

# Regular School Board Meeting

Monday, September 16, 2024 5:45 PM

School District Media Center, 131 Hickory Street North, Lester Prairie, MN 55354

## I. Call to Order

## II. Pledge of Allegiance

## III. Approval of Agenda

III.A. Action to approve agenda

## IV. Recognition of Communications Since Last Meeting

## V. Open Dialogue

## VI. Approval of Consent Agenda

VI.A.

### A. Approve Previous Minutes

- o Regular Board Meeting: Aug 19, 2024

### B. Approve Bills

- o Board Bills: \$141,983.59
- o Student Activity Bills: \$1,775.05

VI.B.

## VII. Reports

VII.A. Dashir Report

## VIII. New Business

VIII.A. Action to approve the **RESOLUTION RELATING TO THE ELECTION OF SCHOOL BOARD MEMBERS**

## IX. Old Business

## X. School Finance

X.A. Action to approve **Keystone Interpreting Solutions** Professional Service Agreement.

X.B. Action to approve certifying proposed 2024-Payable 2025 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

## XI. Policy Administration

XI.A. Action to approve the following policies:

- C. **101 Legal Status of the School District** - update legal references
- D. **101.1 Name of School District** - no changes
- E. **102 Equal Educational Opportunity** - "discrimination" definition legislative change
- F. **103 Complaints: Students, Employees, Parents, and Other Persons** - update legal references
- G. **104 School District Mission Statement** - remove WBWF from statutory reference
- H. **208 Development, Adoption, and Implementation of Policies** - add Policy 470 to annual review
- I. **214 Out of State Travel by School Board Members** - no changes
- J. **401 Equal Employment Opportunity** - no changes
- K. **402 Disability Nondiscrimination Policy** - update legal references; omit grievance procedure
- L. **406 Public and Private Personnel Data** - no changes
- M. **412 Expense Reimbursement** - no changes
- N. **417 Chemical Use and Abuse** - add notation for discipline policy
- O. **418 Drug Free Workplace** - no changes
- P. **501 School Weapons Policy** - no changes
- Q. **502 Search of Student Lockers, Desks, Personal Possessions, and Student's Person** - no changes
- R. **515 Protection and Privacy of Pupil Records** - clarify former student definition; private

records processes; maltreatment reporting; chemical abuse records

- s. **522 Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process**
  - protects all students and staff and revises grievance procedures

**XII. Personnel**

XII.A. Action to approve contract for **Emily Cole** for the 2024-25 school year.

XII.B. Action to approve contract with Keith Christen for Head Softball Coach.

XIII. **Other Items for the Board**

**XIV. Adjourn the Regular Board Meeting**



# Lester Prairie Schools

District Office  
131 Hickory St. N  
Lester Prairie, MN 55354

Phone: 320-395-2521  
Fax: 320-395-4202  
Website: [www.lp.k12.mn.us/](http://www.lp.k12.mn.us/)

## REGULAR BOARD MEETING AGENDA

**DATE:** Monday, September 16, 2024

**LOCATION:** School Media Center

**TIME:** 5:45 PM

### I. Call to Order

- A. Board Chair Hentges to open the Lester Prairie School District Regular Board meeting at 5:45 pm.
- B. Welcome to public and guests

### II. Pledge of Allegiance

### III. Approval of Agenda

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve agenda.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

### IV. Recognition of Communications Since the Last Meeting

- A. Communications received by Board Members
  - o Good News Section:
    - 1. \_\_\_\_\_
- B. Open Dialogue. (Each person in the audience will be given three (3) minutes - total time - 15 minutes.)

### V. Approval of Consent Agenda

- A. **Approve Previous Minutes**
  - o Regular Board Meeting: Aug 19, 2024
- B. **Approve Bills** - Bills reviewed by R.Heimerl and Christen
  - o Board Bills: \$141,983.59
  - o Student Activity Bills: \$1,775.05

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve consent agenda, board minutes, & payment of bills presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

### VI. Administrative Reports

- A. **Principal - Mike Lee**
- B. **AD/DoS - Ross Scheevel**
- C. **Superintendent - Melissa Radeke**

### VII. School Board Committee Reports

- A. Community Ed - Hentges, R.Heimerl

- B. PTO - Stifter-Knoll, R. Heimerl
- C. Facilities/Maintenance - Engen, Christen, B.Heimerl
- D. Tech/Media - Christen, Stifter-Knoll
- E. Activities - Hentges, Engen, B.Heimerl
- F. Negotiations:
  - Certified -Hentges, B.Heimerl, Christen
  - Non-Certified - R.Heimerl, B.Heimerl, Engen
  - Administration - R.Heimerl, Stifter-Knoll, Christen
- G. Meet and Confer - Stifter-Knoll, R.Heimerl
- H. Policy - Stifter-Knoll, Hentges
- I. Legislative - B.Heimerl
- J. City Council - B.Heimerl, Christen

**VIII. New Business**

- A. District Data Presentation - Success Coach Ryan Sinda
- B. Action to approve the **RESOLUTION RELATING TO THE ELECTION OF SCHOOL BOARD MEMBERS.**

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve RESOLUTION as presented.*

*Roll Call Vote:*

<i>MSK</i> _____	<i>RH</i> _____	<i>KC</i> _____
<i>BH</i> _____	<i>JE</i> _____	<i>CH</i> _____

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against*

- c. Action to approve the **Senior Class Trip** for the 2024-25 school year.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve class trip as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

**IX. Old Business**

- A. None

**X. School Finance**

- A. Action to approve **Keystone Interpreting Solutions** Professional Service Agreement.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve agreement as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

- B. Set annual **Truth in Taxation** meeting date (after Nov. 24<sup>th</sup> and no later than Dec. 30<sup>th</sup> and held at 6:00pm or later)
- o Truth in Taxation meeting is set for \_\_\_\_\_ at \_\_\_\_\_pm.
- c. Action to approve certifying proposed 2024-Payable 2025 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve certification of proposed Payable 2025 Property Tax Levy at the maximum amount.*

*Roll Call Vote:*

<i>MSK</i> _____	<i>RH</i> _____	<i>KC</i> _____
<i>BH</i> _____	<i>JE</i> _____	<i>CH</i> _____

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

**XI. Policy Administration**

- A. Action to approve the following policies:
- o **101 Legal Status of the School District** - update legal references
  - o **101.1 Name of School District** - no changes
  - o **102 Equal Educational Opportunity** - "discrimination" definition legislative change
  - o **103 Complaints: Students, Employees, Parents, and Other Persons** - update legal references
  - o **104 School District Mission Statement** - remove WBWF from statutory reference
  - o **208 Development, Adoption, and Implementation of Policies** - add Policy 470 to annual review
  - o **214 Out of State Travel by School Board Members** - no changes
  - o **401 Equal Employment Opportunity** - no changes
  - o **402 Disability Nondiscrimination Policy** - update legal references; omit grievance procedure
  - o **406 Public and Private Personnel Data** - no changes
  - o **412 Expense Reimbursement** - no changes
  - o **417 Chemical Use and Abuse** - add notation for discipline policy
  - o **418 Drug Free Workplace** - no changes
  - o **501 School Weapons Policy** - no changes
  - o **502 Search of Student Lockers, Desks, Personal Possessions, and Student's Person** - no changes

- o **515 Protection and Privacy of Pupil Records** - clarify former student definition; private records processes; maltreatment reporting; chemical abuse records
- o **522 Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process** - protects all students and staff and revises grievance procedures

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve policies as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against*

**XII. Personnel**

- A. Action to approve contract for **Emily Cole** for the 2024-25 school year.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve contract as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against*

**XIII. Other Items for the Board**

**XIV. Adjourn the Regular Board meeting at \_\_\_\_\_**

**UPCOMING DATES and NOTES:**

- A. Oct. 10 & 14: Parent Teacher Conferences 3:30-7:30pm
- B. Oct. 17-18: MEA Break - no school
- C. October 28<sup>th</sup>: Regular School Board Meeting 5:45pm
- D. Nov. 1 - End of First Quarter

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Date	Amount
100		41567	53591	Check	1	3226	Ampion PBC C/o Department 850		Yes	No	No		09/16/2024	2,807.91
100		41557	53592	Check	1	2225	Andy's Lawn & Snow LLC		Yes	No	No		09/16/2024	1,608.00
100		41537	53593	Check	1	00343	Big Don's Cathedral		Yes	No	No		09/16/2024	129.18
100		41551	53594	Check	1	03967	CenterPoint Energy		Yes	No	No		09/16/2024	313.42
100		41532	53595	Check	1	00061	CITY OF LESTER PRAIRIE		Yes	No	No		09/16/2024	560.50
100		41570	53596	Check	1	3263	Cranks-N-Cutters		Yes	No	No		09/16/2024	107.38
100		41547	53597	Check	1	01694	CULLIGAN-METRO		Yes	No	No		09/16/2024	192.00
100		41561	53598	Check	1	2624	Dalco/ Imperial Dade		Yes	No	No		09/16/2024	2,014.39
100		41560	53599	Check	1	2573	Dashir Management Services Inc		Yes	No	No		09/16/2024	25,117.47
100		41546	53600	Check	1	01469	Educators Benefit Consultants		Yes	No	No		09/16/2024	66.61
100		41541	53601	Check	1	00959	Electronic Servicing		Yes	No	No		09/16/2024	2,724.00
100		41564	53602	Check	1	3002	Fidelity Security Life Insurance Co.		Yes	No	No		09/16/2024	121.84
100		41568	53603	Check	1	3253	Game One		Yes	No	No		09/16/2024	272.00
100		41574	53604	Check	1	3380	Gold Tree Apparel		Yes	No	No		09/16/2024	568.00
100		41533	53605	Check	1	00075	GOPHER SPORT		Yes	No	No		09/16/2024	1,064.70
100		41559	53606	Check	1	2483	Greater MN Communications		Yes	No	No		09/16/2024	15.00
100		41566	53607	Check	1	3216	Holton Electric Contractors		Yes	No	No		09/16/2024	565.00
100		41553	53608	Check	1	1134	Innovative Office Solutions		Yes	No	No		09/16/2024	2,579.33
100		41544	53609	Check	1	01273	Lakeshore Learning Materials		Yes	No	No		09/16/2024	518.00
100		41552	53610	Check	1	1118	Learning A - Z		Yes	No	No		09/16/2024	660.00
100		41543	53611	Check	1	01230	Marco Business Products, Inc		Yes	No	No		09/16/2024	2,940.53
100		41575	53612	Check	1	3459	Mission Filtration		Yes	No	No		09/16/2024	2,210.21
100		41536	53613	Check	1	00306	MN STATE HIGH SCHOOL LEAGUE		Yes	No	No		09/16/2024	850.00
100		41534	53614	Check	1	00238	NASCO		Yes	No	No		09/16/2024	253.15
100		41562	53615	Check	1	2634	ND Center for Distance Education		Yes	No	No		09/16/2024	349.00
100		41550	53616	Check	1	03390	PAN-O-GOLD BAKING CO		Yes	No	No		09/16/2024	149.80
100		41548	53617	Check	1	01974	Performance Foodservice		Yes	No	No		09/16/2024	2,946.53
100		41571	53618	Check	1	3315	Pink's Hardware Store		Yes	No	No		09/16/2024	310.67
100		41539	53619	Check	1	00811	PITNEY BOWES INC		Yes	No	No		09/16/2024	148.29
100		41576	53620	Check	1	3476	Really Good Stuff		Yes	No	No		09/16/2024	42.89
100		41555	53621	Check	1	1460	Rochester Telecom Systems Inc		Yes	No	No		09/16/2024	27.08
100		41540	53622	Check	1	00939	Scholastic Inc		Yes	No	No		09/16/2024	902.32
100		41554	53623	Check	1	1216	School Mate		Yes	No	No		09/16/2024	585.00
100		41545	53624	Check	1	01432	Scoblic, Cathy		Yes	No	No		09/16/2024	115.24
100		41573	53625	Check	1	3367	Squire, Waldspurger & Mace, P.A.		Yes	No	No		09/16/2024	82.50
100		41577	53626	Check	1	3480	Stephanie Geislinger		Yes	No	No		09/16/2024	218.10
100		41535	53627	Check	1	00272	SW/WC SERVICE COOPERATIVES		Yes	No	No		09/16/2024	52,259.34
100		41558	53628	Check	1	2239	Sysco Western Minnesota		Yes	No	No		09/16/2024	3,659.88
100		41572	53629	Check	1	3349	Tomahawk Conference		Yes	No	No		09/16/2024	75.00

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
100		41565	53630	Check	1 3167		Tri-City United		Yes	No	No	09/16/2024	200.00
100		41549	53631	Check	1 03200		TWO-WAY COMMUNICATIONS Inc.		Yes	No	No	09/16/2024	388.25
100		41569	53632	Check	1 3261		UHL		Yes	No	No	09/16/2024	641.00
100		41542	53633	Check	1 01150		Verified Credentials		Yes	No	No	09/16/2024	38.75
100		41556	53634	Check	1 1602		Verizon Wireless		Yes	No	No	09/16/2024	148.74
100		41538	53635	Check	1 00524		Waste Management-TC West		Yes	No	No	09/16/2024	428.62
100		41563	53636	Check	1 2786		Xcel Energy Solutions		Yes	No	No	09/16/2024	7,607.97
100		41581	53637	Check	1 3115		H2I Group Inc.		Yes	No	No	09/16/2024	22,400.00
Bank Total:													\$141,983.58
SA		41578	22045	Check	1 2185		Bernick's		Yes	No	No	09/16/2024	1,433.60
SA		41580	22046	Check	1 2885		Glenn's Supervalu		Yes	No	No	09/16/2024	16.45
SA		41579	22047	Check	1 2527		Gold Medal		Yes	No	No	09/16/2024	325.00
Bank Total:													\$1,775.05
Report Total:													\$143,758.64

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
SA		41578	22045		Check	1 2185		Bernick's		Yes	No	No	09/16/2024	1,433.60
SA		41580	22046		Check	1 2885		Glenn's Supervalu		Yes	No	No	09/16/2024	16.45
SA		41579	22047		Check	1 2527		Gold Medal		Yes	No	No	09/16/2024	325.00
													Bank Total:	\$1,775.05
													Report Total:	\$1,775.05

# Dashir Management Services, Inc.

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[www.dashirmanagement.com](http://www.dashirmanagement.com)

## Lester Prairie School District

September 2024

### Custodial / Maintenance Report

#### **Personnel Information**

We are currently fully staffed.

#### **Training Conducted**

The OSHA required safety training on Hazard Communication and Blood Borne Pathogen Exposure was conducted on September 9, 2024.

#### **Inspections**

- Custodial audits took place throughout the district and results were shared with each individual custodian audited.
- Playground inspection was completed.

#### **Progress on Projects**

- Structural drawings and roof plans for the humidity control project are almost completed. After pricing for work needed is approved, they will be figuring out a date for the work to be done.
- Touch up paint in North Gym.
- Cleaned up roof drains.
- Holton Electric completed what they were able to for now on the electrical portion of the humidity control project for the elementary side.
- Pricing for the high school computer lab has been decided. Should soon know install date.
- Town and Country Glass completed some of the high school window replacements. Waiting to hear when they will return, to continue working on them.

#### **Comments**

The open house went very well and the first week of school has gone by. Volleyball and football games will start soon. Looking forward to a new school year.

Respectfully Submitted,  
Lisa Hins  
Facility Manager

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**RESOLUTION RELATING TO THE ELECTION OF SCHOOL BOARD MEMBERS**

BE IT RESOLVED by the School Board of Independent School District No. 424, Lester Prairie, State of Minnesota as follows:

1. It is necessary for the school district to hold its general election for the purpose of electing three school board members for terms of four years each.
2. It is necessary for the school district to hold a special election for the purpose of electing one school board member to a term of two years. The reason for this special election is that this board seat should be on the same election cycle as the two school board seats with terms expiring the first Monday in January, 2027. However, this seat was previously put on the cycle with a term expiring in 2024. This seat has been duly and properly elected by the school district's voters at all times. By calling a special election for a term of two years, the school district will return this board seat to its proper election cycle.
3. The school district clerk previously properly provided notice of the period for filing affidavits of candidacy for the general election of three school board members for terms of four years each and for the special election for the school board member for a term of two years.
4. The general and special elections are hereby called and elected to be held in conjunction with the state general election on Tuesday, the 5th day of November, 2024.
5. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for the school district's general and special elections are those polling places and precincts or parts of precincts located within the boundaries of the school district and which have been established by the cities or towns located in whole or in part within the school district. The voting hours at those polling places shall be the same as for the state general election.
6. The clerk is hereby authorized and directed to cause written notice of the school district's general and special elections to be provided to the county auditor of each county in which the school district is located, in whole or in part, at least seventy-four (74) days before the date of said election. The notice shall include the date of said general and special elections and the office or offices to be voted on at said general and special elections. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.
7. The clerk is hereby authorized and directed to cause notice of said general and special elections to be posted at the administrative offices of the school district at least ten (10) days before the date of said general and special elections.
8. The clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the school district at least four (4) days before the date of said general and special elections and to cause two sample ballots to be posted in each polling place on Election Day. The sample ballot shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place must reflect the offices, candidates, and rotation sequence on the ballots used in that polling place.
9. The clerk is hereby authorized and directed to cause notice of said general and special elections to be published in the official newspaper of the school district for two (2)

consecutive weeks with the last publication being at least one (1) week before the date of said election.

