



MINNEOTA PUBLIC SCHOOLS | SCHOOL BOARD REGULAR MEETING

Tuesday, December 17, 2024 @ 6:00 pm | Conference Room

+ *Mission:* A community in continuous pursuit of excellence.

+ *Vision:* A partnership of staff, family, and community promoting lifelong learning in an everchanging world.

SCHOOL BOARD MEMBERS

____ Jon Buysse, Director

____ Ryan Runia, Clerk

____ Martin Hennen, Director

____ Tom Skorzewski, Vice Chair

____ Terri Myhre, Director

____ Abby Thostenson, Chair

____ Carmen Panka, Treasurer

AGENDA – REGULAR MEETING

1. Regular Order of Business

- 1.1. Call to Order.....Chair Abby Thostenson
- 1.2. Pledge of Allegiance
- 1.3. Roll Call
- 1.4. Approval of the Meeting AgendaM/S/V
- 1.5. Recognition of Visitors and Guests
- 1.6. Viking Pride: Positive Comments by School Board Members and Administration I/D

2. Presentations

- 2.1. 2024 Payable 2025 Levy Limitation and Certification/Truth-In-Taxation: Scott Monson I/D

3. Business Agenda

- 3.1. Approval of the Minutes from the November 14, 2024 Special Meeting.....M/S/V
- 3.2. Approval of the Minutes from the November 19, 2024 Regular MeetingM/S/V
- 3.3. Approval of Bills-Check RegisterM/S/V

4. Leadership Reports

- 4.1. School Board and Committee Reports: School Board Members
- 4.2. Activities Director/Community Education Coordinator: Patty Myrvik
- 4.3. Elementary Principal/Curriculum Coordinator: Nicolle Johnston
- 4.4. High School Principal: Heather Anderson
- 4.5. Superintendent: Scott Monson
- 4.6. Enrollment: Scott Monson
- 4.7. Student Activity Fund: Scott Monson
- 4.8. Financial: Scott Monson

5. Consent Agenda M/S/V

- 5.1. Approval of Personnel Items

6. Items Removed from the Consent AgendaI/D/M/S/V

7. Previous Business

- 7.1. Resolution to Approve the 2024 Payable 2025 Levy Limitation and Certification in the Amount of \$2,616,039.01 M/S/V-RC

-
- 7.2. Approval of a Resolution Approving the Flexible Learning Year Program Application for Renewal for School Years 2025-2026 Through 2027-2028 M/S/V-RC
 - 7.3. Policy and Procedures Review – 2nd Reading M/S/V
 - 7.3.1. Policy #213: School Board Committees
 - 7.3.2. Policy #427: Workload Limits for Certain Special Education Teachers
 - 7.3.3. Policy #520: Student Surveys
 - 7.3.4. Policy #530: Immunization Requirements
 - 7.3.5. Policy #533: Wellness
 - 7.3.6. Policy #612.1: Development of Parent and Family Engagement Policies for Title I Programs
 - 7.3.7. Policy #801: Equal Access to School Facilities
 - 8. New Business**
 - 8.1. Discuss the MN Department of Education Commissioner of Education’s Review and Comment I/D
 - 8.2. Approve Ruth Bot and Devann Shultz for the Building Bond Referendum Ballot Board M/S/V
 - 8.3. Policy and Procedures Review – 1st Reading I/D
 - 8.3.1. Policy #101.1: Name of the School District
 - 8.3.2. Policy #301: School District Administration
 - 8.3.3. Policy #302: Superintendent
 - 8.3.4. Policy #303: Superintendent Selection
 - 8.3.5. Policy #304: Superintendent Contract, Duties, and Evaluation
 - 8.3.6. Policy #305: Policy Implementation
 - 8.3.7. Policy #306: Administrator Code of Ethics
 - 8.3.8. Policy #527: Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches
 - 8.3.9. Policy #528: Student Parental, Family, and Marital Status Nondiscrimination
 - 8.4. Approve a Resolution for Acceptance of Gifts/Donations/Grants M/S/V-RC
 - 9. Calendar Review: Meeting & Dates I/D**
 - 10. Potential Items for Future Meetings I/D**
 - 11. Adjournment M/S/V**

PRESENTATION

MINNEOTA PUBLIC SCHOOLS
Independent School District 414

2024 PAYABLE 2025
PROPERTY TAX HEARING

For the school year
July 1, 2024 – June 30, 2025



REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2024 Pay 2025 Proposed Property Tax Levy
 - Proposed Changes
 - Specific Purposes for Changes
- Current Year Budget (Fiscal Year 2025)
 - Distribution of Revenues by Revenue Source
 - Spending by Program Area
- Public Comment and Questions

This is the school district's annual required hearing.

