAFE SHIPPING FEE
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$1,835.38	155166	E 06 005 870 000 000 530	DESIGN FEE
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$9,738.46	155166	E 06 005 870 000 000 530	INSTALLATION/ASSEMBLY
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$0.00	155166	E 06 005 870 000 000 530	BOND PROJECT #22H005.01F
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$133,852.86	155168	E 06 300 870 000 000 530	CMERDC CONTRACT PRICING FOR FUF
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$730.93	155168	E 06 300 870 000 000 530	SHIPPING-FLEETWOD
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$552.78	155168	E 06 300 870 000 000 530	SHIPPING-MEDIA TECH
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$4,462.91	155168	E 06 300 870 000 000 530	SHIPPING-SMITH SYSTEMS
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$953.33	155168	E 06 300 870 000 000 530	SHIPPING-WISCONSIN BENCH
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$2,170.77	155168	E 06 300 870 000 000 530	DESIGN FEE
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$10,566.15	155168	E 06 300 870 000 000 530	INSTALLATION-RECEIVE, ASSEMBLE, SI
001	104142	CH	1 07236	INNOVATIVE OFFICE SOLUTIONS	09/29/2023	\$0.00	155168	E 06 300 870 000 000 530	BOND PROJECT ID #202E005.04F
Check Total:						\$280,841.49			
001	104143	CH	1 12506	INSTITUTE FOR ENVIRONMENTAL ASS	09/29/2023	\$2,025.00	155207	E 05 005 865 000 347 305	GMAX SPORTS FIELD TESTING
Check Total:						\$2,025.00			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104144	CH	1	13732	JUNGELS, DAVE	09/29/2023	\$150.00	155167	E 11 300 296 124 000 305	JV/V OFFICIAL VS SAUK RAPIDS-RICE	
							Check Total:	\$150.00			
001	104145	CH	1	13713	LARSON, ROBERT	09/29/2023	\$79.00	155169	E 11 300 296 118 000 305	VARSITY SOCCER OFFICIAL VS SPECTF	
							Check Total:	\$79.00			
001	104146	CH	1	13445	LYNCH, MICHAEL W	09/29/2023	\$400.00	155197	E 04 500 565 090 321 305	LIBERTY STARWATCH PARTY PROGRAM	
							Check Total:	\$400.00			
001	104147	CH	1	13528	MOBILE RADIO ENGINEERING INC.	09/29/2023	\$42.45	155171	E 01 005 810 000 000 350	UHF ANTENNA LAIRD 1/4 WAVE	
							Check Total:	\$42.45			
001	104148	CH	1	05794	NARDINI FIRE EQUIPMENT	09/29/2023	\$3,287.60	155205	E 05 100 865 000 363 350	INDY REPAIRS PER QUOTE #STP-23-021	
							Check Total:	\$3,287.60			
001	104149	CH	1	13405	NORTHCREST KIDS ACTIVITY CENTER	09/29/2023	\$3,410.00	155196	E 04 500 560 122 321 369	SPIRIT OF THE NORTH GYMNASTICS MI	
							Check Total:	\$3,410.00			
001	104150	CH	1	10327	NORTHERN AIR CORPORATION	09/29/2023	\$35,340.00	155204	E 06 300 870 000 000 520	BOND 22C-CONTROLS 22C005.01A	
							Check Total:	\$35,340.00			
001	104151	CH	1	09760	PREMIER LOCATING, INC.	09/29/2023	\$107.50	155172	E 01 005 810 000 000 305	TICKETS RECEIVED	
							Check Total:	\$107.50			
001	104152	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/29/2023	\$117.50	155206	E 01 201 810 000 000 305	MS REPLACE SPRING CAGE ON DOOR :	
							Check Total:	\$117.50			
001	104153	CH	1	01188	SCHOLASTIC INC	09/29/2023	\$439.56	155177	E 05 201 208 602 302 460	Action Magazine Subscription 23/24 Schoo	
							Check Total:	\$439.56			
001	104154	CH	1	13733	SCHULER, LISA	09/29/2023	\$110.00	155174	E 11 300 294 113 000 305	VARSITY FB OFFICIAL VS WILLMAR	
							Check Total:	\$110.00			
001	104155	CH	1	13734	SCOTT JR ROBERT T	09/29/2023	\$150.00	155175	E 11 300 296 124 000 305	JV/V OFFICIAL VS ZIMMERMAN	
							Check Total:	\$150.00			
001	104156	CH	1	03642	SHERBURNE COUNTY SHERRIFF'S OF	09/29/2023	\$50,000.00	155173	E 01 005 715 000 342 310	2023/2024 SCHOOL YEAR SCHOOL RESI	
							Check Total:	\$50,000.00			
001	104157	CH	1	10333	SHERBURNE NORTHERN WRIGHT SPE	09/29/2023	\$54,456.91	155154	B 12 210 000	22-23 GRAT WRITER	
001	104157	CH	1	10333	SHERBURNE NORTHERN WRIGHT SPE	09/29/2023	\$171.82	155154	E 01 005 105 000 000 391	22-23 GRAT WRITER	
001	104157	CH	1	10333	SHERBURNE NORTHERN WRIGHT SPE	09/29/2023	\$1,052.78	155154	E 01 005 105 000 000 391	22-23 GRAT WRITER	
001	104157	CH	1	10333	SHERBURNE NORTHERN WRIGHT SPE	09/29/2023	\$6,866.47	155154	E 01 005 105 000 000 391	22-23 GRAT WRITER	
							Check Total:	\$62,547.98			
001	104158	CH	1	08581	STURGES, SHANE	09/29/2023	\$150.00	155176	E 11 300 296 124 000 305	JV/V OFFICIAL VS ZIMMERMAN	
							Check Total:	\$150.00			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104159	CH	1	13608	SVOBODNY, AARON	09/29/2023	\$90.00	155192	E 11 300 294 113 000 305	9TH GRADE FB OFFICIAL VS CHISAGO I	
							Check Total:	\$90.00			
001	104160	CH	1	12845	SYSCO-MINNESOTA INC	09/29/2023	\$281.60	155178	B 18 206 201	PAPER AND DISPOSABELS	
							Check Total:	\$281.60			
001	104161	CH	1	05314	TECH CHECK	09/29/2023	\$78.00	155180	E 06 005 870 000 000 530	1M LC/LC SM FIBER OPTIC CABLE 9/125	
							Check Total:	\$78.00			
001	104162	CH	1	13417	TERLINDEN, KEITH	09/29/2023	\$90.00	155191	E 11 300 294 113 000 305	9TH GRADE FB OFFICIAL VS CHISAGO I	
							Check Total:	\$90.00			
001	104163	CH	1	12839	THE METRO GROUP, INC.	09/29/2023	\$2,966.22	155170	E 06 005 870 000 000 530	BOND PROJECT ID #22D100.03E	
							Check Total:	\$2,966.22			
001	104164	CH	1	13102	TITAN ENVIRONMENTAL, INC.	09/29/2023	\$23,750.00	155179	E 06 100 870 000 000 520	BOND PROJECT #ID #22D100.02E	
							Check Total:	\$23,750.00			
001	104165	CH	1	7823	VAN LUYK, LEONARD	09/29/2023	\$81.00	155193	E 11 300 296 118 000 305	V SOCCER VS PRINCETON	
001	104165	CH	1	7823	VAN LUYK, LEONARD	09/29/2023	\$81.00	155193	E 11 300 294 118 000 305	V SOCCER VS PRINCETON	
							Check Total:	\$162.00			
001	104166	CH	1	06532	VISION STAFFING	09/29/2023	\$1,181.91	155181	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 09/17/2023	
							Check Total:	\$1,181.91			
001	104167	CH	1	13129	WILLIAMS JR, ROBERT	09/29/2023	\$135.00	155194	E 11 201 294 113 000 305	7/8TH FB OFFICIAL VS ISANTI MIDDLE S	
							Check Total:	\$135.00			
001	104168	CH	1	10633	WOLD ARCHITECTS, INC	09/29/2023	\$17,340.02	155183	E 06 100 870 000 000 305	BOND PROJECT ID #22D100.01B	
001	104168	CH	1	10633	WOLD ARCHITECTS, INC	09/29/2023	\$8,282.23	155184	E 06 300 870 000 000 305	BOND PROJECT #22E300.01B	
001	104168	CH	1	10633	WOLD ARCHITECTS, INC	09/29/2023	\$15,699.53	155185	E 06 110 870 000 000 305	BOND PROJECT ID #22G110.01B	
							Check Total:	\$41,321.78			
001	104169	CH	1	01240	WRIGHT TECHNICAL CENTER	09/29/2023	\$11,378.00	155182	E 01 300 399 000 000 391	WTC ASSESSMENT OCTOBER 2023	
001	104169	CH	1	01240	WRIGHT TECHNICAL CENTER	09/29/2023	\$2,493.00	155182	E 01 005 850 000 348 335	BUILDING ADDITION 2009 OCTOBER 202	
001	104169	CH	1	01240	WRIGHT TECHNICAL CENTER	09/29/2023	\$1,437.00	155182	E 05 005 865 000 000 390	LONG TERM FACILITY MAINT OCTOBER	
001	104169	CH	1	01240	WRIGHT TECHNICAL CENTER	09/29/2023	\$2,713.00	155182	E 01 300 399 000 830 391	CTE LEVY OCTOBER 2023	
							Check Total:	\$18,021.00			
001	104170	CH	1	13427	YANTES, DAVID	09/29/2023	\$135.00	155195	E 11 201 294 113 000 305	7/8TH FB OFFICIAL VS ISANTI MIDDLE S	
							Check Total:	\$135.00			
001	104171	CH	1	05314	TECH CHECK	09/29/2023	\$21,025.33	155208	E 06 005 870 000 000 530	Cisco Managed L3 Switches (4) + Accesso	

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104171	CH	1 05314	TECH CHECK	09/29/2023	\$10,812.74	155209	E 06 005 870 000 000 530	PO 32217 Cisco Managed L3 Switches

Check Total: \$31,838.07

Bank 001 Total:

Report Total:

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104172	CH	1 10780	EBERT, INC.	09/28/2023	\$1,588,105.75	155210	E 06 100 870 000 000 520	BOND 22A INDY RENOVATIONS 22D100.
Check Total:						\$1,588,105.75			
001	104173	CH	1 12436	SWEDEBRO	09/28/2023	\$5,175.00	155211	E 01 300 810 000 000 350	EPOXY COATING OF ATRIUM STAIRS PE
Check Total:						\$5,175.00			
Bank 001 Total:						\$1,593,280.75			
Report Total:						\$1,593,280.75			

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 9/01/2023 - 9/30/2023

				Pay/Void							
Bank	Check No	Ty	Grp Code	Vendor	Date	Amount	Voucher #	Account Code	Description		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	09/01/2023	\$79.00	154798	E 01 005 105 000 000 305	FY 24 Educational Support Professionals (I		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$332.15	154734	E 01 100 810 000 000 332	FY 24 Indy Water/Sewer 07/07-08/04		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$93.77	154735	E 01 005 810 000 000 332	FY 24 Bathrooms Water/Sewer 07/07-08/0		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$371.82	154737	E 01 300 810 000 000 332	FY 24 HS Water/Sewer 07/07-08/04		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$312.75	154738	E 01 110 810 000 000 332	FY 24 Liberty Water/Sewer 07/07-08/04		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$45.06	154739	E 01 005 810 000 000 332	FY 24 Admissions Water/Sewer 07/07-08/0		
001		CC	1 01038	CITY OF BIG LAKE	09/01/2023	\$892.57	154740	E 01 201 810 000 000 332	FY 24 MS Water/Sewer 07/13-08/14		
001		CC	1 01065	HILLYARD FLOOR CARE	09/01/2023	\$482.09	154782	E 01 110 810 000 000 401	FY 24 Liberty Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	09/01/2023	\$71.20	154787	E 01 201 810 000 000 401	FY 24 MS PO 32089 Misc Cleaning Supplie		
001		CC	1 01065	HILLYARD FLOOR CARE	09/01/2023	\$21,075.65	154789	E 01 005 810 000 000 530	FY 24 PO 32057 Chariot Extractor		
001		CC	1 01065	HILLYARD FLOOR CARE	09/01/2023	\$483.70	154792	E 01 201 810 000 000 401	FY 24 MS PO 32089 Misc Cleaning Supplie		
001		CC	1 01127	OFFICE DEPOT	09/01/2023	\$56.99	154786	E 01 110 203 000 000 401	FY 24 Reading Intervention -cart		
001		CC	1 01146	MONTICELLO PRINTING	09/01/2023	\$194.86	154820	E 01 100 203 000 000 401	FY 24 Envelopes (Monticello Printing)		
001		CC	1 01146	MONTICELLO PRINTING	09/01/2023	\$195.17	154820	E 01 300 211 000 000 401	FY 24 Envelopes (Monticello Printing)		
001		CC	1 01146	MONTICELLO PRINTING	09/01/2023	\$553.36	154820	E 01 005 110 000 000 401	FY 24 Envelopes (Monticello Printing)		
001		CC	1 01146	MONTICELLO PRINTING	09/01/2023	\$216.66	154820	E 02 005 770 000 701 401	FY 24 Envelopes (Monticello Printing)		
001		CC	1 01215	SUPREME SCHOOL SUPPLY	09/01/2023	\$30.30	154781	E 01 201 208 000 000 401	FY 24 PO 32096 Teachers Daily Reference		
001		CC	1 01215	SUPREME SCHOOL SUPPLY	09/01/2023	\$109.48	154819	E 01 300 211 000 000 401	FY 24 PO 32132 HS Supplies		
001		CC	1 02231	NASSP	09/01/2023	\$95.00	154808	E 11 300 298 901 301 820	FY 24 PO 32110 Nat Stu Co Membership		
001		CC	1 02231	NASSP	09/01/2023	\$385.00	154808	E 01 300 298 130 301 820	FY 24 PO 32110 Nat Stu Co Membership		
001		CC	1 02824	FLINN SCIENTIFIC INC	09/01/2023	\$669.01	154757	E 01 300 260 000 000 430	FY 24 PO 32119 Science Supplies		
001		CC	1 02824	FLINN SCIENTIFIC INC	09/01/2023	\$1,042.86	154799	E 01 300 260 000 000 430	FY 24 HS Science Supplies		
001		CC	1 02927	IDEAL ADVERTISING SCREEN PRINTING	09/01/2023	\$120.00	154790	E 11 300 293 116 000 401	FY 24 HS PO 32091 Cross Country Appare		
001		CC	1 02927	IDEAL ADVERTISING SCREEN PRINTING	09/01/2023	\$120.00	154790	E 11 300 295 116 000 401	FY 24 HS PO 32091 Cross Country Appare		
001		CC	1 03455	GRAINGER	09/01/2023	\$730.60	154778	E 01 005 810 000 000 401	FY 24 Fork Extensions, Keyed Padlocks		
001		CC	1 03455	GRAINGER	09/01/2023	\$82.85	154788	E 01 110 810 000 000 401	FY 24 Liberty PO 32159 Misc Repair Suppl		
001		CC	1 03455	GRAINGER	09/01/2023	\$141.57	154793	E 01 300 810 000 000 401	FY 24 HS PO 32161 Repair Supplies		
001		CC	1 03455	GRAINGER	09/01/2023	\$230.63	154797	E 01 100 810 000 000 401	FY 24 Indy PO HVAC Belts		
001		CC	1 03950	RENAISSANCE LEARNING, INC.	09/01/2023	\$780.00	154773	E 01 005 640 000 316 305	FY 24 Fastflix Subscription		
001		CC	1 04336	MASBO	09/01/2023	\$25.00	154826	E 01 005 640 000 316 366	FY 24 2023 Tax Levy Workshop (Angie Ma		
001		CC	1 04874	AMAZON.COM	09/01/2023	\$389.51	154747	E 01 005 630 000 000 455	FY 24 Tech Supplies		
001		CC	1 05264	BSN SPORTS	09/01/2023	\$72.50	154764	E 11 300 294 118 000 401	FY 24 Soccer Goal Official Corner Flags		
001		CC	1 05264	BSN SPORTS	09/01/2023	\$72.50	154764	E 11 300 296 118 000 401	FY 24 Soccer Goal Official Corner Flags		
001		CC	1 05264	BSN SPORTS	09/01/2023	\$335.00	154765	E 11 300 294 118 000 434	FY 24 PO 31743 Soccer Jerseys		
001		CC	1 05264	BSN SPORTS	09/01/2023	\$740.60	154768	E 11 300 296 125 000 401	FY 24 PO 32190 Softball Supplies		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

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Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1 05264	BSN SPORTS	09/01/2023	\$818.52	154775	E 11 300 294 113 000 401	FY 24 HS Football Knee Pads, Wrist Coacl
001		CC	1 05351	HOME DEPOT	09/01/2023	\$748.00	154815	E 01 005 110 000 000 401	FY 24 Top Freezer Refrigerator for DO
001		CC	1 05473	MASA	09/01/2023	\$329.00	154758	E 01 005 640 000 316 366	FY 24 2023 Fall Conference (Minda Anders
001		CC	1 05473	MASA	09/01/2023	\$329.00	154771	E 01 005 640 000 316 366	FY 24 MASA Fall Conference (Minda Ande
001		CC	1 05599	SUBWAY	09/01/2023	\$274.54	154805	E 01 005 730 013 160 490	FY 24 Prepare Workshop
001		CC	1 05599	SUBWAY	09/01/2023	\$291.69	154812	E 01 005 730 013 160 490	FY 24 Food for Meeting (Subway)
001		CC	1 06291	ZERO TO THREE	09/01/2023	\$830.00	154804	E 04 500 580 000 325 366	FY 24 EC Conference
001		CC	1 06448	SUMMERLAND	09/01/2023	\$1,656.00	154746	E 04 500 570 000 321 369	FY 24 KC Field Trip
001		CC	1 06584	RIVER CITY EXTREME	09/01/2023	\$2,583.00	154780	E 04 500 570 000 321 369	FY 24 KC Field Trip
001		CC	1 07551	RIDDELL	09/01/2023	\$4,208.88	154816	E 11 300 294 113 000 530	FY 24 Football Helmets
001		CC	1 07551	RIDDELL	09/01/2023	\$4,154.95	154817	E 11 300 294 113 000 530	FY 24 Football Helmets
001		CC	1 08066	TARGET	09/01/2023	\$556.00	154833	E 12 300 408 000 372 401	FY 24 HS Lounge Chair
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	09/01/2023	\$7.10	154822	E 01 300 810 000 000 320	FY 24 Long Distance HS
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	09/01/2023	\$7.34	154823	E 01 005 810 000 000 320	FY 24 Long Distance DO
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	09/01/2023	\$7.49	154824	E 01 100 810 000 000 320	FY 24 Long Distance Indy 36
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	09/01/2023	\$3.43	154825	E 01 201 810 000 000 320	FY 24 Long Distance MS
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	09/01/2023	\$4.50	154829	E 04 500 505 000 321 305	FY 24 Long Distance CE
001		CC	1 08347	WALMART	09/01/2023	\$80.60	154755	E 04 500 570 000 321 401	FY 24 KC Supplies
001		CC	1 08347	WALMART	09/01/2023	\$33.32	154809	E 04 500 505 000 321 401	FY 24 CE Office Supplies
001		CC	1 08422	AICPA RENEWAL PROCESSING	09/01/2023	\$340.00	154806	E 01 005 110 000 000 820	FY 24 Membership Renewal (Angie Manue
001		CC	1 08465	INNOVATIVE OFFICE SOLUTIONS	09/01/2023	\$207.40	154742	E 01 300 211 000 000 401	FY 24 PO 32137 HS Math supplies
001		CC	1 08465	INNOVATIVE OFFICE SOLUTIONS	09/01/2023	\$64.47	154760	E 01 300 211 000 000 401	FY 24 Binder D-Ring 1"
001		CC	1 08465	INNOVATIVE OFFICE SOLUTIONS	09/01/2023	\$206.64	154800	E 01 300 211 000 000 401	FY 24 HS PO 32140 KCC21400 TISSUE, I
001		CC	1 09044	MENARDS - ELK RIVER	09/01/2023	\$181.00	154785	E 01 201 810 000 000 350	FY 24 B&G Supplies
001		CC	1 09044	MENARDS - ELK RIVER	09/01/2023	\$59.91	154785	E 01 005 810 000 000 401	FY 24 B&G Supplies
001		CC	1 09044	MENARDS - ELK RIVER	09/01/2023	\$458.32	154785	E 01 110 810 000 000 350	FY 24 B&G Supplies
001		CC	1 09728	FEDERATED CO-OPS	09/01/2023	\$1,345.31	154777	E 01 005 810 000 000 440	FY 24 Fuel
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	09/01/2023	\$569.00	154743	E 01 201 255 000 000 430	FY 24 Design and Modeling consumable ki
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	09/01/2023	\$345.00	154744	E 01 201 255 000 000 430	FY 24 Automation and Robotics Consumat
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	09/01/2023	\$1,200.00	154745	E 01 201 640 316 316 366	FY 24 PO 32135 Design & Modeling/Auton
001		CC	1 09820	AIRMAXX TRAMPOLINE PARK, LLC	09/01/2023	\$2,565.00	154811	E 04 500 570 000 321 369	FY 24 KC Field Trip
001		CC	1 10311	MASMS	09/01/2023	\$720.00	154803	E 01 005 640 000 316 366	FY 24 Conference
001		CC	1 10311	MASMS	09/01/2023	\$625.00	154832	E 01 005 810 000 000 820	FY 24 Membership
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	09/01/2023	\$52.00	154779	E 01 110 810 000 000 305	FY 24 Target Pests
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	09/01/2023	\$52.00	154779	E 01 100 810 000 000 305	FY 24 Target Pests

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 9/01/2023 - 9/30/2023

				Pay/Void							
Bank	Check No	Ty	Grp Code	Vendor	Date	Amount	Voucher #	Account Code	Description		
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	09/01/2023	\$52.00	154779	E 01 201 810 000 000 305	FY 24 Target Pests		
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	09/01/2023	\$41.60	154779	E 01 300 810 000 000 305	FY 24 Target Pests		
001		CC	1 10575	CONSTANT CONTACT	09/01/2023	\$227.00	154814	E 04 500 505 000 321 305	FY 24 CE Marketing		
001		CC	1 10659	MATBOSSAPP.COM	09/01/2023	\$599.00	154810	E 11 300 294 115 000 401	FY 24 MatBoss VideoStats Subscription		
001		CC	1 12031	LANGUAGELINE Solutions	09/01/2023	\$75.05	154767	E 01 005 219 000 317 305	FY 24 Interpreter		
001		CC	1 12129	SIPTRUNK, INC	09/01/2023	\$70.34	154756	E 01 005 630 000 000 320	FY 24 Back-up Phones		
001		CC	1 12236	HEALY AWARDS INC	09/01/2023	\$695.91	154821	E 11 300 294 113 000 401	FY 24 PO 32092 Football supplies		
001		CC	1 12237	HUDL	09/01/2023	\$4,500.00	154801	E 11 300 292 000 000 405	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$2,500.00	154801	E 11 300 293 113 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$1,000.00	154801	E 11 300 293 112 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$1,000.00	154801	E 11 300 295 112 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$800.00	154801	E 11 300 293 118 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$800.00	154801	E 11 300 295 118 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$800.00	154801	E 11 300 293 162 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$800.00	154801	E 11 300 295 162 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12237	HUDL	09/01/2023	\$800.00	154801	E 11 300 295 124 000 401	FY 24 Hudl AD Package 08/15/2023-08/14,		
001		CC	1 12283	ATTAINMENT COMPANY, INC.	09/01/2023	\$179.10	154754	E 12 300 401 000 740 433	FY 24 PO 32111 Pre-Employment Transiti		
001		CC	1 12283	ATTAINMENT COMPANY, INC.	09/01/2023	\$407.95	154754	E 12 300 407 000 740 433	FY 24 PO 32111 Pre-Employment Transiti		
001		CC	1 12283	ATTAINMENT COMPANY, INC.	09/01/2023	\$407.95	154754	E 12 300 408 000 740 433	FY 24 PO 32111 Pre-Employment Transiti		
001		CC	1 12283	ATTAINMENT COMPANY, INC.	09/01/2023	\$24.88	154754	E 12 300 407 000 740 433	FY 24 PO 32111 Pre-Employment Transiti		
001		CC	1 12283	ATTAINMENT COMPANY, INC.	09/01/2023	\$24.87	154754	E 12 300 408 000 740 433	FY 24 PO 32111 Pre-Employment Transiti		
001		CC	1 12304	SAM'S CLUB	09/01/2023	\$56.94	154759	E 01 300 790 000 699 490	FY 24 Food for meeting		
001		CC	1 12418	USPS	09/01/2023	\$12.20	154748	E 01 400 203 000 000 329	FY 24 Postage		
001		CC	1 12418	USPS	09/01/2023	\$8.50	154750	E 01 005 105 000 000 329	FY 24 Postage		
001		CC	1 12439	VISTA PRINT	09/01/2023	\$59.98	154813	E 01 300 790 000 699 303	FY 24 Vinyl Banners		
001		CC	1 12455	EASY KEYS	09/01/2023	\$13.06	154741	E 01 201 208 000 000 401	FY 24 Master Lock Cabinet Key - Julie		
001		CC	1 12758	TURNITIN LLC	09/01/2023	\$2,191.00	154761	E 05 300 220 602 302 406	FY 24 OCPLUS a, Enterprise Subscription		
001		CC	1 12758	TURNITIN LLC	09/01/2023	\$2,191.00	154761	E 05 201 220 602 302 406	FY 24 OCPLUS a, Enterprise Subscription		
001		CC	1 12759	PRUSA RESEARCH	09/01/2023	\$1,228.29	154752	E 01 005 630 000 000 556	FY 24 PO 32244 3D Printers		
001		CC	1 12759	PRUSA RESEARCH	09/01/2023	\$4,913.04	154752	E 01 300 211 312 000 455	FY 24 PO 32244 3D Printers		
001		CC	1 12781	SAVVAS	09/01/2023	\$3,000.00	154791	E 05 300 270 602 302 460	FY 24 Revel for Psychology: From Inquiry 1		
001		CC	1 12790	N2Y, LLC	09/01/2023	\$3,454.91	154802	E 12 005 411 000 372 406	FY 24 PO 32194 Unique Learning System/		
001		CC	1 12831	NEWSELA	09/01/2023	\$2,475.00	154749	E 05 110 203 602 302 406	FY 24 Newsela Social Studies		
001		CC	1 12831	NEWSELA	09/01/2023	\$2,475.00	154749	E 05 100 203 602 302 406	FY 24 Newsela Social Studies		
001		CC	1 12831	NEWSELA	09/01/2023	\$2,475.00	154749	E 05 201 270 602 302 406	FY 24 Newsela Social Studies		