10. The notice of election so posted and published shall state the offices to be filled set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.


**General Election Ballot**

**Independent School District No. 424 (Lester Prairie)**

**November 5, 2024**

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**Instructions to Voters:**

**To vote, completely fill in the oval(s) next to your choice(s) like this: **

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**School Board Member Vote for Up to Three**

- Candidate U
  - Candidate V
  - Candidate W
  - Candidate X
  - \_\_\_\_\_  
write-in, if any
  - \_\_\_\_\_  
write-in, if any
  - \_\_\_\_\_  
write-in, if any
-

**Special Election Ballot**

**Independent School District No. 424 (Lester Prairie)**


**November 5, 2024**

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**Special Election  
for School Board Member with a term  
expiring January 4, 2027**

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**Instructions to Voters:**

**To vote, completely fill in the oval(s) next to your choice(s) like this: **

---

**Vote for One**

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- Candidate U
  - Candidate V
  - \_\_\_\_\_  
write-in, if any
- 

11. The clerk is authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in each polling place on Election Day.
12. The clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this election, and generally to cooperate with election authorities conducting other elections on that date. The clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate election officials regarding preparation and distribution of ballots, election administration and cost sharing.
13. The names of candidates for the special election must be listed on the ballot under the separate heading "Special Election for School Board Member with a term expiring January 4, 2027." Their names must be listed as though they had been included by name in this resolution. The clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.
14. The individuals designated as judges for the state general election shall act as election judges for this election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the school board for canvass in the manner provided for

other school district elections. The special and general elections must be canvassed between the third and the tenth day following the election.

15. All actions taken to date by the school district clerk and administration with respect to the general and special elections prior to the date of the adoption of this resolution are ratified and confirmed in all respects.
16. The School District clerk shall make all Campaign Financial Reports required to be filed with the school district under Minnesota Statutes, Section 211A.02, available on the school district's website. The clerk must post the report on the school district's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The school district must make a report available on the school district's website for four years from the date the report was posted to the website. The clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

# Professional Service Agreement

This AGREEMENT, made on the 30 day of August 2024 by and between **Keystone Interpreting Solutions**, Party of the First Part, and **Lester Prairie Public School District #424**

Party of the Second Part.

**WITNESSETH:**

- A. Keystone Interpreting Solutions shall provide American Sign Language Interpreting as requested by **Lester Prairie Public School District #424** for the period beginning once the contract is signed and returned. The contract will be valid for 2 years and may be renewed automatically upon agreement of both parties. Keystone Interpreting Solutions reserves the right to adjust rates for any subsequent contract renewal.
- B. Keystone Interpreting Solutions agrees to provide interpreters who will abide by all the rules of personal conduct set forth in the Code of Professional Conduct as defined by the Registry of Interpreters for the Deaf.
- C. Keystone Interpreting Solutions shall provide only interpreters who are appropriately qualified and insured, have passed a third-party background check, meet wellness documentation requirements (e.g., TB testing, proof of required vaccination and immunization, HIPAA training, etc.) and have completed **Lester Prairie Public School District #424** orientation. **Lester Prairie Public School District #424** has the right to perform random audits for continued verification, allowing seven (7) business days' lead time for Keystone Interpreting Solutions to provide the requested information.
- D. It is agreed by and between the parties in providing such services, the interpreter provided by Keystone Interpreting Solutions shall be required to use his/her best judgment thereon, as is normally required of an Independent Contractor, and that such interpreter is not in the status of an employee of **Lester Prairie Public School District #424**.
- E. This contract indicates that Keystone Interpreting Solutions, from this day forward, will be the primary agency for interpreting purposes at **Lester Prairie Public School District #424** unless Keystone Interpreting Solutions is unable at that time to provide services or the parties mutually agree to terminate this contract.
- F. On-site rates are listed in Appendix A. Keystone Interpreting Solutions agrees to make a good faith attempt to respond to all interpreting requests. However, Keystone Interpreting Solutions does not guarantee availability of interpreters and will notify **Lester Prairie Public School District #424** if Keystone Interpreting Solutions is unable to provide requested services.
- G. Keystone Interpreting Solutions reserves the right to assign a team of interpreters and/or deaf interpreter(s) (DI) when deemed appropriate for effective communication. Requests are considered on a case by case basis to determine if a team is the most appropriate solution for the communication needs.
  - a. **Team Interpreting:** The decision to utilize team interpreting involves ethical decision making and consideration of a variety of variables. These variables can impact effective communication as well as result in repetitive strain injury to the interpreter. An interpreter shall not be compelled to interpret alone if the request for a team is denied.

*Trusted Access. Anywhere. Anytime.*

1799 Hillcrest Ave. St. Paul, MN 55116 | (651)-454-7275 | [Contract@kisasl.com](mailto:Contract@kisasl.com)

# Professional Service Agreement

- b. **Deaf Interpreter:** We utilize Deaf Interpreters (DI) to improve the accessibility to communication for many individuals with various language needs. As a Deaf person, the DI possesses a distinct set of formative linguistic, cultural, and life experiences that enables nuanced comprehension and interaction in a wide range of visual language and communication forms influenced by region, culture, age, literacy, education, class, and physical, cognitive, and mental health.
- H. Video interpreting rates are listed in Appendix A.
- a. Video conferencing software and technical support are available to any **Lester Prairie Public School District #424** facility at no cost. Keystone Interpreting Solutions' IT team will guide **Lester Prairie Public School District #424** personnel through installation, setup and test calls, and ongoing maintenance as is reasonably necessary for the duration of the contract period.
- I. For scheduled video interpreting, Keystone Interpreting Solutions will make every effort to use local interpreters (e.g., Minnesota, North Dakota, South Dakota). For emergency video interpreting requests, Keystone Interpreting Solutions will locate the first available interpreter and make every effort to provide service within thirty (30) minutes.
- J. Keystone Interpreting Solutions agrees to make a good faith attempt to respond to all interpreting requests. However, Keystone Interpreting Solutions does not guarantee availability of interpreters and will notify **Lester Prairie Public School District #424** if Keystone Interpreting Solutions is unable to provide requested services.
- K. Keystone Interpreting Solutions will submit an itemized billing statement to be paid upon receipt by **Lester Prairie Public School District #424**. **Lester Prairie Public School District #424** agrees to be responsible for all services provided under the profile(s) submitted by Keystone Interpreting Solutions in connection with the use of the services hereunder.
- L. Neither party shall use the other's name, sign or likeness for advertising and/or promotional purposes without the other's written approval prior to publication or other dissemination.
- M. Keystone Interpreting Solutions shall undertake to provide interpreting services of the quality and nature sufficient for the given situation. Keystone Interpreting Solutions does not, however, warrant that the services and interpreting are free from potential error, or that inadvertent mistakes in interpreting will not occur. Keystone Interpreting Solutions, to the fullest extent permitted by law, disclaims all warranties, and makes no warranties about the accuracy, reliability, completeness, or timeliness of the content of communications interpreted.
- N. **Lester Prairie Public School District #424** agrees to indemnify and hold Keystone Interpreting Solutions or any interpreter providing services on its behalf harmless from any damages and claims whatsoever (including, without limitation, incidental and consequential damages, lost profits, or damages resulting from inaccuracies or omissions in communications interpreted) resulting from the good faith provision of interpreting, whether based on warranty, contract, tort, or any other legal theory.

*Trusted Access. Anywhere. Anytime.*



# Professional Service Agreement

- O. Keystone Interpreting Solutions shall purchase and maintain insurance coverage as follows:
  - a. Workers' Compensation and Employer's Liability
  - b. Commercial General Liability (including Premises, Operations, Independent Contractors Protective, Products and Completed Operations, Broad Form Property Damage:
    - i. General Aggregate ..... \$2,000,000
    - ii. Each Occurrence ..... \$1,000,000
    - iii. Excess Liability – Umbrella ..... \$2,000,000
- P. **Direct Contracting Policy: Lester Prairie Public School District #424** may not contract with the interpreter(s) directly unless written consent is given by co-owner(s), Jimmy Beldon or Patricia McCutcheon.
- Q. **Confidentiality Agreement:** By signing below, you and your Agency agree not to disclose information to any outside party regarding the details within this contract without prior written consent by co-owner(s), Jimmy Beldon or Patricia McCutcheon.
- R. **Termination:** Either party may terminate this contract by providing thirty (30) days written advance notice. Services requested or provided after the expiration of the Term shall be governed by the above terms unless otherwise agreed by the parties.

Print Name of Authorized Representative KIS	Print Title
Authorized Representative Signature <b>Keystone Interpreting Solutions</b>	Date
Print Name of Authorized Representative <b>Lester Prairie Public School District #424</b>	Print Title
Authorized Representative <b>Lester Prairie Public School District #424</b>	Date

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1799 Hillcrest Ave. St. Paul, MN 55116 | (651)-454-7275 | Contract@kisasi.com

## Keystone Interpreting Solutions Greater Minnesota Rate Sheet

### On-Site Interpreting Requests

(PER INTERPRETER)	M-F 8am-5pm	M-F 5pm-8am / Sat-Sun + Holidays
General	\$63.50	\$69.00
General Deaf Interpreter	\$63.50	\$69.00
Medical	\$75.00	\$79.00
Medical Deaf Interpreter	\$75.00	\$79.00
Legal	\$86.00	\$86.00
Legal Deaf Interpreter	\$86.00	\$86.00

**Note:** Minimum duration of 2 hours. Billed at 30 minutes increments after 2 hours. Two (48 hours) Business Day Cancellation Policy. Additional Fees: Travel time may be added on if interpreter needs to travel further than 25 miles. Less than 24 hours notice for a job request - Short Notice Assignment Protocol \$35.00 fee will be added on. There will be a 10% differential fee added for any DeafBlind assignment.

### On-Site Team Interpreting Requests

(PER TEAM OF 2)	M-F 8am-5pm	M-F 5pm-8am / Sat-Sun + Holidays
General Team	\$127.00	\$138.00
General Team with Deaf Interpreter	\$127.00	\$138.00
Medical Team	\$150.00	\$158.00
Medical Team with Deaf Interpreter	\$150.00	\$158.00
Legal Team	\$172.00	\$172.00
Legal Team with Deaf Interpreter	\$172.00	\$172.00

**Note:** Minimum duration of 2 hours. Billed at 30 minutes increments after 2 hours. Two (48 hours) Business Day Cancellation Policy. Additional Fees: Travel time may be added on if interpreter needs to travel further than 25 miles. Less than 24 hours notice for a job request - Short Notice Assignment Protocol \$35.00 fee will be added on. There will be a 10% differential fee added for any DeafBlind assignment.

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## Video Remote Interpreting Requests (VRI)

(PER INTERPRETER)	M-F 8am-5pm	M-F 5pm-8am / Sat-Sun + Holidays
<b>VRI-General</b>		
First 60 Minutes	\$150.00	\$210.00
15 Mins Increments	\$30.00	\$45.00
<b>VRI-Legal &amp; Medical</b>		
First 60 Minutes	\$200.00	\$250.00
15 Mins Increments	\$40.00	\$50.00

**Note:** Minimum duration of 60 minutes. Billed at 15 minutes increments. One (24 hours) Business Day Cancellation Notice.

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***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	2019 MARKET VALUE	346,245,800	
B. PUPIL DATA	1	2	2020 MARKET VALUE	364,431,300	
		3	2021 MARKET VALUE	381,756,100	
II. INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	469,070,400	
A. GENERAL	2	5	2023 MARKET VALUE	527,567,921	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2019 RMV	242,791,900	36 2021-22 RES ADM (ACT) 539.25
III. ADJUSTMENTS BY FUND		7	2020 RMV	259,090,400	37 2022-23 RES ADM (ACT) 555.28
A. GENERAL	16	8	2021 RMV	275,816,025	38 2023-24 RES ADM (PRE) 530.86
B. COMMUNITY SERVICE	23	9	2022 RMV	343,553,600	39 2024-25 RES ADM (EST) 434.00
C. GENERAL DEBT	24	10	2023 RMV	364,510,000	40 2025-26 RES ADM (EST) 427.00
D. OPEB/PENSION DEBT	24				41 2026-27 RES ADM (EST) 413.00
					**REFERENDUM MARKET VALUE (RMV)**
IV. ABATEMENT ADJUSTMENTS	24				
V. OFFSET ADJUSTMENTS	26				**NET TAX CAPACITY (NTC)**
VI. TACONITE ADJUSTMENTS	27	11	2019 NTC	3,238,764	42 2021-22 RES PU (ACT) 588.86
VII. LEVY AND AID SUMMARY	29	12	2020 NTC	3,413,766	43 2022-23 RES PU (ACT) 609.07
VIII. TOTAL LEVY LIMITATION	30	13	2021 NTC	3,589,070	44 2023-24 RES PU (PRE) 584.72
		14	2022 NTC	4,455,025	45 2024-25 RES PU (EST) 478.60
		15	2023 NTC	4,954,668	46 2025-26 RES PU (EST) 470.80
					**RESIDENT PUPIL UNITS**
SCHOOL YEAR	FORMULA ALLOWANCE				
2019-20	6,438				**ADJUSTED ADM**
2020-21	6,567	16	2019 SALES RATIO	92.0%	47 2021-22 ADJ ADM (ACT) 482.51
2021-22	6,728	17	2020 SALES RATIO	95.0%	48 2022-23 ADJ ADM (ACT) 485.08
2022-23	6,863	18	2021 SALES RATIO	95.1%	49 2023-24 ADJ ADM (PRE) 453.05
2023-24	7,138	19	2022 SALES RATIO	88.2%	50 2024-25 ADJ ADM (EST) 439.00
2024-25	7,281	20	2023 SALES RATIO	89.9%	51 2025-26 ADJ ADM (EST) 424.00
2025-26*	7,465				52 2026-27 ADJ ADM (EST) 415.00
2026-27*	7,614				
					**UNLIMITED ADJUSTED NTC (UANTC)**
		21	2019 UANTC=(11)/(16)=	3,522,295	**ADJUSTED PUPIL UNITS**
		22	2020 UANTC=(12)/(17)=	3,594,651	53 2021-22 ADJ PU (ACT) 529.58
		23	2021 UANTC=(13)/(18)=	3,771,078	54 2022-23 ADJ PU (ACT) 533.21
		24	2022 UANTC=(14)/(19)=	5,047,308	55 2023-24 ADJ PU (PRE) 500.24
		25	2023 UANTC=(15)/(20)=	5,511,356	56 2024-25 ADJ PU (EST) 484.60
					57 2025-26 ADJ PU (EST) 470.20
*FORECAST ESTIMATES, SUBJECT TO CHANGE					**ADJUSTED NTC (ANTC)**
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	26	2019 ANTC	3,522,295	**VOLUNTARY PRE-K ADJUSTED ADM**
PRE-KGN HCP:	1.000	27	2020 ANTC	3,594,651	58 2021-22 ADJ VPK ADM
HCP-KGN:	1.000	28	2021 ANTC	3,771,078	59 2022-23 ADJ VPK ADM
REG-KGN PART:	0.550	29	2022 ANTC	4,487,583	60 2023-24 ADJ VPK ADM
REG-KGN ALL:	1.000	30	2023 ANTC	5,340,224	61 2024-25 ADJ VPK ADM
GRADES 1-3:	1.000				62 2025-26 ADJ VPK ADM
GRADES 4-6:	1.000				**AG MODIFIED ANTC FOR LTFM**
GRADES 7-12:	1.200	31	2019 AG MODIFIED ANTC	2,986,111	**VOL PRE-K ADJUSTED PUPIL UNITS**
		32	2020 AG MODIFIED ANTC	3,058,039	63 2021-22 ADJ VPK PU
		33	2021 AG MODIFIED ANTC	3,252,272	64 2022-23 ADJ VPK PU
		34	2022 AG MODIFIED ANTC	3,870,204	65 2023-24 ADJ VPK PU
		35	2023 AG MODIFIED ANTC	4,574,895	66 2024-25 ADJ VPK PU
					67 2025-26 ADJ VPK PU

***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM		14.40		54.00
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM		2,090.20		54.00
72	2025-26 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU		30,098.88		66,312.00
74	2022-23 ADJ SRP PU			119	2025-26 ADM SRV (EST)
75	2023-24 ADJ SRP PU				424.93
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2025-26 ADJ SRP PU				.12707975
**(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) =	121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 2,288,391.03	122	EL PUPIL UNITS = (116)X(121) =
		108	PENSION ADJUST RATE .0200		54.00
78	2021-22 EXT ADM (ACT) .08	109	RETIRE PENSION ADJUST = (107)X(108) =	123	EL CONCENTRATION REV = (122)X\$436 =
79	2022-23 EXT ADM (ACT) .07		45,767.82		23,544.00
80	2023-24 EXT ADM (PREL) .22	110	TOTAL PENSION ADJ REV = (106)+(109) =	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
81	2024-25 EXT ADM (EST)		45,767.82		89,856.00
82	2025-26 EXT ADM (EST)			125	BASIC SKILLS REVENUE = (113)+(124) =
83	2026-27 EXT ADM (EST)				308,253.00
**EXTENDED TIME PU**		**GIFTED & TALENTED REVENUE**		**SPARSITY REVENUE**	
84	2021-22 EXT TIME PU .08	111	GIFTED & TALENTED REV = (57)X\$13.00 =	126	ATTENDANCE AREA FOR SPARSITY
85	2022-23 EXT TIME PU .07		6,112.60		41.59
86	2023-24 EXT TIME PU .24			127	DIST TO NEAREST HS
87	2024-25 EXT TIME PU				12.0
88	2025-26 EXT TIME PU			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
**GENERAL EDUCATION REVENUE**		88	2025-26 EXT PU (EST)		16.8
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY20226 FORMULA ALLOW 7,465.0			130	2025-26 ADM SRV, 7-12
57	2025-26 ADJ PU (EST) 470.20				228.06
101	BASIC REVENUE = (57)X(100) = 3,510,043.00	113	FY20226 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 218,397.00		
**DECLINING ENROLLMENT REV**		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 484.60	115	TOTAL COMPENSATORY REV =(113)+(114)= 218,397.00		
57	2025-26 ADJ PU (EST) 470.20				