Minnesota Statute 275.065



School District Levy and School District Funds

School District Levy

1. Tax is levied in the fall of 2024; taxes are payable and collected in 2025
2. District Revenue for 2025-2026 School year
3. Fiscal year 2026

School District Funds

General Fund Levy

- A. Based on student enrollment

Community Education Fund Levy

- A. Based on the population of the District
 1. Includes basic community education revenue, youth services and after school revenue
 2. Early childhood family education levy is based on number of children under 5 years of age in district



School District Levy and School District Funds

School District Funds (continued)

Debt Service Fund Levy

- A. Based on annual debt retirement schedules
 - 1. Annual levy is what is needed to pay principal and interest payments of bonded debt plus 5%
 - 2. A calculation is done annually by the Minnesota Department of Education to determine level of fund balance
 - a. If over cap of 5% a levy reduction will be made to bring debt fund balance to the 5% over levy requirement
 - 3. Debt Service Fund may be composed of voter-approved bonds, as well as non-voter approved bonds such as alternative facilities bonds, capital facilities bonds and long-term facilities maintenance bonds



How will your payable 2025 School Taxes be spent?

General Fund	Percent
Provides funding for district regular and special education instructional programs including but not limited to support services, transportation, instructional, athletic, and operational equipment, technology, building maintenance, additions	42.22%
Community Education Fund	
Funding for Community Education programs Early Childhood Family Education and School Readiness	1.63%
Debt Service Fund	
<u>Levy for repayment of principal and interest on district debt</u>	56.15%
Total Levy before credits and exclusions:	100.00%



Who determines your school property tax?

A) Legislature and Governor



C) School Board



B) County Assessor



D) Voters



How is my property tax determined?

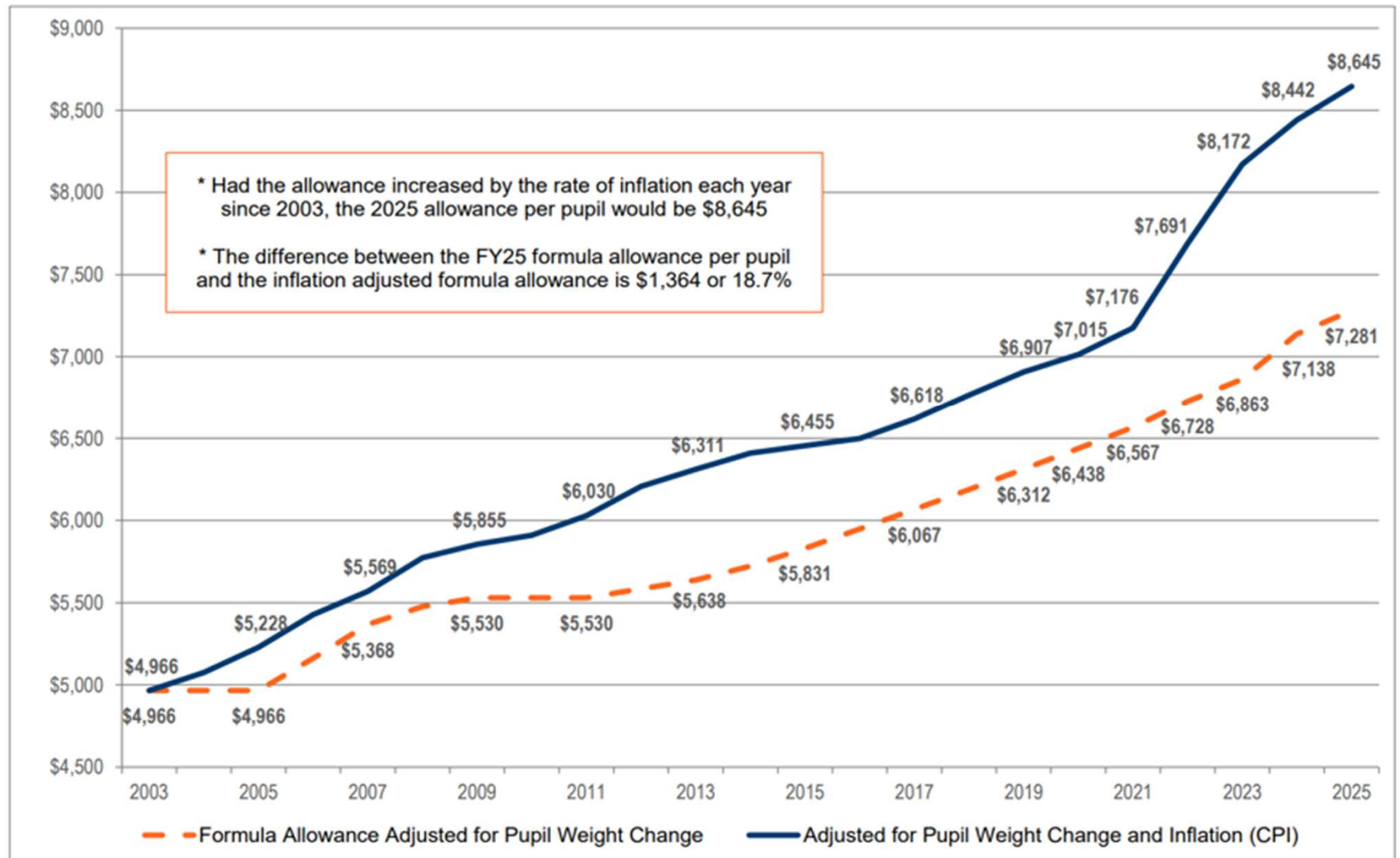
- County Assessor determines market value for each parcel of property.
- MN Legislature sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
- County Auditor calculates the tax capacity for each parcel based on the above.
- County Auditor divides the total levy by total tax capacity of the District to determine tax rate needed. Tax rate is multiplied by each property's tax capacity*.