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Payment Reg by Check-No Voids

Payment Date Range: 9/01/2023 - 9/30/2023

				Pay/Void							
Bank	Check No	Ty	Grp Code	Vendor	Date	Amount	Voucher #	Account Code	Description		
001		CC	1 12831	NEWSELA	09/01/2023	\$2,475.01	154749	E 05 300 270 602 302 406	FY 24 Newsela Social Studies		
001		CC	1 13057	EDWEEK DIGITAL OPED	09/01/2023	\$35.00	154828	E 01 005 020 000 000 366	FY 24 Subscription		
001		CC	1 13072	CINTAS CORPORATION NO 2	09/01/2023	\$128.95	154774	E 01 300 810 350 000 305	FY 24 Uniforms July 2023		
001		CC	1 13072	CINTAS CORPORATION NO 2	09/01/2023	\$128.91	154774	E 01 100 810 350 000 305	FY 24 Uniforms July 2023		
001		CC	1 13072	CINTAS CORPORATION NO 2	09/01/2023	\$261.67	154774	E 01 201 810 350 000 305	FY 24 Uniforms July 2023		
001		CC	1 13072	CINTAS CORPORATION NO 2	09/01/2023	\$128.91	154774	E 01 110 810 350 000 305	FY 24 Uniforms July 2023		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	(\$38.34)	154831	E 01 300 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	\$291.52	154831	E 01 201 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	(\$8.38)	154831	E 01 100 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	(\$141.61)	154831	E 01 110 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	\$172.00	154831	E 01 005 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13166	LRS OF MINNESOTA, LLC	09/01/2023	\$1,012.05	154831	E 01 300 810 000 000 333	FY 24 July Waste Services, charged \$35.6		
001		CC	1 13185	PATRIOT NEWS MN	09/01/2023	\$112.50	154796	E 01 005 010 000 000 305	FY 24 Aug 5, Legal (week 1)		
001		CC	1 13227	GLM DISPLAYS	09/01/2023	\$186.19	154776	E 01 300 790 000 699 401	FY 24 MS Banner		
001		CC	1 13308	INDEED	09/01/2023	\$200.00	154818	E 01 005 105 000 000 305	FY 24 Sponsored Jobs on Indeed.com		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	09/01/2023	\$181.50	154762	E 04 500 505 000 321 335	FY 24 CE Portable Rental		
001		CC	1 13379	SIDEKICK THEATRE	09/01/2023	\$2,016.00	154807	E 04 500 570 000 321 369	FY 24 Field Trip		
001		CC	1 13594	FREDDIES	09/01/2023	\$19.77	154753	E 01 005 020 000 000 366	FY 24 Superintendent Meeting 08.18.2023		
001		CC	1 13650	MAKESTICKERS.COM	09/01/2023	\$148.20	154763	E 01 005 107 000 000 305	FY 24 District Stickers		
001		CC	1 13652	THE FUN LAB	09/01/2023	\$1,471.57	154736	E 04 500 570 000 321 369	FY 24 KC Field Trip		
001		CC	1 13653	PUMP IT UP EDEN PRAIRIE	09/01/2023	\$745.00	154827	E 04 500 570 000 321 369	FY 24 KC Field Trip		
001		CC	1 13687	E&G 1123 ECOMM	09/01/2023	\$51.45	154795	E 01 005 010 000 000 490	FY 24 Policy Committee Meeting Food		
001		CC	1 13696	TYCHE LL INVESTMENTS LLC	09/01/2023	\$171.00	154769	E 11 300 296 118 000 401	FY 24 Soccer Jerseys Bibs Scrimmage or		
001		CC	1 13696	TYCHE LL INVESTMENTS LLC	09/01/2023	\$171.00	154830	E 11 300 296 118 000 401	FY 24 Soccer Jerseys		
001		CC	1 13700	LAB-PRO INC	09/01/2023	\$59.98	154784	E 01 201 260 000 000 430	FY 24 Science Lab		
001		CC	1 13702	Soccer.com	09/01/2023	\$126.99	154772	E 11 300 296 118 000 401	FY 24 Freekick Man Set of 3		
001		CC	1 13706	HARDDISK DIRECT LTD	09/01/2023	\$655.72	154770	E 01 005 630 000 000 555	FY 24 PO 32223 Toshiba 1.2 TB HDEBF01		
001		CC	1 13711	KEYCHRON	09/01/2023	\$290.87	154751	E 01 005 630 000 000 455	FY 24 PO 32257 three keyboards		
001		CC	1 13717	NATIONAL ASSOCIATION OF SCHOOL	09/01/2023	\$1,595.00	154783	E 01 005 730 013 160 460	FY 24 WORKBOOKS		
001		CC	1 13718	CLASSIC ACRYLICS	09/01/2023	\$225.00	154766	E 01 110 203 290 000 401	FY 24 Buzzing grams box		
001		CC	1 7760	PIONEER ATHLETICS	09/01/2023	\$1,036.20	154794	E 01 005 810 000 000 401	FY 24 Brite Stripe Yellow Gold		
001		CC	1 7760	PIONEER ATHLETICS	09/01/2023	\$1,476.00	154834	E 01 005 810 000 000 401	FY 24 Fastlane Pavement Paint		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	09/04/2023	\$99.00	154727	E 04 500 505 000 321 335	FY 23 Portable rental 04/17-04/23		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	09/04/2023	\$951.00	154728	E 04 500 505 000 321 335	FY 23 CE Portable Rental 06/14		
001		CC	1 10207	ACT, INC.	09/04/2023	\$6,240.00	154733	E 01 300 710 710 000 461	FY 23 Writing Tests-Online		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 9/01/2023 - 9/30/2023

Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1 12145	GOPHER STAGE LIGHTING	09/04/2023	\$150.70	154732	E 04 500 560 157 321 401	FY 23 CE Supplies
001		CC	1 05264	BSN SPORTS	09/04/2023	\$2,370.00	154730	E 05 300 292 000 302 530	FY 23 HS Custom Vapor Select
001		CC	1 05264	BSN SPORTS	09/04/2023	\$584.97	154731	E 11 300 293 118 000 401	FY 23 PO 31972 Soccer Indoor/Outdoor A
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	09/04/2023	\$1,085.00	154726	E 01 005 720 000 000 375	FY 23 Contract Nursing Services
Check Total:						\$124,769.49			
Bank 001 Total:						<input type="text" value="\$124,769.49"/>			
Report Total:						<input type="text" value="\$124,769.49"/>			

September Personnel				
Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Nelson, Erica	Paraeducator	Liberty	08/28/2023	New Hire
Lund, Anna	Activities Athletics Event Support	District Wide	08/30/2023	New Hire
Pundsack, Sara	PCN Grant Coordinator	High School/Middle S	09/15/2023	New Hire
Kisner, Renee	School Monitor	Independence	09/05/2023	Resignation
Smith, Ashley	School Monitor	Independence	09/05/2023	Resignation
Peterson, Karen	School Monitor	Independence	09/05/2023	Resignation
Corrick, Melody	School Monitor	Independence	09/05/2023	Resignation
Deppa, Lacey	School Monitor	Liberty	09/05/2023	Resignation
Murray, Hyacinth	SPED Paraeducator	Independence	09/06/2023	New Hire
Boe, Tania	SPED Paraeducator	Independence	09/06/2023	New Hire
Ilacqua, Lorraine	School Monitor	Liberty	09/11/2023	Resignation
Dubay, Donald	School Monitor	Middle School	06/01/2023	Resignation
Geroux, Kendra	Facility Scheduler	Community Ed	10/02/2023	New Hire
Regan, Phyllis	School Monitor	Liberty	09/20/2023	New Hire
Fiedler, Rachel	Paraeducator	Middle School	09/14/2023	Resignation
Berger, Jessica	School Monitor	Independence	09/26/2023	New Hire
Peterson, Theresa	School Monitor	Liberty	09/27/2023	New Hire

Extended Field Trip Request Form

Date of Request 9-11-23

School Big Lake High School

Class or group EPIC

Destination Arrowwood Lodge - Brainerd, MN

Purpose Youth Leadership Academy - Student

leaders from across MN come together for Upstander and Leadership Training.

Dates of trip Thurs Nov 16th - Fri Nov 17th

Number of Students Attending 10

Teacher(s)/Advisor(s) Brenda Larson ~~*****~~

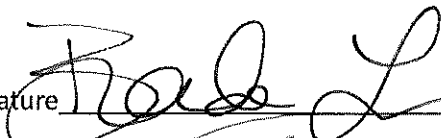
Chaperones (specify staff or parent)

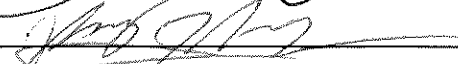
1. <u>Brenda Larson</u>	6.
2. <u>Renaë Fischer</u>	7.
3. <u>Morgan Penner</u>	8.
4.	9.
5.	10.

Mode of Transportation Bus/Van

Accommodations Arrowwood Lodge

Insurance Arrangements _____

Requesting Teacher/AD Signature  Date 9/11/23

Approved by Building Principal  Date 9/11/23

Approved by Superintendent  Date 9/11/23



GRADUATION REQUIREMENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic trimester of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- C. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- D. "Required standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

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

V. GRADUATION ASSESSMENT REQUIREMENTS

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

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and

- performance levels, identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and
- B. Consistent with this paragraph and Minnesota Statutes section 120B.125, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
 - C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
 - D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
 - E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.
 - F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

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

To graduate from Big Lake High School, a student must have successfully completed a minimum of 73 credits (required and elective), to fulfill graduation requirements. A "credit" is equivalent to a student's successful completion of one trimester of study or a student's mastery of the applicable subject matter in grades 9-12, as determined by school district administration.

Credit Distribution Requirement:

12.0 English

12.0 Social Studies:

3 credits of Civics

3 credits of U.S. History, 2 credits Economics

2 credits of World History

1 credit of Geography

1 elective

9.0 Mathematics (must include 3 credits of Algebra II)

- 9.0 Science (must include 3 credits of Chemistry or Physics)
- 6.0 Physical Education/Health
- 3.0 Arts
- 1.0 High School Success Skills or EXCEL Civics (requiring additional elective)
- 1.0 Financial Literacy or Money Management Skills
- 1.0 Career Planning
- 1.0 One Course from the List Below
 - Career Preparation
 - On the Job Training
 - Youth Apprenticeship
 - Creating Entrepreneurial Opportunities (CEO)
 - College Success Skills

18.0 Electives

73.0 Total credits (minimum)

Credit equivalencies

- A one-half credit of economics taught in a school’s agriculture, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies if the credit is sufficient to satisfy all of the academic standards in economics.
- An agriculture science or career and technical education credit may fulfill the elective science credit required if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit.
- A career and technical education credit may fulfill a mathematics or arts credit requirement.
- A computer science credit may fulfill a mathematics credit requirement if the credit meets state academic standards in mathematics.
- A Project Lead the Way credit may fulfill a mathematics or science credit requirement if the credit meets the state academic standards in mathematics or science.
- An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must have the opportunity to demonstrate their understanding of the following academic standards:
- 1) School District Standards, Health (K-12);
 - 2) School District Standards, Career and Technical Education (K-12); and
 - 3) School District Standards, World Languages (K-12)
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.
- * Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
- 1) Minnesota Academic Standards, English Language Arts K-12;
 - 2) Minnesota Academic Standards, Mathematics K-12;
 - 3) Minnesota Academic Standards, Science K-12;
 - 4) Minnesota Academic Standards, Social Studies K-12; and
 - 5) Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

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

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and contact parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)

Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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

CREDIT FOR LEARNING

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

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

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

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

school evidencing the course taken and the grade and credit awarded according to procedure found in the high school registration guide.

- 2) Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least **50% or more of their** credits from the school district or have been enrolled their entire junior and senior year.

B. Transfer of Academic Requirements from Other Schools

- 1) The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least **50% or more of their** credits from the school district.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
- 2) Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
 - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

- d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- 3) A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
- 1) Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2) Three trimesters or two semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3) When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4) In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 - 5) If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 - 6) When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child

care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

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

VIII. WEIGHTED GRADES

- A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:
 - 1) A grade awarded in an Advanced Placement course will be multiplied by a factor of 1.085.
 - 2) A grade awarded in an Honors course will be multiplied by a factor of 1.085.
 - 3) A grade awarded in a College In the Schools course will be multiplied by a factor of 1.085.
 - 4) A grade awarded in a course taken through a Postsecondary enrollment options program will be multiplied by a factor of 1.085.
 - 5) A grade awarded in a course in a duel enrollment course will be multiplied by a factor of 1.085.

GPA Calculator				
Grade	Regular	Weighted	Cum GPA	Grad Credit
A	4.00	4.34	*	*
A-	3.67	4.01	*	*
B+	3.34	3.67	*	*
B	3.00	3.34	*	*
B-	2.67	3.01	*	*

C+	2.34	2.67	*	*
C	2.00	2.34	*	*
C-	1.67	2.01	*	*
D+	1.34	1.67	*	*
D	1.00	1.34	*	*
D-	0.67	1.01	*	*
F	0.00	0.00	*	*
I	Incomplete Grade			

- B. The school district will update its course registration guide prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

IX. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal or designee will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)

Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

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

TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in Minnesota Statutes sections 123B.88 and 123B.92 when applicable.
- B. Upon the request of a parent or guardian, the school district must provide transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation must be provided whether or not there is another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means.
- C. The school district may provide transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school shall pay the cost of such transportation provided outside the school district boundaries.
- D. The school district must provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school.
- E. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.
- F. The school board and a nonpublic school may mutually agree to a written plan for the board to provide nonpublic pupil transportation to nonpublic school students. The school district must report the number of nonpublic school students transported and the nonpublic pupil transportation expenditures incurred in the form and manner specified by the Minnesota Commissioner of Education.
- G. If the school board provides pupil transportation through the school's employees, the school board may transport nonpublic school students according to the plan and retain the

nonpublic pupil transportation aid attributable to that plan. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services not required under Minnesota Statutes, sections 123B.84 to 123B.87.

- H. A school board that contracts for pupil transportation services may enter into a contractual arrangement with a school bus contractor according to the written plan adopted by the school board and the nonpublic school to transport nonpublic school students and retain the nonpublic pupil transportation aid attributable to that plan for the purposes of paying the school bus contractor. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services included in the contract that are not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- I. Additional transportation to and from a nonpublic school may be provided at the expense of the school district when such services are provided in the discretion of the school district.

IV. STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district must provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the school district of attendance and where the special instruction and services are provided within the school district, the school district shall provide necessary transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school shall pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law.
- B. When the disabling conditions of a student with a disability are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling conditions and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Each driver and aide assigned to a vehicle transporting students with a disability must (1) be instructed in basic first aid and procedures for the students under their care; (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities; (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and (4) ensure that proper safety devices are in use and fastened properly.
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system: (1) the student's name and address; (2) the nature of the student's disabilities; (3) emergency health care information; and (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians,

and some person other than the student's parents or custodians who can be contacted in case of an emergency.

- E. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the due process procedures provided for in Minnesota Statutes chapter 125A.

V. APPLICATION OF GENERAL POLICY

The provisions of the school district's policy on transportation of public school students [*Model Policy 707*] shall apply to the transportation of nonpublic school students except as specifically provided herein.

Legal References: Minn. Stat. § 123B.44 (Provision of Pupil Support Services)

Minn. Stat. § 123B.84 (Policy)

Minn. Stat. § 123B.86 (Equal Treatment)

Minn. Stat. § 123B.88 (Independent School Districts, Transportation)

Minn. Stat. § 123B.91, Subd. 1a (School District Bus Safety Requirements)

Minn. Stat. § 123B.92 (Transportation Aid Entitlement)

Minn. Stat. Ch. 125A (Special Education and Special Programs)

Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)

Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)

Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)

Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)

Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)

Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)

Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)

Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)

Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)

Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)

Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)

Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References: MSBA/MASA Model Policy 707 (Transportation of Public School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)



Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: _____ Big Lake Schools _____

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): _____ 0727-01 _____

Superintendent or Exec. Director Name: _____ Tim Trueebenbach _____

Will act as the IOwA? Yes No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name: _____

Title: _____

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us



MEMO

TO: Big Lake School Board

FROM: Angie Manuel, Director of Business Services

DATE: 9-20-23

SUBJECT: Transportation Contract Addendum

This school year, both Becker and Big Lake School District have students placed at Minnesota State Academies in Faribault, MN. I reached out to the Becker School District in August on the possibility of sharing the route to save costs for both districts. Since there is not a shared route rate with Becker in VISION's contract, the attached contract addendum was developed and is agreeable to both VISION and the Becker School District. VISION will provide the transportation, and Big Lake will bill Becker for half the cost. Without sharing the route, Big Lake would have paid \$324.73/day. With this contact addendum, Big Lake's costs are \$200/day, saving approximately \$9,000. The Faribault route is 2 days a week.

Please let me know if you have any questions.

TRANSPORTATION AGREEMENT

Addendum

Initiated 2023-2024 School Year

Shared MN State Academies route with ISD 726 and ISD 727:

ISD 727 (Big Lake) and ISD 726 (Becker) each have student(s) attending Minnesota State Academies in Faribault, MN and have agreed to share the costs of the out-of-district route. Vision of Big Lake has agreed to provide this route for Becker and Big Lake and will bill the Big Lake School District the rates as outlined in the paragraph below. Big Lake will then bill the Becker School District for half of the cost of the route.

The rates are as follows, beginning July 1st of each fiscal year:

- 2023-24 SY: \$400 per day
- 2024-25 SY: \$419 per day

If the student transportation services between the Districts cannot be shared, the rate charged to ISD 727 will default to the amount in the original contract between Vision Transportation of Big Lake and ISD 727.

IN WITNESS WHEREOF, the undersigned execute this Addendum as of the date set forth above.

VISION OF BIG LAKE

By: *Rachelle Lundman*

Its: General Manager

Date: 30 August 2023

INDEPENDENT SCHOOL DISTRICT #727

By: _____

Its: _____

Date: _____

The Morris Leatherman Company
3128 Dean Court
Minneapolis, Minnesota 55416
612-920-0337
612-920-1069 (fax)

September 13, 2023

Mr. Tim Truebenbach
Big Lake School District
501 Minnesota Avenue
Big Lake, Minnesota 55309

Dear Tim:

The Morris Leatherman Company is pleased to present this survey research proposal to you for the Big Lake Public School District. This prospectus is organized in three parts: a discussion of the goals of the research; a potential design and schedule; and, estimated project costs. As you will see, I am certain that we can provide the Big Lake School District with the information it seeks in both a cost-effective and timely manner.

BENCHMARK SURVEY

GOALS OF THE RESEARCH:

The survey would assess the attitudes and opinions of Big Lake Public School District residents on five separate, but interrelated issues:

1. **Issues facing the School District**
2. **Ratings and Evaluations of the School District**
3. **Referendum Atmospherics and Testing of Bond Referendum Components**
4. **Communications**
5. **Demographics**

DESIGN OF THIS SURVEY:

The Morris Leatherman Company proposes to conduct a telephone survey of 400 randomly selected households in Big Lake Public School District. A sample of 400 school district residents would provide results projectable to the entire district adult population within ∇ 5.0 %

in 95 out of 100 cases. This sample is of sufficient size to permit the area to be divided into a maximum of four categories for more detailed analysis, such as age, mobility, home ownership, location of residence, presence of children, and other demographic characteristics.

To insure the integrity of the sample, MLC places the most exacting sampling standards in the industry on our procedures. Before an alternate household is substituted for a designated target, at least fifteen tries are made to contact the initial households during a seven-day period. The telephone calls take place during various times on weekday evenings and during the weekend. Our interviewers are also instructed to seek convenient appointments with interviewees, cutting our non-contact rate to less than five percent on average. As a result, the under-representation of active households is minimized. Both landline and cellular telephones are accurately represented in the sample. An unbiased selection process is also used to identify the adult member of the household to be interviewed. To validate the completed sample, the latest updated 2020 United States Census population characteristics are utilized as a standard of comparison.

The computer analysis will be obtained from our in-house C-MENTOR and SPSS statistical analysis systems, insuring both access to the most current analysis programs and confidentiality of the data set.

The Big Lake Public School District will be presented with two bound copies of the final report highlighting all the major findings of the study. The analysis will also provide data-driven answers to questions about the area's "appetite" for a property tax increase for the schools, the most popular components of any referendum package, and the most effective communication channels for targeting key messages. MLC will also speak to any major differences from and similarities to other pertinent survey results. A volume of all computer-generated cross tabulations and other multivariate statistical techniques will also be included.

PROJECT TIMELINE:

1. Planning with clients to establish the topics to be covered in the survey. Based on these topic concepts, MLC would word specific, neutral questions. This activity will be completed by electronic communications within one week of the initiation of the contract.
2. Structuring of questions and final approval of the survey instrument. This is an iterative process and continues until all parties are satisfied with question wordings. These activities are usually completed within two-to-three weeks of the initiation of the questionnaire construction process.
3. Final determination of the field dates for interviewing.
4. Pre-testing and, if needed, approval of resulting revisions. This activity is to be completed by the second day of fieldwork.
5. Completion of all fieldwork within a two week period.

6. Computer analysis and preparation of written report. All analytical tests and commentary will be available within four weeks after completion of the fieldwork.
7. Delivery of the final written report and on-site presentation to the Big Lake Public School District.

PROJECT COSTS:

The cost of a survey is driven by two factors: sample size and questionnaire length. A study whose parameters are a maximum of 50 question units administered to a stratified sample of 400 households in the Big Lake Public School District would cost \$20,000.00. Each additional question unit beyond the initial allotment would be \$150.00.

FOLLOW-UP SURVEY

GOALS OF THE RESEARCH:

MLC proposes to conduct another survey after a referendum package is decided. This shorter survey would have four key goals:

1. **Testing of Referendum Package**
2. **Establishment of Likely Voter Profiles**
3. **Profile Voters and Non-Voters**
4. **Resonance of both Support and Opposition Messages**

DESIGN OF THIS SURVEY:

The Morris Leatherman Company proposes to conduct a telephone survey of 500 randomly selected households in the Big Lake Public School District. A sample of 500 school district residents would provide results projectable to the entire district adult population within $\pm 4.5\%$ in 95 out of 100 cases. This sample is of sufficient size to permit the area to be divided into a maximum of six categories for more detailed analysis, such as age, mobility, home ownership, location of residence, presence of children, and other demographic characteristics.

The survey methodology would be identical to that of the Benchmark Survey, but with a shorter fieldwork time of two weeks and shorter analysis time of two weeks.

PROJECT COSTS:

Again, the cost of a survey is driven by two factors: sample size and questionnaire length. A study whose parameters are a maximum of 30 question units administered to a stratified sample of 500 households in the Big Lake Public School District would cost \$15,000.00. Each additional question unit beyond the initial allotment would be \$150.00.

I hope this overview sufficiently covers all the information you require. Let me assure you we believe we can provide you with timely and reliable information. We look forward to the opportunity to work with the Big Lake Public School District.

Sincerely,

Peter Leatherman

Peter Leatherman
Managing Partner

The following resolution was moved by _____ and seconded by _____:

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 Big Lake Schools, ISD 727, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Minnco Credit Union	\$1,000.00	2023 Senior Scholarship
Jeff Flaten	Trumpet valued at \$550 and saxophone valued at \$300	Middle School Band
Big Lake Spud Fest	\$1,500.00	Girls Soccer Team to help fund overnight trip to Two Harbors
G & M Outdoor Service LLC	\$500.00	HS Scoreboard
Lupulin	\$1,081.00	Clear the Lists
Frozen Spoon	\$75.00	Help fund Middle School student programs
Minnco Credit Union	Backpacks, snacks, Clorox wipes valued at \$100.00	Hornet Hospitality Room at the high school
LISI—Carlie and Steven Kohn	\$1,500.00	Lunches for Youth Apprenticeship Fair
Frozen Spoon	\$75.00	Independence

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on September 28, 2023.