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .27376365	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 505.23	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 157.36	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 73,990.67	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 73,990.67
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 160,690.42	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 156,057.50	101	BASIC 3,510,043.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 163,860.38	104	DECLINING ENROLL 30,098.88
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 160,690.42	110	PENSION ADJUSTMENT 45,767.82
**SMALL SCHOOLS REVENUE**		152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 3,528,372.60	111	GIFTED & TALENTED 6,112.60
57	2025-26 ADJ PU (EST) 470.20	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 164,422.16	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .51020833	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 73,886.96	125	BASIC SKILLS 308,253.00
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 277.55	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) = 130,504.01	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	140	SMALL SCHOOLS 130,504.01
**TRANSPORTATION SPARSITY**		157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 238,309.12	160	TRANSPORT SPARSITY 73,990.67
141	ATTENDANCE AREA 41.59	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 4,104,769.98	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 4,104,769.98
142	SQUARE MILES PER RES PU =(141)/(46)= .0883	162	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 3,528,372.60	**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000	163	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 164,422.16	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 30.52
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0883	164	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 73,886.96	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3052
		165	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 221.27
		166	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2.
		167	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 238,309.12	166	YEAR ROUND PU SERVED
		168	UNEQUALIZED REVENUE =(57)X(165)= 940.40	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 104,981.55

**LOCAL OPTIONAL REVENUE**		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.0	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY20226 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024
170	FY20226 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024
57	2025-26 ADJ PU (EST)	470.20	184	FY20226 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	340,424.80	185	FY20226 ANNUAL INFLATION FACTOR		1.0243
172	TIER 1 LOR CAP/APU	300.0	186	FY20226 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =		693.87
173	TIER 2 LOR CAP/APU	724.0	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	**REFERENDUM CAPS**	
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	197	INFLATION FACTOR AS SET IN STATUTE
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	198	STANDARD CAP = [2079.50X(197)] - \$300=
176	TOTAL, TIER 1 = (57)X(174) =	141,060.00	190	FY20226 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	199	FY20226 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300
177	TOTAL, TIER 2 = (57)X(175) =	199,364.80	191	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	200	FY20226 ALT CAP =[(199)X(197)] -\$300 =
**REFERENDUM ALLOWANCES**			192	FY20226 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION			193	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	202	FY20226 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
**REF AUTH W/O INFLATION**			194	FY20226 W/O INFLATION RESULTS BEFORE ELECTIONS	57	2025-26 ADJ PU (EST)
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	693.87	195	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	203	FY20226 REFER REVENUE = (57)X(202) =
179	PHASEOUT OF LINE (178)					326,257.67
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY					
181	FY20226 W/O INFLATION RESULTS BEFORE ELECTIONS	693.87				

***TRANSITION REVENUE***		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY20226 DISTRICT REFERENDUM REV/ADJ PU	693.87	176 TOTAL, TIER 1 = (57)X(174) = 141,060.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU	300.0	177 TOTAL, TIER 2 = (57)X(175) = 199,364.80
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10 2023 RMV 364,510,000 46 2025-26 RES PU (EST) 470.80
		57	2025-26 ADJ PU (EST)	470.20	234 FY20226 RMV/RES PU = (10)/(46) = 774,235.34
206	METRO 5TH PERCENTILE 7,775.96	224	= LSR OF \$100,000 OR		235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .87981289
207	METRO 95TH PERCENTILE 10,065.03		[(57)X(223)] =		236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038= 1.00000000
208	METRO GAP =(207)-(206) = 2,289.07	225	= (220)+(224) = 32,716.52		237 TIER 1 LOR LEVY = (176)X(235) = 124,106.41
209	RURAL 5TH PERCENTILE 7,765.00	226	BOTH RUR AND MET = = 0.25X(225) 8,179.13		238 TIER 2 LOR LEVY = (177)X(236) = 199,364.80
210	RURAL 95TH PERCENTILE 10,038.13	57	2025-26 ADJ PU (EST)	470.20	239 TIER 1 LOR AID = (176)-(237) = 16,953.59
211	RURAL GAP =(210)-(209) = 2,273.13	227	= \$50.00X(57) = 23,510.00		240 TIER 2 LOR AID = (177)-(238) =
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	228	EQUITY REVENUE =(225)+(226)+(227)= 64,405.65		***EQUITY AIDS & LEVIES***
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)= 2,273.13				228 EQUITY REVENUE 64,405.65
214	DIST'S REGION'S 95TH PCT = (207) OR (210)= 10,038.13				241 LEVY RATIO FOR EQUITY =(234)/\$510,000 1.00000000
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) = 8,458.87	167	OPERATING CAP REVENUE 104,981.55		242 EQUITY LIMIT = (228)*(241) = 64,405.65
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,579.26	168	UNEQUALIZED REVENUE =(57)X(165)= 940.40		243 EQUITY AID = (228)-(242) =
217	EQUITY INDEX = (216)/(213) = .69475129	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)= 104,041.15		***TRANSITION AIDS & LEVIES***
218	= \$80X(217) = 55.58	30	2023 ANTC 5,340,224		205 TRANSITION REVENUE
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 69.58	57	2025-26 ADJ PU (EST) 470.20		244 LEVY RATIO FOR TRANSITION =(234)/\$510,000 1.00000000
57	2025-26 ADJ PU (EST) 470.20	230	FY20226 ANTC/ADJ PU =(30)/(57)= 11,357.35		
220	= (57)X(219) = 32,716.52	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .49569440		
221	FY20226 STATE AVERAGE REF REV & TIER 1 LOR 1,347.01	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 51,572.62		
222	=0.10X[(221)] = 134.70	233	OPERATING CAP AID =(167)-(232)= 53,408.93		

***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) =	234	FY20226 RMV/RES PU 774,235.34	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID =(205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 693.87	258	TIER 1 LEVY = (253)X(256) = 216,292.00	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460.0	259	TIER 2 LEVY = (254)X(257) = 109,965.67	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 1.00
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 993.87
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 326,257.67	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25	261	**INITIAL REFERENDUM AID** TIER 1 AID = (253)-(258) =	274	REF AND LOR REV = (176)+(203) = 467,317.67
250	TIER 1 = LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 233.87	263	TOTAL AID = (261)+(262) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
252	UNEQUALIZED = (202)-(250) -(251) =	100	FY20226 FORMULA ALLOW 7,465.0		
		57	ADJ PU (EST) 470.20		
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 736,450.75		
203	REFERENDUM REVENUE ALL AUTHORITIES 326,257.67	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	276	TIER 2 REF AID
253	TOTAL, TIER 1 = (57)X(250) = 216,292.00	**REFERENDUM LEVY WITH AID LIMIT**		277	TIER 1 REF AID
254	TOTAL, TIER 2 = (57)X(251) = 109,965.67	266	TIER 1 LEVY = (258)+(265) = 216,292.00	278	TIER 1 LOR AID
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	259	TIER 2 LEVY 109,965.67	279	TIER 1 LOR LEVY
		255	UNEQUALIZED LEVY	280	TIER 1 REF LEVY
		267	TOTAL = (266) +(259)+(255) = 326,257.67	281	TIER 2 REF LEVY
				282	UNEQL REF LEVY

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 323,471.21
283	TIER 1 REF AID = (268)-(277) =			312	LOCAL OPTIONAL AID = (240)+ (278)+ (279)= 16,953.59
284	TIER 2 REF AID = (262)-(276) =		72,243.33		
285	TIER 1 LOR AID = (239)-(278) 16,953.59	298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 219,318.74		**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
286	TIER 1 LOR LEVY = (237)-(279) 124,106.41			313	TIER 1 REF LEVY = (287)-(307) = 216,292.00
287	TIER 1 REF LEVY = (266)-(280) = 216,292.00	299	FY20226 COMBINED REVENUE = (171)+(203) = 666,682.47	314	TIER 2 REF LEVY = (288)-(308) = 109,965.67
288	TIER 2 REF LEVY = (259)-(281) = 109,965.67			315	UNEQL LEVY = (289)-(309) =
289	UNEQL REF LEVY = (255)-(282) =	300	FY20226 COMBINED INITIAL AID = (240)+(290) = 16,953.59		
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) = 16,953.59	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] = 1.00000000	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315)= 326,257.67
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) = 450,364.08	302	2012 RMV 165,699,700	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) =
		10	2023 RMV 364,510,000		
		303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] = .45458204		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
	**REFERENDUM AID GUARANTEE**	304	FY20226 MINIMUM COMBINED AID = (298)X(301)X(303) = 99,698.36	145	TRANSPORT ALLOWANCE 505.23
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY20226 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 297,196.04		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 193,339.76			320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =
295	FY 2015 COMBINED REVENUE = (293)+(294) = 490,535.80	306	TIER 1 LOR LEVY	321	2025-26 RES PU ATTENDING MN STATE ACADEMIES
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 147,075.41	307	TIER 1 REF LEVY	322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =
		308	TIER 2 REF LEVY	323	ALT ATTEND ADJUST TO AID = (320)+(322) =
		309	UNEQL REF LEVY		
			**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		
		310	TIER 1 LOR LEVY = (286)-(306) = 124,106.41		
		238	TIER 2 LOR LEVY = (238) 199,364.80		



***REEMPLOYMENT INSURANCE LEVY***		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	2,000.00	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	57 2025-26 ADJ PU (EST) 470.20 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 38.00
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	2,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
**SAFE SCHOOLS LEVY**			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 178,676.00
364	SAFE SCH LVY REQUEST? YES		381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
57	2025-26 ADJ PU (EST)	470.20	382	CAREER TECH REVENUE = (380)+(381) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 194,030.90
365	SAFE SCH LEVY LIMIT = \$36X(57) =	16,927.20	29	2022 ANTC	
**SAFE SCHOOLS INTERMEDIATE LEVY**			56	2024-25 ADJ PU (EST)	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		383	FY2025 ANTC/ADJ PU = (29)/(56) =	765 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		385	CAREER TECH LEVY LIMIT = (382)X(384) =	406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) = 194,030.90
**JUDGMENT LEVY**			386	EST CAREER TECH AID = (382)-(385) =	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
369	DISTRICT JUDGMENTS		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)		
370	INTERMED JUDGMENTS		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	
371	JUDGMENT LIMIT =(369)+(370) =		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
**ICE ARENA LEVY**			389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	766 NET LTFM REQ DEBT SERVICE FOR VPK
372	FY2024 NET OPR COSTS		**CAPITAL RELATED LEVY LIMITATIONS**		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)		
**FY2025 CAREER & TECHNICAL**			400	LTFM PLAN APPROVAL STATUS APPROVED	407 NEW PAYGO LTFM LEVY FOR VPK
374	SHARE OF FY2025 EST COOPERATIVE BUDGET		**CAPITAL RELATED LEVY LIMITATIONS**		408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 372,706.90
375	FY2025 ESTIMATED DISTRICT BUDGET	11,746.84			
376	FY2025 EST BUDGET = (374)+(375) =	11,746.84			
377	PRELIMINARY REVENUE = .35X(376) =	4,111.39			

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY20226 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 372,706.90	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 86,890.30
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY20226	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 91,785.70
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 372,706.90	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 194,030.90
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 285,816.60
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 372,706.90	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 194,030.90	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2025-26 ADJ PU (EST) 470.20	764	NET ALT FAC/H&S DEBT 194,030.90
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) = 178,676.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 4,574,895	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 533.21	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 194,030.90	424	FY2023 ANTC PER APU = (35)/(54) = 8,579.91	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 194,030.90
**OLD LAW DEFERRED MAINTENANCE**		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 178,676.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .48630091
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 30,092.80	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .51369909	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 86,890.30
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 224,123.70	428	LTFM AID RATIO = 1-(427) = .48630091	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 86,890.30
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 86,890.30	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 91,785.70
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 91,785.70	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 15,354.90
		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	372,706.90				
		456 **ADMINISTRATIVE SPACE**		**INSTRUCTIONAL/STORAGE**	
441 TOTAL GENERAL FUND LTFM REVENUE		457 FY2025 JOINT		474 FY2025 NONJOINT	2,000.00
= (422)-(768) =	178,676.00	457 FY20226 JOINT		475 FY20226 NONJOINT	
442 LTFM GEN FUND EQUAL REV		458 **INSTRUCTIONAL/STORAGE**		476 REG OPERATING LEASES	
= (423)-(436) =		459 FY2025 JOINT	3,804.00	= SUM (472) TO (475)=	2,000.00
443 LTFM GEN FUND EQUAL AID		459 FY20226 JOINT		***APPROVED REGULAR**	
= (432)-(438) =		460 TOT INTERMED OPERATING		CAPITALIZED LEASES	
		= (456) TO (459) =	3,804.00	**ADMINISTRATIVE SPACE**	
444 GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		477 FY2025 NONJOINT	
= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***		478 FY20226 NONJOINT	
(442)-(443) =		461 FY2025 JOINT		**INSTRUCTIONAL/STORAGE**	
445 GEN FUND LTFM UNEQUAL LIMIT		462 FY20226 JOINT		479 FY2025 NONJOINT	
= GTR OF ZERO OR		***INSTRUCTIONAL/STORAGE***		480 FY20226 NONJOINT	
(441)-(443)-(444) =	178,676.00	463 FY2025 JOINT	18,627.00	**EXCESS FUNDS CAP LEASE**	
446 TOTAL GEN FUND LTFM LEVY		464 FY20226 JOINT		481 FY2025 NONJOINT	
= (444)+(445) =	178,676.00	***EXCESS FUNDS CAP LEASE***		482 FY20226 NONJOINT	
**DISABLED ACCESS LIMIT**		465 FY2025 JOINT		483 REG CAPITALIZED LEASES	
447 FY 1992-FY20226		466 FY20226 JOINT		= [SUM (477) TO (480)]	
APPROV DIS ACC COSTS	54,628.00	467 TOT INTERMED CAPITALIZED		- [(481)+(482)] =	
448 MAXIMUM = GTR OF (JUNE		= SUM[(461) TO (464)]		484 TOTAL APPROVED REGULAR	
1991 COMPONENT DISTX X		-(465)-(466) =	18,627.00	LEASE COST & CARRYOVER	
150,000) OR 300,000 =	300,000.00	468 TOT INTERMED LEASE COSTS		= (471)+(476)+(483)=	2,000.00
449 LSR OF (447) OR (448)	54,628.00	= (460)+(467) =	22,431.00	485 2025-26 ADJ PU (EST)	470.20
450 FIRST YEAR DISABLED		57 2025-26 ADJ PU (EST)	470.20	REG PUPIL UNIT MAXIMUM	
ACCESS LEVY CERTIFIED	1993	469 INTERMED PUPIL UNIT MAX		LIMIT = \$212X(57) =	99,682.40
451 LAST YEAR TO CERTIFY		LIMIT = \$65X(57) =	30,563.00	486 COMM APPROVED LIMIT	
= (450)+7 YEARS =	2000	470 INTERMED LEASE LIMIT		487 REGULAR MAX LIMIT	
452 TOTAL CUM CERT LEVY		=LSR (468) OR (469) =	22,431.00	=GTR (485) OR (486)=	99,682.40
(PAY 93 TO PAY 23)	54,628.00	471 INTERMED CARRYOVER (INCL		488 REGULAR LEASE LIMIT	
453 CERT LEVY PAY 2024		IN REGULAR LEASE LIMIT)		=LSR (484) OR (487)=	2,000.00
454 TOTAL CERTIFIED LEVY		= (468)-(470) =		489 TOTAL LEASE LEVY LIMIT	
= (452)+(453) =	54,628.00	**APPROVED REG OPERATING LEASES**		= (470)+(488) =	24,431.00
455 DISABLED ACCESS LIMIT		**ADMINISTRATIVE SPACE**			
= GREATER OF ZERO		472 FY2025 NONJOINT			
OR (449)-(454)=		473 FY20226 NONJOINT			
LEASE LEVY LIMITATION					
DIST'S SHARE OF JOINT					
LEASE FOR INTERMED DISTX					
287, 288, 916 AND 917					