*Certain levies are spread based on Market Value rather than tax capacity.



Funding will trail inflation by \$1,364 per pupil in FY25

General Education Formula Allowance, 2003-2025
Adjusted for Pupil Weight Change and Inflation (CPI)

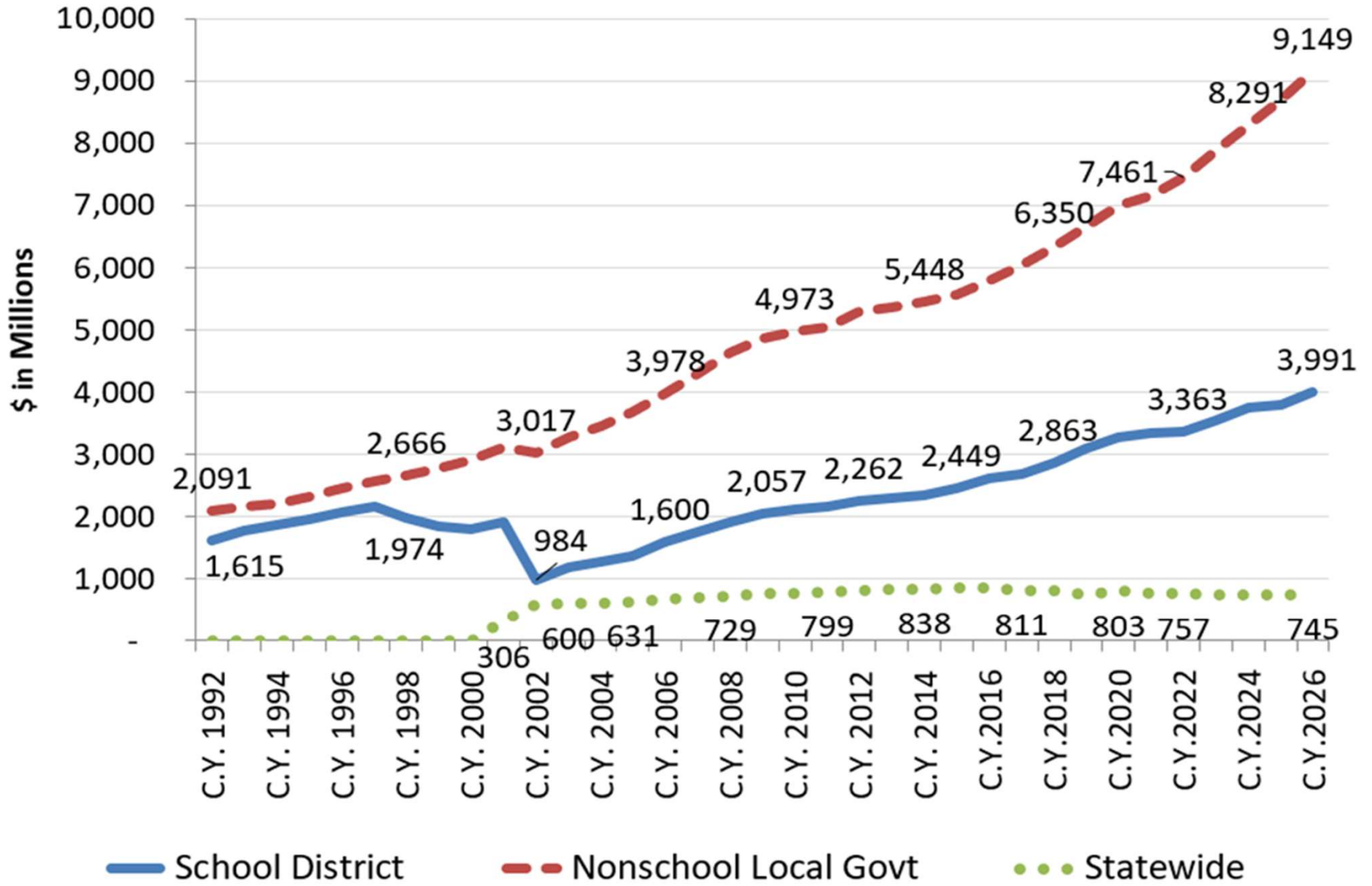


Source: MDE June 2024 Inflation Estimates and Minnesota Laws 2023



Property Tax Levies: School vs Non School

Payable 1992-2026



The School District Levy is changing by

\$195,544.22

Or

8.08%

Source: MDE Levy Limitation and Certification Report for taxes payable 2025 (page 30 of 39)



Taxes Payable 2025 Levy Comparison by Peer Group

District	2024-2025 Levy Amount	Proposed + or - [Prior Year]
Canby	\$ 3,092,876.06	3.31%
Dawson-Boyd	\$ 3,164,502.49	1.67%
KMS	\$ 2,902,998.84	1.12%
Lakeview	\$ 2,608,671.51	-0.90%
LQPV	\$ 6,420,172.68	1.19%
MACCRAY	\$ 5,058,073.97	-4.45%
Minneota	\$ 2,616,039.01	8.08%
Ortonville	\$ 1,477,537.38	21.04%
RCW	\$ 2,365,674.17	-9.37%
RTR	\$ 2,956,955.99	-1.62%
Tracy Area	\$ 3,808,504.16	6.91%
Wabasso	\$ 1,468,968.94	1.90%
YME	\$ 2,931,685.98	4.86%
Average	\$ 3,160,414.98	2.60%
Minimum	\$ 622,935.96	-9.37%
Maximum	\$ 7,971,809.32	21.04%
Minneota to Average	\$ (544,375.97)	5.48%