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS

Independent School District # 727

for month: July 2023

101 - CASH ACCOUNTS					
	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$ 3,609,450	\$ 5,838,078	\$ (4,273,814)		\$ 5,173,714
Food Service	(\$2,626,975)	17,408	(102,115)		(\$2,711,682)
Community Service	(\$915,273)	384,747	(432,466)		(\$962,992)
Building Fund	(\$40,299)	3,031,609	(2,991,310)		\$0
Debt Service	\$532,200	16,925	-		\$549,125
Project fund- HVAC (Fund 15)	(\$67,482)	109,988	(42,506)		\$0
Custodial Fund (Fund 18)	\$1,451	-	-		\$1,451
OPEB Trust Fund	(\$157,896)	-	(249)		(\$158,145)
TOTAL PER BOOKS	335,176	9,398,755.00	(\$7,842,460)	\$0	1,891,471
					General Checking Account
					\$1,891,471
					TOTAL PER BANK
					\$1,891,471

102 - PETTY CASH ACCOUNT					
	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$2,000	691	(\$691)	-	\$2,000
					Petty Cash Checking Account
					\$2,000
					TOTAL PER BANK
					\$2,000

104 - INVESTMENT ACCOUNTS					
	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	(\$4,420,144)	\$ 5,718,476	\$ (6,147,921)		(\$4,849,589)
General Fd Operating Investments	\$11,990,828	1,274,732	-		\$13,265,560
Food Service	\$3,468,294	28,019	-		\$3,496,313
Community Service	\$2,344,923	122,535	-		\$2,467,458
Debt Service	\$3,084,738	100,034	-		\$3,184,772
Facility Maintenance Invest. 2021A (Fd 07)	\$33,850	-	(16,925)		\$16,925
Facility Maintenance Invest. 2021A (Fd 15)	\$659,573	2,967	(109,988)		\$552,552
Facilities Investments 2022A (Fd 06)	\$18,203,003	73,199	(3,031,609)		\$15,244,593
OPEB Trust Fund	\$879,190	3,182	(15)		\$882,357
OPEB Trust Equities	\$595,935	-	(6,445)		\$589,490
TOTAL PER BOOKS	\$36,840,190	\$7,323,144	(\$9,312,903)	\$0	\$34,850,431
					MN Trust
					\$4,298,954
					Operating Investments
					\$13,265,560
					Refunding Bond Investments
					\$0
					Building Fund Investments
					\$15,814,070
					OPEB Trust
					\$1,471,847
					TOTAL PER BANK
					\$34,850,431

CASH AND INVESTMENT BALANCE SUMMARY BY FUND					
	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	\$ 11,182,134	\$ 12,831,977	\$ (10,422,426)	\$ -	\$ 13,591,685
Food Service	\$841,319	45,427	(102,115)	-	\$784,631
Community Service	\$1,429,650	507,282	(432,466)	-	\$1,504,466
Debt Service	3,650,788	116,959	(16,925)	-	3,750,822
Project Fund HVAC- Fund 15	\$592,091	\$112,955	(\$152,494)	\$0	\$552,552
Custodial Fund (Fund 18)	\$1,451	-	-	-	\$1,451
Bond Account Investments (fund 06)	\$18,162,704	\$3,104,808	(\$6,022,919)	\$0	\$15,244,593
OPEB Trust Fund	\$721,294	3,182	(264)	-	\$724,212
OPEB Trust Equities	\$595,935	-	(6,445)	-	\$589,490
TOTAL PER BOOKS	37,177,366	\$16,722,590	(\$17,156,054)	\$0	36,743,902
					Cash
					\$1,891,471
					Petty Cash
					\$2,000
		64			Investments
					\$34,850,431
					TOTAL PER BANK
					\$36,743,902

PETTY CASH EXPENDITURES
BIG LAKE PUBLIC SCHOOLS
Independent School District # 727
for month: August 2023

Date	Ck #	Vendor	Description	Amount
08/08/23	20448	Jeff Peterson	Meal Account Refunds	\$ 10.00
08/08/23	20449	Natalie Sexton	Meal Account Refunds	\$ 12.00
08/08/23	20450	Nicholas Ellingston	Meal Account Refunds	\$ 12.90
08/08/23	20451	Diane Moorman	Meal Account Refunds	\$ 13.95
08/08/23	20452	Catherine Torres	Meal Account Refunds	\$ 15.50
08/08/23	20453	Marshall Guy	Meal Account Refunds	\$ 17.65
08/08/23	20454	Melissa O'brien	Meal Account Refunds	\$ 17.65
08/08/23	20455	Ryan Piepenhagen	Meal Account Refunds	\$ 19.35
08/08/23	20456	Siriphone Tran	Meal Account Refunds	\$ 20.00
08/08/23	20457	Naomi Davis	Meal Account Refunds	\$ 22.00
08/08/23	20458	Tamara Jentges	Meal Account Refunds	\$ 24.05
08/08/23	20459	Tamara Parmer	Meal Account Refunds	\$ 25.45
08/08/23	20460	Tammy Roberts	Meal Account Refunds	\$ 25.65
08/08/23	20461	Helen Parks	Meal Account Refunds	\$ 26.90
08/08/23	20462	Teneya Hill	Meal Account Refunds	\$ 28.75
08/08/23	20463	Richard Merten	Meal Account Refunds	\$ 30.75
08/08/23	20464	Joseph Trantina	Meal Account Refunds	\$ 32.30
08/08/23	20465	David Toe	Meal Account Refunds	\$ 49.25
08/08/23	20466	Ashley Johnson	Meal Account Refunds	\$ 250.00
08/08/23	20467	Rachel Strader	Meal Account Refunds	\$ 37.30

\$ 691.40

WIRE TRANSFER SUMMARY
Big Lake Public Schools
Independent School District #727
August 31, 2023

DATE	FROM	TO	AMOUNT	PURPOSE
8/1/2023	Old National-Checking	Heartland Pmt System	\$ 66.78	Nutri Kids Credit Card Fees
8/1/2023	Old National-Checking	Further	\$ 1,795.78	Flex Claim Pymts
8/2/2023	Old National-Checking	Amazon	\$ 701.49	Invoice Payments
8/3/2023	Old National-Checking	Public Surplus	\$ 487.50	Sale of Auction Items
8/3/2023	MN Trust-PMA	Old National-Checking	\$ 1,800,000.00	Payroll and Payroll AP
8/8/2023	Old National-Checking	Further	\$ 2,009.79	Flex Claim Pymts
8/8/2023	Old National-Checking	Amazon	\$ 2,049.24	Invoice Payments
8/8/2023	Old National-Checking	Bankcard Service	\$ 5,631.78	ELEYO Credit Card Fees
8/8/2023	Old National-Checking	Delta Dental	\$ 29,204.92	Dental Insurance
8/8/2023	Old National-Checking	EBC	\$ 46,068.34	403b & 457 contributions
8/9/2023	Old National-Checking	ELEYOmonthlysoft	\$ 1,275.00	ELEYO User Fees
8/9/2023	Old National-Checking	BLEM	\$ 8,701.05	Teacher Unions Dues
8/9/2023	Old National-Checking	Further	\$ 20,905.65	H.S.A Contributions
8/10/2023	Old National-Checking	Transfirst/TSYS	\$ 180.81	Affinity Credit Card fees
8/15/2023	Old National-Checking	Further	\$ 1,228.29	Flex Claim Pymts
8/16/2023	Old National-Checking	Old National Bank	\$ 9.26	Old National Service Charge
8/16/2023	Old National-Checking	Old National-Petty Cash	\$ 691.40	Transfer to Petty Cash
8/17/2023	Old National-Checking	Neopost	\$ 201.00	DO Postage
8/17/2023	MN Trust-PMA	Old National-Checking	\$ 1,600,000.00	Payroll and Payroll AP
8/18/2023	Old National-Checking	Windstream	\$ 1,413.11	Windstream billing
8/18/2023	CC Choices ACH	Old National-Checking	\$ 2,584.00	Pathway I
8/18/2023	Old National-Checking	Amazon	\$ 10,302.55	Invoice Payments
8/18/2023	Old National-Checking	Compass Group	\$ 37,293.74	Chartwells
8/18/2023	Old National-Checking	Vision Transportation	\$ 56,087.07	Transportation billing
8/21/2023	Old National-Checking	FleetCor	\$ 199.55	Kwik Trip Billing
8/22/2023	Old National-Checking	Further	\$ 394.50	Further Fee
8/22/2023	Old National-Checking	EBC	\$ 44,664.26	403b & 457 contributions
8/23/2023	Old National-Checking	Amazon	\$ 365.48	Invoice Payments
8/23/2023	Old National-Checking	BLEM	\$ 8,701.01	Teacher Unions Dues
8/24/2023	Old National-Checking	Further	\$ 20,710.65	H.S.A Contributions
8/25/2023	MN Trust-PMA BONDS	Old National-Checking	\$ 126,913.23	Bond Draw 2021A
8/25/2023	MN Trust-PMA BONDS	Old National-Checking	\$ 3,031,609.74	Bond Draw 2022A
8/28/2023	Old National-Checking	Verizon	\$ 1,318.74	Verizon billing
8/29/2023	Old National-Checking	Further	\$ 3,185.88	Flex Claim Pymts
8/29/2023	Benefit Resource BRI	Old National-Checking	\$ 13,121.11	Cobra Payment
8/30/2023	Old National-Checking	Amazon	\$ 130.30	Invoice Payments
8/30/2023	Old National-Checking	Amazon	\$ 4,313.97	Invoice Payments
8/31/2023	Old National-Checking	Bremer Bank	\$ 134.10	ACH Charge
8/31/2023	Old National-Checking	NewYork Life	\$ 10,338.31	Life & LTD Insurance
8/31/2023	MN Trust-PMA	Old National-Checking	\$ 1,500,000.00	Payroll and Payroll AP

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

GENERAL FUND:

REVENUE:

Original Budget

AMOUNT	DATE
--------	------

\$46,449,691 * Jun-23

NET CURRENT REVENUE BUDGET

\$46,449,691

GENERAL FUND:

EXPENSE:

Original Budget

AMOUNT	DATE
--------	------

\$46,071,129 * Jun-23

NET CURRENT EXPENSE BUDGET

\$46,071,129

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

	AMOUNT	DATE
FOOD SERVICE FUND:		
REVENUE:		
Original Budget	\$2,399,363	* Jun-23
\$40,000 reimbursement from Chartwells; equipment rec'd in 23-24	\$40,000	
NET CURRENT REVENUE BUDGET	<u>\$2,439,363</u>	
EXPENSE:		
Original Budget	\$2,528,694	* Jun-23
Increase equipment budget for 22-23 budgeted equipment rec'd in July 2023	\$151,638	
NET CURRENT EXPENSE BUDGET	<u>\$2,680,332</u>	
COMMUNITY SERVICE FUND:		
REVENUE:		
Original Budget	\$2,866,263	* Jun-23
NET CURRENT REVENUE BUDGET	<u>\$2,866,263</u>	
EXPENSE:		
Original Budget	\$2,905,975	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$2,905,975</u>	
BUILDING CONSTRUCTION FUND:		
REVENUE:		
Original Budget	\$225,000	* Jun-23
NET CURRENT REVENUE BUDGET	<u>\$225,000</u>	
EXPENSE:		
Original Budget	\$9,728,058	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$9,728,058</u>	

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

	AMOUNT	DATE
DEBT SERVICE FUND		
REVENUE:		
Original Budget	\$6,462,877	* Jun-23
NET CURRENT REVENUE BUDGET	<u>\$6,462,877</u>	
EXPENSE:		
Original Budget	\$6,464,376	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$6,464,376</u>	
	AMOUNT	DATE
OPEB Irrevocable Trust Fund		
REVENUE:		
Original Budget	50,000	* Jun-23
NET CURRENT REVENUE BUDGET	<u>50,000</u>	
EXPENSE:		
Original Budget	\$164,419	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$164,419</u>	

COMPLIANCE ISSUES

- | | | |
|----|---|-------------------|
| 1) | Preliminary UFARS data loaded to MDE by September 15th, 2023 | In compliance |
| 2) | Revenue and Expenditure Budget published by earlier of one week after school board accepts final audit or November 30, 2023 | Not in compliance |
| 3) | Final UFARS data to MDE by November 30, 2023 | Not in compliance |
| 4) | The 2022/2023 audit (electronic copy) received at MDE by December 31st, 2023 | Not in compliance |
| 5) | Board members having received training in financial matters per statute | In compliance |

FISCAL HEALTH - INCOME STATEMENT PARAMETERS

- 1) Revenue/Expenditure Monitor - Exp/Rev Summary - FD Report

	REVENUE				EXPENDITURES		
	Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD		Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD
General Fund (01,05,11 &12)	\$ 46,449,691	\$ 4,618,884	10%	\$ 46,071,129	\$ 2,500,313	5%	
Food Service (02)	\$ 2,439,363	\$ 72,939	3%	\$ 2,680,332	\$ 80,033	3% <i>See Note 1</i>	
Community Service (04)	\$ 2,866,263	\$ 589,168	21%	\$ 2,905,975	\$ 393,847	14%	
Building Construction (06)	\$ 225,000	\$ 164,622	73%	\$ 9,728,058	\$ 2,794,886	29%	
Debt Service (07)	\$ 6,462,877	\$ 164,193	3%	\$ 6,464,376	\$ 883,987	14%	
OPEB Irrevocable Trust Fund (45)	\$ 50,000	\$ 8,955	18%	\$ 164,419	\$ 291	0%	

- 2) ADM Monitor - Principals' monthly reporting
 Original

Budgeted Seated ADM	3169
Tuition ADM	76
Budgeted ADM	3245

NOTES

See budget revisions

ISD #727 2023-2024 Revised Budget

September 2023

	Budgeted Fund Balance June 30,2023	Revenue Budget 23-24	Expenditure Budget 23-24	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2024
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 136,745	\$ 401,095	\$ 353,751	\$ 47,344	\$ -	\$ 184,089
Operating Capital	\$ 438,154	\$ 782,776	\$ 1,094,785	\$ (312,009)	\$ -	\$ 126,145
Capital Projects Levy	\$ 512,606	\$ 669,369	\$ 646,021	\$ 23,348	\$ -	\$ 535,954
Staff Development	\$ 100,781	\$ 506,695	\$ 502,168	\$ 4,527	\$ -	\$ 105,308
Basic Skills	\$ -	\$ 1,792,691	\$ 1,168,934	\$ 623,757	\$ -	\$ 623,757
Third Party/Medical Assistance	\$ 202,291	\$ 75,000	\$ 108,037	\$ (33,037)	\$ -	\$ 169,254
Area Learning Center (ALC)	\$ 107,114	\$ 362,155	\$ 376,334	\$ (14,179)	\$ -	\$ 92,935
Scholarships	\$ 24,750	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 24,750
Student Activities	\$ 27,449	\$ 2,300	\$ 8,300	\$ (6,000)	\$ -	\$ 21,449
Committed for Severance	\$ 902,928	\$ -	\$ 18,583	\$ (18,583)	\$ -	\$ 884,345
Committed for Liberty Shelter	\$ 29,120	\$ -	\$ 29,120	\$ (29,120)	\$ -	\$ -
Assigned for Q Comp	\$ 22,269	\$ 836,537	\$ 805,542	\$ 30,995	\$ -	\$ 53,264
Assigned for Athletics and Activities	\$ 153,588	\$ 1,199,484	\$ 1,218,464	\$ (18,980)	\$ -	\$ 134,608
Assigned for Building Level Activities	\$ 130,813	\$ 42,506	\$ 68,772	\$ (26,266)	\$ -	\$ 104,547
Other Assigned Fund Balances	\$ 207,281	\$ 14,454	\$ 164,466	\$ (150,012)	\$ -	\$ 57,269
Nonspendable for Prepaid Items	\$ 60,752	\$ -	\$ -	\$ -	\$ -	\$ 60,752
Unassigned Fund Balance	\$ 6,613,525	\$ 39,746,629	\$ 39,489,852	\$ 256,777	\$ -	\$ 6,870,302
Subtotal	\$ 9,670,166	\$ 46,449,691	\$ 46,071,129	\$ 378,562	\$ -	\$ 10,048,728
Food Service:						
Restricted	\$ 790,483	\$ 2,439,363	\$ 2,680,332	\$ (240,969)	\$ -	\$ 549,514
Nonspendable for Inventory	\$ 38,541	\$ -	\$ -	\$ -	\$ -	\$ 38,541
Subtotal	\$ 829,024	\$ 2,439,363	\$ 2,680,332	\$ (240,969)	\$ -	\$ 588,055
Community Service:						
Restricted -						
Community Education	\$ 872,663	\$ 2,087,138	\$ 2,070,236	\$ 16,902	\$ -	\$ 889,565
ECFE	\$ 96,348	\$ 287,744	\$ 296,337	\$ (8,593)	\$ -	\$ 87,755
School Readiness	\$ (91,419)	\$ 472,231	\$ 510,934	\$ (38,703)	\$ -	\$ (130,122)
Preschool Screening	\$ -	\$ 19,150	\$ 28,468	\$ (9,318)	\$ -	\$ (9,318)
Subtotal	\$ 877,592	\$ 2,866,263	\$ 2,905,975	\$ (39,712)	\$ -	\$ 837,880
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 597,558	\$ 25,000	\$ 622,558	\$ (597,558)	\$ -	\$ -
Referendum Projects	\$ 17,817,165	\$ 200,000	\$ 9,105,500	\$ (8,905,500)	\$ -	\$ 8,911,665
	\$ 18,414,723	\$ 225,000	\$ 9,728,058	\$ (9,503,058)	\$ -	\$ 8,911,665
Debt Service - Restricted	\$ 1,423,004	\$ 6,462,877	\$ 6,464,376	\$ (1,499)	\$ -	\$ 1,421,505
OPEB Irrevocable Trust Fund	\$ 1,172,049	\$ 50,000	\$ 164,419	\$ (114,419)	\$ -	\$ 1,057,630
Total	\$ 32,386,558	\$ 58,493,194	\$ 68,014,289	\$ (9,521,095)	\$ -	\$ 22,865,463

School Board Financial Report

September 28th, 2023

Presented by Angie Manuel, Director of Business Services

Updated 9-28-23

Enrollment Update

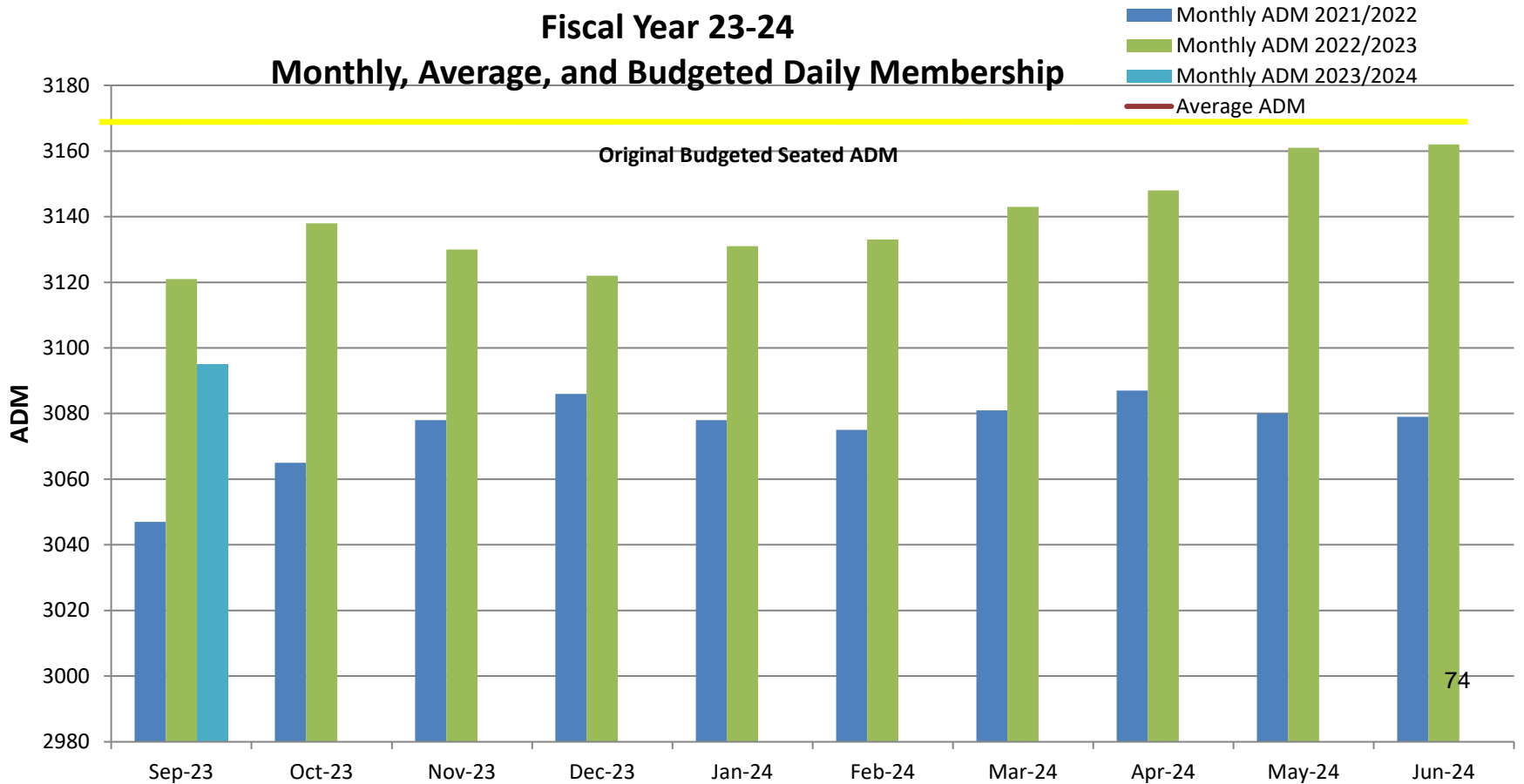
- Day 1 (Sept 7th) Seated Enrollment: 3,153
 - ❖ Excluding ECSE, seated enrollment 48 less than May 31
 - ❖ Seated enrollment 22 less than last Day 1 last year
 - ❖ K = 230; 1st grade = 224
 - ❖ K budget = 250; 1st grade budget = 252

ECSE = Early Childhood Special Education Students
PSEO = Post Secondary Enrollment Option Students

Updated 9-28-23

Fiscal Year 23-24

Monthly, Average, and Budgeted Daily Membership



Budget Revisions

Food Service Fund

- Revenues increased \$40,000
 - Equipment reimbursement from Chartwells
 - Equipment was scheduled to be received in 22-23; delivery July 2023
 - Timing difference

Budget Revisions

Food Service Fund

- Expenditures increased \$151,638
 - 22-23 equipment was not delivered until July 2023
 - July 2023 equipment: Dish machine, Combi Oven and Kettle at Independence
 - Serving line upgrade at MS and Independence expected to occur this winter. Equipment ordered in August.

Financial Update

General Fund Budget Update

- Enrollment budget revision to occur later this Fall
 - Enrollment has increased 9 students since Day 1
- Unemployment costs less than anticipated

Updated 9-28-23

ISD #727 2023-2024 Revised Budget

September 2023

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Basic Skills	\$ -	\$ 1,792,691	\$ 1,168,934	\$ 623,757	\$ -	\$ 623,757
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	\$ 18,414,723	\$ 225,000	\$ 9,728,058	\$ (9,503,058)	\$ -	\$ 8,911,665
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OPEB Irrevocable Trust Fund	\$ 1,172,049	\$ 50,000	\$ 164,419	\$ (114,419)	\$ -	\$ 1,057,630
Total	\$ 32,386,558	\$ 58,493,194	\$ 68,014,289	\$ (9,521,095)	\$ -	\$ 22,865,463

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Financial Update

Audit scheduled to begin October 9th

22-23 final data available in early November

4th round of Supply Chain Assistance funds

- Food Service Fund: \$ 31,548

School Board Action

Approve financial report and budget revisions

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	2018 MARKET VALUE	1,535,394,144
B.	PUPIL DATA	1	2	2019 MARKET VALUE	1,670,710,818
			3	2020 MARKET VALUE	1,796,762,112
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	1,988,921,181
A.	GENERAL	2	5	2022 MARKET VALUE	2,533,490,799
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
				REFERENDUM MARKET VALUE (RMV)	
		6		2018 RMV	1,560,593,594
III.	ADJUSTMENTS BY FUND		7	2019 RMV	1,685,383,522
A.	GENERAL	16	8	2020 RMV	1,804,575,329
B.	COMMUNITY SERVICE	23	9	2021 RMV	1,984,036,441
C.	GENERAL DEBT	24	10	2022 RMV	2,493,583,980
D.	OPEB/PENSION DEBT	24			
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24			
			11	2018 NTC	16,199,891
V.	OFFSET ADJUSTMENTS	26	12	2019 NTC	17,579,363
			13	2020 NTC	18,905,469
VI.	TACONITE ADJUSTMENTS	27	14	2021 NTC	20,872,125
			15	2022 NTC	26,541,637
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2018 SALES RATIO	92.9%
			17	2019 SALES RATIO	90.7%
			18	2020 SALES RATIO	92.5%
			19	2021 SALES RATIO	92.5%
			20	2022 SALES RATIO	85.9%
				UNLIMITED ADJUSTED NTC (UANTC)	
			21	2018 UANTC=(11)/(16)=	17,441,643
			22	2019 UANTC=(12)/(17)=	19,359,190
			23	2020 UANTC=(13)/(18)=	20,413,697
			24	2021 UANTC=(14)/(19)=	22,557,157
			25	2022 UANTC=(15)/(20)=	30,875,393
				ADJUSTED NTC (ANTC)	
			26	2018 ANTC	17,441,643
			27	2019 ANTC	19,359,190
			28	2020 ANTC	20,413,697
			29	2021 ANTC	22,557,157
			30	2022 ANTC	26,843,017
				AG MODIFIED ANTC FOR LTFM	
			31	2018 AG MODIFIED ANTC	17,828,991
			32	2019 AG MODIFIED ANTC	19,214,408
			33	2020 AG MODIFIED ANTC	20,244,963
			34	2021 AG MODIFIED ANTC	22,370,795
			35	2022 AG MODIFIED ANTC	26,621,246
				ADJUSTED ADM	
			47	2020-21 ADJ ADM (ACT)	3,005.76
			48	2021-22 ADJ ADM (ACT)	3,152.41
			49	2022-23 ADJ ADM (PRE)	3,213.02
			50	2023-24 ADJ ADM (EST)	3,210.00
			51	2024-25 ADJ ADM (EST)	3,169.00
			52	2025-26 ADJ ADM (EST)	3,130.00
				ADJUSTED PUPIL UNITS	
			53	2020-21 ADJ PU (ACT)	3,297.87
			54	2021-22 ADJ PU (ACT)	3,451.75
			55	2022-23 ADJ PU (PRE)	3,517.46
			56	2023-24 ADJ PU (EST)	3,509.00
			57	2024-25 ADJ PU (EST)	3,462.40
				VOLUNTARY PRE-K ADJUSTED ADM	
			58	2020-21 ADJ VPK ADM	
			59	2021-22 ADJ VPK ADM	
			60	2022-23 ADJ VPK ADM	
			61	2023-24 ADJ VPK ADM	
			62	2024-25 ADJ VPK ADM	
				VOL PRE-K ADJUSTED PUPIL UNITS	
			63	2020-21 ADJ VPK PU	
			64	2021-22 ADJ VPK PU	
			65	2022-23 ADJ VPK PU	
			66	2023-24 ADJ VPK PU	
			67	2024-25 ADJ VPK PU	