***INITIAL CAPITAL RELATED LEVIES***			***INITIAL GEN FUND LEVY CONT.***			***ECFE CONT.***		
232	OPERATING CAPITAL	51,572.62	510	TOTAL INITIAL GENERAL		612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	178,676.00		LEVY LIMITATION			SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)		613	POPULATION UNDER	
489	LEASE LEVY	24,431.00		+(509) =	1,014,344.05		FIVE YEARS OF AGE	127
490	COOP BLDG REPAIR							
491	OTHER CAPITAL (MEMO)					614	GTR OF 150 OR (613) =	150
492	CAP PROJECTS REFER							
493	CAPITAL RELATED LIMITS					615	ECFE ALLOWANCE	
	= (232)+(446)+(455)						0.023X(100) =	171.7
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	3,093	616	FY20226 EARLY CHILD	
	+(492) =	254,679.62	601	GTR OF (600) OR 1,335	3,093		FAMILY REVENUE	
							IF (611) = YES	
			602	YOUTH SERVICE PROG?	YES		= (614)X(615),	
							IF ANNUAL REPT = YES	25,119.00
			603	AFTER SCHOOL				
				ENRICHMENT?	YES	30	2023 ANTC	5,340,224
494	CONSOLIDATION/					617	ECFE TAX RATE	.00199907
	TRANSITION						= (617)X(30) =	10,675.48
495	REORGANIZATION		604	FY20226 GENERAL REVENUE				
	OPERATING DEBT			= \$6.35X(601) =	19,640.55			
496	HEALTH BENEFITS					619	EARLY CHILD LEVY LIMIT	
497	ADDL RETIREMENT		605	FY20226 YOUTH SERVICE			= LESSER OF (616)	
	(MPLS AND STP)			REV = \$1.00X(601) =	3,093.00		OR (618) =	10,675.48
498	SEVERANCE							
499	ADMIN DISTRICT		606	FY20226 AFTER SCHOOL		620	EST FY20226 EARLY CHILD	
500	SWIMMING POOL			REVENUE = \$1.85X(601)			AID = (616)-(619) =	14,443.52
501	TREE GROWTH			NOT TO EXCEED 10,000				
502	CONSOLIDATION/			AND \$.43XPOPULATION				
	RETIREMENT			IN EXCESS OF 10,000	5,722.05			
503	ECON DEVELOP ABATE							
504	OTHER GENERAL (MEMO)		607	FY20226 COMMUNITY		621	DIST PLANS TO LEVY FOR	
				EDUCATION REVENUE			FY20226 HOME VISIT?	YES
505	SUBTOTAL, OTHER INITIAL			= (604)+(605)+(606) =	28,455.60			
	GENERAL LEVIES					622	HOME VISITING REVENUE	
	= (494) TO (504) =		30	2023 ANTC	5,340,224		IF (621) = YES	
			608	STANDARD COMM ED LEVY			AND (618) > \$0,	
				= 0.003298X(30) =	17,612.06		= \$3.00X(613),	
							ELSE = \$0	381.00
			609	COMM ED LEVY LIMIT		230	FY20226 ANTC/ADJ PU	11,357.35
506	GENERAL RMV VOTER APPROVED			LSR (607) OR (608) =	17,612.06	623	HOME VISIT LEVY RATIO	
	= (316) =	326,257.67					= LESSER OF 1 OR	
507	GENERAL RMV OTHER		610	FY20226 EST GROSS COMM ED			(230)/\$17,250 =	.65839710
	= (311)+(242)			AID = (607)-(609) =	10,843.54			
	+(245) =	387,876.86				624	FY20226 HOME VISIT LIMIT	
							= (622)X(623)	250.85
508	GENERAL NTC							
	VOTER APPROVED					625	FY20226 EST HOME VISIT	
	= (492)						AID = (622)-(624)	130.15
509	GENERAL NTC OTHER							
	= (337)+(359)+(363)							
	+(365)+(368)+(371)		611	DIST PLANS TO LEVY FOR				
	+(373)+(385)+(389)			FY20226 ECFE REVENUE?	YES			
	+(493)-(492)+(505) =	300,209.52						

***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY20226 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)= 935,951.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628)=	701	ALT FAC/H&S REQ DEBT SERV LEVY 203,175.00		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	**SCHOOL-AGE CARE**	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) = 203,175.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY20226 SCH-AGE CARE REV (FY20226 EST COST) 4,602.38		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 136,238.00
30	2023 ANTC 5,340,224	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
46	2025-26 RES PU (EST) 470.80			719	FACIL BOND-MS 123B.62 82,005.00
634	ANTC/RES PU = (30)/(46) = 11,342.87			720	EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$16,476 = .68844805		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	721	REORG OPER DEBT
636	FY20226 SCH-AGE CARE LIM = (633)X(635) = 3,168.49	707	TACONITE BONDS REQ DEBT SERV LEVY	722	ECON DEV ABATEMENT
637	FY20226 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) = 1,433.89	708	TAC FUNDING FOR BONDS (NOT IRRRB)	723	JUDGMENT
	**COMMUNITY SERVICE SUMMARY**	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	724	OTHER NON-VOTER
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725	INELG LEASE PURCHASE
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 31,706.88	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 935,951.00	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)= 82,005.00
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 218,243.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 1,357,369.00

***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) = 1,072,189.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) = 82,005.00-
30	2023 ANTC 5,340,224	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 61,089.82		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 935,951.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 48,254.99
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 61,089.82	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 12,834.83
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 61,089.82
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 1,357,369.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .04500605	764	NET ALT FAC/H&S DEBT = (701)-(754) = 194,030.90
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 42,123.46	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) = 9,144.10	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 252,288.36	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 194,030.90
740	PAY 23 DEBT EXCESS LEVY REDUCTION	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 178,676.00
741	PAY 24 DEBT EXCESS LEVY REDUCTION 123,330.09	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID 86,890.30
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 67,868.45			439	LTFM DEBT EQUAL LEVY 91,785.70
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 61,089.82			440	LTFM DEBT UNEQUAL LTV 15,354.90
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 116,284.70

***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***				
30	2023 ANTC	5,340,224	783	FY20226 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	53,276.28	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	534,022	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	53,276.28	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY20226 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2022-23 ADJ PU (ACT)	533.21	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	10,015.24	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY20226 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	53,276.28	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		804	FY20226 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.23065817	54	2022-23 ADJ PU (ACT)	533.21	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.76934183	790	2023 ANTC /ADJ APU = (30)/(54) =	10,015.24	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	935,951.00
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)] =	.69197467	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	136,238.00
	**DEBT EQUALIZATION AID**					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	82,005.00
732	DEBT EQUAL BASE	935,951.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	116,284.70
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	42,123.46	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.30802533	778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY20226 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =				
780	FY20226 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	893,827.54	796	TIER 2 DEBT AID = (789)X(794) =				
30	2023 ANTC	5,340,224	797	TOTAL DEBT EQ AID = (795)+(796) =				
781	= .1050X(30) =	560,723.52	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	840,551.26	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) = 1,072,189.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 198,289.70	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,270,478.70	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	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)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 42,915.03
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	23 PAY 24 LIMIT 43,218.84
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 43,218.84
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 303.81-
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		**FY2025 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 118,588.84
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
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) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND			1007	23 PAY 24 LIMIT 118,497.35
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	23 PAY 24 LEVY 118,497.35
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 118,497.35
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 118,497.35
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 91.49
913	JUNE 2023 FUND 47-464				

***FY2025 LOR TIER 2*** LEVY ADJUSTMENT		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	205,470.40	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	218,953.60	1027	23 PAY 24 LIMIT	237,544.00		
1014	23 PAY 24 LEVY	218,953.60	1028	23 PAY 24 LEVY	237,544.00	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	13,483.20-	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	237,544.00	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
**FY2025 EQUITY LEVY ADJUSTMENT**			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	237,544.00	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	65,487.64	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) =	14,628.00-	1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	69,520.35	**FY2025 2ND TIER REF LEVY ADJUST**			1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	69,520.35	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)	113,333.40	1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	4,032.71-	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
**FY2025 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)		1035	23 PAY 24 LIMIT	120,770.47	**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1021	23 PAY 24 LIMIT		1036	23 PAY 24 LEVY	120,770.47	1048	TIER 1 LEVY
1022	23 PAY 24 LEVY		1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	120,770.47	1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT		1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	120,770.47	1050	UNEQL LEVY
**FY2025 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =	7,437.07-	1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	222,916.00				1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)					1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

***FY2025 LOR TBRA ALLOCATION ADJ***		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 14,869.29	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT		**FY2024 LTFM EQUAL LEVY ADJUST**
		1067	23 PAY 24 LEVY	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 14,869.29		
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES		**FY2025 ALT TEACHER COMP ADJ**	1083	22 PAY 23 LIMIT 2,029.34
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1084	22 PAY 23 LEVY 2,029.34
				1085	TOTAL ADJUSTMENT = (1082)-(1084) = 2,029.34-
1057	TIER 1 LEVY	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 2,995.44
1058	TIER 2 LEVY	1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 2,995.44
1059	UNEQL LEVY	1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1087) = 5,024.78-
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
			**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64) 194,256.00
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 1,412.51	1090	22 PAY 23 LIMIT 199,710.00
		1074	23 PAY 24 LIMIT 7,282.99	1091	22 PAY 23 LEVY 199,710.00
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	23 PAY 24 LEVY 7,282.99	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 5,454.00-
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) = 5,870.48-	1093	23 PAY 24 ADJ LIMIT
			**FY2025 LTFM UNEQUAL LEVY ADJ***	1094	23 PAY 24 ADJ LEVY
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64) 181,240.48	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1094) = 5,454.00-
					***3 YEAR PRIOR ADJUSTMENTS***
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1078	23 PAY 24 LIMIT 181,240.48		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	23 PAY 24 LEVY 181,240.48	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 34,620.80
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1097	21 PAY 22 LIMIT 36,848.62
				1098	21 PAY 22 LEVY 36,848.62

***FY2023 OPER CAP ADJ CONT.***		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED***	
				REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1098)) =	2,227.82-	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	59,267.99
1100	22 PAY 23 ADJ LIMIT	2,321.97-	1118	21 PAY 22 LIMIT	61,528.07
1101	22 PAY 23 ADJ LEVY	2,321.97-	1119	21 PAY 22 LEVY	61,528.07
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	94.15	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1119)) =	2,260.08-
**FY2023 LOR TIER 1 LEVY ADJ**			1121	22 PAY 23 ADJ LIMIT	1,286.39
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	91,213.87	1122	22 PAY 23 ADJ LEVY	1,286.39
1104	21 PAY 22 LIMIT	88,326.27	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	3,546.47-
1105	21 PAY 22 LEVY	88,326.27	**FY2023 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	2,887.60	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	
1107	22 PAY 23 ADJ LIMIT		1125	21 PAY 22 LIMIT	
1108	22 PAY 23 ADJ LEVY		1126	21 PAY 22 LEVY	
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	2,887.60	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH	
**FY2023 LOR TIER 2 LEVY ADJUST**			1128	22 PAY 23 ADJ LIMIT	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	175,226.96	1129	22 PAY 23 ADJ LEVY	
1111	21 PAY 22 LIMIT	200,156.57	1130	FY2023 TRANSITION LEVY ADJUSTMENT	
1112	21 PAY 22 LEVY	200,156.57	***FY2023 1ST TIER VOTER***		
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	24,929.61-	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	184,016.67
1114	22 PAY 23 ADJ LIMIT		1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	210,196.80
1115	22 PAY 23 ADJ LEVY				
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	24,929.61-			
			1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	210,196.80
			1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	26,180.13-
			1135	22 PAY 23 ADJ LIMIT	
			1136	22 PAY 23 ADJ LEVY	
			1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =	26,180.13-
			**FY2023 2ND TIER REF LEVY ADJ**		
			1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	124,701.82
			1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	118,852.73
			1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	118,852.73
			1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	5,849.09
			1142	22 PAY 23 ADJ LIMIT	7,437.07
			1143	22 PAY 23 ADJ LEVY	7,437.07
			1144	FY2023 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1143)) =	1,587.98-

***FY2023 UNEQUAL REF LEVY ADJ***		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
**FY2023 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1186) =
					5,000.00
					5,000.00
					5,000.00-
				**FY2023 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST
				54	2022-23 ADJ PU (ACT)
					533.21
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) =
					19,195.56

***FY2023 SAFE SCHOOLS ADJ CONT.***			***FY2023 LTFM EQUAL ADJ CONT.***			***FY2023 CAREER TECHNICAL ADJ***		
1190	21 PAY 22 LIMIT	18,295.20	1206	21 PAY 22 LIMIT		1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	18,295.20	1207	21 PAY 22 LEVY			LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY2023 CTE AID REPORT	
	= ((1189)-(1190)) =	900.36		= (1205)-(1206) =	2,368.69		LINE 21)	17,634.71
	**FY2023 SAFE SCHOOLS**		1209	22 PAY 23 ADJ LIMIT	3,642.02	1228	22 PAY 23 LIMIT	18,337.44
	INTERMEDIATE ADJUST		1210	22 PAY 23 ADJ LEVY	3,642.02	1229	22 PAY 23 LEVY	18,337.44
1193	SAFE SCH INTERMEDIATE		1211	23 PAY 24 ADJ LIMIT	3,225.50	1230	FY2023 CAREER TECH	
	LEVY ALLOW		1212	23 PAY 24 ADJ LEVY	3,225.50		ADJUSTMENT	
54	2022-23 ADJ PU (ACT)	533.21	1213	FY2023 EQUAL LIMIT ADJUST			= ((1227)-(1229)) =	702.73-
				= (1209)+(1211) =	6,867.52		**FY2023 HEALTH BENEFIT**	
1194	FY2023 SAFE SCHOOLS		1214	FY2023 EQUAL LEVY ADJUST			LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	6,867.52	1231	FY2023 ACTUAL COST	
	= (1193)X(54) =		1215	FY2023 LTFM EQUALIZED			(LIMITED TO \$600,000)	
1195	21 PAY 22 LIMIT			LEVY ADJUST		1232	22 PAY 23 LIMIT	
1196	21 PAY 22 LEVY			= (1208)-(1214) =	4,498.83-	1233	22 PAY 23 LEVY	
1197	FY2023 SAFE SCHOOLS			**FY2023 LTFM UNEQUAL LEVY ADJ**		1234	FY2023 HEALTH	
	INTERMEDIATE ADJUST		1216	FY2023 EST LTFM			BENEFITS ADJUST	
	**FY2023 ALTERNATE TEACHER**			UNEQUALIZED LEVY AUTH			**FY2023 ANNUAL OPEB LEVY ADJ**	
	COMPENSATION LEVY ADJUST			(FROM FY2023 WEBSITE	197,820.00			
1198	FY2023 ALT COMP LEVY AUTH		1217	REPORT, LINE 64)		1235	FY2023 ACTUAL COST	
	(FROM FY2023 GENERAL		1218	21 PAY 22 LIMIT	193,116.00		(FIN 797+OBJ 291)	
	EDUC REVENUE REPORT,		1219	21 PAY 22 LEVY	193,116.00	1236	PRORATION FACTOR TO	
	LINE 324)			TOTAL ADJUSTMENT			REFLECT STATEWIDE CAP	1.00000000
1199	21 PAY 22 LIMIT			= (1216)-(1217) =	4,704.00	1237	PRORATED ANNUAL	
1200	21 PAY 22 LEVY		1220	22 PAY 23 ADJ LIMIT	4,704.00		OPEB LEVY AUTH	
1201	TOTAL ADJUST TO PAY 22		1221	22 PAY 23 ADJ LEVY	4,704.00	1238	23 PAY 24 LIMIT	
	ALT COMP LEVY AUTH		1222	23 PAY 24 ADJ LIMIT		1239	23 PAY 24 LEVY	
			1223	23 PAY 24 ADJ LEVY		1240	FY2023 ANNUAL	
1202	22 PAY 23 ADJ LIMIT		1224	FY2023 UNEQUAL LIMIT ADJUST			OPEB ADJUSTMENT	
1203	22 PAY 23 ADJ LEVY			= (1220)+(1222) =	4,704.00		(NO ADJUSTMENT)	
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1225	FY2023 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =	4,704.00			
	**FY2023 LTFM EQUALIZED LEVY ADJ**		1226	FY2023 LTFM UNEQUALIZED				
1205	FY2023 EST LTFM			LEVY ADJUST				
	EQUALIZED LEVY AUTHORITY							
	(FROM FY2023 WEBSITE	2,368.69						
	REPORT, LINE 63)							

***PAY 22 LEASE LEVY ADJUST***		1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=	5,385.00	1003	FY2025 OPER CAP ADJ	303.81-
***FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)***		54	2022-23 ADJ PU (ACT)	533.21	1102	FY2023 OPER CAP ADJ	94.15
**PAY 22 FY2022 LEASE COSTS LEASE COSTS		1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	113,040.52	1076	FY2025 LTFM EQ ADJ	5,870.48-
**REG OPERATING LEASES**		1316	PAY 22 COMMISSIONER APPROVED LIMIT		1080	FY2025 LTFM UNEQ ADJ	
1300	INTERMEDIATE	3,037.00			1081	FY2025 H&S REBATES	
1301	NON-JOINT	5,385.00	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	1088	FY2024 LTFM EQ ADJ	5,024.78-
** CAPITALIZED LEASES **				113,040.52	1095	FY2024 LTFM UNEQ ADJ	5,454.00-
1302	INTERMEDIATE	2,586.00	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	1215	FY2023 LTFM EQ ADJ	4,498.83-
1303	NON-JOINT			5,385.00	1226	FY2023 LTFM UNEQ ADJ	
1304	PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+(1301)+(1302)+(1303)=	11,008.00	1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	1322	PAY 22 LEASE LEVY ADJ	2,452.00
**PAY 22 FY2023 LEASE COSTS**				11,008.00	1323	LEASE LEVY ADJ (MEMO)	
**REG OPERATING LEASES**			***PAY 22 NET LEASE COSTS***		1324	OTHER CEX ADJ (MEMO)	
1305	INTERMEDIATE		1320	21 PAY 22 LIMIT	1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1322)+(1323)+(1324)=	18,605.75-
1306	NON-JOINT		1321	21 PAY 22 LEVY		**OTHER GENERAL LIMITATION ADJ**	
** CAPITALIZED LEASES **				8,556.00	758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	82,005.00-
1307	INTERMEDIATE		1322	PAY 22 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1320) =	1326	ECON DEV ABATE ADJUST (MEMO)	
1308	NON-JOINT			2,452.00	1327	DEBT SURPLUS TRANSFER (MEMO)	
1309	PAY 22 FY2023 TOTAL LEASE COSTS = (1305)+(1306)+(1307)+(1308)=				1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1310	FY2022 INTERMEDIATE COSTS (1300)+(1302)+(1305)+(1307)=	5,623.00			1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
54	2022-23 ADJ PU (ACT)	533.21			1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	34,658.65			1331	MAINT PU VAR (MEMO)	
1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =	5,623.00					
1313	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH						