SCHOOL DISTRICT BUDGET

**CURRENT SCHOOL YEAR
2024-2025**



MINNEOTA PUBLIC SCHOOL DISTRICT

FISCAL YEAR 2024-2025

COMPOSITE BUDGET

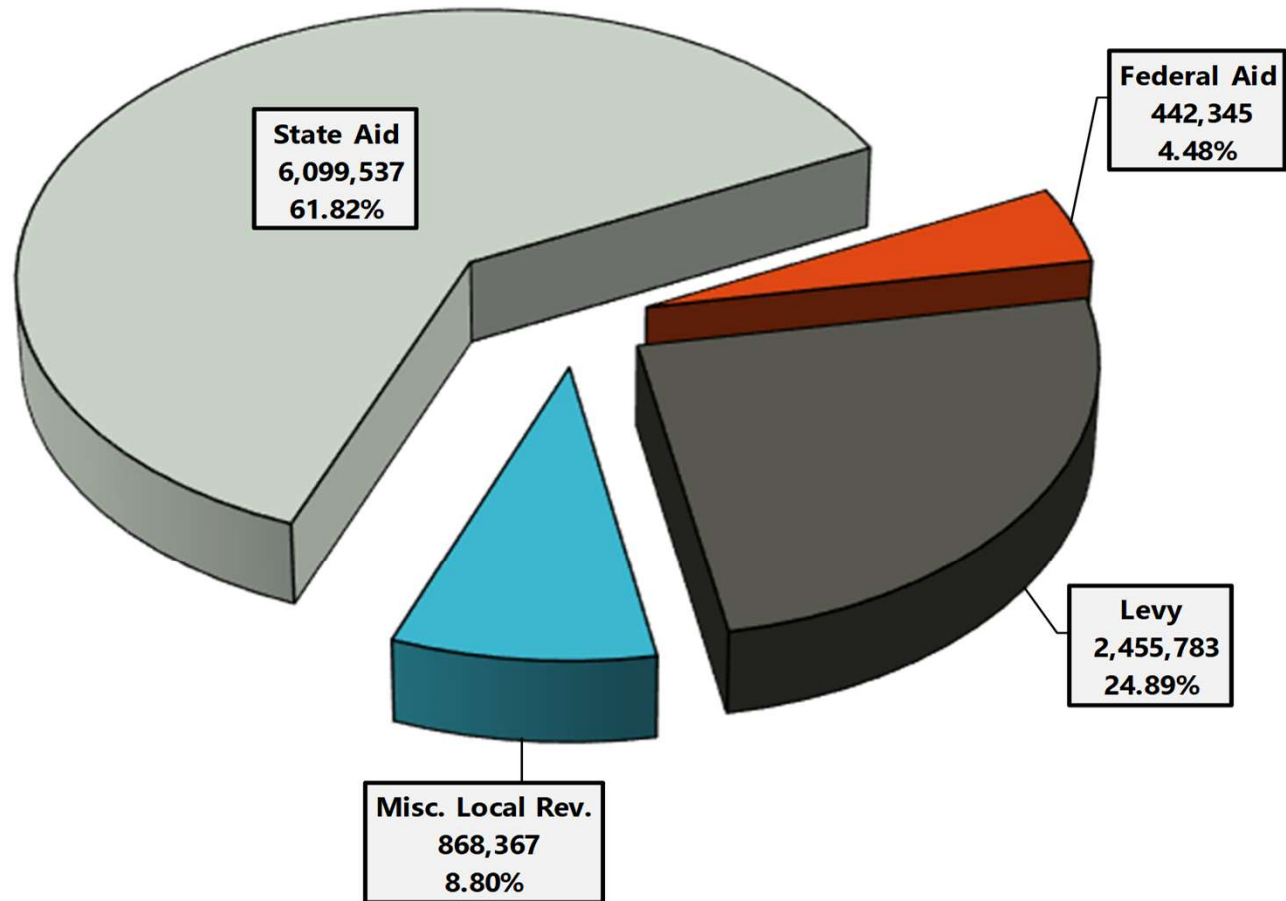
REVENUES					
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	
Levy	\$907,645	\$3,370	\$38,058	\$1,506,710	\$2,455,783
Misc. Local Rev.	736,214	30,000	97,684	4,469	868,367
State Aid	5,806,447	253,400	39,690		6,099,537
Federal Aid	142,763	194,300	13,073	92,209	442,345
Totals	\$7,593,069	\$481,070	\$188,505	\$1,603,388	\$9,866,032

EXPENSES					
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	
Salaries/Benefits	\$5,546,170	\$183,772	\$202,471		\$5,932,413
Utilities/Travel/ Repairs/Consult	1,500,819	5,500	17,782		1,524,101
Supplies	560,427	322,000	31,432		913,859
Equipment / Bldg	108,500		1,000		109,500
Debt Service				1,548,528	1,548,528
Gifts/Bequests					0
Totals	\$7,715,916	\$511,272	\$252,685	\$1,548,528	\$10,028,401