SCHOOL YEAR	FORMULA ALLOWANCE
2019-20	6,438
2020-21	6,567
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281

NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

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

PUPIL DATA CONT.			***DECLINING ENROLLMENT REV CONT.***			***COMPENSATORY REVENUE CONT.***			
SCHOOL READINESS PLUS ADJUST ADM			102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	46.60	115	COMPENSATORY PILOT		
68	2020-21	ADJ SRP ADM				116	TOTAL COMPENSATORY REV = (114)+(115) =	1,689,950.44	
69	2021-22	ADJ SRP ADM							
70	2022-23	ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68				
71	2023-24	ADJ SRP ADM							
72	2024-25	ADJ SRP ADM							
SCHOOL READINESS PLUS PUPIL UNITS			104	DECLINING ENROLL REV = (102)X(103) =	95,002.49	117	**ENGLISH LEARNER (EL)** 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	90.00	
73	2020-21	ADJ SRP PU				118	IF(117)=0, ZERO; ELSE GTR OF 20, (117) =	90.00	
74	2021-22	ADJ SRP PU				119	EL REVENUE = (118)X\$1,228 =	110,520.00	
75	2022-23	ADJ SRP PU				120	2024-25 ADM SRV (EST)	3,169.00	
76	2023-24	ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)	21.77	121	EL CONCENTRATION RATIO = (117)/(120) =	.02840013	
77	2024-25	ADJ SRP PU				122	EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =	.24695765	
(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) =	75,376.45	123	EL PUPIL UNITS = (117)X(122) =	22.23	
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			107	FY 2024 RETIRE SALARY	18,084,216.89	124	EL CONCENTRATION REV = (123)X\$436 =	9,692.28	
78	2020-21	EXT ADM (ACT)	4.56	108	PENSION ADJUST RATE	.0125	125	DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =	120,212.28
79	2021-22	EXT ADM (ACT)	21.81	109	RETIRE PENSION ADJUST = (107)X(108) =	226,052.71	126	BASIC SKILLS REVENUE = (116)+(125) =	1,810,162.72
80	2022-23	EXT ADM (PREL)	23.72	110	TOTAL PENSION ADJ REV = (106)+(109) =	301,429.16	127	**SPARSITY REVENUE** ATTENDANCE AREA FOR SPARSITY	63.10
81	2023-24	EXT ADM (EST)	27.00				128	DIST TO NEAREST HS	6.1
82	2024-25	EXT ADM (EST)	29.00				129	ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =	12.0
83	2025-26	EXT ADM (EST)	31.00				130	ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5	
EXTENDED TIME PU							131	2024-25 ADM SRV, 7-12	1,467.00
84	2020-21	EXT TIME PU	5.45	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 =	45,011.20			
85	2021-22	EXT TIME PU	23.09						
86	2022-23	EXT TIME PU	25.46						
87	2023-24	EXT TIME PU	28.80						
88	2024-25	EXT TIME PU	31.20						
GENERAL EDUCATION REVENUE			88	2024-25 EXT PU (EST)	31.20				
BASIC REVENUE			112	EXTENDED TIME REVENUE = (88)X\$5,117 =	159,650.40				
100	FY 2025	FORMULA ALLOW	7,281						
57	2024-25	ADJ PU (EST)	3,462.40						
101	BASIC REVENUE = (57)X(100) =	25,209,734.40		113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	1,653,991.42			
DECLINING ENROLLMENT REV									
56	2023-24	ADJ PU (EST)	3,509.00	114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] =	1,689,950.44			
57	2024-25	ADJ PU (EST)	3,462.40						

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] =	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 392.03	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 52.74	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 182,606.98	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 182,606.98
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 1,064,959.31	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 25,209,734.40
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 95,002.49
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 301,429.16
SMALL SCHOOLS REVENUE		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 25,047,242.00	111	GIFTED & TALENTED 45,011.20
57	2024-25 ADJ PU (EST) 3,462.40	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 1,167,201.48	112	EXTENDED TIME 159,650.40
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 181,415.30	126	BASIC SKILLS 1,810,162.72
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 =	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) =	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS
TRANSPORTATION SPARSITY		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 1,348,616.78	141	TRANSPORT SPARSITY 182,606.98
142	ATTENDANCE AREA 63.10	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 27,803,597.35	161	TRANSPORT SPARSITY 182,606.98
143	SQUARE MILES PER RES PU =(142)/(46)= .0152	162	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.01	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 27,803,597.35
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .2000	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 29.37	163	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.01
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .0152	164	MAINTENANCE COST INDEX = 1+ [.01X(163)] = 1.2937	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.01
		165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.01	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.01
		166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2=	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2=
		167	YEAR ROUND PU SERVED	167	YEAR ROUND PU SERVED
		168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 768,687.42	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 768,687.42
		169	UNEQUALIZED REVENUE =(57)X(166)= 6,924.80	169	UNEQUALIZED REVENUE =(57)X(166)= 6,924.80

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION	
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	660.14
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184	AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	
57	2024-25 ADJ PU (EST)	3,462.40	185	PHASEOUT OF LINE (183)	
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	2,506,777.60	186	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =	660.14
173	TIER 1 LOR CAP/APU	300	187	FY 2025 ANNUAL INFLATION FACTOR	1.0257
174	TIER 2 LOR CAP/APU	724	188	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	677.11
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	189	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	159.56
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	190	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	4.10
177	TOTAL, TIER 1 = (57)X(175) =	1,038,720.00	191	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	
178	TOTAL, TIER 2 = (57)X(176) =	1,468,057.60	192	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	681.21
	REFERENDUM ALLOWANCES		193	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	681.21
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	**NEW ELECTIONS** WITHOUT INFLATION	
	REF AUTH W/O INFLATION		195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)		196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	
180	PHASEOUT OF LINE (179)		197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =	681.21
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY		198	**REFERENDUM CAPS** INFLATION FACTOR AS SET IN STATUTE	1.2036
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS		199	STANDARD CAP = [2079.50X(198) - \$300=	2,202.89
			200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300	597.00
			201	FY 2025 ALT CAP =[(200)X(198)] -\$300 =	418.55
			202	SPARSITY REVENUE CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)	2,202.89
			203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =	681.21
			57	2024-25 ADJ PU (EST)	3,462.40
			204	FY 2025 REFER REVENUE = (57)X(203) =	2,358,621.50

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(245) = 29,499.64	235	FY 2025 RMV/RES PU 601,037.40	269	TIER 1 AID = (262)-(266) =
247	TRANSITION AID = (206)-(246) =	257	TIER 1 = LSR OF 1 OR (235)/\$567,000 = 1.00000000	263	TIER 2 AID
		258	TIER 2 = LSR OF 1 OR (235)/\$290,000 = 1.00000000	270	TOTAL AID = (269)+(263) =
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 681.21	259	TIER 1 LEVY = (254)X(257) = 1,592,704.00	271	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) = 765,917.50	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 8.23
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 981.21
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) = 2,358,621.50	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] =
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	262	TIER 1 AID = (254)-(259) =	275	REF AND LOR REV = (177)+(204) = 3,397,341.50
251	TIER 1 = LSR OF (203) OR (248) = 460.00	263	TIER 2 AID = (255)-(260) =	276	CAPPED TBRA = LSR OF (274) OR (275) =
252	TIER 2 = [LSR OF (203) OR (250)]-(251) = 221.21	264	TOTAL AID = (262)+(263) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) =	101	FY 2025 FORMULA ALLOW 7,281		
		57	ADJ PU (EST) 3,462.40		
		265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 5,263,713.60		
204	REFERENDUM REVENUE ALL AUTHORITIES 2,358,621.50	266	REFERENDUM EQUALIZATION AID CAP = GRT OF (264)-(265) OR 0 =	277	TIER 2 REF AID
254	TOTAL, TIER 1 = (57)X(251) = 1,592,704.00	**REFERENDUM LEVY WITH AID LIMIT**		278	TIER 1 REF AID
255	TOTAL, TIER 2 = (57)X(252) = 765,917.50	267	TIER 1 LEVY = (259)+(266) = 1,592,704.00	279	TIER 1 LOR AID
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =	260	TIER 2 LEVY 765,917.50	280	TIER 1 LOR LEVY
		256	UNEQUALIZED LEVY	281	TIER 1 REF LEVY
		268	TOTAL = (267) +(260)+(256) = 2,358,621.50	282	TIER 2 REF LEVY
				283	UNEQL REF LEVY

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	312	LOCAL OPTIONAL LEVY LIMIT = (311)+(239) = 2,177,500.30
284	TIER 1 REF AID = (269)-(278) =			313	LOCAL OPTIONAL AID = (286)+ (241)+ (307)= 329,277.30
285	TIER 2 REF AID = (263)-(277) =		347,293.08		
286	TIER 1 LOR AID = (240)-(279) 329,277.30	299	FY 2015 COMBINED AID FOR GUARANTEE = (297)+(298) = 1,190,123.34		**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
287	TIER 1 LOR LEVY = (238)-(280) 709,442.70			314	TIER 1 REF LEVY = (288)-(308) = 1,592,704.00
288	TIER 1 REF LEVY = (267)-(281) = 1,592,704.00	300	FY 2025 COMBINED REVENUE = (172)+(204) = 4,865,399.10	315	TIER 2 REF LEVY = (289)-(309) = 765,917.50
289	TIER 2 REF LEVY = (260)-(282) = 765,917.50			316	UNEQL LEVY = (290)-(310) =
290	UNEQL REF LEVY = (256)-(283) =	301	FY 2025 COMBINED INITIAL AID = (291)+(241) = 329,277.30		
291	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (276)+(284) + (285)+(286) = 329,277.30	302	REVENUE RATIO = LESSER OF 1 OR [(300)/(296)] = 1.00000000	317	TOTAL REFERENDUM LEVY = (314)+(315)+(316)= 2,358,621.50
292	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (287)+(288) + (289)+(290) = 3,068,064.20	303	2012 RMV 1,110,592,825	318	TOTAL REFERENDUM EQUALIZATION AID = (276)+(284)+(285) + (308)+(309)+(310) - (279)-(280) =
		10	2022 RMV 2,493,583,980		
		304	RMV RATIO = LESSER OF 1 OR [(303) / (10)] = .44538016		
	REFERENDUM AID GUARANTEE	305	FY 2025 MINIMUM COMBINED AID = (299)X(302)X(304) = 530,057.32		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
293	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	306	FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE IF (293)=0 THEN 0, ELSE GREATER OF 0 OR [(305)-(301)] =	146	TRANSPORT ALLOWANCE 392.03
294	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,303,385.16			319	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
295	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 751,516.68		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	320	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
296	FY 2015 COMBINED REVENUE = (294)+(295) = 2,054,901.84	307	TIER 1 LOR LEVY	321	CHARTER ALT ATTENDANCE ADJUST = (146)X(319) + \$223X(320) =
297	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 842,830.26	308	TIER 1 REF LEVY	322	2024-25 RES PU ATTENDING MN STATE ACADEMIES
		309	TIER 2 REF LEVY	323	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(322) =
		310	UNEQL REF LEVY	324	ALT ATTEND ADJUST TO AID = (321)+(323) =
			LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		
		311	TIER 1 LOR LEVY = (287)-(307) = 709,442.70		
		239	TIER 2 LOR LEVY = (239) 1,468,057.60		

GENERAL ED REVENUE SUMMARY		***ALT TEACHER COMP AIDS & LEVIES***		***ACHIEVEMENT AND INTEGRATION*** REVENUE				
101	BASIC	25,209,734.40	331	ALT COMP REVENUE	832,254.80	57	2024-25 ADJ PU (EST)	3,462.40
104	DECLINING ENROLL	95,002.49				348	FY 2025 EST INITIAL BUDGET	
110	PENSION ADJUSTMENT	301,429.16	332	ALT COMP BASIC AID = 0.65X(331) =	540,965.62	349	FY 2025 EST INCENTIVE BUDGET	
111	GIFTED & TALENTED	45,011.20				350	FY 2025 ADJ INITIAL BUDGET = (348)X1.003 =	
112	EXTENDED TIME	159,650.40	333	BASIC AID PRORATION	1.00000000	351	OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	
126	BASIC SKILLS	1,810,162.72				352	EST OCT 1, 2023 ENROLL OF PROTECTED STUDENTS = (351) =	
138	SPARSITY		334	PRORATED BASIC AID = (332)X(333) =	540,965.62	353	OCT 1, 2022 TOTAL ENROLLMENT	
141	SMALL SCHOOLS					354	EST OCT 1, 2023 TOTAL ENROLLMENT = (353) =	
161	TRANSPORT SPARSITY	182,606.98	335	PRO BASIC AID TO LEVY = (332)-(334) =		355	PROTECTED ENROLLMENT RATIO =(352)/(354)=	
168	OPERATING CAPITAL	768,687.42				356	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (348) > 0 = \$350 X(57)X(355)=	
172	LOCAL OPTIONAL	2,506,777.60	336	ALT COMP LEVY REVENUE =(331)-(332)+(335)=	291,289.18	357	INTEG HOLD HARMLESS (FROM FY 2024 INTEG REV RPT, LINE 11)	
204	REFERENDUM	2,358,621.50				358	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (350) OR [(356)+(357)] =	
206	TRANSITION	29,499.64	231	FY 2025 ANTC/ADJ PU	7,752.72	359	INCENTIVE REV = LSR OF(349) OR [(57)X\$10]=	
229	EQUITY REVENUE	466,818.07	337	ALT COMP LEVY RATIO = LESSER OF 1 OR [(231)/\$6,100] =	1.00000000	360	ACHIEVE & INTEG REVENUE = (358)+(359) =	
324	ALT ATTENDANCE ADJ		338	ALT TEACHER COMP LEVY = (336)X(337) =	291,289.18	361	ACHIEVE & INTEG LEVY = (360)X.30	
325	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) +(168)+(172)+(204) +(206)+(229)+(324) =	33,934,001.58	339	ALT COMP EQUALIZATION AID = (331)-(334)-(338) =		362	TRANSFER TO MDE IF (358)=(350) THEN (362)=(350)-(348) ELSE (362)=(358)X.003	
	GENERAL AIDS & LEVIES					363	ACHIEVE & INTEG AID =(360)-(361)-(362)=	
233	OPERATING CAP LEVY	257,757.17						
243	EQUITY LEVY	466,818.07						
246	TRANSITION LEVY	29,499.64						
312	LOCAL OPTIONAL	2,177,500.30						
317	TOTAL REFERENDUM LEVY	2,358,621.50						
326	TOTAL GENERAL ED LEVY = (233)+(243)+(246) +(312)+(317) =	5,290,196.68						
327	TOTAL GENERAL ED AID = (325)-(326)=	28,643,804.90						
	ALTERNATIVE TEACHER COMP REV							
328	ENROLLMENT AS OF OCT 1, 2022 AT PARTICIPATING SITES (FY 2024 GENERAL EDUC RPT, LINE 324)	3,204.00	340	SPEC ED REGULAR BEFORE TUITION ADJ	4,579,021.22			
			341	NET TUITION ADJUST	2,067,994.71-			
			342	EXCESS COST AID	1,591,113.65			
			343	HOLD HARM/GROWTH LMT				
			344	CROSS SUB REDUC AID	332,794.03			
			345	TOTAL SPECIAL EDUC AID = (340) TO (344) =	4,434,934.19			
329	EST ENROLLMENT AS OF OCTOBER 1, 2023 AT PARTICIPATING SITES = (328)X[(50)/(49)] =	3,200.98	346	FY 2025 NON-PUBLIC TRANSPORTATION AID	11,922.44			
			347	FY EL CROSS SUBSIDY REDUCTION AID	2,413.80			
330	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(329) =	832,254.80						

REEMPLOYMENT INSURANCE LEVY		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	5,000.00	380	LAST YEAR REVENUE	57 2024-25 ADJ PU (EST) 3,462.40
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=	5,000.00		(FY 2023 CTE AID REPORT, LINE 16)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 31.53
	SAFE SCHOOLS LEVY		381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .90085714
366	SAFE SCH LVY REQUEST? YES		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 1,185,268.55
57	2024-25 ADJ PU (EST)	3,462.40	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	124,646.40	384	CAREER TECH REVENUE = (382)+(383) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY				
368	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		29	2021 ANTC	22,557,157
369	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2023-24 ADJ PU (EST)	3,509.00
370	SAFE SCH INTERMEDIATE LEVY LIMIT = (57)X(369) =		385	FY 2024 ANTC/ADJ PU = (29)/(56) =	6,428.37
	JUDGMENT LEVY		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	.84450473
371	DISTRICT JUDGMENTS		387	CAREER TECH LEVY LIMIT = (384)X(386) =	148,412.70
372	INTERMED JUDGMENTS		388	EST CAREER TECH AID = (384)-(387) =	27,326.63
373	JUDGMENT LIMIT = (371)+(372) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	ICE ARENA LEVY		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	86,288.96
374	FY 2023 NET OPR COSTS		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
375	ICE ARENA LEVY LIMIT = 100% OF (374) =		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	86,288.96
	FY 2024 CAREER & TECHNICAL			**CAPITAL RELATED LEVY LIMITATIONS**	
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET	79,494.57		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
377	FY 2024 ESTIMATED DISTRICT BUDGET	416,060.00	400	LTFM PLAN APPROVAL STATUS	APPROVED
378	FY 2024 EST BUDGET = (376)+(377) =	495,554.57			
379	PRELIMINARY REVENUE = .35X(378) =	173,444.10			
					404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
					765 NET LTFM REQ DEBT FOR ELIG H&S>\$100K 793,760.94
					405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
					406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) + (764)+(765) = 793,760.94
					408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 1,979,029.49

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST = 182,308.00	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 1,979,029.49	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 641,165.50
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 674,546.50
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 1,979,029.49	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 679,813.75
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 16,496.26	435	TOTAL LTFM LEVY = (433)+(434) = 1,354,360.25
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 1,995,525.75	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 793,760.94	57	2024-25 ADJ PU (EST) 3,462.40	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 1,315,712.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 793,760.94
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 26,621,246	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 3,451.75	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 940,355.93
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 793,760.94	424	FY 2022 ANTC PER APU = (35)/(54) = 7,712.39	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 1,734,116.87
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 1,315,712.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .48731447
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 199,624.18	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .51268553	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 641,165.50
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 1,175,693.12	428	LTFM AID RATIO = 1-(427) = .48731447	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 641,165.50
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 641,165.50	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 674,546.50
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 674,546.50	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 418,404.87
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	1,995,525.75			
			456	ADMINISTRATIVE SPACE	**INSTRUCTIONAL/STORAGE**
				FY 2024 JOINT	
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY 2025 JOINT	474 FY 2024 NONJOINT 14,500.00
	= (422)-(768) =	261,408.88			475 FY 2025 NONJOINT
				INSTRUCTIONAL/STORAGE	
442	LTFM GEN FUND EQUAL REV		458	FY 2024 JOINT 48,197.00	476 REG OPERATING LEASES
	= (423)-(436) =		459	FY 2025 JOINT	= SUM (472) TO (475)= 14,500.00
				TOT INTERMED OPERATING	***APPROVED REGULAR***
443	LTFM GEN FUND EQUAL AID		460	= (456) TO (459) = 48,197.00	CAPITALIZED LEASES
	= (432)-(438) =				**ADMINISTRATIVE SPACE**
				APPROVED INTERMED CAPITALIZED	
444	GEN FUND LTFM EQUAL LIMIT			***ADMINISTRATIVE SPACE***	477 FY 2024 NONJOINT
	= GTR OF ZERO OR		461	FY 2024 JOINT	478 FY 2025 NONJOINT
	(442)-(443) =		462	FY 2025 JOINT	**INSTRUCTIONAL/STORAGE**
445	GEN FUND LTFM UNEQUAL LIMIT			***INSTRUCTIONAL/STORAGE***	
	= GTR OF ZERO OR		463	FY 2024 JOINT 74,597.09	479 FY 2024 NONJOINT
	(441)-(443)-(444) =	261,408.88	464	FY 2025 JOINT	480 FY 2025 NONJOINT
446	TOTAL GEN FUND LTFM LEVY				**EXCESS FUNDS CAP LEASE**
	= (444)+(445) =	261,408.88		***EXCESS FUNDS CAP LEASE***	
			465	FY 2024 JOINT	481 FY 2024 NONJOINT
			466	FY 2025 JOINT	482 FY 2025 NONJOINT
	DISABLED ACCESS LIMIT				
447	FY 1992-FY 2025 APPROV DIS ACC COSTS	97,500.00	467	TOT INTERMED CAPITALIZED	483 REG CAPITALIZED LEASES
				= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00		-(465)-(466) = 74,597.09	-[(481)+(482)] =
449	LSR OF (447) OR (448)	97,500.00	468	TOT INTERMED LEASE COSTS	484 TOTAL APPROVED REGULAR
				= (460)+(467) = 122,794.09	LEASE COST & CARRYOVER
					=(471)+(476)+(483)= 14,500.00
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	57	2024-25 ADJ PU (EST) 3,462.40	57 2024-25 ADJ PU (EST) 3,462.40
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	1999	469	INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) = 225,056.00	485 REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 734,028.80
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 22)	97,500.00	470	INTERMED LEASE LIMIT =LSR (468) OR (469) = 122,794.09	486 COMM APPROVED LIMIT
453	CERT LEVY PAY 2023		471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	487 REGULAR MAX LIMIT =GTR (485) OR (486)= 734,028.80
454	TOTAL CERTIFIED LEVY = (452)+(453) =	97,500.00			488 REGULAR LEASE LIMIT =LSR (484) OR (487)= 14,500.00
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			**APPROVED REG OPERATING LEASES**	489 TOTAL LEASE LEVY LIMIT = (470)+(488) = 137,294.09
				ADMINISTRATIVE SPACE	
	LEASE LEVY LIMITATION		472	FY 2024 NONJOINT	
			473	FY 2025 NONJOINT	
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	287, 288, 916 AND 917			

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***		
233	OPERATING CAPITAL	257,757.17	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT
446	LT FAC MAINTENANCE	261,408.88		LEVY LIMITATION		SUBMITTED? YES
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER
489	LEASE LEVY	137,294.09		+(509) =		FIVE YEARS OF AGE
490	COOP BLDG REPAIR			7,195,727.18		1,485
491	OTHER CAPITAL (MEMO)				614	GTR OF 150 OR (613) =
492	CAP PROJECTS REFER	851,190.29				1,485
				COMMUNITY SERVICE	615	ECFE ALLOWANCE
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		0.023X(100) =
	= (233)+(446)+(455)		600	POPULATION (YR 2020)		167.4
	+(489)+(490)+(491)		601	GTR OF (600) OR 1,335	616	FY 2025 EARLY CHILD
	+(492) =	1,507,650.43		20,683		FAMILY REVENUE
			602	YOUTH SERVICE PROG?		IF (611) = YES
				YES		= (614)X(615),
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL		IF ANNUAL REPT = YES
				ENRICHMENT?		248,678.10
494	CONSOLIDATION/			YES	30	2022 ANTC
	TRANSITION					26,843,017
495	REORGANIZATION		604	FY 2025 GENERAL REVENUE	617	ECFE TAX RATE
	OPERATING DEBT			= \$6.35X(601) =		.00200272
496	HEALTH BENEFITS			131,337.05	618	= (617)X(30) =
497	ADDL RETIREMENT		605	FY 2025 YOUTH SERVICE		53,759.05
	(MPLS AND STP)			REV = \$1.00X(601) =	619	EARLY CHILD LEVY LIMIT
498	SEVERANCE			20,683.00		= LESSER OF (616)
499	ADMIN DISTRICT		606	FY 2025 AFTER SCHOOL		OR (618) =
500	SWIMMING POOL			REVENUE = \$1.85X(601)	620	EST FY 2025 EARLY CHILD
501	TREE GROWTH			NOT TO EXCEED 10,000		AID = (616)-(619) =
502	CONSOLIDATION/			AND \$.43XPOPULATION		194,919.05
	RETIREMENT			IN EXCESS OF 10,000		
503	ECON DEVELOP ABATE			23,093.69		**HOME VISITING LIMIT**
504	OTHER GENERAL (MEMO)		607	FY 2025 COMMUNITY	621	DIST PLANS TO LEVY FOR
				EDUCATION REVENUE		FY 2025 HOME VISIT?
505	SUBTOTAL, OTHER INITIAL			= (604)+(605)+(606) =		YES
	GENERAL LEVIES			175,113.74	622	HOME VISITING REVENUE
	= (494) TO (504) =		30	2022 ANTC		IF (621) = YES
				26,843,017		AND (618) > \$0,
			608	STANDARD COMM ED LEVY		= \$3.00X(613),
				= 0.00375X(30) =		ELSE = \$0
				100,661.31		4,455.00
	INITIAL GENERAL FUND LEVY		609	COMM ED LEVY LIMIT	231	FY 2025 ANTC/ADJ PU
506	GENERAL RMV VOTER APPROVED			LSR (607) OR (608) =		7,752.72
	=(317) =	2,358,621.50		100,661.31	623	HOME VISIT LEVY RATIO
507	GENERAL RMV OTHER		610	FY 2025 EST GROSS COMM ED		= LESSER OF 1 OR
	=(312)+(243)			AID = (607)-(609) =		(231)/\$17,250 =
	+(246) =	2,673,818.01		74,452.43		.44943304
508	GENERAL NTC				624	FY 2025 HOME VISIT LIMIT
	VOTER APPROVED			**EARLY CHILD FAMILY EDUCATION**		= (622)X(623)
	=(492)	851,190.29		FY 2023 ECFE ANNUAL REPORT	625	FY 2025 EST HOME VISIT
				MUST BE SUBMITTED TO CERTIFY		AID =(622)-(624)
				EARLY CHILDHOOD FAMILY ED &		2,452.78
				HOME VISIT LEVIES FOR FY 2025		
509	GENERAL NTC OTHER		611	DIST PLANS TO LEVY FOR		
	=(338)+(361)+(365)			FY 2025 ECFE REVENUE?		YES
	+(367)+(370)+(373)					
	+(375)+(387)+(391)					
	+(493)-(492)+(505) =	1,312,097.38				