***OTHER GENERAL LIMITATION ADJ***		***GEN FUND ADJUST SUMMARY CONT.***		***COMMUNITY SERVICE ADJUST***	
1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1345	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1325) +(1326)+(1327)+(1341)	1412	***ADULTS W/DISABILITIES*** ADJUST
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)		90,543.83-	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1334	TOTAL OTHER ADJUST GEN OTHER RMV =(1331) +(1332)+(1333)=	1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343) + (1344)+(1345) =	1414	OTHER ADJUST (MEMO)
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		183,389.91-	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1336	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) +(1412)+(1415) =
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1335)+(1336)=	1400	FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7)		108.83
1338	TIF ADJUST (MEMO)		8,971.02		
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1401	23 PAY 24 LIMIT		
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)	1402	23 PAY 24 LEVY		
1341	TOTAL OTHER ADJUST, GEN NTC OTHER =(1338)+(1339) +(1340) =	1403	FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =
			16.35-		48,254.99-
				1701	OTHER ADJUST (MEMO) VOTER APPROVED
				1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =
					48,254.99-
		1404	FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8)	1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =
			140.69		12,834.83-
		1405	21 PAY 22 LIMIT	1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED
		1406	21 PAY 22 LEVY		
			157.46		
			157.46		
		1407	FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =		
			16.77-	***FY2025 LTFM DEBT LEVY ADJ***	
1342	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1330) =			1705	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)
	49,833.18-				108,303.43
				1706	23 PAY 24 LIMIT
1343	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1334)=	1408	FY2023 AUTHORITY (FROM UFARS EXPENDITURES)	1707	23 PAY 24 LEVY
	43,012.90-		9,023.95		108,302.50
		1409	21 PAY 22 LIMIT	1708	FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)=
		1410	21 PAY 22 LEVY		.93
			8,882.00		
			8,882.00		
		1411	FY2023 SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) =	***FY2024 LTFM DEBT LEVY ADJUST***	
			141.95	1709	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)
1344	GENERAL NTC VOTER =(1337) =				97,694.93

**FY2024 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	94,824.43	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	94,824.43		ADJ VOTER APPROVED		=(2005)/(2009)=	.41958217
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	2,870.50	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	.02182748
				NON-VOTER =GTR OF		=(2007)/(2009)=	.55859035
1713	23 PAY 24 ADJ LIMIT	6.29		[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	6.29				=(2008)/(2009)=	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=	2,864.21		(MEMO)NON-VOTER APPR			
**FY2023 LTFM DEBT LEVY ADJUST**			1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM** PART III OF FY2025 ABATE AID RPT)		
1716	FY2023 EST LTFM			NON-VOTER APPROVED	2015	GENERAL	
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2016	COMMUNITY SERVICE	
	(FROM WEBSITE				2017	GENERAL DEBT SERVICE	
	FY2023 RPT, LINE 59)	97,623.86		**ABATEMENT ADJUSTMENTS**	2018	TOTAL	
1717	21 PAY 22 LIMIT	100,195.56		**INITIAL ABATEMENT LEVY ADJUST**	2019	EST FY2025 ABATEMENT	
1718	21 PAY 22 LEVY	100,195.56	2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
1719	TOTAL ADJUSTMENT			IN 2023			
	= (1716)-(1717) =	2,571.70-	2001	SCHOOL TAXES ADDED		**PRORATED ABATEMENT AID BY FUND**	
				IN 2023			
1720	22 PAY 23 ADJ LIMIT	2,571.70-	2002	NET CHANGE IN SCHOOL	2020	GENERAL	
1721	22 PAY 23 ADJ LEVY	2,571.70-		TAXES		=(2019)X(2015)=	
				= (2000)+(2001) =	2021	COMMUNITY SERVICE	
1722	23 PAY 24 ADJ LIMIT		2003	ABATEMENT RECOVERY	2022	GENERAL DEBT SERVICE	
1723	23 PAY 24 ADJ LEVY			REVENUE [GTR OF ZERO		=(2019)X(2017)=	
				OR -1X(2002)]	2023	TOTAL	
1724	FY2023 DEBT LIMIT ADJUST		2023	FY2025 ABATEMENT AID	**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)		
	= (1720)+(1722) =	2,571.70-	2004	INITIAL ABATEMENT LEVY	2024	GENERAL=(2003)-(2023)-	
1725	FY2023 DEBT LEVY ADJUST			ADJUSTMENT		(2025)-(2026)-(2027)=	
	= (1721)+(1723) =	2,571.70-		= (2003)-(2023) =	2025	COMMUNITY SERVICE [(2003)X	
1726	FY2023 LTFM DEBT LEVY			**PAY 22 CERTIFIED LEVY PLUS**	2026	GENERAL DEBT SERV DBT [(2003)X	
	ADJ =(1719)-(1724)=		2005	AUDITOR ADJUSTMENT BY FUND		(2012)]-(2022) =	
					2027	OPEB DEBT [(2003)X	
1727	TOTAL DEBT SERV ADJUST		2006	GENERAL		(2013)] =	
	NON-VOTER APPROVED			837,250.69	2004	TOTAL = (2003)-(2023)	
	= (1703)+(1704)+		2007	COMMUNITY SERVICE			
	(1708)+(1715)+(1726)=	9,969.69-		43,555.41			
			2008	GENERAL DEBT SERVICE			
	***OTH POSTEMPLOYMENT BENE (OPEB)***			1,114,633.06			
	& PENSION DEBT SERVICE ADJUSTMENTS		2009	OPEB DEBT SERVICE			
				1,995,439.16			
1900	REDUCTION DEBT EXCESS,						
	VOTER APPROV = GTR OF						
	[(920)OR(923)] X-1 =						
1901	OTHER OPEB DS ADJUST				2028	ABATEMENT INTEREST	
	(MEMO) VOTER APPROVED					DEDUCTED FROM TAX	
						SETTLEMENTS IN 2023	

***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)=
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)=
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL
**FY2023 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024		
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024		
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	3000	GENERAL RMV VOTER APPROVED = (506)+(1342) =
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	3001	GENERAL RMV OTHER = (507)+(1343) =
2037	TOTAL			3002	GENERAL NTC VOTER APPROVED = (508)+(1344) =
**TOTAL REGULAR ABATE LEVY ADJ**				3003	GENERAL NTC OTHER +(509)+(1345)+(2038) +(2051)+(2069) =
2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=		
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=		
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)		
2042	TOTAL	2059	TOTAL		
**CARRY-OVER ABATE LEVY AUTHORITY**				**COM SERV INITIAL LEVY SUMMARY**	
**PAY 24 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =
2043	GENERAL 144.86	2064	GENERAL		
2044	COMMUNITY SERVICE 8.84	2065	COMMUNITY SERVICE		
2045	GENERAL DEBT SERVICE 54.21	2066	GENERAL DEBT SERVICE		
2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE		
**PAY 24 REGULAR ABATEMENT LEVY**		2068	TOTAL	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2047	GENERAL 144.86			3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =
2048	COMMUNITY SERVICE 8.84			3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =
2049	GENERAL DEBT SERVICE 54.21				
2050	OPEB DEBT SERVICE				

***GEN DBT SERV INI SUMMARY CONT.***	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,213,631.01	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
***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).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
**OFFSET CARRIED FORWARD**	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	584.72	4015 TAC POT 13.72 CENTS
		57	2025-26 ADJ PU (EST)	470.20	PER TON (INITIAL AMT)
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		**FY20226 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3500	GEN DEBT VOTER APPR 1,025,311.00	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3501	GEN DEBT OTHER 188,320.01				4020 MINING 3.43 CENTS/TON
	**MAXIMUM EFFORT LOAN AID**		**FY20226 TAC ADD REF REV**		4021 TAC RAILR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4007	FY 13 REF REV ALLOW		4022 DEER RVR GRANDFATHER
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4011	TAC ADD REF REVENUE = (4010)X22.5% =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
3506	GEN DEBT VOTER =		**FY20226 TAC TOTAL REF REV** (JULY 2022 PAYMENT)		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4013	MAXIMUM EC RESERVE = (57)X\$25 =		4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		

\*\*\*FY2024 TACONITE RECEIPT CONT.\*\*\*

\*\*\*LEVY LIMIT SUBJECT TO\*\*\*  
TACONITE ADJUSTMENT CONT.

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

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

\*\*LEVY LIMIT SUBJECT TO\*\*  
TACONITE ADJUSTMENT

4053 GEN OTH RMV = -1 X (LSR  
OF (4034) OR (4052))=

4054 REMAINING REDUCTION  
= (4052)+(4053) =

4031 COMMUNITY SERVICE  
4032 OTHER GENERAL NTC

4055 OPER REF = -1 X (LSR  
OF (4036) OR (4054))=

4033 REDUCED OTHER NTC FOR  
LIMITED LTFM LEVY

4056 REMAINING REDUCTION  
= (4054)+(4055) =

4034 OTHER GENERAL RMV

4057 CAP PROJ = -1 X (LSR  
OF (4038) OR (4056))=

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

4058 REMAINING REDUCTION  
= (4056)+(4057) =

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

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

4039 NET OPEB DEBT SERV LEVY  
NON-VOTER APPR BONDS

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

4040 NET OPEB DEBT SERV LEVY  
FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

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

4042 NET GEN DEBT SERV LEVY  
NON-VOTER APPR BONDS

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

4043 NET GEN DEBT SERV LEVY  
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

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

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

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

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

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

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

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

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

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

5000 ***FY20226 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)=	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
			1,025,311.00		2,075,023.87
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	5026	TOTAL AID = (5006)+(5010) + (5016) =
	276,424.49		188,320.01		4,809,033.93
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	5027	TOTAL MAX EFFORT AID USED = (5017) =
	344,863.96		1,213,631.01	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) =
			86,890.30		6,884,057.80
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		
	208,234.89	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=		
	829,523.34		1,300,521.31		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)=		**OPEB/PENSION DEBT SERVICE FUND**		
	4,695,292.53	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=				
	5,524,815.87	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
	**COMMUNITY SERVICE FUND**	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
	31,869.52				
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =				
	26,851.10				
5011	TACONITE RECEIPTS = -1*(4045) =				
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)				
	58,720.62				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	326,257.67	49,833.18-	N/A			276,424.49
GEN-RMV OTHER-EXEMP	387,876.86	43,012.90-	N/A			344,863.96
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	300,209.52	90,543.83-	1,430.80-			208,234.89
TOTAL GENERAL	1,014,344.05	183,389.91-	1,430.80-			829,523.34
COM SERV-EXEMP	31,706.88	108.83	53.81			31,869.52
DEBT-VOTER-NONEXEMP	1,072,189.00	48,254.99-	1,376.99			1,025,311.00
DEBT-OTHER-NONEXEMP	198,289.70	9,969.69-				188,320.01
TOTAL DEBT SERV	1,270,478.70	58,224.68-	1,376.99			1,213,631.01
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,316,529.63	241,505.76-				2,075,023.87

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	929,200.71	829,523.34	99,677.37-	10.73-
COMMUNITY SERVICE	30,244.05	31,869.52	1,625.47	5.37
GENERAL DEBT SERVICE	1,201,060.32	1,213,631.01	12,570.69	1.05
OPEB DEBT SERVICE				
TOTAL	2,160,505.08	2,075,023.87	85,481.21-	3.96-

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

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	929,200.71			
COMMUNITY SERVICE	30,244.05			
GENERAL DEBT SERVICE	1,201,060.32			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,160,505.08			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	345,945.04	345,945.04	276,424.49		
(5002)	GENERAL-RMV OTHER	378,898.30	378,898.30	344,863.96		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	204,357.37	204,357.37	208,234.89		
(5009)	COMMUNITY SERV-NTC OTHER	30,244.05	30,244.05	31,869.52		
(5013)	GENL DEBT-NTC VOTER	1,033,232.50	1,033,232.50	1,025,311.00		*1
(5014)	GENL DEBT-NTC OTHER	167,827.82	167,827.82	188,320.01		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	929,200.71	929,200.71	829,523.34		
(5009)	COMMUNITY SERVICES FUND	30,244.05	30,244.05	31,869.52		
(5015)	GENERAL DEBT SERVICE FUND	1,201,060.32	1,201,060.32	1,213,631.01		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	724,843.34	724,843.34	621,288.45		
	NET TAX CAPACITY	1,435,661.74	1,435,661.74	1,453,735.42		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,379,177.54	1,379,177.54	1,301,735.49		
	OTHER	781,327.54	781,327.54	773,288.38		
TOTAL LEVY						
	TOTAL LEVY	2,160,505.08	2,160,505.08	2,075,023.87		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	237,544.00	237,544.00	216,292.00		*2
(314)	2ND TIER RMV REFER	120,770.47	120,770.47	109,965.67		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST	1,711.25	1,711.25	14,628.00-		*2
(1039)	FY2025 2ND TIER REF ADJUST	3,882.24	3,882.24	7,437.07-		*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	19,829.20-	19,829.20-	26,180.13-		
(1144)	FY2023 2ND TIER REF ADJUST	1,866.28	1,866.28	1,587.98-		
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	345,945.04	345,945.04	276,424.49		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	118,497.35	118,497.35	124,106.41		*3
(238)	2ND TIER LOCAL OPTIONAL	218,953.60	218,953.60	199,364.80		*3
(242)	EQUITY	69,520.35	69,520.35	64,405.65		*3
(245)	TRANSITION					*3
(1011)	FY2025 LOR TIER 1 ADJUST	719.08	719.08	91.49		*3
(1015)	FY2025 LOR TIER 2 ADJUST	3,456.29	3,456.29	13,483.20-		*3
(1019)	FY2025 EQUITY ADJUST	1,973.57	1,973.57	4,032.71-		*3
(1023)	FY2025 TRANSITION ADJUST					*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	8,332.38-	8,332.38-	2,887.60		
(1116)	FY2023 LOR TIER 2 ADJUST	20,320.11-	20,320.11-	24,929.61-		
(1123)	FY2023 EQUITY ADJUST	5,569.45-	5,569.45-	3,546.47-		
(1130)	FY2023 TRANSITION ADJUST					
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	378,898.30	378,898.30	344,863.96		

FOOTNOTES:

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	43,218.84	43,218.84	51,572.62		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION			14,855.86		*5
(363)	FY2025 REEMPLOYMENT INS			2,000.00		
(365)	SAFE SCHOOLS	18,590.40	18,590.40	16,927.20		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	19,337.50	19,337.50	11,746.84		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	7,282.99	7,282.99			*4
(445)	LT FACILITIES UNEQUAL	181,240.48	181,240.48	178,676.00		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	13,054.00	13,054.00	24,431.00		
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	282,724.21	282,724.21	300,209.52		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	98.75	98.75	303.81-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	2,109.22-	2,109.22-	94.15		
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST			14,869.29		*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	784.03	784.03	5,000.00-		
(1192)	FY2023 SAFE SCHOOLS ADJUST	913.68	913.68	900.36		
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	266.19-	266.19-	702.73-		
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST	2,995.44	2,995.44	5,870.48-		
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST	3,225.50	3,225.50	5,024.78-		
(1095)	FY2024 LTFM UNEQUAL ADJUST			5,454.00-		
(1215)	FY2023 LTFM EQUAL ADJUST	1,344.18	1,344.18	4,498.83-	4,498.83-	
(1226)	FY2023 LTFM UNEQUAL ADJUST	465.13	465.13			
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE	7,451.30	7,451.30	10,990.83-		
	GENERAL NTC OTHER					

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	2,972.00	2,972.00	2,452.00		
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST	88,935.00-	88,935.00-	82,005.00-		
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	144.86	144.86			*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST			1,430.80-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	85,818.14-	85,818.14-	80,983.80-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	282,724.21	282,724.21	300,209.52		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	7,451.30	7,451.30	10,990.83-		
(5004)	TOTAL GENERAL - NTC OTHER	204,357.37	204,357.37	208,234.89		

FOOTNOTES:

\*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

\*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	16,828.43	16,828.44	17,612.06		*13
(619)	EARLY CHILD FAMILY	8,987.37	8,987.37	10,675.48		*14
(624)	HOME VISITING	204.03	204.03	250.85		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	4,500.00	4,500.00	3,168.49		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	454.83-	454.83-	16.35-		
(1407)	FY2023 HOME VISITING ADJUST	52.08	52.08	16.77-		
(1411)	FY2023 SCHOOL-AGE CARE ADJUST	118.12	118.12	141.95		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	8.84	8.84			*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST			53.81		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	30,244.05	30,244.05	31,869.52		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	936,476.00	936,476.00	935,951.00		*15
(808)	DEBT SERVICE-AID INELIG	190,838.00	190,838.00	136,238.00		*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	94,135.71-	94,135.71-	48,254.99-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	54.21	54.21			*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST			1,376.99		*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	1,033,232.50	1,033,232.50	1,025,311.00		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	88,935.00	88,935.00	82,005.00		*15
(769)	LT FACILITIES DEBT SERVICE	108,302.50	108,302.50	116,284.70		*15
(1708)	FY2025 LTFM DEBT SERV ADJ	6.29	6.29	.93		
(1715)	FY2024 LTFM DEBT SERV ADJ			2,864.21		
(1726)	FY2023 LTFM DEBT SERV ADJ	221.59-	221.59-			
(1703)	REDUCTION FOR DEBT EXCESS	29,194.38-	29,194.38-	12,834.83-		
(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	167,827.82	167,827.82	188,320.01		*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

## **101 LEGAL STATUS OF THE SCHOOL DISTRICT**

### **I. PURPOSE**

It is a primary principle of this nation that the public welfare demands an educated and informed citizenry. The power to provide for public education is a state function vested in the state legislature and delegated to local school districts. The purpose of this policy is to clarify the legal status of the school district.

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

- A. The school district is a public corporation subject to the control of the legislature, limited only by constitutional restrictions. The school district has been created for educational purposes.
- B. The legislature has authority to prescribe the school district's powers and privileges, its boundaries and territorial jurisdictions.
- C. The school district has only the powers conferred on it by the legislature; however, the school board's authority to govern, manage, and control the school district, to carry out its duties and responsibilities, and to conduct the business of the school district includes implied powers in addition to any specific powers granted by the legislature.

### **III. RELATIONSHIP TO OTHER ENTITIES**

- A. The school district is a separate legal entity.
- B. The school district is coordinate with and not subordinate to the county(ies) in which it is situated.
- C. The school district is not subservient to municipalities within its territory.

### **IV. POWERS AND AUTHORITY OF THE SCHOOL DISTRICT**

- A. Funds
  - 1. The school district, through its school board, has authority to raise funds for the operation and maintenance of its schools, and authority to manage and expend such funds, subject to applicable law.
  - 2. The school district has wide discretion over the expenditure of funds under its control for public purposes, subject to the limitations provided by law.

3. School district officials occupy a fiduciary position in the management and expenditure of funds entrusted to them.

B. Raising Funds

1. The school district shall, within the limitations specified by law, provide by levy of tax necessary funds for the conduct of schools, payment of indebtedness, and all proper expenses.
2. The school district may issue bonds in accordance with the provisions of [Minnesota Statutes chapter 475 Minn. Stat. Ch. 475](#), or other applicable law.
3. The school district has authority to accept gifts and donations for school purposes, subject to applicable law.

C. Property

1. The school district may acquire property for school purposes. It may sell, exchange, or otherwise dispose of property which is no longer needed for school purposes, subject to applicable law.
2. The school district shall manage its property in a manner consistent with the educational functions of the district.
3. The school district may permit the use of its facilities for community purposes which are not inconsistent with, nor disruptive of, its educational mission.
4. School district officials hold school property as trustees for the use and benefit of students, taxpayers and the community.

D. Contracts

1. The school district is empowered to enter into contracts in the manner provided by law.
2. The school district has authority to enter into installment purchases and leases with an option to purchase, pursuant to [Minnesota Statutes section 465.71 Minn. Stat. § 465.71](#) or other applicable law.
3. The school district has authority to make contracts with other governmental agencies and units for the purchase, lease or other acquisition of equipment, supplies, materials, or other property, including real property.
4. The school district has authority to enter into employment contracts. As a public employer, the school district, through its designated representatives, shall meet and

negotiate with public employees in an appropriate bargaining unit and enter into written collective bargaining agreements with such employees, subject to applicable law.

E. Textbooks, Educational Materials, and Studies

1. The school district, through its school board and administrators, has the authority to determine what textbooks, educational materials, and studies should be pursued.
2. The school district shall establish and apply the school curriculum.

F. Actions and Suits

The school district has authority to sue and to be sued.

**Legal References:** Minn. Const. art. 13, § 1  
Minn. Stat. Ch. 123B (School Districts; Powers and Duties)  
Minn. Stat. Ch. 179A (Public Employment Labor Relations)  
Minn. Stat. § 465.035 (Public Corporation, Conveyance or Lease of Land)  
Minn. Stat. §§ 465.71; 471.345; 471.6161; 471.6175; 471.64 (Rights, Powers, Duties; Municipalities of Political Subdivisions)  
*Minnesota Association of Public Schools v. Hanson*, 287 Minn. 415, 178 N.W.2d 846 (1970)  
*Independent School District No. 581 v. Mattheis*, 275 Minn. 383, 147 N.W.2d 374 (1966)  
*Village of Blaine v. Independent School District No. 12*, 272 Minn. 343, 138 N.W.2d 32 (1965)  
*Huffman v. School Board*, 230 Minn. 289, 41 N.W.2d 455 (1950)  
*State v. Lakeside Land Co.*, 71 Minn. 283, 73 N.W.970 (1898)

**Cross References:** MSBA/MASA Model Policy 201 (Legal Status of School Board)  
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 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)  
MSBA/MASA Model Policy 705 (Investments)  
MSBA/MASA Model Policy 706 (Acceptance of Gifts)  
MSBA/MASA Model Policy 801 (Equal Access to School Facilities)  
MSBA Service Manual, Chapter 3, Employee Negotiations  
MSBA Service Manual, Chapter 13, School Law Bulletin “F” (Contract and Bidding Procedures)

## **102 EQUAL EDUCATIONAL OPPORTUNITY**

### **I. PURPOSE**

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district.

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

- A. It is the school district’s policy to provide equal educational opportunity for all students. The school district does not ~~unlawfully~~ discriminate on the basis of one or more of the following; race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation including gender identity and expression, or age. The school district also makes reasonable accommodations for students with disabilities.
- B. The school district prohibits harassment and discrimination of any individual based on any of the protected classifications listed above. For information about the types of conduct that constitute violation of the school district’s policy on harassment and violence and the school district’s procedures for addressing such complaints, refer to the school district’s policy on harassment and violence (Policy 413).
- C. The school district prohibits discrimination of students with a disability, within the intent of Section 504 of the Rehabilitation Act of 1973 (“Section 504”), who need services, accommodations, or programs in order to receive a free appropriate public education. For information as to protections that may apply pursuant to Section 504 and the school district’s corresponding procedures for addressing disability discrimination complaints, refer to the school district’s policy on student disability nondiscrimination (Policy 521).
- D. The school district prohibits sexual harassment discrimination of any individual on the basis of sex in its education programs or activities. For information as to the protections that apply pursuant to Title IX and school district’s corresponding procedures and processes for addressing sexual harassment and discrimination, refer to the school district’s policy on Title IX sex nondiscrimination (Policy 522).
- E. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.
- F. The school district shall provide equal opportunity for members of each sex and to members of all races and ethnicities to participate in its athletic program. In determining whether equal opportunity to participate in athletic programs is available for the purposes of this law, at least the following factors shall be

considered to the extent that they are applicable to a given situation: whether the opportunity for males and females to participate in the athletic program reflects the demonstrated interest in athletics of the males and females in the student body of the educational institution; whether the opportunity for members of all races and ethnicities to participate in the athletic program reflects the demonstrated interest in athletics of members of all races and ethnicities in the student body of the educational institution; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of each sex; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of all races and ethnicities; the provision of equipment and supplies; scheduling of games and practice times; assignment of coaches; provision of locker rooms; practice and competitive facilities; and the provision of necessary funds for teams of one sex.

- G. It is the responsibility of every school district employee to comply with this policy.
- H. Any student, parent or guardian having any questions regarding this policy should discuss it with the appropriate school district official as provided by policy. In the absence of a specific designee, an inquiry or a complaint should be referred to the superintendent.

**Section 504 Coordinator:**

Christine Mattson  
[mattson@lp.k12.mn.us](mailto:mattson@lp.k12.mn.us)  
320-395-2521

**Title IX Coordinator:**

Ross Scheevel  
[scheevel@lp.k12.mn.us](mailto:scheevel@lp.k12.mn.us)  
320-395-2521

**Legal References:** Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)  
Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)  
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)  
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

**Cross References:** MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 521 (Title IX Sex Nondiscrimination Policy, Grievance Procedure, and Process)  
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)

## 103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS

### I. PURPOSE

The school district takes seriously all concerns or complaints by students, employees, parents or other persons. If a specific complaint procedure is provided within any other policy of the school district, the specific procedure shall be followed in reference to such a complaint. If a specific complaint procedure is not provided, the purpose of this policy is to provide a procedure that may be used.

### II. GENERAL STATEMENT OF POLICY

- A. Students, parents, employees or other persons, may report concerns or complaints to the school district. While written reports are encouraged, a complaint may be made orally. Any employee receiving a complaint shall advise the principal or immediate supervisor of the receipt of the complaint. The supervisor shall make an initial determination as to the seriousness of the complaint and whether the matter should be referred to the superintendent. A person may file a complaint at any level of the school district; i.e., principal, superintendent or school board. However, persons are encouraged to file a complaint at the building level when appropriate.
- B. Depending upon the nature and seriousness of the complaint, the supervisor or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the superintendent, who shall determine whether an internal or external investigation should be conducted. In either case, the superintendent shall determine the nature and scope of the investigation and designate the person responsible for the investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.
- C. The appropriate administrator shall respond in writing to the complaining party concerning the outcome of the investigation or follow-up, including any appropriate action or corrective measure that was taken. The superintendent shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of ~~Minn. Stat. Ch.~~ [Minnesota Statutes chapter 13](#) (Minnesota Government Data Practices Act) or other law.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

***Cross References:*** MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 514 (Bullying Prohibition)  
MSBA ~~Service Manual, Chapter 13~~, School Law Bulletin “I” (School Records – Privacy – Access to Data)

## **104 SCHOOL DISTRICT MISSION STATEMENT**

### **I. PURPOSE**

The purpose of this policy is to establish a clear statement of the purpose for which the school district exists.

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

The school board believes that a mission statement should be adopted. The mission statement should be based on the beliefs and values of the community, should direct any change effort and should be the basis on which decisions are made. The school board, on behalf of and with extensive participation by the community, should develop a consensus among its members regarding the nature of the enterprise the school board governs, the purposes it serves, the constituencies it should consider, including student representation, and the results it intends to produce.

### **III. MISSION STATEMENT**

**“It is the mission of ISD 424 to develop every learner to the learner’s maximum potential to succeed and continue to learn in a changing world.”**

### **IV. PHILOSOPHY OF EDUCATION**

The Lester Prairie Public Schools, believing that every human being can learn, ascribe to the philosophy of providing a quality education for each child, consistent with the child’s abilities and needs.

It is the purpose of the Lester Prairie Schools to provide opportunities and to lead the youth of the community in developing rich and well-balanced personalities through carefully selected experiences incorporating thought, ideals, attitudes, skills and knowledge. It is believed that the result of this education will be an improved democratic society.

### **IV. REVIEW**

The school board will review the school district’s mission every two years, especially when members of the board change. The school board will conduct a comprehensive review of the mission, including the beliefs and values of the community, every five to seven years.

**Legal References:** Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive)

Achievement and Civic Readiness~~the World's Best Workforce~~ )  
Minn. Rule Parts 3501.0010-3501.0180  
Minn. Rule Parts 3501.0200-3501.0270

***Cross References:***

## **208 DEVELOPMENT, ADOPTION, AND IMPLEMENTATION OF POLICIES**

### **I. PURPOSE**

The purpose of this policy is to emphasize the importance of the policy-making role of the school board and provide the means for it to continue to be an ongoing effort.

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

Formal guidelines are necessary to ensure the school community that the school system responds to its mission and operates in an effective, efficient, and consistent manner. A set of written policy statements shall be maintained and modified as needed. Policies should define the desire and intent of the school board and should be in a form which is sufficiently explicit to guide administrative action.

### **III. DEVELOPMENT OF POLICY**

- A. The school board has jurisdiction to legislate policy for the school district with the force and effect of law. School board policy provides the general direction as to what the school board wishes to accomplish while delegating implementation of policy to the administration.
- B. The school board's written policies provide guidelines and goals to the school community. The policies shall be the basis for the formulation of guidelines and directives by the administration. The school board shall determine the effectiveness of the policies by evaluating periodic reports from the administration.
- C. Policies may be proposed by a school board member, employee, student or resident of the school district. Proposed policies or ideas shall be submitted to the superintendent for review prior to possible placement on the school board agenda.

### **IV. ADOPTION OF POLICY**

- A. The school board shall give notice of proposed policy changes or adoption of new policies by placing the item on the agenda of two school board meetings. The proposals shall be distributed and public comment will be allowed at both meetings prior to final school board action.
- B. The final action taken to adopt the proposed policy shall be approved by a simple majority vote of the school board at a subsequent meeting after the meetings at which public input was received. The policy will be effective on the later of the date of passage or the date stated in the motion.

- C. In the case of an emergency, a new or modified policy may be adopted by a majority vote of a quorum of the school board. A statement regarding the emergency and the need for immediate adoption of the policy shall be included in the minutes. The emergency policy shall expire within one year following the emergency action unless the policy adoption procedure stated above is followed and the policy is reaffirmed. The school board shall have discretion to determine what constitutes an emergency situation.
- D. If a policy is modified because of a legal change over which the school board has no control, the modified policy may be approved at one meeting at the discretion of the school board.

## V. IMPLEMENTATION OF POLICY

- A. It shall be the responsibility of the superintendent to implement school board policies and to develop administrative guidelines and directives to provide greater specificity and consistency in the process of implementation. These guidelines and directives, including employee and student handbooks, shall be subject to annual review and approval by the school board.
- B. Each school board member shall have access to this policy manual, and a copy shall be placed in the office of each school attendance center. Manuals shall be available in the central office and made available for reference purposes to other interested persons.
- C. It shall be the responsibility of the superintendent, employees designated by the superintendent, and individual school board members to keep the policy manuals current.
- D. The school board shall review policies at least once every three years. The superintendent shall be responsible for developing a system of periodic review, addressing approximately one third of the policies annually. In addition, the school board shall review the following policies annually: 410 Family and Medical Leave Policy; 413 Harassment and Violence; 414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse; 415 Mandated Reporting of Maltreatment of Vulnerable Adults; 470 Employee Use of Social Media; 506 Student Discipline; 514 Bullying Prohibition; 522 Student Sex Nondiscrimination; 524 Internet Acceptable Use and Safety Policy; and 616 School District System Accountability.
- E. When there is no school board policy in existence to provide guidance on a matter, the superintendent is authorized to act appropriately under the circumstances keeping in mind the educational philosophy and financial condition of the school district. Under such circumstances, the superintendent shall advise the school board of the need for a policy and present a recommended policy to the school board for approval.

***Legal References:*** Minn. Stat. § 123B.02, Subd. 1 (School District Powers)  
Minn. Stat. § 123B.09, Subd. 1 (School Board Powers)

***Cross References:*** MSBA/MASA Model Policy 305 (Policy Implementation)

## **402 DISABILITY NONDISCRIMINATION POLICY**

*[Note: School districts are required by statute to have a policy addressing these issues.]*

### **I. PURPOSE**

The purpose of this policy is to provide a fair employment setting for all persons and to comply with state and federal law.

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

- A. The school district shall not discriminate against qualified individuals with disabilities because of the disabilities of such individuals in regard to job application procedures, hiring, advancement, discharge, compensation, job training, and other terms, conditions, and privileges of employment.
- B. The school district shall not engage in contractual or other arrangements that have the effect of subjecting its qualified applicants or employees with disabilities to discrimination on the basis of disability. The school district shall not exclude or otherwise deny equal jobs or job benefits to a qualified individual because of the known disability of an individual with whom the qualified individual is known to have a relationship or association.
- C. The school district shall make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee unless the accommodation would impose undue hardship on the operation of the business of the school district.
- D. Any job applicant or employee wishing to discuss the need for a reasonable accommodation, or other matters related to a disability or the enforcement and application of this policy, should contact Christine Mattson. This individual is the school district's appointed ADA/Section 504 coordinator.

### ~~**H. Grievance Procedures**~~

- ~~A. A grievance procedure for complaints of discrimination is available on the school website and at the district office in the policy book. Please refer to the grievance procedure listed as policy 103.~~

# Section 504 Coordinator

Christine Mattson  
131 Hickory Street North  
320-395-2521  
mattson@lp.k12.mn.us

**Legal References:** Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
29 U.S.C. § 794 *et seq.* (Section 504 of the Rehabilitation Act of 1973)  
42 U.S.C., ~~Ch. 126~~ § 12101 (Americans with Disabilities Act)  
29 C.F.R. Part 32 (Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance)  
~~34 C.F.R. Part 35~~  
34 C.F.R. Part 104 (Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance)

**Cross References:** MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

## **417 CHEMICAL USE AND ABUSE**

### **I. PURPOSE**

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

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

- A. Use or possession of controlled substances, toxic substances, medical cannabis, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in the school setting in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.
- B. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement.
- C. The school district shall establish and maintain in every school a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
- D. It will be the responsibility of the superintendent, with the advice of the school board, to establish a school and community advisory team to address chemical abuse problems in the district.
- E. The school district shall establish and maintain a program to educate and assist employees, students and others in understanding this policy and the goals of achieving drug-free schools and workplace.