ADULTS WITH DISABILITIES			***GENERAL DEBT SERVICE (FUND 7)***			***DEBT EQUAL AID CONT.***		
626	ADULTS WITH DISABILITIES REQUEST?	YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023		
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =	7,032.22		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) =	4,499,868.00	
628	FY 2023 ADULTS WITH DISABILITIES REVENUE	4,350.00	700	ALT FAC REGULAR REQ DEBT SERV LEVY				
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)=	7,032.22	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID		
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =	1,610.58	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	793,761.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID	
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	1,610.58	703	NEW LTFM REQ DEBT SERVICE FOR VPK		716	NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID	
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	5,421.64	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	940,356.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =	
	SCHOOL-AGE CARE		705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) =	1,734,117.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)	125,000.00		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)		718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	
30	2022 ANTC	26,843,017						
46	2024-25 RES PU (EST)	4,148.80	706	NATURAL DISASTER REQ DEBT SERV LEVY			**NON-VOTER APPR INELIG BONDS**	
634	ANTC/RES PU = (30)/(46) =	6,470.07				719	FACIL BOND-MS 123B.62	
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)		720	EQUIP BOND-MS 123B.61	
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	125,000.00	707	TACONITE BONDS REQ DEBT SERV LEVY		721	REORG OPER DEBT	
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		708	TAC FUNDING FOR BONDS (NOT IRRRB)		722	ECON DEV ABATEMENT	222,390.00
	COMMUNITY SERVICE SUMMARY		709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =		723	JUDGMENT	
638	OTHER COMM ED (MEMO)		710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=		724	OTHER NON-VOTER INELG LEASE PURCHASE	
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	283,033.16	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023	4,499,868.00	725	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) =	222,390.00
			712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023		726	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =	222,390.00
						727	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) =	6,456,375.00

NON-VTR APPR INELIG BOND CONT.		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 4,499,868.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS =
30	2022 ANTC 26,843,017	745	APPROVED DEBT EXCESS TO BE RETAINED 597,559.00		-(719)-(720)-(748) =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= .43		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 4,499,868.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = .31
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = .43	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = .12
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = .43
	FUND 7 DEBT BALANCE	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 6,456,375.00		**LONG TERM FACILITIES MAINT AID**
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .00000007	763	NET ALT FAC REG DEBT = (700)-(753) =
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = .31	764	NET ALT FAC/H&S DEBT = (701)-(754) =
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 793,760.94
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 1,582,723.48	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) = .06	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 940,355.93
740	PAY 22 DEBT EXCESS LEVY REDUCTION 297,150.53	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 1,734,116.87
741	PAY 23 DEBT EXCESS LEVY REDUCTION 365,194.77	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = .07	436	LTFM DEBT EQUAL REV 1,315,712.00
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 322,818.75			438	LTFM DEBT EQUAL AID 641,165.50
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 597,559.43			439	LTFM DEBT EQUAL LEVY 674,546.50
				440	LTFM DEBT UNEQUAL LTV 418,404.87
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 1,092,951.50

NATURAL DISASTER DEBT EQUAL			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2022 ANTC	26,843,017	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	274,776.81	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	2,684,301	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	274,776.81	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2021-22 ADJ PU (ACT)	3,451.75	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	7,776.64	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	274,776.81	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.19994755	54	2021-22 ADJ PU (ACT)	3,451.75	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.80005245	790	2022 ANTC /ADJ APU = (30)/(54) =	7,776.64	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	4,499,868.00
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	.59984249	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	
	DEBT EQUALIZATION AID					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	222,390.00
732	DEBT EQUAL BASE	4,499,868.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	1,092,951.50
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	.31	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.40015751	778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =				
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	4,499,867.69	796	TIER 2 DEBT AID = (789)X(794) =				
30	2022 ANTC	26,843,017	797	TOTAL DEBT EQ AID = (795)+(796) =				
781	= .1050X(30) =	2,818,516.79	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	4,225,090.88	799	VOTER APPR DEBT AID = (797)-(798) =				

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 4,499,868.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	26,917.84	A FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 1,315,341.50	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER		B PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER		C CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 5,815,209.50	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT		D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)		= (902)X5% =		**GENERAL FUND ADJUSTMENTS**
			= (907)X5% =		**FY 2024 OPERATING**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 216,602.59
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	22 PAY 23 LIMIT 215,569.07
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1002	22 PAY 23 LEVY 215,569.07
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 1,033.52
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED				**FY 2024 LOR TIER 1 LEVY ADJUST**
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 572,704.89
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	22 PAY 23 LIMIT 568,907.39
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND			1008	22 PAY 23 LEVY 568,907.39
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 568,907.39
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 568,907.39
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 3,797.50
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV				
913	JUNE 2022 FUND 47-464				

FY 2024 LOR TIER 2 LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***			
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	1,396,651.29	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)	
1013	22 PAY 23 LIMIT	1,387,390.36	1027	22 PAY 23 LIMIT	1,353,872.48	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1014	22 PAY 23 LEVY	1,387,390.36	1028	22 PAY 23 LEVY	1,353,872.48	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	9,260.93	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1,353,872.48	1043	22 PAY 23 LEVY
FY 2024 EQUITY LEVY ADJUSTMENT			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1,353,872.48	1044	22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	446,253.15	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	9,037.22	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	22 PAY 23 LIMIT	439,776.56	**FY 2024 2ND TIER REF LEVY ADJUST**			1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	22 PAY 23 LEVY	439,776.56	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	702,291.26	1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	6,476.59	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
FY 2024 TRANSITION LEVY ADJUST			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)		**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)	
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	28,064.79	1035	22 PAY 23 LIMIT	659,237.26	1048	TIER 1 LEVY
1021	22 PAY 23 LIMIT	27,878.69	1036	22 PAY 23 LEVY	659,237.26	1049	TIER 2 LEVY
1022	22 PAY 23 LEVY	27,878.69	1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	659,237.26	1050	UNEQL LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	186.10	1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	659,237.26	1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
FY 2024 1ST TIER REFERENDUM LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	43,054.00	1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	1,362,909.70				1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)						

FY 2024 LOR TBRA ALLOCATION ADJ		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1066	22 PAY 23 LIMIT		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 185,519.07
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT	1083	21 PAY 22 LIMIT 167,114.24
			FY 2024 ALT TEACHER COMP ADJ	1084	21 PAY 22 LEVY 167,114.24
	FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339) 291,564.00	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 18,404.83
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT 290,949.63	1086	22 PAY 23 ADJ LIMIT 18,404.83
		1071	22 PAY 23 LEVY 290,949.63	1087	22 PAY 23 ADJ LEVY 18,404.83
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 614.37	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1057	TIER 1 LEVY				**FY 2023 LTFM UNEQUAL LEVY ADJ**
1058	TIER 2 LEVY				**FY 2024 LTFM EQUAL LEVY ADJ**
1059	UNEQL LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64) 17,278.93
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 157,483.51	1090	21 PAY 22 LIMIT 17,278.93
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1074	22 PAY 23 LIMIT 148,457.29	1091	21 PAY 22 LEVY 17,278.93
		1075	22 PAY 23 LEVY 148,457.29	1092	TOTAL ADJUSTMENT
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 9,026.22	1093	22 PAY 23 ADJ LIMIT
			FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1094	22 PAY 23 ADJ LEVY
			FY 2024 LTFM UNEQUAL LEVY ADJ	1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)	1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 71,740.13		***3 YEAR PRIOR ADJUSTMENTS***
					FY 2022 OPERATING CAPITAL LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT 73,909.48	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 185,007.19
		1079	22 PAY 23 LEVY 73,909.48		
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) = 2,169.35-	1097	20 PAY 21 LIMIT 175,744.37
				1098	20 PAY 21 LEVY 175,744.37

FY 2022 OPER CAP ADJ CONT.		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	9,262.82	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	378,893.17
1100	21 PAY 22 ADJ LIMIT	8,358.92	1118	20 PAY 21 LIMIT	367,311.10
1101	21 PAY 22 ADJ LEVY	8,358.92	1119	20 PAY 21 LEVY	367,311.10
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	903.90	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1118)) =	11,582.07
FY 2022 LOR TIER 1 LEVY ADJ			1121	21 PAY 22 ADJ LIMIT	7,538.09
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	483,802.40	1122	21 PAY 22 ADJ LEVY	7,538.09
1104	20 PAY 21 LIMIT	483,802.40	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	4,043.98
1105	20 PAY 21 LEVY	467,725.32	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH		1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	23,708.21
1107	21 PAY 22 ADJ LIMIT	9,773.66	1125	20 PAY 21 LIMIT	22,920.37
1108	21 PAY 22 ADJ LEVY	9,773.66	1126	20 PAY 21 LEVY	22,920.37
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	9,773.66-	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1125)) =	787.84
FY 2022 LOR TIER 2 LEVY ADJUST			1128	21 PAY 22 ADJ LIMIT	478.95
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	1,179,845.43	1129	21 PAY 22 ADJ LEVY	478.95
1111	20 PAY 21 LIMIT	1,140,638.36	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	308.89
1112	20 PAY 21 LEVY	1,140,638.36	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	39,207.07	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	1,151,341.64
1114	21 PAY 22 ADJ LIMIT	23,834.97	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	1,113,081.76
1115	21 PAY 22 ADJ LEVY	23,834.97			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	15,372.10			
			1133	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031)	1,113,081.76
			1134	TOTAL ADJUST TO PAY 21 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	38,259.88
			1135	21 PAY 22 ADJ LIMIT	23,259.13
			1136	21 PAY 22 ADJ LEVY	23,259.13
			1137	FY 2022 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	15,000.75
			FY 2022 2ND TIER REF LEVY ADJ		
			1138	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)	445,586.41
			1139	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)	316,968.42
			1140	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1039)	316,968.42
			1141	TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	128,617.99
			1142	21 PAY 22 ADJ LIMIT	14,204.19
			1143	21 PAY 22 ADJ LEVY	14,204.19
			1144	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	114,413.80

FY 2022 UNEQUAL REF LEVY ADJ		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT	1162	21 PAY 22 ADJ LEVY		**FY 2022 INTEGRATION ADJUSTMENT**
1150	21 PAY 22 ADJ LEVY	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT		**FY 2022 REFERENDUM HOLD HARM**	1177	20 PAY 21 LIMIT
	FY 2022 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES	1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC		**FY 2022 REEMPLOYMENT ADJUSTMENT**
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT		**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT	1183	FY 2022 EXPEND ACTUAL
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT
				1186	21 PAY 22 LEVY
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186) =
					10,450.21-
					FY 2022 SAFE SCHOOLS ADJUST
				1188	SAFE SCH Lvy REQUEST
				54	2021-22 ADJ PU (ACT)
					3,451.75
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) =
					124,263.00

FY 2022 SAFE SCHOOLS ADJ CONT.		***FY 2022 LTFM EQUAL ADJ CONT.***		***FY 2022 CAREER TECHNICAL ADJ***				
1190	20 PAY 21 LIMIT	119,937.60	1206	20 PAY 21 LIMIT	165,207.85	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	119,937.60	1207	20 PAY 21 LEVY	165,207.85		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY 2022 CTE AID REPORT	
	= ((1192)-(1193)) =	4,325.40		= (1205)-(1206) =	19,345.66		LINE 21)	115,420.79
			1209	21 PAY 22 ADJ LIMIT	450.83	1228	21 PAY 22 LIMIT	118,707.55
	FY 2022 SAFE SCHOOLS		1210	21 PAY 22 ADJ LEVY	450.83	1229	21 PAY 22 LEVY	118,707.55
	INTERMEDIATE ADJUST		1211	22 PAY 23 ADJ LIMIT	15,811.44	1230	FY 2022 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1212	22 PAY 23 ADJ LEVY	15,811.44		ADJUSTMENT	
	LEVY ALLOW						= ((1227)-(1229)) =	3,286.76-
54	2021-22 ADJ PU (ACT)	3,451.75	1213	FY 2022 EQUAL LIMIT ADJUST				
				= (1209)+(1211) =	16,262.27		**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST			LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	16,262.27	1231	FY 2022 ACTUAL COST	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED			(LIMITED TO \$600,000)	
1195	20 PAY 21 LIMIT			LEVY ADJUST		1232	21 PAY 22 LIMIT	
1196	20 PAY 21 LEVY			= (1208)-(1213) =	3,083.39	1233	21 PAY 22 LEVY	
1197	FY 2022 SAFE SCHOOLS					1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
			1216	FY 2022 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY 2022 ANNUAL OPEB LEVY ADJ**	
	FY 2022 ALTERNATE TEACHER			(FROM FY 2022 WEBSITE				
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	17,768.80	1235	FY 2022 ACTUAL COST	
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT	17,768.80		(FIN 797+OBJ 291)	
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY	17,768.80	1236	PRORATION FACTOR TO	
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT			REFLECT STATEWIDE CAP	1.00000000
	LINE 317)	250,597.58				1237	PRORATED ANNUAL	
1199	20 PAY 21 LIMIT	277,418.55					OPEB LEVY AUTH	
1200	20 PAY 21 LEVY	277,418.55	1220	21 PAY 22 ADJ LIMIT		1238	22 PAY 23 LIMIT	
1201	TOTAL ADJUST TO PAY 21		1221	21 PAY 22 ADJ LEVY		1239	22 PAY 23 LEVY	
	ALT COMP LEVY AUTH					1240	FY 2022 ANNUAL	
	= ((1198)-(1200)) =	26,820.97-	1222	22 PAY 23 ADJ LIMIT			OPEB ADJUSTMENT	
1202	21 PAY 22 ADJ LIMIT	17,977.09-	1223	22 PAY 23 ADJ LEVY			(NO ADJUSTMENT)	
1203	21 PAY 22 ADJ LEVY	17,977.09-	1224	FY 2022 UNEQUAL LIMIT ADJUST				
1204	FY 2022 ALT TEACH COMP LEVY ADJUST			= (1220)+(1222) =				
	= ((1201)-(1203)) =	8,843.88-	1225	FY 2022 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =				
	FY 2022 LTFM EQUALIZED LEVY ADJ		1226	FY 2022 LTFM UNEQUALIZED				
				LEVY ADJUST				
1205	FY 2022 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY 2022 WEBSITE							
	REPORT, LINE 63)	184,553.51						

PAY 21 LEASE LEVY ADJUST		***FY 2022 NET LEASE COSTS***		***FY 2022 NET LEASE COSTS***	
1329	PAY 22 OPER INTERMED	1347	FY 2022 ADJUSTED COSTS		
1330	PAY 22 CAP INTERMED		(PAY 21) = (1328) -		
1331	PAY 22 OPER JOINT	54,456.91	(1323)-(1324)+(1346)=		
1332	PAY 22 OPER NON-J ADM				
1333	PAY 22 OPER NON-J OTH	14,500.00		1348	PAY 21 ADJUSTED NET
1334	PAY 22 CAPITAL JOINT	73,000.00			LEASE COSTS
1335	PAY 22 CAP NON-J ADM				= (1343)+(1347) =
1336	PAY 22 CAP NON-J OTH				119,831.81
1337	FY 2022 COSTS (PAY 22)			1349	DIST'S SHARE OF PAY 21
1338	TOTAL FY 2021 OPER NON-J				LEASE COSTS FOR THE
1339	ACTUAL FY 2021 UFARS				INTERMEDIATE DISTRICTS
	LEASE COSTS				= (1310)+(1311)
	(FUND 1, OBJECT 570)	94,781.49			+(1319)+(1320) =
				54	2021-22 ADJ PU (ACT)
					3,451.75
				1350	INTERM PUPIL UNIT
					AUTH = \$65X(54) =
					224,363.75
				1351	INTERM LEASE AUTH = LSR
					OF (1349) OR (1350) =
				1352	INTERM DIST CARRYOVER
					TO REGULAR LEASE AUTH
					=(1349)-(1351)=
				1353	PAY 21 LEASE COST
					UNDER REGULAR AUTH
					= (1348)-(1351) =
					119,831.81
				54	2021-22 ADJ PU (ACT)
					3,451.75
				1354	PAY 21 PUPIL UNIT MAX
					AUTH = \$212X(54) =
					731,771.00
				1355	PAY 21 COMMISSIONER
					APPROVED LIMIT
					FY 2022 NET LEASE COSTS
				1356	REGULAR MAX AUTHORITY
					= GTR OF (1354)
					OR (1355) =
					731,771.00
				1357	TOTAL PAY 21 REGULAR
					LEASE LEVY AUTHORITY
					= LSR OF (1353)
					OR (1356) =
					119,831.81
				1358	TOTAL PAY 21 REGULAR &
					INTERM LEASE LEVY AUTH
					= (1351)+(1357) =
					119,831.81

COMMUNITY SERVICE ADJUST		**FY 2023 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***		
1412	***ADULTS W/DISABILITIES*** ADJUST	1710	21 PAY 22 LIMIT	474,890.65	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
		1711	21 PAY 22 LEVY	474,890.65		
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	23.20-	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT	23.20-		
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	23.20-	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=		1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
	4,008.20-					
	GENERAL DEBT SERVICE ADJUST		**FY 2022 LTFM DEBT LEVY ADJUST**			**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	417,204.09		**INITIAL ABATEMENT LEVY ADJUST**
	.31-	1717	20 PAY 21 LIMIT	417,204.09	2000	SCHOOL TAXES ABATED IN 2022
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	20 PAY 21 LEVY	417,204.09	2001	SCHOOL TAXES ADDED IN 2022
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =		2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
	.31-	1720	21 PAY 22 ADJ LIMIT			856.97-
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1721	21 PAY 22 ADJ LEVY		2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]
	.12-	1722	22 PAY 23 ADJ LIMIT			856.97
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	22 PAY 23 ADJ LEVY		2023	FY 2024 ABATEMENT AID
		1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =			174.44
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =		2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=			682.53
	FY 2024 LTFM DEBT LEVY ADJ	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	36.29		**PAY 21 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)				2005	GENERAL
	608,060.06				2006	COMMUNITY SERVICE
1706	22 PAY 23 LIMIT		***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		2007	GENERAL DEBT SERVICE
1707	22 PAY 23 LEVY				2008	OPEB DEBT SERVICE
	608,023.65				2009	TOTAL
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =	36.41		10,669,024.57
		1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED			
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)			474,867.45		

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)=	.47293709	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02846884	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO
2012	GEN DEBT SERVICE =(2007)/(2009)=	.49859407	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 FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	170.42	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023
2016	COMMUNITY SERVICE	4.02	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)
2018	TOTAL	174.44	2036	OPEB DEBT SERVICE		1,958.99-
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**			1,958.99
2020	GENERAL =(2019)X(2015)=	170.42	2038	GENERAL = (2024)+(2029)+(2033)=	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE =(2019)X(2016)=	4.02	2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2061	COMMUNITY SERVICE =(2059)X(2011)=
2023	TOTAL	174.44	2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	2063	OPEB DEBT SERVICE =(2059)X(2013)
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=	234.87	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	20.38	**PAY 23 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	427.28	2043	GENERAL	2064	GENERAL
2027	OPEB DEBT [(2003)X (2013)] =		2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE
2004	TOTAL = (2003)-(2023)	682.53	2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE
ABATEMENT INTEREST ADJUSTMENT			2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		2047	GENERAL	2068	TOTAL
			2048	COMMUNITY SERVICE		944.94-
			2049	GENERAL DEBT SERVICE		24.20
			2050	OPEB DEBT SERVICE		324.36
						1,245.72
						649.34

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)=	1,871.42	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	5,816,325.14
2070	COMMUNITY SERVICE =(2061)-(2065)=	31.57			
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	652.38		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	
2072	OPEB DEBT SERVICE =(2063)-(2067)=	1,245.72-	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	
2073	TOTAL	1,309.65			
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST			3010	OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	1,245.72-
GEN FUND INITIAL LEVY SUMMARY					
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =	2,540,127.27	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	1,245.72-
3001	GENERAL RMV OTHER = (507)+(1382) =	2,703,490.44			
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =	851,190.29		***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).	
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) =	1,308,440.27			
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	7,403,248.27		**OFFSET CARRIED FORWARD**	
COM SERV INITIAL LEVY SUMMARY			3012	GENERAL	
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	279,076.91	3013	GENERAL DEBT SERVICE	
			3014	OPEB/PENSION DEBT SERVICE	
GEN DBT SERV INITIAL LEVY SUMMARY				**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	4,500,947.35	3015	GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	1,315,377.79	3016	GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	
			3017	GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	
			3018	GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]	
			3019	COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]	
			3020	GEN RMV VOTER NEGATIVE OFFSET	
			3021	GEN RMV OTHER NEGATIVE OFFSET	
			3022	GEN NTC VOTER NEGATIVE OFFSET	
			3023	GEN NTC OTHER NEGATIVE OFFSET	
			3024	COM SERV NEGATIVE OFFSET	
				NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	
			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	
			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	
			3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	
			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	
			3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =	
				POSITIVE OFFSETTING ADJ IN GENERAL DEBT SERV FUND	
			3030	GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	
			3031	GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***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 2022-23 RES PU (PRE) 4,161.40 57 2024-25 ADJ PU (EST) 3,462.40
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033	GDS OTH NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)= 1,245.72-	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)= 1,245.72-	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY 2025 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 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 4,500,947.35	
		3501	GEN DEBT OTHER 1,315,377.79	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)] 1,245.72		**MAXIMUM EFFORT LOAN AID**	**FY 2025 TAC ADD REF REV**
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503	PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) = 1,245.72	3506	GEN DEBT VOTER =	
		3507	GEN DEBT OTHER =	
		3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

FY 2023 TACONITE RECEIPTS (FEB 2023 & AUG 2023 PYMT) USED TO CALCULATE PAY 24 LEVY LIMITATION REDUCTION	4030	FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT.
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)			4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))= 4054 REMAINING REDUCTION = (4052)+(4053) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE 4032 OTHER GENERAL NTC		4055 OPER REF = -1 X (LSR OF (4036) OR (4054))= 4056 REMAINING REDUCTION = (4054)+(4055) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY 4034 OTHER GENERAL RMV		4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))= 4058 REMAINING REDUCTION = (4056)+(4057) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =		4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))= 4060 REMAINING REDUCTION = (4058)+(4059) =
4020 MINING 3.43 CENTS/TON	4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =		4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))= 4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4021 TAC RAILR GRANDFATHER	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4022 DEER RVR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS		
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	4041 = 50% OF (4040) =		
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =		
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=	4045 COM SERV = -1 X (LSR OF (4024) OR (4031))= 4046 REMAINING REDUCTION = (4024)+(4045) =		
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))= 4048 REMAINING REDUCTION = (4046)+(4047) =		
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))= 4050 REMAINING REDUCTION = (4048)+(4049) =		
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=		

FY 2025 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

FY 2025 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)=	4,500,947.35	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	2,540,127.27	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	1,315,377.79
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	2,703,490.44	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	5,816,325.14
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	851,190.29	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	641,165.50
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	1,308,440.27	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	7,403,248.27	5018	TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)=	33,661,538.00	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=	6,457,490.64
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =		**OPEB/PENSION DEBT SERVICE FUND**		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	41,064,786.27	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=	
COMMUNITY SERVICE FUND			5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=	
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	279,076.91	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	271,828.28	5023	TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -(4045) =		5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)	550,905.19			

I. COMPUTATION OF 2023 PAYABLE 2024 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	2,358,621.50	181,505.77	N/A			2,540,127.27
GEN-RMV OTHER-EXEMP	2,673,818.01	29,672.43	N/A			2,703,490.44
GEN-NTC VOTER-EXEMP	851,190.29		N/A			851,190.29
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,312,097.38	5,763.40-	2,106.29			1,308,440.27
TOTAL GENERAL	7,195,727.18	205,414.80	2,106.29			7,403,248.27
COM SERV-EXEMP	283,033.16	4,008.20-	51.95			279,076.91
DEBT-VOTER-NONEXEMP	4,499,868.00	.31-	1,079.66			4,500,947.35
DEBT-OTHER-NONEXEMP	1,315,341.50	36.29				1,315,377.79
TOTAL DEBT SERV	5,815,209.50	35.98	1,079.66			5,816,325.14
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP			1,245.72-	1,245.72		
TOTAL OPEB/PENSION			1,245.72-	1,245.72		
TOTAL	13,293,969.84	201,442.58	1,992.18	1,245.72		13,498,650.32

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	6,382,224.51	7,403,248.27	1,021,023.76	16.00
COMMUNITY SERVICE	325,040.74	279,076.91	45,963.83-	14.14-
GENERAL DEBT SERVICE	5,892,423.36	5,816,325.14	76,098.22-	1.29-
OPEB DEBT SERVICE				
TOTAL	12,599,688.61	13,498,650.32	898,961.71	7.13