### **III. DEFINITIONS**

- A. “Chemical abuse,” as applied to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the minor’s normal function in academic, school, or social activities is chronically impaired.

- B. “Controlled substances,” as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and “marijuana” as defined in Minnesota Statutes section 152.01, subdivision 9. As otherwise defined in this policy, “controlled substances” include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- C. “Drug prevention” means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.
- D. “Teacher” means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.
- E. “School location” includes any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off-school property at any school-sponsored or school-approved activity, event or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

#### IV. STUDENTS

- A. Districtwide School Discipline Policy
  - a. Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.
- B. Programs and Activities
  - 1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

B. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance

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

C. Preassessment Team

1. Every school shall have a chemical abuse preassessment team designated by the superintendent or designee. The team will be composed of classroom teachers, administrators, and other appropriate professional staff to the extent they exist in each school, such as the school nurse, school counselor or psychologist, social worker, chemical abuse specialist, or others. For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.
2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

D. Data Practices

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

E. Consent

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

**V. EMPLOYEES**

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

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

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

## **515 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 U.S.C. §1232g, *et seq.*, (Family Educational Rights and Privacy Act) 34 C.F.R. 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, voice prints, DNA sequence, facial characteristics, and handwriting).

#### **C. Dates of Attendance**

Date 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, but is not limited to: 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 communication 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; personally identifiable data which references religion, race, color, social position or nationality; or
  - d) data collected from nonpublic school students, other than those who receive shared time educational services, shall not be designated as directory information 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."

[Note: The federal definition includes all of the types of information specifically referenced as directory information. The federal definition applies to information requests by military recruiting officers, as set out in Article XI below.]

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) are kept in the sole possession of the maker of the record;
    - (2) used only as a personal memory aid;
    - (2) not accessible or revealed to any other individual except a temporary substitute teacher; and
    - (3) destroyed at the end of the school year.
  - b. Records of a law enforcement unit of the school district, provided educational 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. Eligible Student

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

G. Juvenile Justice System

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

H. 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.

I. 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.

J. 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; a list of personal characteristics that would make the student’s identity easily traceable; or (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.

K. 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.

L. Responsible Authority

“Responsible authority” means *Superintendent Dr. Melissa Radeke*.

M. 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.

N. 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, as 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.

O. 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.

P. 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 20 U.S.C. §1232g 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 secondary students’ names, addresses, and home telephone numbers to military recruiting officers;

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 the COPIES OF POLICY section 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 educational 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 C.F.R. § 99.31(a).

C. Students with a Disability

The school district shall follow 34 C.F.R. §§ 300.610-300.617 with regard to the privacy, notice, access, record keeping 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 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; and
  - d. 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 the STATEMENT OF RIGHTS section 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 or 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 Part XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 U.S.C. § 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 which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with the REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA section 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 and the information is destroyed when no longer needed for the purposes for which the study was conducted. 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 years.
8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a dependent student;
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. In addition, 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 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 in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals. In addition, an educational agency or institution may include in the educational 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 the RELEASE OF DIRECTORY INFORMATION section of this policy;
14. To military recruiting officers pursuant to the MILITARY RECRUITMENT section 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; or
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 educational 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 Statute 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 educational 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 educational 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 U.S.C. § 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. 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:
  - i. Minnesota Statutes, section 13.32, subdivision 5; and
  - ii. 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.

***[Note: This section became effective on the day following final enactment (May 19, 2023). Beginning on the effective date, a student's personal contact information subject to this section must be treated as private educational data under Minnesota Statutes, section 13.32, regardless of whether that contact information was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 5].***

### B. Former Students

Unless a former student **affirmatively 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 in his or her last year of attendance**, 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. The school district shall give 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.
2. 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 the DISCLOSURE OF EDUCATION RECORDS section of this policy.
3. 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.
4. 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 the DISCLOSURE OF EDUCATION RECORDS section 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 Minn. Stat. §§ 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, 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 that 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.
4. 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 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 RECRUITMENT 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 secondary students to military recruiting officers within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data to military recruiters 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 address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), or home telephone number to military recruiting officers. To refuse the release of the above information to military recruiting officers, a parent or eligible student must notify the responsible authority, ***Superintendent***, in writing, by ***September 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 recruiters; and

7. Specific category or categories of information which are not to be released to the public, including military recruiters.
- 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 secondary students without prior consent.
  - E. A parent or eligible student's refusal to release the above information to military recruiting officers does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers. In order to make any directory information about a student private, the procedures contained in the RELEASE OF DIRECTORY INFORMATION section 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. Redisclosure**

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. Redisclosure Not Prohibited**

1. Subdivision A. of this section does not preclude the school district from disclosing personally identifiable information under the DISCLOSURE OF EDUCATION RECORDS section 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 the DISCLOSURE OF EDUCATION RECORDS section of this policy; and
  - b. The school district has complied with the record-keeping requirements of the RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING section 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.

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, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under the RELEASE OF DIRECTORY INFORMATION section of this policy, or disclosures to a parent or student, the school district shall inform the party to whom a disclosure is made of the requirements set forth in this section. In the event that the Family Policy Compliance Office determines that a third party improperly rediscloses personally identifiable information from education records, the educational agency or institution may not allow that third party access to personally identifiable information from education records for at least five 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. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;

4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. 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 which indicates:
  - a. the parties who have requested or received personally identifiable information from the education records of the student; and
  - b. the legitimate interests these parties had in requesting or obtaining the information;
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Paragraph B. of the LIMITS ON REDISCLOSURE section 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; and
  - b. the legitimate interests under the DISCLOSURE OF EDUCATION RECORDS section of this policy which each of the additional parties has in requesting or obtaining the information.
3. Paragraph (1) of Record Keeping 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 Paragraph B.1 of the DISCLOSURE OF EDUCATION RECORDS section of this policy, to requests for disclosures of directory information under the RELEASE OF DIRECTORY INFORMATION section 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 232b(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 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 the DISCLOSURE OF PRIVATE RECORDS section 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 educational 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, would 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 or other 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 a reasonable period of time 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 the 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 Dr. Melissa Radeke*.
- 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**

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by 20 U.S.C. §1232g, 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. 20202-4605.

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 20 U.S.C. §1232g 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 20 U.S.C. §1232g, 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 including suspension and expulsion records pursuant to the federal No Child Left Behind 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. 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)

**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)

**522 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS**

**[NOTE: In 2024, the U.S. Department of Education, Office of Civil Rights (OCR), released the latest version of the Final Rule amending Title IX regulations at 34 Code of Federal Regulations, part 106. These regulations have an effective date of August 1, 2024.]**

**I. GENERAL STATEMENT OF POLICY**

- A. The school district does not discriminate on the basis of sex, including discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, in any education program or activity that it operates, including in admission and employment. The school district does not discriminate in such a manner in its implementing regulations. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. Except as provided elsewhere under Title IX or its regulations, no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic, extracurricular, research, occupational training, or other education program or activity operated by the school district.
- C. The school district prohibits sex-based discrimination or sexual harassment that occurs within its education programs and activities. The school district shall promptly respond in a manner that is prompt and effective.
- D. Except as provided therein, Title IX and its regulations apply to all sex discrimination occurring under a school district's education program or activity in the United States. For the purpose of this paragraph, conduct that occurs under the school district's education program or activity includes but is not limited to conduct that is subject to the school district's disciplinary authority. The school district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.
- E. The school district has adopted, published, and implemented grievance procedures consistent with the requirements of 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46, that provide for the prompt and equitable

resolution of complaints made by students, employees, or other individuals who are participating or attempting to participate in the school district's education program or activity, or by the Title IX Coordinator, alleging any action that would be prohibited by Title IX or its regulations.

- F. The school district's obligation to comply with Title IX and its regulations is not obviated or alleviated by the Federal Educational Rights and Privacy Act (FERPA), 20 United States Code, section 1232g, or its implementing regulations, 34 Code of Federal Regulations, part 99, or any state law or local law. The obligation to comply is not obviated or alleviated by any rule or regulation of any organization, club, athletic or other league, or association which would render any applicant or student ineligible to participate or limit the eligibility or participation of any applicant or student, on the basis of sex, in any education program or activity operated by the school district and which receives Federal financial assistance.
- G. The school district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.
- H. Nothing in Title IX or its regulations may be read in derogation of any legal right of a parent, guardian, or other authorized legal representative to act on behalf of a complainant, respondent, or other person, subject to Paragraph F of this section, including but not limited to making a complaint through the school district's grievance procedures for complaints of sex discrimination.
- I. In the limited circumstances in which Title IX or its regulations permits different treatment or separation on the basis of sex, the school district must not carry out such different treatment or separation in a manner that discriminates on the basis of sex by subjecting a person to more than de minimis harm, except as permitted by 20 United States Code, section 1681(a)(1) through (9) and the corresponding regulations sections 106.12 through 106.15, 20 United States Code, section 1686 and its corresponding regulation section 106.32(b)(1), or section 106.41(b). Adopting a policy or engaging in a practice that prevents a person from participating in an education program or activity consistent with the person's gender identity subjects a person to more than de minimis harm on the basis of sex.
- J. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator is:

**Ross Scheevel**  
**AD/DEAN**  
**[scheevel@lp.k12.mn.us](mailto:scheevel@lp.k12.mn.us)**  
**320-395-2521 ext. 1184**

Inquiries about Title IX and its regulations may be referred to the Title IX Coordinator(s), the United States Department of Education’s Office for Civil Rights, or both.

- K. To report information about conduct that may constitute sex discrimination or make a complaint of sex discrimination under Title IX, please refer to the following location on the district website:

<https://www.lp.k12.mn.us/title-ix/>

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

## **II. DEFINITIONS**

- A. “Admission” means selection for part-time, full-time, special, associate, transfer, exchange or any other enrollment, membership, or matriculation in or at an education program or activity operated by the school district.

- B. “Complainant” means

1. a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX or its regulations; or
2. a person other than a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX and who was participating or attempting to participate in a school district education program or activity at the time of the alleged sex discrimination.

- C. “Complaint” means an oral or written request to the school district that objectively can be understood as a request for the school district to investigate and make a determination about alleged discrimination under Title IX or its regulations.

1. A person is entitled to make a complaint of sex-based harassment only if they themselves are alleged to have been subjected to the sex-based harassment, if they have a legal right to act on behalf of such person, or if the Title IX Coordinator initiates a complaint consistent with the requirements of 34 Code of Federal Regulations, section 106.44(f)(1)(v).
2. The following individuals have a right to make a complaint of sex discrimination, including complaints of sex-based harassment, requesting that the school district investigate and make a determination about alleged discrimination under Title IX:

- a. a complainant;
- b. a parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant; or
- c. the school district's Title IX Coordinator.

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

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

D. "Confidential employee" means

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

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

Friday, excluding State-recognized holidays).

- F. “Disciplinary sanctions” means consequences imposed on a respondent following a determination under Title IX that the respondent violated the school district’s prohibition on sex discrimination.
  
- G. “Parental status” as used in Title IX and its regulations means the status of a person who, with respect to another person who is under the age of 18 or who is 18 or older but is incapable of self-care because of a physical or mental disability, is:
  - 1. A biological parent;
  - 2. An adoptive parent;
  - 3. A foster parent;
  - 4. A stepparent;
  - 5. A legal custodian or guardian;
  - 6. In loco parentis with respect to such a person; or
  - 7. Actively seeking legal custody, guardianship, visitation, or adoption of such a person.
  
- H. “Party” means a complainant or respondent.
  
- I. “Peer retaliation” means retaliation by a student against another student.
  
- J. “Pregnancy or related conditions” means:
  - 1. Pregnancy, childbirth, termination of pregnancy, or lactation;
  - 2. Medical conditions related to pregnancy, childbirth, termination of pregnancy, or lactation; or
  - 3. Recovery from pregnancy, childbirth, termination of pregnancy, lactation, or related medical conditions.
  
- K. “Program or activity” and “program” means all of the operations of a local education agency as defined in 20 United States Code, section 8801, a special purpose district, a system of vocational education, or other school system.
  
- L. “Relevant” means related to the allegations of sex discrimination under investigation as part of the grievance procedures under Title IX and 34 Code of Federal Regulations, section 106.44. Questions are relevant when they seek

evidence that may aid in showing whether the alleged sex discrimination occurred, and evidence is relevant when it may aid a decisionmaker in determining whether the alleged sex discrimination occurred.

- M. “Remedies” means measures provided, as appropriate, to a complainant or any other person the school district identifies as having had their equal access to the school district’s education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person’s access to the school district’s education program or activity after a school district determines that sex discrimination occurred.
- N. “Respondent” means a person who is alleged to have violated the school district’s prohibition on sex discrimination.
- O. “Retaliation” means intimidation, threats, coercion, or discrimination against any person by the school district, a student, or an employee or other person authorized by the school district to provide aid, benefit, or service under the school district’s education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or its regulations, or because the person has reported information, made a complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under the Title IX regulations.
- P. “Sex-based harassment” prohibited by Title IX and its regulations is a form of sex discrimination and means sexual harassment and other harassment on the basis of sex, including on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, that is:

1. *Quid pro quo harassment.*

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

2. *Hostile environment harassment.*

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

- a. The degree to which the conduct affected the complainant’s ability

to access the school district's education program or activity;

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

3. *Specific offenses.*

- a. Sexual assault meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
- b. Dating violence meaning violence committed by a person:
  - i. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
  - ii. Where the existence of such a relationship shall be determined based on a consideration of the following factors:
    - (a) The length of the relationship;
    - (b) The type of relationship; and
    - (c) The frequency of interaction between the persons involved in the relationship;
- c. Domestic violence meaning felony or misdemeanor crimes committed by a person who:
  - i. is a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the state of Minnesota, or a person similarly situated to a spouse of the victim;
  - ii. is cohabitating, or has cohabitated, with the victim as a

spouse or intimate partner;

- iii. shares a child in common with the victim; or
  - iv. commits acts against a youth or adult victim who is protected from those acts under the family or domestic violence laws of the jurisdiction; or
- d. Stalking meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:
- i. Fear for the person’s safety or the safety of others; or
  - ii. Suffer substantial emotional distress.

Q. “Student” means a person who has gained admission.

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

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

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

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

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

### **III. DESIGNATION OF TITLE IX COORDINATOR AND DESIGNEES**

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

oversight over the responsibilities and ensure the school district's consistent compliance with its responsibilities under Title IX and its regulations.

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

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

##### **A. Status Generally**

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

##### **B. Pregnancy or Related Conditions**

###### **1. Nondiscrimination**

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

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

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

###### **3. Specific Actions to Prevent Discrimination and Ensure Equal Access**

The school district must take specific actions below to promptly and effectively prevent sex discrimination and ensure equal access to the school district's education program or activity once the student, or a person

who has a legal right to act on behalf of the student, notifies the Title IX Coordinator of the student's pregnancy or related conditions. The Title IX Coordinator must coordinate these actions.

a. Responsibility to provide information about school district obligations.

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

b. Reasonable modifications

i. The school district must make reasonable modifications to the school district's policies, practices, or procedures as necessary to prevent sex discrimination and ensure equal access to the school district's education program or activity. Each reasonable modification must be based on the student's individualized needs. In determining what modifications are required under this paragraph, the school district must consult with the student. A modification that a school district can demonstrate would fundamentally alter the nature of its education program or activity is not a reasonable modification.

ii. The student has discretion to accept or decline each reasonable modification offered by the school district. If a student accepts the school district's offered reasonable modification, the school district must implement it.

iii. Reasonable modifications may include, but are not limited to, breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom; intermittent absences to attend medical appointments; access to online or homebound education; changes in schedule or course sequence; extensions of time for coursework and rescheduling of tests and examinations; allowing a student to sit or stand, or carry or keep water nearby; counseling; changes in physical space or supplies (for example, access to a larger desk or a footrest); elevator access; or other changes to policies, practices, or

procedures.

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

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

d. Voluntary leaves of absence

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

e. Lactation space

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

f. Limitation on supporting documentation

The school district must not require supporting documentation under Paragraph B.3, subparagraphs b. through e. unless the documentation is necessary and reasonable for the school district to determine the reasonable modifications to make or whether to take additional specific actions. Examples of situations when requiring supporting documentation is not necessary and reasonable include, but are not limited to, when the student's need for a specific action under Paragraph C. subparagraphs 3 through 5 is obvious, such as when a student who is pregnant needs a bigger uniform; when the student has previously provided the school district with sufficient supporting documentation; when the reasonable modification because of pregnancy or related conditions

at issue is allowing a student to carry or keep water nearby and drink, use a bigger desk, sit or stand, or take breaks to eat, drink, or use the restroom; when the student has lactation needs; or when the specific action under Paragraph C. subparagraphs 3 through 5 is available to students for reasons other than pregnancy or related conditions without submitting supporting documentation.

4. Comparable Treatment to Other Temporary Medical Conditions

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

5. Certification to Participate

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

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

**V. REPORTING PROHIBITED CONDUCT**

- A. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- B. The school district requires all employees who are not confidential employees to notify the Title IX Coordinator when the employee has information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations. This requirement does not apply to an employee who has personally been subject to conduct that reasonably may constitute sex discrimination under Title IX or its regulations.