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	6,382,224.51			
COMMUNITY SERVICE	325,040.74			
GENERAL DEBT SERVICE	5,892,423.36			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	12,599,688.61			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	2,229,165.43	2,229,165.43	2,540,127.27		
(5002)	GENERAL-RMV OTHER	2,435,494.65	2,435,494.65	2,703,490.44		
(5003)	GENERAL-NTC VOTER	669,369.04	669,369.04	851,190.29		
(5004)	GENERAL-NTC OTHER	1,048,195.39	1,048,195.39	1,308,440.27		
(5009)	COMMUNITY SERV-NTC OTHER	325,040.74	325,040.74	279,076.91		
(5013)	GENL DEBT-NTC VOTER	5,137,777.26	5,137,777.26	4,500,947.35		*1
(5014)	GENL DEBT-NTC OTHER	754,646.10	754,646.10	1,315,377.79		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	6,382,224.51	6,382,224.51	7,403,248.27		
(5009)	COMMUNITY SERVICES FUND	325,040.74	325,040.74	279,076.91		
(5015)	GENERAL DEBT SERVICE FUND	5,892,423.36	5,892,423.36	5,816,325.14		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	4,664,660.08	4,664,660.08	5,243,617.71		
	NET TAX CAPACITY	7,935,028.53	7,935,028.53	8,255,032.61		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	8,036,311.73	8,036,311.73	7,892,264.91		
	OTHER	4,563,376.88	4,563,376.88	5,606,385.41		
TOTAL LEVY						
	TOTAL LEVY	12,599,688.61	12,599,688.61	13,498,650.32		

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	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER	1,353,872.48	1,353,872.48	1,592,704.00		*2
(315)	2ND TIER RMV REFER	659,237.26	659,237.26	765,917.50		*2
(316)	UNEQUALIZED RMV REFER					
(1031)	FY 2024 1ST TIER REF ADJUST	2,448.78-	2,448.78-	9,037.22		*2
(1039)	FY 2024 2ND TIER REF ADJUST	214,367.38	214,367.38	43,054.00		*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ					
(1137)	FY 2022 1ST TIER REF ADJUST	9,661.56	9,661.56	15,000.75		
(1144)	FY 2022 2ND TIER REF ADJUST	5,524.47-	5,524.47-	114,413.80		
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	2,229,165.43	2,229,165.43	2,540,127.27		
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	568,907.39	568,907.39	709,442.70		*3
(239)	2ND TIER LOCAL OPTIONAL	1,387,390.36	1,387,390.36	1,468,057.60		*3
(243)	EQUITY	439,776.56	439,776.56	466,818.07		*3
(246)	TRANSITION	27,878.69	27,878.69	29,499.64		*3
(1011)	FY 2024 LOR TIER 1 ADJUST	1,029.00-	1,029.00-	3,797.50		*3
(1015)	FY 2024 LOR TIER 2 ADJUST	2,331.80-	2,331.80-	9,260.93		*3
(1019)	FY 2024 EQUITY ADJUST	2,403.18-	2,403.18-	6,476.59		*3
(1023)	FY 2024 TRANSITION ADJUST	46.84-	46.84-	186.10		*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD					
(1109)	FY 2022 LOR TIER 1 ADJUST	4,059.86	4,059.86	9,773.66-		
(1116)	FY 2022 LOR TIER 2 ADJUST	9,900.73	9,900.73	15,372.10		
(1123)	FY 2022 EQUITY ADJUST	3,192.93	3,192.93	4,043.98		
(1130)	FY 2022 TRANSITION ADJUST	198.95	198.95	308.89		
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES					
(1373)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	2,435,494.65	2,435,494.65	2,703,490.44		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM	669,369.04	669,369.04	851,190.29		
(1376)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	669,369.04	669,369.04	851,190.29		

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(233)	OPERATING CAPITAL	215,569.07	215,569.07	257,757.17		*3
(338)	ALT TEACHER COMP (Q COMP)	290,949.63	290,949.63	291,289.18		*4
(361)	ACHIEVEMENT & INTEGRATION					*5
(365)	FY 2024 REEMPLOYMENT INS	8,000.00	8,000.00	5,000.00		
(367)	SAFE SCHOOLS	124,711.20	124,711.20	124,646.40		
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	135,921.40	135,921.40	148,412.70		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)			86,288.96		
(444)	LT FACILITIES EQUAL	148,457.29	148,457.29			*4
(445)	LT FACILITIES UNEQUAL	73,909.48	73,909.48	261,408.88		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	136,407.48	136,407.48	137,294.09		
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY 2024 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	1,133,925.55	1,133,925.55	1,312,097.38		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	17.92-	17.92-	1,033.52		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	774.13	774.13	903.90		
(1072)	FY 2024 ALT TEACHER COMP ADJUST	6,392.60	6,392.60	614.37		*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST	4,329.63	4,329.63	8,843.88-		
(1068)	FY 2024 ACHIEVE & INTEG ADJUST					*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST					*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	94,392.45-	94,392.45-	10,450.21-		
(1192)	FY 2022 SAFE SCHOOLS ADJUST	1,113.48-	1,113.48-	4,325.40		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	10,764.06	10,764.06	3,286.76-		
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST					
(1076)	FY 2024 LTFM EQUAL ADJUST	18,404.83	18,404.83	9,026.22		
(1080)	FY 2024 LTFM UNEQUAL ADJUST			2,169.35-		
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST	15,811.44	15,811.44			
(1095)	FY 2023 LTFM UNEQUAL ADJUST					
(1215)	FY 2022 LTFM EQUAL ADJUST	2,051.90-	2,051.90-	3,083.39	3,083.39	
(1226)	FY 2022 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	41,099.06-	41,099.06-	5,763.40-		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	43,630.00-	43,630.00-			
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	4,384.58	4,384.58	234.87		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	5,385.68-	5,385.68-	1,871.42		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	44,631.10-	44,631.10-	2,106.29		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	1,133,925.55	1,133,925.55	1,312,097.38		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	41,099.06-	41,099.06-	5,763.40-		
(5004)	TOTAL GENERAL - NTC OTHER	1,048,195.39	1,048,195.39	1,308,440.27		

FOOTNOTES:

*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	148,275.05	148,275.05	100,661.31		*13
(619)	EARLY CHILD FAMILY	55,714.60	55,714.60	53,759.05		*14
(624)	HOME VISITING	1,625.05	1,625.05	2,002.22		
(631)	ADULTS W/ DISABILITIES	4,350.00	4,350.00	1,610.58		
(636)	SCHOOL-AGE CARE	115,000.00	115,000.00	125,000.00		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	10.69-	10.69-	2,720.62-		
(1407)	FY 2022 HOME VISITING ADJUST	7.99	7.99	58.65-		
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST	17,221.15-	17,221.15-	1,228.93-		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)	17,221.15	17,221.15			
(2039)	ABATEMENT ADJUSTMENT	520.00	520.00	20.38		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	441.26-	441.26-	31.57		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	325,040.74	325,040.74	279,076.91		

FOOTNOTES:

- *10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	5,429,433.00	5,429,433.00	4,499,868.00		*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	294,070.42-	294,070.42-	.31-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	7,982.31	7,982.31	427.28		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	5,567.63-	5,567.63-	652.38		*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	5,137,777.26	5,137,777.26	4,500,947.35		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	217,770.00	217,770.00	222,390.00		*15
(769)	LT FACILITIES DEBT SERVICE	608,023.65	608,023.65	1,092,951.50		*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	23.20-	23.20-	36.41		
(1715)	FY 2023 LTFM DEBT SERV ADJ					
(1726)	FY 2022 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	71,124.35-	71,124.35-	.12-		
(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	754,646.10	754,646.10	1,315,377.79		*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 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			1,245.72-		
(4049)	OPEB/PENSION DEBT TACONITE ADJUST			1,245.72		
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- *10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

ISD #727 - Big Lake
Pay 2024 Preliminary Levy
Fiscal Year 2024-2025 Revenue
September 28th, 2023 Regular School Board Meeting

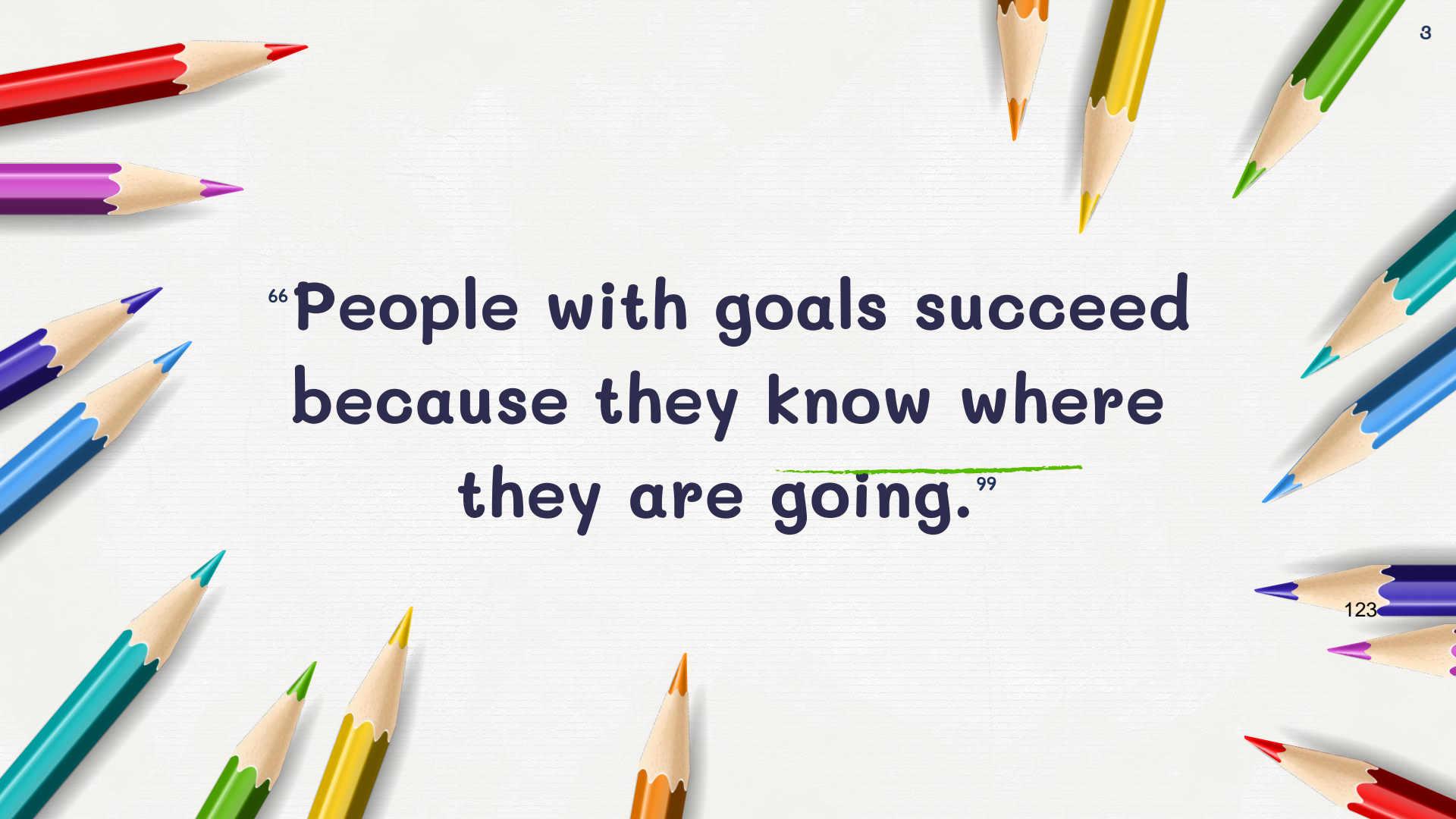
Updated 9-28-23

	<u>Pay 2023</u>	<u>Preliminary Pay 2024</u>	<u>Increase (Decrease)</u>	
General Fund:				
Voter Approved Referendum	2,229,164	2,540,127	310,963	
Local Optional Revenue	1,966,897	2,196,158	229,261	
Equity	440,567	477,339	36,772	
Transition (Hold Harmless)	28,031	29,995	1,964	
Capital Project Referendum (Technology Levy)	669,369	851,190	181,821	
Operating Capital	216,325	259,695	43,370	
Alt Teacher Compensation (Q Comp)	301,672	283,059	(18,613)	
Reemployment	(86,392)	(5,450)	80,942	
Safe Schools	123,598	128,971	5,373	
Career Technical	146,685	145,126	(1,559)	
Annual OPEB Levy (Pay as you Go)	-	86,289	86,289	
Long-term Facilities Maintenance Revenue (LTFM)	254,531	271,349	16,818	
Building/Land Lease	92,778	137,294	44,516	
Advance Abatement Adjustments	(1,001)	2,106	3,107	
Subtotal General Fund	<u>6,382,224</u>	<u>7,403,248</u>	<u>1,021,024</u>	
Community Service:				
Community Education	148,275	100,661	(47,614)	
Early Childhood Family Education	55,704	51,038	(4,666)	
Home Visiting	1,633	1,943	310	
Adults with Disabilities	4,350	1,611	(2,739)	
School Age Care Program	115,000	123,771	8,771	
Advance Abatement Adjustments	79	53	(26)	
Subtotal Community Service	<u>325,041</u>	<u>279,077</u>	<u>(45,964)</u>	
Debt Service:				
Debt Service Payments	5,647,203	4,722,258	(924,945)	
Reduction for Debt Excess	(294,070)	-	294,070	
LTFM for Debt Service (Def Main Bonds)	608,001	1,092,988	484,987	
Reduction for Debt Excess	(71,124)	-	71,124	
Advance Abatement Adjustments	2,414	1,079	(1,335)	
Subtotal Debt Service	<u>5,892,424</u>	<u>5,816,325</u>	<u>(76,099)</u>	
Total	12,599,689	13,498,650	898,961	7.13%
		Equalization Aid Decrease 4%	506,680	
		Revenue Increase 3.26%	392,281	
		Referendum Market Value Increase	25.68%	
		State Average	4.89%	
		Net Tax Capacity Increase	27.16%	
		State Average	4.18%	

Recommend to approve preliminary levy at "Maximum"
Truth in Taxation Hearing Date: Thursday, December 14th, 6:01 pm

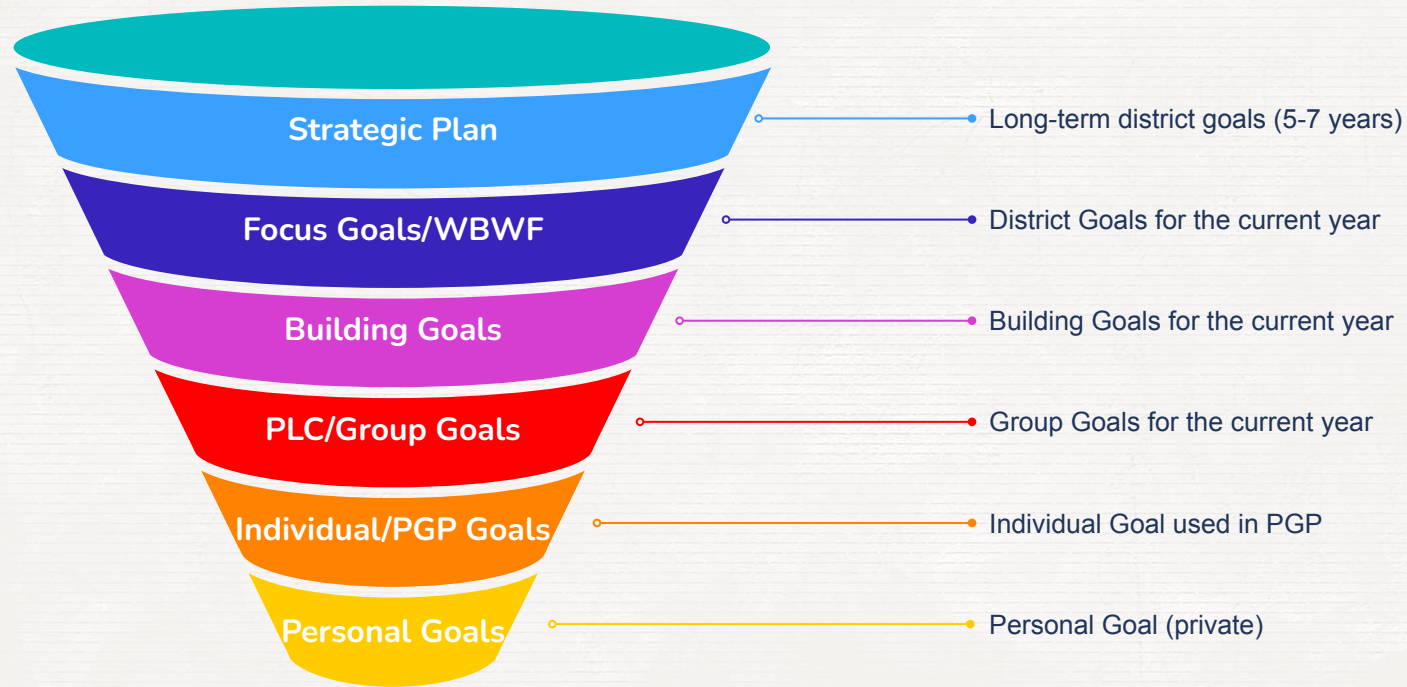
Big Lake Schools Goals 2023-2024

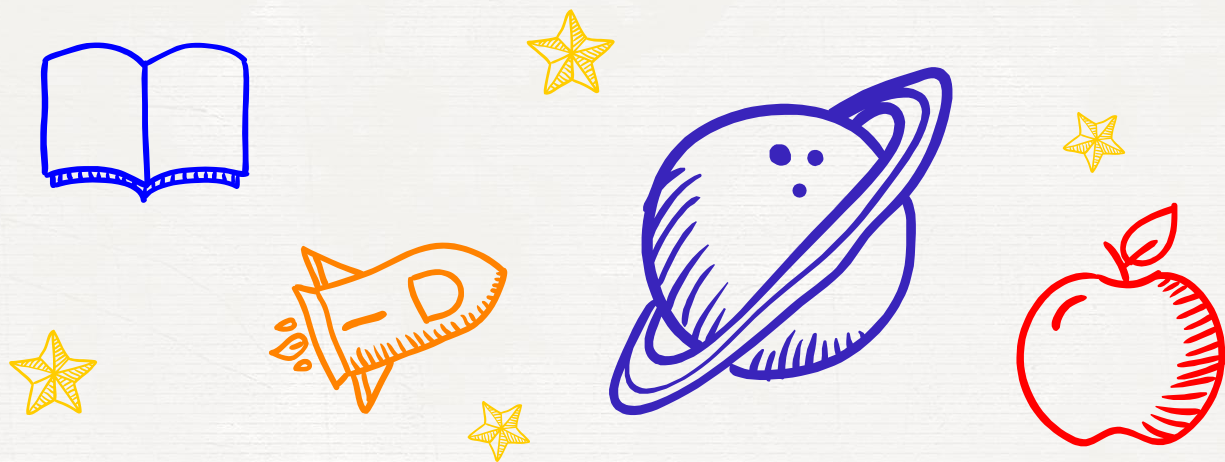




**“People with goals succeed
because they know where
they are going.”**

Goals Structure





District Goals

Long-term and short-term goals for Big Lake Schools.



Strategic Plan

Long term goals (5-7 years)



BIG LAKE SCHOOLS
STRATEGIC PLAN
2022-2027



BELIEF STATEMENTS

We believe:

- High expectations inspire high achievement and lifelong learning.
- Learning occurs best in a safe, healthy, and positive environment.
- Excellence in academics, athletics, and the arts is important in creating well-rounded citizens.
- Preparing learners for the future is an innovative and evolving process.
- Collaboration with parents and families to promote success.
- In the five core values of the Hornet Way:
 - Respect - Be considerate of self, other people, and other people's beliefs and property
 - Honesty - Be truthful
 - Kindness - Be caring, friendly, and helpful
 - Responsibility - Be dependable and accountable
 - Fairness - Be committed to the just treatment of others

MISSION STATEMENT

Our mission is to challenge, educate, and inspire all students to reach their highest level of achievement in academics, athletics, and the arts.

VISION STATEMENT

High expectations - Exceptional results

STRATEGIC PLAN FOCUS AREAS

Student Support

Staff Support

Family & Community Engagement

FOCUS AREAS	GOALS	OBJECTIVES
Student Support	Goal 1: We will achieve the goals of the World's Best Workforce [WBWF] for all students in the school district (Student Achievement).	Objective 1: The District will annually evaluate the success of meeting the five goals of the WBWF: <ul style="list-style-type: none"> All children are ready for school. All third-graders can read at grade level. All racial and economic achievement gaps between students are closed. All students are ready for career and college. All students graduate from high school.
	Goal 2: We will provide equitable opportunities and welcoming environments that engage each learner in reaching their full potential.	Objective 2.1: The district will foster an environment of innovative learning that ignites high academic opportunities. Objective 2.2: The district will develop a District Inclusion and Equity Statement. Objective 2.3: Using the developed Inclusion and Equity Statement, the district will develop policies, procedures, and practices that are inclusive and equitable for each student.
	Goal 3: We will ensure a safe, positive, and welcoming environment where students are respected and can thrive and contribute as global citizens.	Objective 3.1: The district will help all students reach their goals and positively contribute to their current and future community, while holding students accountable for their actions. Objective 3.2: The district will develop the whole child by explicitly teaching and embedding strategies to build resiliency, understand and manage emotions, develop a healthy sense of self and social awareness , establish and maintain positive relationships , make responsible decisions , and embrace diversity with respect for others through social and emotional learning. Objective 3.3: The district will continue to develop a sense of belonging through the 5 core values of the Hornet Way: respect (self-management), honesty (self-awareness), kindness (relationship skills), fairness (social awareness), responsibility (responsible decision-making). Objective 3.4: The district will increase access to mental health supports for students showing needs.
Staff Support	Goal 4: We will recruit & retain a highly qualified workforce.	Objective 4.1: The district will ensure recruitment efforts are in place and centered on partnerships with educational institutions. Objective 4.2: The district will refine student teaching practices to afford opportunities to engage in all aspects of teaching roles. Objective 4.3: The district will cultivate passion and utilize staff talents to best support students. Objective 4.4: The district will develop practices that will recruit and increase the diversity of staff to better represent our student population.
	Goal 5: We will ensure all staff have access to high quality, real time professional development that supports their growth as an educator and impacts student success.	Objective 5.1: The district will train staff on identifying and eliminating barriers that prevent students from learning at their highest potential. Objective 5.2: The district will train staff on appropriate behavior management strategies. Objective 5.3: The district will provide professional development that is developmentally appropriate, while still creating pathways for our students. Objective 5.4: The district will provide a guaranteed viable curriculum. Objective 5.5: The district will receive and use staff feedback in developing future professional development.
	Goal 6: We will create a positive environment in which our staff culture is one where all staff feel universally supported.	Objective 6.1: The district will prioritize staff wellbeing through creating welcoming and respectful learning environments, prioritizing collaboration and offering coaching & support Objective 6.2: Using the definition from Objective 2.2, the district will provide professional development for staff. Objective 6.3: The district will build optimal environments for all staff to create positive, supportive collegial relationships that align with district values.

FOCUS AREAS	GOALS	OBJECTIVES
Family & Community Engagement	Goal 7: We will grow and maintain two-way relationships with stakeholders to further community support and value in our district.	Objective 7.1: The district will work to continually engage and partner with families and the community to further support and develop our students. Objective 7.2: The district will ensure community feedback is wanted and used.
	Goal 8: We will ensure that our communication and our thinking is strategic, methodical, and transparent in all we do.	Objective 8.1: The district will utilize various media to ensure that the district's goals, mission, and programs are accurately told. Objective 8.2: The district will ensure coordinated communications, both internally and externally, regarding critical safety issues and crisis management.
	Goal 9: We will support district programs and objectives through creative marketing techniques.	Objective 9.1: The district will develop, grow, and maintain collaborative relationships with all stakeholders to strengthen support for Big Lake Schools. Objective 9.2: The district will establish tactics to grow community pride and trust in the district.
	Goal 10: We will develop facilities and operations plans that support our district mission.	Objective 10.1: The district will maximize use of current district spaces to respond to community needs, and configurations that support ongoing connection to school. Objective 10.2: The district will ensure that proper spaces and staffing are available for innovative education experiences. Objective 10.3: The district will determine what more is needed in respect to space and facilities after current facilities are maximized.



World's Best Workforce Goals

[Minnesota Statutes, section 120B.11](#)



The World's Best Workforce was developed in 2013 ([Minnesota Statutes, section 120B.11](#)) to ensure that school districts in Minnesota enhance student achievement through teaching and learning supports. School boards that govern districts are required to develop comprehensive, long-term strategic plans that address the following four WBWF goals:

- All children are ready for school.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.



The Read Act

Minnesota Statutes, section 120B.12



The Read Act was passed in 2023 ([Minnesota Statutes, section 120B.12](#)) to ensure that every child is reading at or above grade level every year, beginning in Kindergarten, and to support multilingual learners and students receiving special education services in achieving their individual reading goals (Chapter 55 Article 3 Section 3).