C. Confidential Employee Requirements

1. The school district must notify all participants in the school district's education program or activity of how to contact its confidential employees, if any.
2. The school district must require a confidential employee to explain to any person who informs the confidential employee of conduct that reasonably may constitute sex discrimination under Title IX or its regulations:
  - a. The employee's status as confidential for purposes of this part, including the circumstances in which the employee is not required to notify the Title IX Coordinator about conduct that reasonably may constitute sex discrimination;
  - b. How to contact the school district's Title IX Coordinator and how to make a complaint of sex discrimination; and
  - c. That the Title IX Coordinator may be able to offer and coordinate supportive measures, as well as initiate an informal resolution process or an investigation under the grievance procedures.

D. Any employee of the school district who has experienced, has knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.

E. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during nonbusiness hours, and may be made in person, by mail, by telephone, or by email using the Title IX Coordinator's contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.

F. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the school district may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

**VI. SCHOOL DISTRICT'S RESPONSE TO SEXUAL HARASSMENT**

A. General

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

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

B. Barriers to Reporting

The school district must require its Title IX Coordinator to:

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

C. Title IX Coordinator Requirements

1. The Title IX Coordinator is responsible for coordinating the school district's compliance with its obligations under Title IX and its regulations. The school district must require its Title IX Coordinator, when notified of conduct that reasonably may constitute sex discrimination under Title IX or its regulations, to take the following actions to promptly and effectively end any sex discrimination in its education program or activity, prevent its recurrence, and remedy its effects:
  - a. Treat the complainant and respondent equitably;
  - b. Offer and coordinate supportive measures, as appropriate, for the complainant. In addition, if the school district has initiated grievance procedures or offered an informal resolution process to the respondent, offer and coordinate supportive measures, as appropriate, for the respondent;
  - c. Notify the complainant or, if the complainant is unknown, the individual who reported the conduct, of the grievance procedures and if applicable and the informal resolution process, if available and appropriate. If a complaint is made, notify the respondent of the grievance procedures and the informal resolution process, if available and appropriate;
  - d. In response to a complaint, initiate the grievance procedures or the informal resolution process, if available and appropriate and requested by all parties;
  - e. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, determine whether to initiate a

complaint of sex discrimination that complies with the grievance procedures.

- i. To make this fact-specific determination, the Title IX Coordinator must consider, at a minimum, the following factors:
  - [a] The complainant's request not to proceed with initiation of a complaint;
  - [b] The complainant's reasonable safety concerns regarding initiation of a complaint;
  - [c] The risk that additional acts of sex discrimination would occur if a complaint is not initiated;
  - [d] The severity of the alleged sex discrimination, including whether the discrimination, if established, would require the removal of a respondent from campus or imposition of another disciplinary sanction to end the discrimination and prevent its recurrence;
  - [e] The age and relationship of the parties, including whether the respondent is an employee of the school district;
  - [f] The scope of the alleged sex discrimination, including information suggesting a pattern, ongoing sex discrimination, or sex discrimination alleged to have impacted multiple individuals;
  - [g] The availability of evidence to assist a decisionmaker in determining whether sex discrimination occurred; and
  - [h] Whether the school district could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.
- ii. If, after considering these and other relevant factors, the Title IX Coordinator determines that the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or that the conduct as alleged prevents the school district from ensuring equal access on the basis of sex to its education

program or activity, the Title IX Coordinator may initiate a complaint

- f. If initiating a complaint under Subparagraph e. above, notify the complainant prior to doing so and appropriately address reasonable concerns about the complainant's safety or the safety of others, including by providing supportive measures; and
  - g. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps, in addition to steps necessary to effectuate the remedies provided to an individual complainant, if any, to ensure that sex discrimination does not continue or recur within the school district's education program or activity.
2. The Title IX Coordinator is not required to comply with Paragraph C.1, subparagraphs a. through g. above upon being notified of conduct that may constitute sex discrimination if the Title IX Coordinator reasonably determines that the conduct as alleged could not constitute sex discrimination under Title IX or its regulations.

D. Supportive Measures

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

1. Supportive measures may vary depending on what the school district deems to be reasonably available. These measures may include but are not limited to: counseling; extensions of deadlines and other course-related adjustments; campus escort services; increased security and monitoring of certain areas of the campus; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment.
2. Supportive measures must not unreasonably burden either party and must be designed to protect the safety of the parties or the school district's educational environment, or to provide support during the school district's grievance procedures, or during the informal resolution process. The school district must not impose such measures for punitive or disciplinary

reasons.

3. The school district may, as appropriate, modify or terminate supportive measures at the conclusion of the grievance procedures or at the conclusion of the informal resolution process, or the school district may continue them beyond that point.
4. The school district must provide a complainant or respondent with a timely opportunity to seek, from an appropriate and impartial employee, modification or reversal of the school district's decision to provide, deny, modify, or terminate supportive measures applicable to them. The impartial employee must be someone other than the employee who made the challenged decision and must have authority to modify or reverse the decision, if the impartial employee determines that the decision to provide, deny, modify, or terminate the supportive measure was inconsistent with the definition of supportive measures. The school district must also provide a party with the opportunity to seek additional modification or termination of a supportive measure applicable to them if circumstances change materially.
5. The school district must not disclose information about any supportive measures to persons other than the person to whom they apply, including informing one party of supportive measures provided to another party, unless necessary to provide the supportive measure or restore or preserve a party's access to the education program or activity, or when an exception in 34 Code of Federal Regulations section 106.44(j)(1) through (5) applies.
6. The school district must require the Title IX Coordinator to consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under 34 Code of Federal Regulations, section 104.35(c), if any, to determine how to comply with the requirements of the Individuals with Disabilities Education Act, and Section 504 of the Rehabilitation Act of 1973 in the implementation of supportive measures.

E. Students with Disabilities

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

implementation of grievance procedures under 34 Code of Federal Regulations, section 106.45.

F. Emergency Removal

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

G. Administrative Leave

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

H. Prohibited Disclosures of Personally Identifiable Information

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

1. When the school district has obtained prior written consent from a person with the legal right to consent to the disclosure;
2. When the information is disclosed to a parent, guardian, or other authorized legal representative with the legal right to receive disclosures on behalf of the person whose personally identifiable information is at issue;
3. To carry out the purposes of 34 Code of Federal Regulations, section 106, including action taken to address conduct that reasonably may constitute sex discrimination under Title IX in the school district's education program or activity;
4. As required by federal law, federal regulations, or the terms and conditions of a Federal award, including a grant award or

5. To the extent such disclosures are not otherwise in conflict with Title IX or its regulations, when required by Minnesota or local law or when permitted under FERPA or its implementing regulations.

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

### A. General

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

### B. Basic Requirements for Grievance Procedures

The school district's grievance procedures must:

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

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

**below.]**

- a. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
  - b. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
  - c. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the school district.
  - d. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the school district.
  - e. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.
5. Require the school district to take reasonable steps to protect the privacy of the parties and witnesses during the pendency of the school district's grievance procedures, provided that the steps do not restrict the ability of the parties to: obtain and present evidence, including by speaking to witnesses, subject to the prohibition against retaliation; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures;
  6. Require an objective evaluation of all evidence that is relevant, as defined in Article II, and not otherwise impermissible—including both inculpatory and exculpatory evidence—and provide that credibility determinations must not be based on a person's status as a complainant, respondent, or witness;

7. Exclude the following types of evidence, and questions seeking that evidence, as impermissible (i.e., must not be accessed or considered, except by the school district to determine whether an exception in subparagraphs (a) through (c) applies; must not be disclosed; and must not otherwise be used), regardless of whether they are relevant:
  - a. Evidence that is protected under a privilege as recognized by federal or Minnesota law or evidence provided to a confidential employee, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;
  - b. A party's or witness's records that are made or maintained by a physician, psychologist, or other recognized professional or paraprofessional in connection with the provision of treatment to the party or witness, unless the school district obtains that party's or witness's voluntary, written consent for use in the school district's grievance procedures; and
  - c. Evidence that relates to the complainant's sexual interests or prior sexual conduct, unless evidence about the complainant's prior sexual conduct is offered to prove that someone other than the respondent committed the alleged conduct or is evidence about specific incidents of the complainant's prior sexual conduct with the respondent that is offered to prove consent to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred; and
8. If the school district adopts grievance procedures that apply to the resolution of some, but not all, complaints articulate consistent principles for how the school district will determine which procedures apply.

C. Notice of Allegations

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

1. The notice must include:
  - a. The school district's grievance procedures, and if applicable, any informal resolution process;
  - b. Sufficient information available at the time to allow the parties to

respond to the allegations. Sufficient information includes the identities of the parties involved in the incident(s), the conduct alleged to constitute sex discrimination under Title IX or this part, and the date(s) and location(s) of the alleged incident(s), to the extent that information is available to the school district;

- c. A statement that retaliation is prohibited; and
  - d. A statement that the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or an accurate description of this evidence; and if the school district provides a description of the evidence, the parties are entitled to an equal opportunity to access to the relevant and not otherwise impermissible evidence upon the request of any party.
2. If, in the course of an investigation, the school district decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice or that are included in a complaint that is consolidated, the school district must provide notice of the additional allegations to the parties whose identities are known.

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

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

D. Consolidation

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

E. Complaint Investigation

- A. The school district must provide for adequate, reliable, and impartial

investigation of complaints. To do so, the school district must:

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

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

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

G. Determination Whether Sex Discrimination Occurred

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

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

H. Additional Provisions

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

I. Informal Resolution

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

J. Provisions Limited to Sex-Based Harassment Complaints

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

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

**VIII. INFORMAL RESOLUTION OF A COMPLAINT**

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

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

1. Subject to the limitations in Paragraph A. above, the school district has discretion to determine whether it is appropriate to offer an informal resolution process when it receives information about conduct that

reasonably may constitute sex discrimination under Title IX or its regulations or when a complaint of sex discrimination is made, and may decline to offer informal resolution despite one or more of the parties' wishes.

2. In addition to the limitations in Paragraph A. above, circumstances when the school district may decline to allow informal resolution include but are not limited to when the school district determines that the alleged conduct would present a future risk of harm to others.
- B. The school district must not require or pressure the parties to participate in an informal resolution process. The school district must obtain the parties' voluntary consent to the informal resolution process and must not require waiver of the right to an investigation and determination of a complaint as a condition of enrollment or continuing enrollment, or employment or continuing employment, or exercise of any other right.
- C. Before initiation of an informal resolution process, the school district must provide to the parties notice that explains:
1. The allegations;
  2. The requirements of the informal resolution process;
  3. That, prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and to initiate or resume the school district's grievance procedures;
  4. That the parties' agreement to a resolution at the conclusion of the informal resolution process would preclude the parties from initiating or resuming grievance procedures arising from the same allegations;
  5. The potential terms that may be requested or offered in an informal resolution agreement, including notice that an informal resolution agreement is binding only on the parties; and
  6. What information the school district will maintain and whether and how the school district could disclose such information for use in grievance procedures, if grievance procedures are initiated or resumed.
- D. The facilitator for the informal resolution process must not be the same person as the investigator or the decisionmaker in the school district's grievance procedures. Any person designated by the school district to facilitate an informal resolution process must not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. Any person facilitating informal resolution must receive training as provided under this policy.

- E. Potential terms that may be included in an informal resolution agreement include but are not limited to:
  - 1. Restrictions on contact; and
  - 2. Restrictions on the respondent's participation in one or more of the school district's programs or activities or attendance at specific events, including restrictions the school district could have imposed as remedies or disciplinary sanctions had the school district determined at the conclusion of the school district's grievance procedures that sex discrimination occurred.

## **IX. DISMISSAL OF A COMPLAINT**

- A. The school district may dismiss a complaint of sex discrimination made through its grievance procedures under this policy for any of the following reasons:
  - 1. The school district is unable to identify the respondent after taking reasonable steps to do so;
  - 2. The respondent is not participating in a school district education program or activity and is not employed by the school district;
  - 3. The complainant voluntarily withdraws any or all of the allegations in the complaint, the Title IX Coordinator declines to initiate a complaint, and the school district determines that, without the complainant's withdrawn allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or,
  - 4. The school district determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX. Before dismissing the complaint, the school district will make reasonable efforts to clarify the allegations with the complainant.
- B. Upon dismissal, the school district will promptly notify the complainant of the basis for the dismissal. If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent of the dismissal and the basis for the dismissal promptly following notification to the complainant, or simultaneously if notification is in writing.
- C. The school district must notify the complainant that a dismissal may be appealed and will provide the complainant with an opportunity to appeal the dismissal of a complaint on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent that the

dismissal may be appealed on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal is appealed, the school district must:

1. Notify the parties of any appeal, including notice of the allegations consistent with paragraph (c) of this section if notice was not previously provided to the respondent;
2. Implement appeal procedures equally for the parties;
3. Ensure that the decisionmaker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint;
4. Ensure that the decisionmaker for the appeal has been trained as set out in this policy;
5. Provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and
6. Notify the parties of the result of the appeal and the rationale for the result.

D. When the school district dismisses a complaint, it must, at a minimum:

1. Offer supportive measures to the complainant as appropriate;
2. For dismissals under Paragraph A. 3 and 4 above in which the respondent has been notified of the allegations, offer supportive measures to the respondent as appropriate under 34 Code of Federal Regulations, section 106.44(g); and
3. Require its Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity.

E. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

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

## XI. APPEAL OF DETERMINATION

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

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

## XII. SANCTIONS AND REMEDIES

Following a determination that sex-based harassment occurred, the school district may impose disciplinary sanctions or provide remedies, which may include the following:

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

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

### XIII. RETALIATION

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

### XIV. TRAINING

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

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

1. *All employees* must be trained on:

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

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

In addition to the training requirements for all employees described in Paragraphs 1 and 2 above, all investigators, decisionmakers, and other

persons who are responsible for implementing the school district's grievance procedures or have the authority to modify or terminate supportive measures under 34 Code of Federal Regulations, section 106.44(g)(4) must be trained on the following topics to the extent related to their responsibilities:

- a. The school district's obligations under 34 Code of Federal Regulations, section 106.44;
- b. The school district's grievance procedures under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46;
- c. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias; and
- d. The meaning and application of the term "relevant" in relation to questions and evidence, and the types of evidence that are impermissible regardless of relevance under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46.

3. *Facilitators of informal resolution process*

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

4. *Title IX Coordinator and Title IX Personnel*

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

## **XV. DISSEMINATION OF POLICY**

- A. This policy shall be made available to all students, parents/guardians of students,

school district employees, and employee unions.

B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.

C. Notice of Nondiscrimination

1. The school district must provide notice of nondiscrimination to applicants for admission and employment, students, parents, guardians, or other authorized legal representatives of elementary and secondary school students, employees, and all unions holding collective bargaining agreements with the school district.

2. Contents of Notice of Nondiscrimination

The notice of nondiscrimination must include the following elements:

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

b. A statement that inquiries about the application of Title IX and its regulations to the school district may be referred to the school district's Title IX Coordinator, the federal Office for Civil Rights, or both;

c. The name or title, office address, email address, and telephone number of the Title IX Coordinator;

d. How to locate the school district's nondiscrimination policy and the school district's grievance procedures; and

e. How to report information about conduct that may constitute sex discrimination under Title IX; and how to make a complaint of sex discrimination under the regulations.

3. The school district must prominently include all elements of its notice of nondiscrimination on its website and in each handbook, catalog, announcement, bulletin, and application form that it makes available to people entitled to notice, or which are otherwise used in connection with the recruitment of students or employees.

4. If necessary, due to the format or size of any publication, the school district

may instead include in those publications the information covered in the following statement: **Lester Prairie School District** prohibits sex discrimination in any education program or activity that it operates. Individuals may report concerns or questions to the Title IX Coordinator. The notice of nondiscrimination is located at

<https://www.lp.k12.mn.us/posted-documents/>

5. The school district must not use or distribute a publication stating that the school district treats applicants, students, or employees differently on the basis of sex, except as such treatment is permitted by Title IX or its regulations.

## **XVI. RECORDKEEPING**

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

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

**Legal References:** Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)  
Minn. Stat. §§ 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments)  
34 C.F.R. Part 106 (Implementing Regulations of Title IX)  
20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education Act)  
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act)  
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)  
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

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

Status Nondiscrimination)

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 Hickory Street N.  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

NOTICE OF ASSIGNMENT (NON-CERTIFIED less than 39 weeks)  
LESTER PRAIRIE ISD #424

TO: Emily Cole

DATE: August 26<sup>th</sup>, 2024

**SUBJECT: NOTICE OF ASSIGNMENT**

Notice of salary and assignment for the 2024-2025 school year.

- 1) Your basic assignment for 2024-2025 will be:

Special Education Para Professional with assigned duties.  
Level 4 Step 1

- 2) Your regular work hours are from: 7:45a.m. to 3:00 p.m. with ½ hour duty free lunch period.  
6.75 hours per day.

- 3) Your salary effective on or about 9/1/2024 will be \$16.25 per hour.

- 4) Extra notes and benefits:
- 1) 15 sick days per year
  - 2) Medical/Dental Insurance as per master agreement
  - 3) \$30,000 Life and AD&D Insurance
  - 4) Long Term Disability Coverage
  - 5) 3 Personal Days per year
  - 6) 7 Paid Holidays as per master agreement

**\*In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.**

**THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN DAYS.**

Emily Cole

Employee Signature

Board Signature

8/26/2024

Date

Date

White – Employee File  
Green – Employee Copy