- Provide evidence-based reading instruction by 2026-2027.
- Provide teachers and instructional support staff responsible for teaching reading with evidence-based reading instruction approved by MDE
- Strongly encouraged to adopt an MTSS framework
- Screen students for mastery of foundational reading skills and oral language as well as characteristics of dyslexia



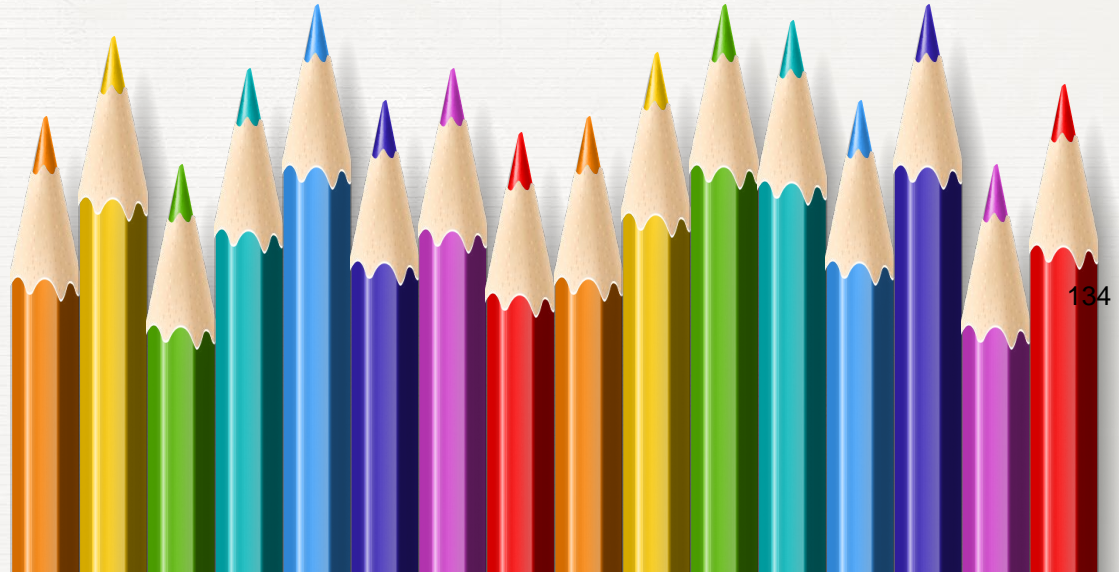
The Read Act also includes requirements for:

- Parent notifications if student is not reading at or above grade level
- Reading Intervention to accelerate student growth
- Staff development
- Local literacy plan criteria
- Screening and assessment
- Literacy Lead/Specialist to oversee implementation of the Read Act



District Focus Goals

Goals for 2023-2024



District Student Support Goal

Big Lake Schools will achieve the goals of the World's Best Workforce [WBWF] and The Read Act for all students in the school district.

Measured by:

- ✘ TSGold
- ✘ Fastbridge
- ✘ State Assessments
- ✘ Student Learning Plans
- ✘ Graduation Rates

SP Goal 1: WBWF Goals



District Staff Support Goal

Big Lake faculty and staff will show statistically significant improvement between pre- (August 2023) and post- (April 2024) survey metrics in the Team Clock online assessment of workplace culture.

Measured by:

- ✘ Team Clock assessment
- ✘ Coaching Observations

SP Goal 6: environment and culture



District Family & Community Engagement Goal

Big Lake Schools will provide strategic, methodical, and transparent communication throughout the school year by use of aligned universal strategies to communicate with families.

Measured by:

- ✘ Newsletters
- ✘ Call Logs
- ✘ Seesaw & Otus Metrics/Parent Communication

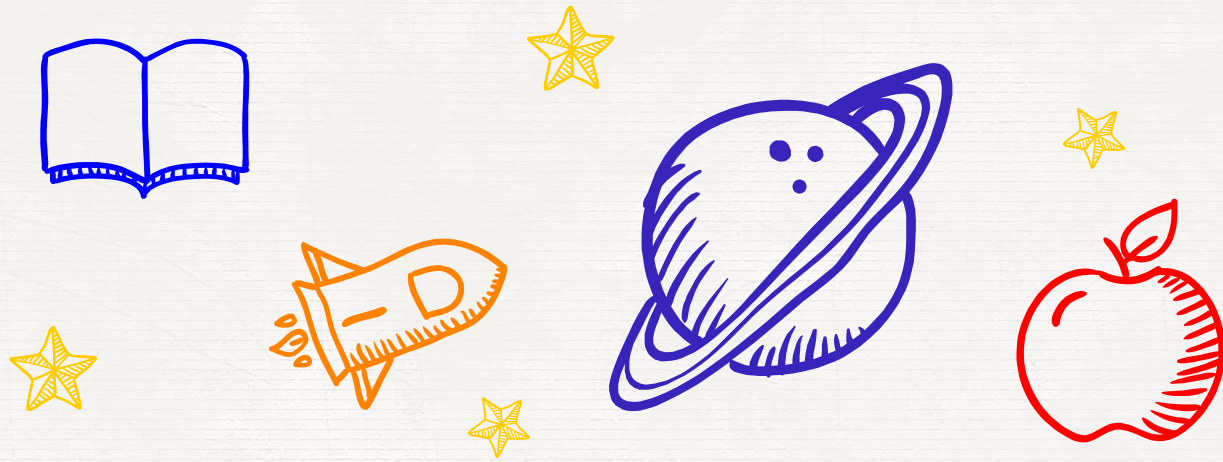
SP Goal 8: Communication



FOCUS AREAS	GOALS	OBJECTIVES
Student Support	Goal 1: We will achieve the goals of the World's Best Workforce [WBWF] for all students in the school district (Student Achievement).	Objective 1: The District will annually evaluate the success of meeting the five goals of the WBWF: <ul style="list-style-type: none"> • All children are ready for school. • All third-graders can read at grade level. • All racial and economic achievement gaps between students are closed. • All students are ready for career and college. • All students graduate from high school.
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FOCUS AREAS	GOALS	OBJECTIVES
Family & Community Engagement	Goal 7: We will grow and maintain two-way relationships with stakeholders to further community support and value in our district.	Objective 7.1: The district will work to continually engage and partner with families and the community to further support and develop our students. Objective 7.2: The district will ensure community feedback is wanted and used.
	Goal 8: We will ensure that our communication and our thinking is strategic, methodical, and transparent in all we do.	Objective 8.1: The district will utilize various media to ensure that the district's goals, mission, and programs are accurately told. Objective 8.2: The district will ensure coordinated communications, both internally and externally, regarding critical safety issues and crisis management.
	Goal 9: We will support district programs and objectives through creative marketing techniques.	Objective 9.1: The district will develop, grow, and maintain collaborative relationships with all stakeholders to strengthen support for Big Lake Schools. Objective 9.2: The district will establish tactics to grow community pride and trust in the district.
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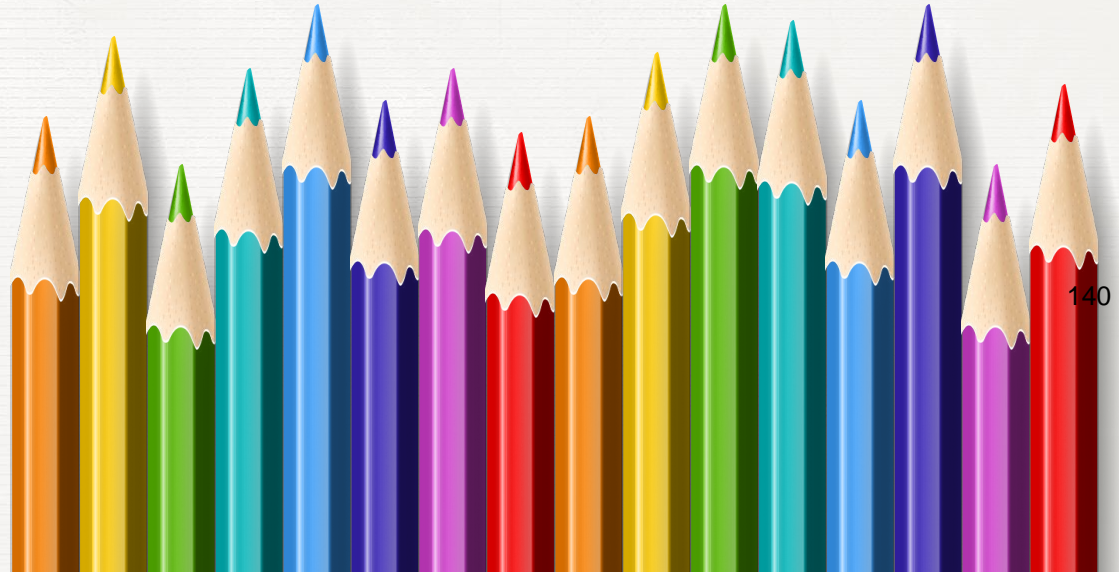


Building Goals

Building Goals to support the District Goals.



Liberty Elementary Building Goals



Liberty Elementary Building Goals



Student Support:

By Spring 2024, all Liberty Elementary students will improve on their district literacy assessment

- EC: TS Gold - Last year: ended 75% to 78%
- K: FAST Early Reading - Last year: ended 40.8% to 43.8%
- 1st: FAST Early Reading - Last year: ended 39.3% to 42.3%
- 2nd: FAST aReading - Last year: ended 51.8% to 54.8%

Staff Support:

Liberty will show improved pre/post-survey culture scores in areas of need as shown on the Team Clock assessment

Family & Community Engagement:

100% of teachers will connect with families of all students during the year as indicated on Seesaw.



Independence Elementary STEM Building Goals



Independence Elementary STEM Building Goals

Student Support:

1. Teachers will build on their current toolbox and increase their use of the Engineering Design Process by integrating EDP lessons at least monthly. In addition, teachers will increase their implementation of Performance Tasks/Assessments by integrating at least six Performance Tasks/Assessments (two per trimester).
2. MCA reading scores for all grades will increase their proficiency from the Spring 2023 and be at or above the state average with a minimum of 50% of students scoring proficient in Spring 2024.

Staff Support:

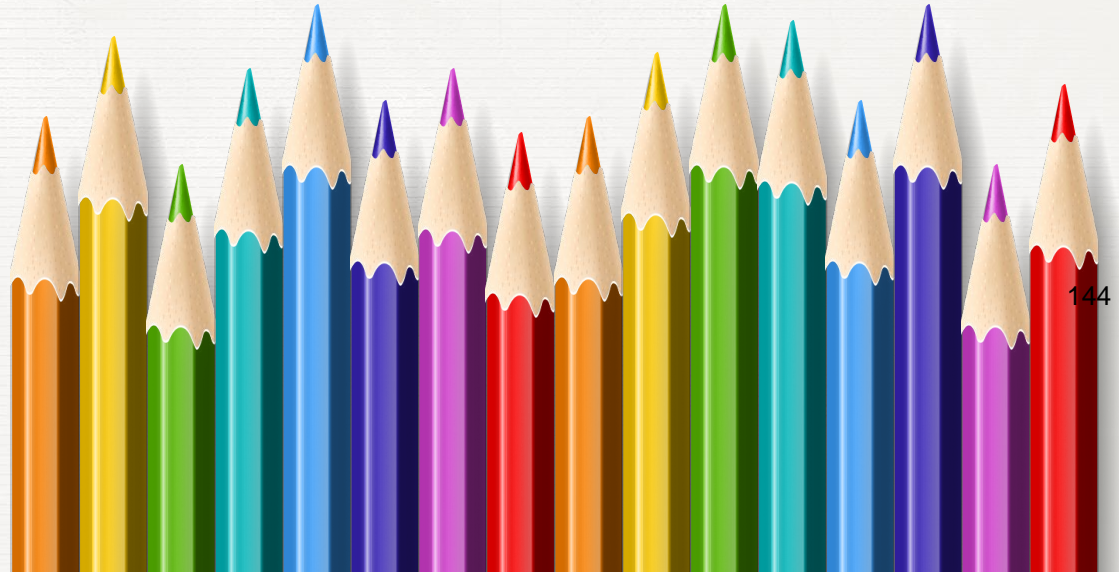
Independence will show improved pre/post-survey culture scores in the area where we show the highest need based on our pre-survey results.

Family & Community Engagement:

Every teacher and teacher pair will prepare a communication plan for how frequently they plan to communicate to families via Seesaw, and will ensure families are notified ahead of time of special events or changes to schedule.



Middle School Building Goals



Middle School Building Goals



Student Support:

On the Fastbridge aReading assessment, BLMS will see a 10% median growth for all students with at least two data points using their first to final attempt.

Staff Support:

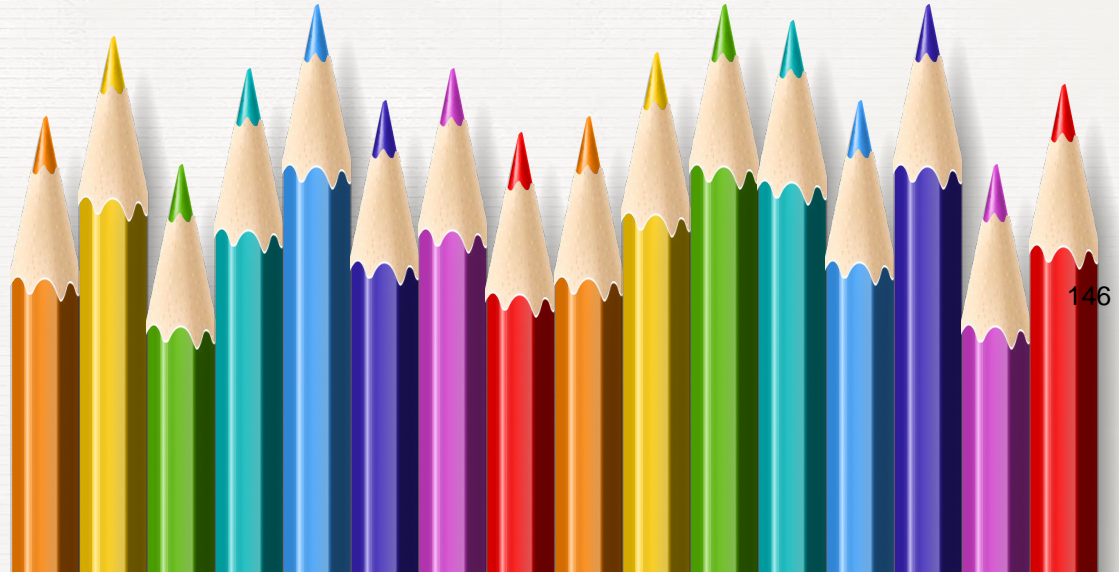
Our building culture will show improved pre/post-survey culture scores in one area of as shown on the survey.

Family & Community Engagement:

By Spring of 2024, all certified BLMS staff will engage in a minimum of 7 hours (3.5x2) of direct, interactive communication over the course of the school year.



High School Building Goals



High School Building Goals

Student Support:

1. BLHS' graduation rate will increase from 91.25% in June of 2023 to 92% or higher by June 2024.
2. By May 2024, 90% of 9th and 10th graders at BLHS will complete a Personalized Learning Plan.

Staff Support:

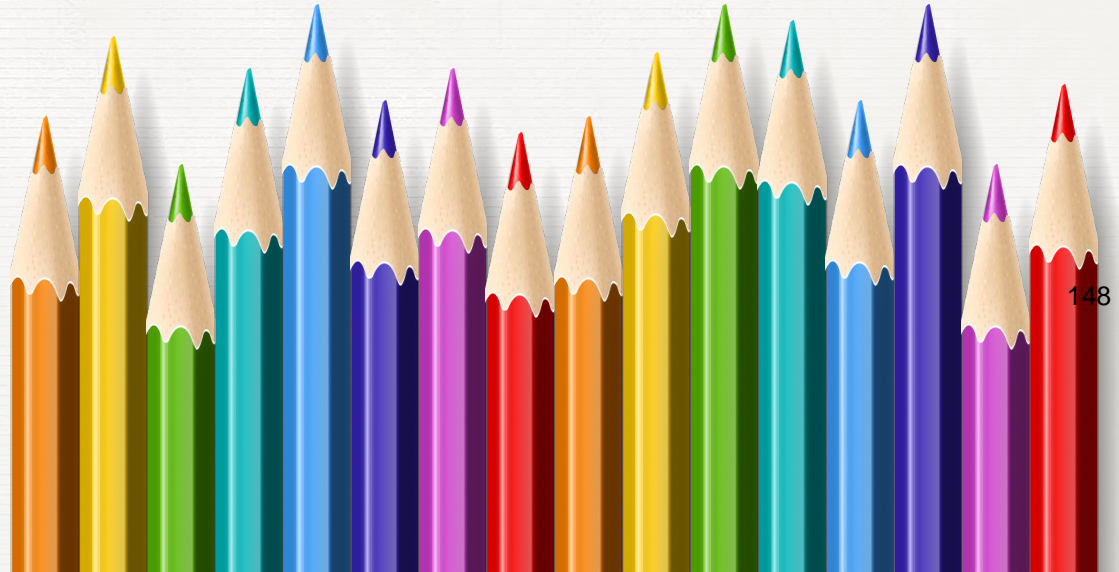
High School teachers will show statistically significant improvement between pre- (August 2023) and post- (April 2024) survey metrics in the Team Clock online assessment of workplace culture.

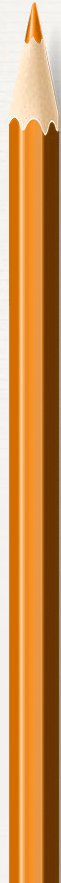
Family & Community Engagement:

All certified staff will make a meaningful connection (such as email, phone call, upcoming curriculum notices, etc.) with 100% of the families on their class rosters during each trimester and document in their communication logs.



Field Trips Update





- Kindergarten: Eastman Nature Center and Elm Creek Playground
- 1st Grade: Como Zoo
- 2nd Grade: Stages/Children's/Paramount-Great Theater
- 3rd Grade: Oliver Kelley Farm
- 4th Grade: Coon Rapids Dam Regional Park
- 5th Grade: Sea Life at Mall of America
- 6th Grade: Capitol & Fort Snelling
- 7th Grade: undecided
- 8th Grade: undecided



Thanks!

Any questions?

Minda Anderson

Assistant Superintendent of Teaching & Learning

m.anderson@biglakeschools.org

763-262-5105



PROTECTION AND PRIVACY OF PUPIL RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code section 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13, and Minnesota Rules parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S.

Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student’s attendance at a school or schools in the school district.

D. Directory Information

- 1) “Directory information”, **under federal law**, means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, the student’s name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e., full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic

teams; degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:

- a. a student's social security number;
 - b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
 - c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
 - d. personally identifiable data which references religion, race, color, social position, or nationality; or
 - e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.
- 2) Under Minnesota law, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

E. Education Records

- 1) What constitutes "education records." Education records means those records that are: (1) directly related to a student; and (2) maintained by the school district or by a party acting for the school district.
- 2) What does not constitute education records. The term "education records" does not include:
 - a. Records of instructional personnel that are:
 1. kept in the sole possession of the maker of the record;
 2. used only as a personal memory aid;
 3. not accessible or revealed to any other individual except a temporary substitute teacher; and
 4. destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 1. maintained separately from education records;
 2. maintained solely for law enforcement purposes; and
 3. disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 1. are made and maintained in the normal course of business;
 2. relate exclusively to the individual in that individual's capacity as an employee; and
 3. are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.

- d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
 - 1. made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - 2. made, maintained, or used only in connection with the provision of treatment to the student; and
 - 3. disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
- f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities

I. Legitimate Educational Interest

"Legitimate educational interest" includes an 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 education data. It includes a person's need to know in order to:

- 1) Perform an administrative task required in the school or 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;
- 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; or
- 4) Perform a task directly related to responding to a request for data.

J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or

guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other indirect identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche

M. Responsible Authority

“Responsible authority” means Superintendent Tim Truebenbach.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) 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 (d) 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.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without

consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

- 1) The right to inspect and review the student's education records;
- 2) The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
- 3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
- 4) The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
- 5) The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
- 6) The right to be informed about rights under the federal law; and
- 7) The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 Code of Federal Regulations section 99.31(a).

C. Students with a Disability

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

- 1) The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
- 2) The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and

- e. if appropriate, a termination date for the consent.
- 3) When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
 - 4) A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
 - 5) If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
 - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes chapter 256B or Minnesota Care under Minnesota Statutes chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.
 - 6) Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.
- B. Prior Consent for Disclosure Not Required
- The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:
- 1) To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;

- 2) To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made;
- 3) To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes section 260B.171, unless the data are required to be destroyed under Minnesota Statutes section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
- 4) To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
- 5) In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;
- 6) To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom

the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers;

- 7) To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
- 8) To accrediting organizations in order to carry out their accrediting functions;
- 9) To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
- 10) To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 U.S.C. § 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding.

If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as a plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

- 11) To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
- 12) To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
- 13) Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
- 14) To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
- 15) To the parent of a student who is not an eligible student or to the student himself or herself;
- 16) To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
- 17) To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
- 18) To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if

any; and any parents' names, home addresses, and telephone numbers;

- b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

- 19) To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;
- 20) To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota

Statutes section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

- 21) To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or
- 22) To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such

disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1) Pursuant to a valid court order;
- 2) Pursuant to a statute specifically authorizing access to the private data; or
- 3) To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. ~~Classification~~ Educational Data

- 1) Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. United States Code, title 20, section 1232g, and Code of Federal Regulations, title 34, section 99.37, which were in effect on January 3, 2012
- 2) The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under this section.
- 3) When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

~~Directory information is public except as provided herein.~~

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. ~~Prior to such disclosure the school district shall:~~

- 1) When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
- 2) ~~Annually~~ The school district shall give public annual notice by any means that are reasonably likely to inform the parents and eligible students of:

- a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
- 3) Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.
 - 4) A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
 - 5) The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.
- D. Procedure for Obtaining Nondisclosure of Directory Information
- The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:
- 1) Name of the student and/or parent, as appropriate;
 - 2) Home address;
 - 3) School presently attended by student;
 - 4) Parent's legal relationship to student, if applicable; and
 - 5) Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.
- E. Duration
- The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy,

without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

- 1) The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
 - e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes Chapter 260E , written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes Chapter 260E, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

- 1) The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
- 2) A complainant has access to a statement he or she provided to the school district.
- 3) Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes section 13.393.
- 4) Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
- 5) A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

B. Data released to military recruiting officers under this provision:

- 1) may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
- 2) cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
- 3) copying fees shall not be imposed.

C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority, the Building Principal, in writing by October 1 each year. The written request must include the following information:

- 1) Name of student and parent, as appropriate;
- 2) Home address;
- 3) Student's grade level;
- 4) School presently attended by student;
- 5) Parent's legal relationship to student, if applicable;
- 6) Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
- 7) Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.

D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse

to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.

- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisdisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisdisclosure Not Prohibited

- 1) Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
- 2) Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisdisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a

federal agency headed by an official listed in 34 Code of Federal Regulations section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Record Keeping

- 1) The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record, with the education records of the student, that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
- 2) In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
- 3) Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a

party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.

- 4) The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
- 5) The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
- 6) The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

- 1) The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
- 2) If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
- 3) Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1) The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:

- a. the cost of materials, including paper, used to provide the copies;
- b. the cost of the labor required to prepare the copies;
- c. any schedule of standard copying charges established by the school district in its normal course of operations;
- d. any special costs necessary to produce such copies from machine-based record-keeping systems, including but not limited to computers and microfilm systems; and
- e. mailing costs.

2) If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.

3) The cost of providing copies shall be borne by the parent or eligible student.

4) The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1) The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of

the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.

- 2) The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
- 3) If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

- 1) If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
- 2) If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
- 3) Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

- 1) The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
- 2) The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
- 3) The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
- 4) The school district shall make a decision in writing within a reasonable

period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means Superintendent Tim Truebenbach.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

- 1) That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
- 2) That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
- 3) That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
- 4) That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school

district to comply with the requirements of FERPA and the rules promulgated thereunder;

- 5) The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
- 6) That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the superintendent's office.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.32, Subd. 5 (Directory Information)
Minn. Stat. § 13.393 (Attorneys)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
Minn. Stat. Ch. 256L (MinnesotaCare)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)

20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
25 U.S.C. § 5304 (Definitions – Tribal Organization)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273 309 (2002)
Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 520 (Student Surveys)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 722 (Public Data Requests)
MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)
MSBA School Law Bulletin “I” (School Records – Privacy – Access to Data)



PUBLIC NOTICE

Independent School District No. 727 gives notice to parents of students currently in attendance in the District, and eligible students currently in attendance in the District, of their rights regarding pupil records.

A. Parents and eligible students are hereby informed that they have the following rights:

1. That a parent or eligible student has a right to inspect and review the student's education records within 45 days after the day the request for access is received by the school district. A parent or eligible student should submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect. The parent or eligible student will be notified of the time and place where the records may be inspected;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights. A parent or eligible student may ask the school district to amend a record that they believe is inaccurate or misleading. The request shall be in writing, identify the item the parent or eligible student believes to be inaccurate, misleading, or in violation of the privacy rights of the student, shall state the reason for this belief, and shall specify the correction the parent or eligible student wishes the school district to make. The request shall be signed by the parent or eligible student. If the school district decides not to amend the record as requested by the parent or eligible student, the school district will notify the parent or eligible student of the decision and advise him or her of the right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosures without consent;
4. That the school district may disclose education records to other school officials within the school district if the school district has determined they have legitimate educational interests. For purposes of such disclosure, a "school official" is a person employed by the school district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or other employee; a person serving on the school board; a person or company with whom the school district has consulted to perform a specific task (such as an attorney, auditor, medical consultant, therapist, public information officer, or data practices compliance official); or a parent or student serving on an official committee, such as a disciplinary or grievance committee; or any individual assisting a school official in the performance of his or her tasks. A school official has a "legitimate educational interest" if the individual needs to review an education record in order to fulfill his or her professional responsibility and includes, but is not limited to, an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, and student health and welfare and the ability to respond to a request for educational data;
5. That the school district forwards education records on request to a school or post-secondary educational institution in which a student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment, including information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, suspension and expulsion information pursuant to 20 U.S.C. § 7917, part of the federal Every Student Succeeds Act and data regarding a student's history of violent behavior, and any disposition order which adjudicates the student as delinquent for committing an illegal act on school district property and certain other illegal acts;

6. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of 20 U.S.C. § 1232g and the rules promulgated thereunder. The name and address of the office that administers the Family Education Rights and Privacy Act is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202-8520

7. That the parent or eligible student has a right to obtain a copy of the school district's policy regarding the protection and privacy of pupil records; and
 8. That copies of the school district's policy regarding the protection and privacy of school records are located at 501 Minnesota Ave, Big Lake MN 55309.
- B. Independent School District No. 727 has adopted a school board policy in order to comply with state and federal laws regarding education records. The policy does the following:
1. It classifies records as public, private, or confidential.
 2. It establishes procedures and regulations to permit parents or students to inspect and review a student's education records. These procedures include the method of determining fees for copies, a listing of the locations of these education records, and the identity of the individuals in charge of the records.
 3. It establishes procedures and regulations to allow parents or students to request the amendment of a student's education records to ensure that the records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights.
 4. It establishes procedures and regulations for access to and disclosure of education records.
 5. It establishes procedures and regulations for safeguarding the privacy of education records and for obtaining prior written consent of the parent or student when required prior to disclosure.
- C. Copies of the school board policy and accompanying procedures and regulations are available to parents and students upon written request to the Superintendent.
- D. Pursuant to applicable law, Independent School District No. 727 gives notice to parents of students currently in attendance in the school district, and eligible students currently in attendance in the school district, of their rights regarding "directory information."

"Directory information" includes the following information relating to a student: the student's name; ~~address; telephone number; electronic mail address~~; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; the most recent educational agency or institution attended by the student; and other similar information. "Directory information" also includes the name, address, and telephone number of the student's parent(s). "Directory information" does not include a student's social security number or a student's identification number (ID) if the ID may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number, password, or other factor known or possessed only by the authorized user. It also does not include identifying information on a student's religion, race, color, social position, or nationality.

1. **THE INFORMATION LISTED ABOVE SHALL BE PUBLIC INFORMATION WHICH THE SCHOOL DISTRICT MAY DISCLOSE FROM THE EDUCATION RECORDS OF A STUDENT OR INFORMATION REGARDING A PARENT.**

2. **SHOULD THE PARENT OF A STUDENT OR THE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT EXCEPT TO SCHOOL OFFICIALS AS PROVIDED UNDER FEDERAL LAW.**
3. **IN ORDER TO MAKE ANY OR ALL OF THE DIRECTORY INFORMATION LISTED ABOVE "PRIVATE" (I.E., SUBJECT TO CONSENT PRIOR TO DISCLOSURE), THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE BUILDING PRINCIPAL WITHIN THIRTY (30) DAYS AFTER THE DATE OF THE LAST PUBLICATION OF THIS NOTICE. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:**
 - a. **NAME OF STUDENT AND PARENT, AS APPROPRIATE;**
 - b. **HOME ADDRESS;**
 - c. **SCHOOL PRESENTLY ATTENDED BY STUDENT;**
 - d. **PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;**
 - e. **SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH IS NOT TO BE MADE PUBLIC WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT.**

E. Pursuant to applicable law, Independent School District No. 727 hereby gives notice to parents of students and eligible students in grades 11 and 12 of their rights regarding release of information to military recruiting officers and post-secondary educational institutions. The school district must release the names, addresses, **electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiters only)**, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request. Data released to military recruiting officers under this provision may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

SHOULD THE PARENT OF A STUDENT OR THE ELIGIBLE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT.

IN ORDER TO REFUSE THE RELEASE OF THIS INFORMATION WITHOUT PRIOR CONSENT, THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE RESPONSIBLE AUTHORITY, *BUILDING PRINCIPAL*, BY *OCTOBER 1* EACH YEAR. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:

- (1) **NAME OF STUDENT AND PARENT, AS APPROPRIATE;**
- (2) **HOME ADDRESS;**
- (3) **STUDENT'S GRADE LEVEL;**
- (4) **SCHOOL PRESENTLY ATTENDED BY STUDENT;**
- (5) **PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;**
- (6) **SPECIFIC CATEGORY OR CATEGORIES OF INFORMATION WHICH ARE NOT TO BE RELEASED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT;**
- (7) **SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH ARE NOT TO BE RELEASED TO THE PUBLIC, INCLUDING**

MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS.

Notice: Refusal to release the above information to military recruiting officers and post-secondary educational institutions alone does not affect the school district's release of directory information to the public, including military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in the Directory Information section of this notice also must be followed. If you do not want your child's or eligible student's directory information released to military recruiting officers or post-secondary educational institutions, you also must notify the school district that you do not want this directory information released to any member of the public, including military recruiting officers and post-secondary educational institutions.

INDEPENDENT SCHOOL DISTRICT NO. 727
Big Lake, MINNESOTA

Dated: _____

Chair



INTERNET ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

A. While not an exhaustive list, the following uses of the school district system and Internet resources are considered unacceptable:

- 1) Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
 - a. Pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;

- b. Obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
 - c. Materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 - d. Information or materials that could cause damage or danger of disruption to the educational process;
 - e. Materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
- 2) Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
 - 3) Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
 - 4) Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
 - 5) Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
 - 6) Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
 - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
 - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
 - i. such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
 - ii. such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as “Facebook,” “Twitter,” “Instagram,” “Snapchat,” “TikTok,” “Reddit,” and similar websites or application.
 - 7) Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person’s account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 - 8) Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person’s property without the person’s prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
 - 9) Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
 - 10) Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district’s Bullying Prohibition Policy. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee’s immediate supervisor and/or the building

administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

VI. FILTER

- A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
 - 1) Obscene;
 - 2) Child pornography; or
 - 3) Harmful to minors;
- B. The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
 - 1) Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 - 2) Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 - 3) Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- E. The district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyber bullying awareness and response.
- F. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have any reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents may have the right at any time to investigate or review the contents of their child’s files and e-mail files in accordance with the school district’s Protection and

Privacy of Pupil Records Policy. Parents have the right to request the termination of their child's individual account at any time.

- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure, or discovery under Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

IX. INTERNET USE AGREEMENT

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user **and** the parent or guardian., ~~and the supervising teacher~~. The Internet Use Agreement form for employees must be signed by the employee. ~~The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.~~

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of district technologies is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or missed deliveries or non-deliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
 - 1) Notification that Internet use is subject to compliance with school district policies.
 - 2) Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district diskettes, hard drives, or servers.
 - b. Information retrieved through school district computers, networks, or online resources.
 - c. Personal property used to access school district computers, networks, or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 - 3) A description of the privacy rights and limitations of school sponsored/managed Internet accounts.

- 4) Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
- 5) Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Public and Private Personnel Data Policy, and Protection and Privacy of Pupil Records Policy.
- 6) Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
- 7) Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
 - 1) A copy of the user notification form provided to the student user.
 - 2) A description of parent/guardian responsibilities.
 - 3) A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
 - 4) A statement that the Technology Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
 - 5) A statement that the school district's acceptable use policy is available for parental review.

XIII. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

- A. "Technology provider" means a person who:
 - 1) contracts with the school district, as part of a one-to-one program or otherwise, to provide a school-issued device for student use; and
 - 2) creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.
- B. "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- C. Within 30 days of the start of each school year, the school district must give parents and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:
 - 1) identify each curriculum, testing, or assessment technology provider with access to educational data;
 - 2) identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and

- 3) include information about the contract inspection and provide contact information for a school department to which a parent or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's educational data.
- D. The school district must provide parents and students an opportunity to inspect a complete copy of any contract with a technology provider.
- E. A contract between a technology provider and the school district must include requirements to ensure appropriate security safeguards for educational data. The contract must require that:
 - 1) the technology provider's employees or contractors have access to educational data only if authorized; and
 - 2) the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.
- F. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

XIV. SCHOOL-ISSUED DEVICES

- A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:
 - 1) any location-tracking feature of a school-issued device;
 - 2) any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
 - 3) student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.
- C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:
 - 1) the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;
 - 2) the activity is permitted under a judicial warrant;
 - 3) the school district is notified or becomes aware that the device is missing or stolen;
 - 4) the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
 - 5) the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or
 - 6) the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.
- D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This

notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

XV. CELL PHONE USE

- A. Students are prohibited from using cell phones and other electronic communication devices during the instructional day, unless specified in the Student Handbook. Students also are prohibited from using a cell phone or other electronic communication device to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, harassment, and malicious and sadistic conduct.
- B. If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone or other electronic communication device, the school district may request to search the device. The search of the device will be reasonably related in scope to the circumstances justifying the search.
- C. Students who use an electronic communication device during the school day and/or in violation of school district policies may be subject to disciplinary action pursuant to the school district's discipline policy. In addition, a student's cell phone or electronic communication device may be confiscated by the school district and, if applicable, provided to law enforcement. Cell phones or other electronic communication devices that are confiscated and retained by the school district will be returned in accordance with school building procedures.

XVI. MULTI-FACTOR AUTHENTICATION FOR STAFF

- A. Multi-Factor Authentication (MFA) is a process that requires that the person attempting to access a computer resource provide a one-time code, or positive approval of the login using an out-of-band verification device such as a cellular telephone, mobile telephone application, or physical token. MFA is used by Big Lake School District as a supplement to strong passwords to authenticate users and authorize their access to resources such as Email, Strage Servers, and the campus Virtual Private Network (VPN) connection. MFA protects against unauthorized access to Big Lake School District accounts and is necessary for appropriate information security measures.
- B. It is the responsibility of the Big Lake School District account holder to make appropriate provisions to receive MFA confirmation codes via SMS text message, installation of required software, or using methods deemed appropriate by the Technology Department to ensure verification. If provisions are not made to comply with the Big Lake School District Technology Acceptable Use- Staff policy, the user will not be able to access protected resources until these provisions are made

XVII. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

XVIII. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures. ~~necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.~~

- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.32 (Educational Data)
15 U.S.C. § 6501 *et seq.* (Children’s Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)
20 U.S.C. § 6751 *et seq.* (Enhancing Education through Technology Act of 2001)
47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))
47 C.F.R. § 54.520 (FCC rules implementing CIPA)
Minn. Stat. § 121A.0695 (School Board Policy; Prohibiting Intimidation and Bullying)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)
Sagehorn v. Indep. Sch. Dist. No. 728, 122 F.Supp.2d 842 (D. Minn. 2015)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, No. 12-588, 2012 WL 3870868 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), *aff’d* on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee’s Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)

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 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Grievance Procedures and Process)
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
MSBA/MASA Model Policy 806 (Crisis Management Policy)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)



INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students

II. GENERAL STATEMENT OF POLICY

- A. Instruction must be provided in at least the following subject areas:
 - 1) ~~Language arts and~~ basic communication skills including reading and writing, literature, and fine arts;
 - 2) mathematics and science;
 - 3) social studies, including history, geography, economics, government, and citizenship that include civics;
 - 4) health and physical education;
 - 5) The arts;
 - 6) Career and technical education; and
 - 7) World languages.
- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and **all** courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. **Public** elementary and middle schools ~~shall~~ **must** offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five arts areas: media arts, dance, music, theater, and visual arts.
- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- E. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- G. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- H. The school district ~~or charter school~~ may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

A. The following subject areas are required for statewide accountability:

- 1. language arts;**
- 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;**
- 3. science, including earth and space science, life science, and the physical sciences, including chemistry or physics;**
- 4. social studies, including history, geography, economics, and government and citizenship that includes civics;**
- 5. physical education;**
- 6. health, for which locally developed academic standards apply; and**
- 7. the arts.**

B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

V. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1) by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2) using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously

received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
- 1) provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
 - 2) emphasize academic rigor and high expectations and inform the student and the student's parent or guardian, if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 - 3) help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 - 4) set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
 - 5) help students access education and career options;
 - 6) integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 - 7) help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 - 8) help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 - 9) be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

- C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.
- D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.
- E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
- F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

~~VII. CIVICS TEST~~

- ~~A. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student's transcript that the student answered at least 30 of 50 civics test questions correctly.~~
- ~~B. "Civics test questions" means 50 of the 100 questions that, as of January 1, 2015, United States Citizenship and Immigration Services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state's civics test questions for the proximate school year and immediately transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota's Legacy website by August 1 of that year.~~
- ~~C. The school district may exempt a student with disabilities from this requirement if the student's IEP team determines the requirement is inappropriate and establishes an alternative requirement.~~
- ~~D. The school district may administer the civics test questions in a language other than English to students who qualify for English learner services.~~
- ~~E. The school district may administer civics test questions as part of the social studies curriculum.~~
- ~~F. The school district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.~~
- ~~G. The school district cannot charge a fee related to this requirement.~~

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)

[Minn. Stat. § 120B.10 \(Curriculum\)](#)

Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)

Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
[Minn. Stat. § 120B.023 \(Benchmarks Implement, Supplement Statewide Academic Standards\)](#)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction))

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

I. PURPOSE

The purpose of this policy is to ~~outline strategies used to focus public education strategies on a process that~~ promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards, ~~Minnesota State~~, and federal law requires accountability for the school district. The school district ~~adheres established a system to transition~~ to the graduation requirements of the Minnesota K-12 Academic Standards. The school district ~~also has~~ established a system to review and improve instruction, curriculum, and assessment, which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- ~~B. "Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.~~
- C. "World's best workforce" means striving to: meet school readiness goals; ~~have all third grade students achieve grade-level literacy~~; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

- 1) The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.
- 2) The ~~District~~ Advisory Committee ~~created under~~ **outlined in Policy 603 (Curriculum Development)** is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- 3) The school district-wide improvement goals should address recommendations identified through the ~~District~~ Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an

evaluation of student progress committee, or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum.

Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, and teacher evaluations under Minnesota Statutes section 122A.40 or 122A.41.

The superintendent shall direct the **assistant superintendent** of teaching and learning to lead an annual program review for all grade levels and courses. Teachers shall be provided a process and the procedures, as well as any required training, to complete the review process prior to, during, and after the school year, as many curricular reviews to align with newly established Minnesota Academic Standards require additional time.

The district will follow the prescribed timeline for curriculum development and implementation outlined by the Minnesota Department of Education.

The timelines and procedures for district curricular development, implementation, and review will be posted on the district website and shared annually at district curriculum advisory committee and School Board meetings.

C. Implementation of Graduation Requirements

- 1) The **District** Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the **District** Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
- 2) The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the **District** Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The **District** Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components
- 3) The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of **current** achievement **growth** that show **growth relative to** an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

- 1) By May of each year, the **District** Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process
- 2) The **District** Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in
 - a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards
 - b. Reviewing annual instruction and curriculum improvement goals for recommendation to the school board;
 - c. Reviewing recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and
 - d. **Advising the school board about development of the annual budget**
- 3) The **District** Advisory Committee shall meet the following criteria:
 - a. The **District** Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards
 - b. The **District** Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation
 - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan
 - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the **District** Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board
- ~~4) The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:

 - ~~a. The Director of Curriculum (or similar educational leader)~~
 - ~~b. Principal~~
 - ~~c. School Board Member~~
 - ~~d. Student Representative~~
 - ~~e. One teacher from each building or instructional level~~
 - ~~f. Two parents from each building or instructional level~~
 - ~~g. Two residents without school-aged children, non-representative of local business or industry~~
 - ~~h. Two residents representatives of local business or industry~~
 - ~~i. District Assessment Coordinator (if different from "a" above)~~~~
- 5) Translation services should be provided to the extent appropriate and practicable
- 6) The **District** Advisory Committee shall meet the following timeline each year:

September: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board

Oct-Dec: Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area

April-May: Review evaluation results and prepare recommendations

May: Present recommendations to the school board for its input and approval.

E. Evaluation of Student Progress Committee

A committee of professional staff shall develop a plan for assessment of student progress, ~~toward Literacy by Grade 3~~, the Graduation Standards, as well as program evaluation data for use by the **District** Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

F. Reporting

- 1) Consistent with Minnesota Statutes section 120B.36, subdivision 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner
- 2) The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
- 3) [The school district must annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.](#)
- 4) [The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.](#)

Legal References: Minn. Stat. § 120B.018 (Definitions)

Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)

Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)

Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)

Minn. Stat. § 120B.36 (School Accountability)

Minn. Stat. § 122A.40 (Employment; Contracts; Termination)

Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)

Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)

Minn. Stat. § 123B.147 (Principals)
[Minn. Stat. § 126C.12 \(Learning and Development Revenue Amount and Use\)](#)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act))

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

OVERDOSE MEDICATION

I. PURPOSE

As a means of enhancing the health and safety of its students, staff and visitors, the school district will acquire, administer, and store doses of an opiate antagonist, specifically Naloxone (Narcan)ⁱ, and administration devices or kits for emergency use to assist a student, staff member, or other individual believed or suspected to be experiencing an opioid overdose on school district property during the school day or at school district activities.

II. GENERAL STATEMENT OF POLICY

The school board authorizes school district administration to obtain and possess opioid overdose reversal medication, such as Naloxone to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

III. DEFINITIONS

- A. **“Drug-related overdose”** means an acute condition, including mania, hysteria, extreme physical illness, respiratory depression or coma, resulting from the consumption or use of a controlled substance, or another substance with which a controlled substance was combined, and that a layperson would reasonably believe to be a drug overdose that requires immediate medical assistance.
- B. **“Naloxone Coordinator”** is a school district staff person or administrator appointed to monitor adherence to protocols outlined in this policy and referenced procedures. The Naloxone Coordinator is responsible for building-level administration and management of Opiate Antagonist medications and supplies. The school district’s Naloxone Coordinator is Michelle Hanson.
- C. **“Opiate”** means any dangerous substance having an addiction forming or addiction sustaining liability similar to morphine or being capable of conversion into a drug having such addiction forming or addiction sustaining liability.
- D. **“Opiate Antagonist”** means naloxone hydrochloride (“Naloxone”) or any similarly acting drug approved by the federal Food and Drug Administration for the treatment of a drug overdose.
- E. **“Standing Order”** means directions from the school district’s medical provider that sets forth how to house and administer Naloxone or other Opiate Antagonist medications to students, staff members or other individuals believed or suspected to be experiencing an opioid overdose. This Standing Order should include the following information:
 - 1) Administration type
 - 2) Dosage
 - 3) Date of issuance
 - 4) Signature of the authorized provider

IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES

- A. The school district must maintain a supply of opiate antagonists as each school site to be administered in compliance with Minnesota law. Each school building must have two doses of nasal naloxone available on-site. The Minnesota Department of Education offered guidance regarding the meaning of “school site.” If a school site includes multiple buildings, the two-dose requirement applies to buildings used for instruction. It does not apply to administrative buildings, facility buildings, ice arenas, and similar buildings not used for instruction.
- B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.
- C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.

D. District Collaborative Planning and Implementation Team

To the extent Naloxone is obtained for use consistent with this policy, the school district will establish a district-wide collaborative planning and implementation team (“District Planning Team”) who will oversee the general development and operations related to the use of opiate antagonist Naloxone and regularly report to the school board as to its activities.

- 1) The District Planning Team will include the Naloxone Coordinator and may include the superintendent (or designee), school nurse, public health experts, first responders, student or family representatives, and community partners who will be assigned to the Team by the superintendent or designee or solicited as volunteers by the superintendent.
- 2) The District Planning Team, through the Naloxone Coordinator, will obtain a protocol or Standing Order from a licensed medical prescriber for the use of Naloxone or other Opiate Antagonist by school district staff in all school facilities and activities and will update or renew the protocol or Standing Order annually or as otherwise required. A copy of the protocol or Standing Order will be maintained in the office of the Naloxone Coordinator.
- 3) The District Planning Team will develop district-wide guidelines and procedures and determine the form(s) of Naloxone to be used within the school district (nasal, auto injector, manual injector) and the method and manner of arranging for the financing and purchasing, storage and use of Naloxone to be approved by the school board. Once approved by the school board, these guidelines and procedures will be attached and incorporated into this policy. At a minimum, these guidelines and procedures will:
 - a. Ensure that when Naloxone is administered, school district employees must activate the community emergency response system (911) to ensure additional medical support due to the limited temporary effect of Naloxone and the continued need of recipients of additional medical care;
 - b. Require school district employees to contact a school district healthcare professional to obtain medical assistance for the recipient of the Naloxone, if possible, pending arrival of emergency personnel;
 - c. Direct school district employees to make immediate attempts to determine if the recipient is a minor and, if so, locate the identity of the parent or guardian of the minor and ensure contact with that parent or guardian is made as soon as possible after administration of the Naloxone for the purpose of informing the parent or guardian of the actions that have been taken; and
 - d. Require school district staff to inform the building administrator or other administrator overseeing an event or activity of the administration of Naloxone, as well as the Naloxone Coordinator, after taking necessary immediate emergency steps.

- 4) The District Planning Team will determine the type and method of annual training, identify staff members at each school site to be trained, and coordinate the implementation of the training with the assistance of the Naloxone Coordinator.

E. Site Planning Teams

- 1) In consultation with the District Planning Team, the administrator at each school site may establish, in the manner the superintendent or Naloxone Coordinator deems appropriate, a Site Planning Team within the school site.
- 2) The Site Planning Team will be responsible for the coordination and implementation of this policy, district-wide guidelines and procedures within the school site and will develop and implement any specific guidelines and procedure for the storage and use of Naloxone within the school site in a manner consistent with this policy and district wide procedures and guidelines.

F. School District Staff

School district staff members will be responsible for attending all required training pertaining to the policy, procedures and guidelines for the storage and use of Naloxone and performing any assigned responsibilities pursuant to the guidelines and procedures.

V. NALOXONE STORAGE

- A. The Site Planning Team will select numerous Naloxone storage locations within the school site and outside the school site when activities are conducted off school grounds.
- B. The selected storage locations of Naloxone will be classified as non-public "security information" as the school board has determined that the disclosure of this data to the general public would be likely to substantially jeopardize the security of the medication that could be subject to theft, tampering, and improper use. Therefore, the identity of the storage locations will be shared only with those school district staff members whom the District Planning Team or Site Team have determined need access to this information to aid public health and safety as determined in the procedures and guidelines.
- C. Stock Naloxone will be clearly labeled, monitored for expiration dates, and stored in a secured location that is accessible by trained staff as set forth in paragraph V.B.

VI. Privacy Protections

The school district will maintain the privacy of students and staff related to the administration of Naloxone as required by law.

Legal References: Minn. Stat. § 13.32 (Educational Data)

Minn. Stat. § 13.43 (Personnel Data)

Minn. Stat. § 13.37 (General Nonpublic Data)

Minn. Stat. § 121A.21 (School Health Services)

Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)

Minn. Stat. § 121A.224 (Opiate Antagonists)

Minn. Stat. § 144.344 (Emergency Treatment)

Minn. Stat. § 148.235 (Prescribing Drugs and Therapeutic Devices)

Minn. Stat. § 151.37 (Legend Drugs; Who May Prescribe, Possess)

Minn. Stat. § 152.01 (Definitions)

Minn. Stat. § 152.02 (Schedules of Controlled Substances)

Minn. Stat. § 604A.01 (Good Samaritan Law)

Minn. Stat. § 604A.015 (School Bus Driver Immunity from Liability)

Minn. Stat. § 604A.04 (Good Samaritan Overdose Prevention)

Minn. Stat. § 604A.05 (Good Samaritan Overdose Medical Assistance)

Minn. R. Pt. 6800.4220 (Schedule II Controlled Substances)

20 U.S.C. § 1232g (Family Educational and Privacy Rights)

Cross Reference: MSBA/MASA Model Policy 516 (Student Medication)
Minnesota Department of Health Toolkit on the Administration of Naloxone

¹ Naloxone is the medication that reverses an opioid overdose. Narcan® is the brand name for the intranasal applicator (nasal spray) form of naloxone. Naloxone usually refers to an intramuscular (IN+M) naloxone form that comes in a vial and is administered with a syringe, normally dispensed as an "IM kit."

School Year 2023-24

Superintendent Goals:

Goal #1:

Student Support (Focus Area)

Goal 1: We will achieve the goals of the World's Best Workforce (WBWF) for all students in the district(Student Achievement).

Objective 1: The District will annually evaluate the success of Meeting the five goals of the WBWF:

- All children are ready for school.
- All students can read at grade level
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school

Superintendent Goal Statement: By the end of the 2023-2024 school year, the superintendent will ensure systems, resources, communication efforts, and accountability measures are in place to increase student achievement so that Big Lake Schools will achieve the goals of the World's Best Workforce (WBWF) and The Read Act for all students in the school district.

Measured by:

- TSGold
- Fastbridge
- State Assessments
- Student Learning Plans
- Graduation Rates
- portfolio of efforts/evidence on this topic

**Through a priority of communication in this area, an emphasis this year will be placed on more frequent progress updates to the board.

Goal #2:

Student Support (Focus Area)

Goal 2: We will provide equitable opportunities and positive learning environments that engage each learner in reaching their full potential

Objective 2.2: The district will develop a District Inclusion and Equity Statement

Superintendent Goal Statement: By the end of the 2023-2024 school year, the superintendent will facilitate a process that results in a District Inclusion and Equity Statement.

Measured by:

- Completed Inclusion and Equity statement for board approval

Goal #3:

Staff Support (Focus Area)

Goal 6: We will create a positive environment in which our staff culture is one where all staff feel universally supported .

Objective 6.3: The district will build optimal environments for all staff to create positive, supportive, collegial relationships that align with district values

Superintendent Goal Statement: By the end of the 2023-2024 school year, the superintendent will ensure that resources, systems, and accountability measures are in place so that Big Lake faculty and staff show statistically significant improvement between pre - (August, 2023) and post - (April, 2024) survey metrics in the Team Clock Online assessment of workplace culture.

In addition, by the end of the 2023-2024 school year, the superintendent will ensure that the district office will show statistically significant improvement between pre - (August, 2023) and post - (April, 2024) survey metrics in the Team Clock Online assessment of workplace culture.

Measured by:

- Team Clock assessment
- portfolio of efforts/evidence on this topic

Goal #4:

Family and Community Engagement (Focus Area)

Goal 10: We will develop facilities and operations plans that support our district mission.

Objective 10.3: The district will determine what more is needed in respect to space and facilities after current facilities are maximized.

Superintendent Goal Statement: By the end of the 2023-2024 school year, the superintendent will facilitate a process that educates and informs the board around our facilities and financial needs that may result in a bond/levy election in November of 2024.

Measured by:

- portfolio of efforts/evidence on this topic
- (potential)development of ballot question