BUDGET BALANCE	(\$122,847)	(\$30,202)	(\$64,180)	\$54,860	(\$162,369)
-----------------------	-------------	------------	------------	----------	-------------



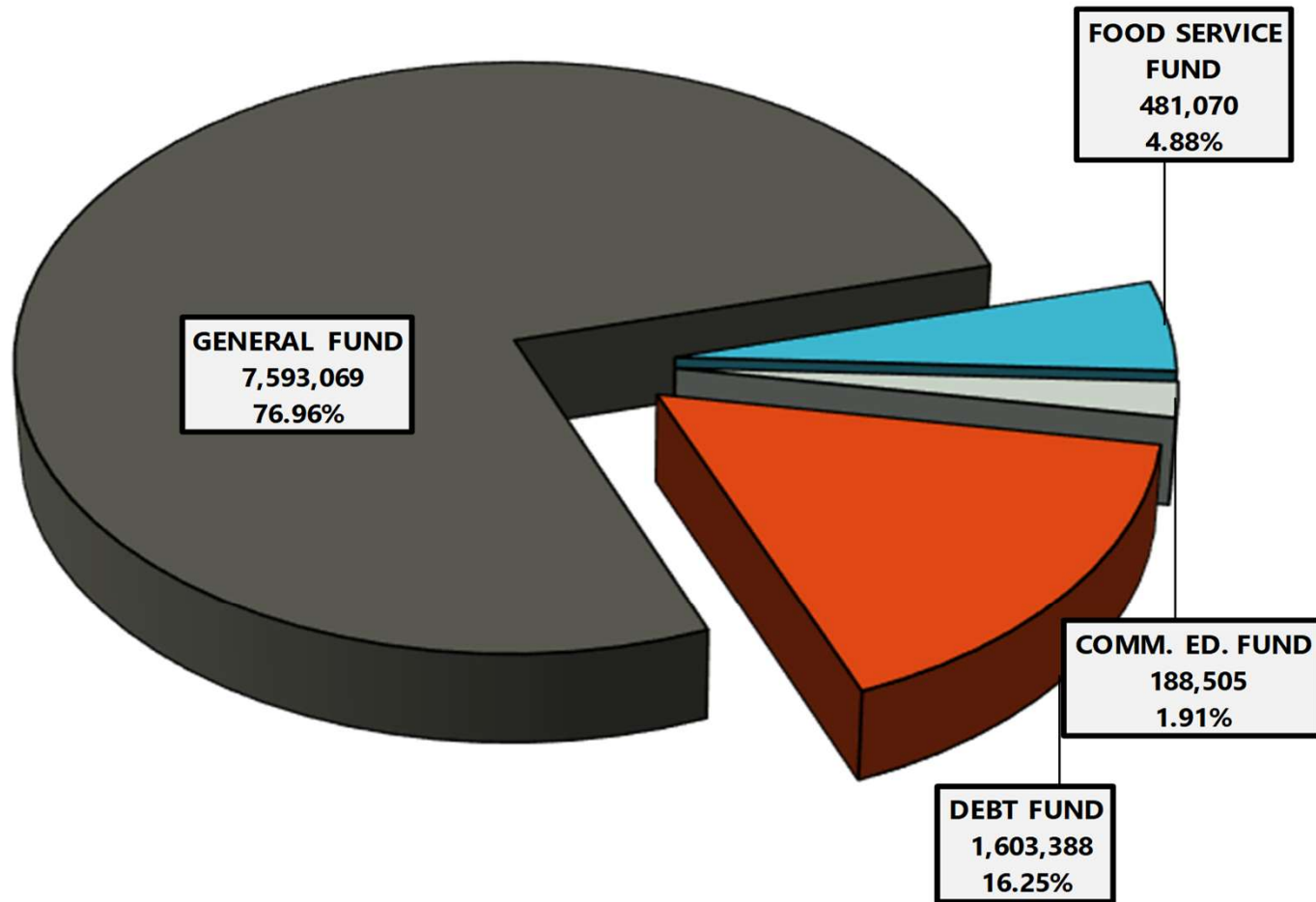
MINNEOTA PUBLIC SCHOOL DISTRICT FISCAL YEAR 2024-2025 REVENUE BY SOURCE



MINNEOTA PUBLIC SCHOOL DISTRICT

FISCAL YEAR 2024-2025

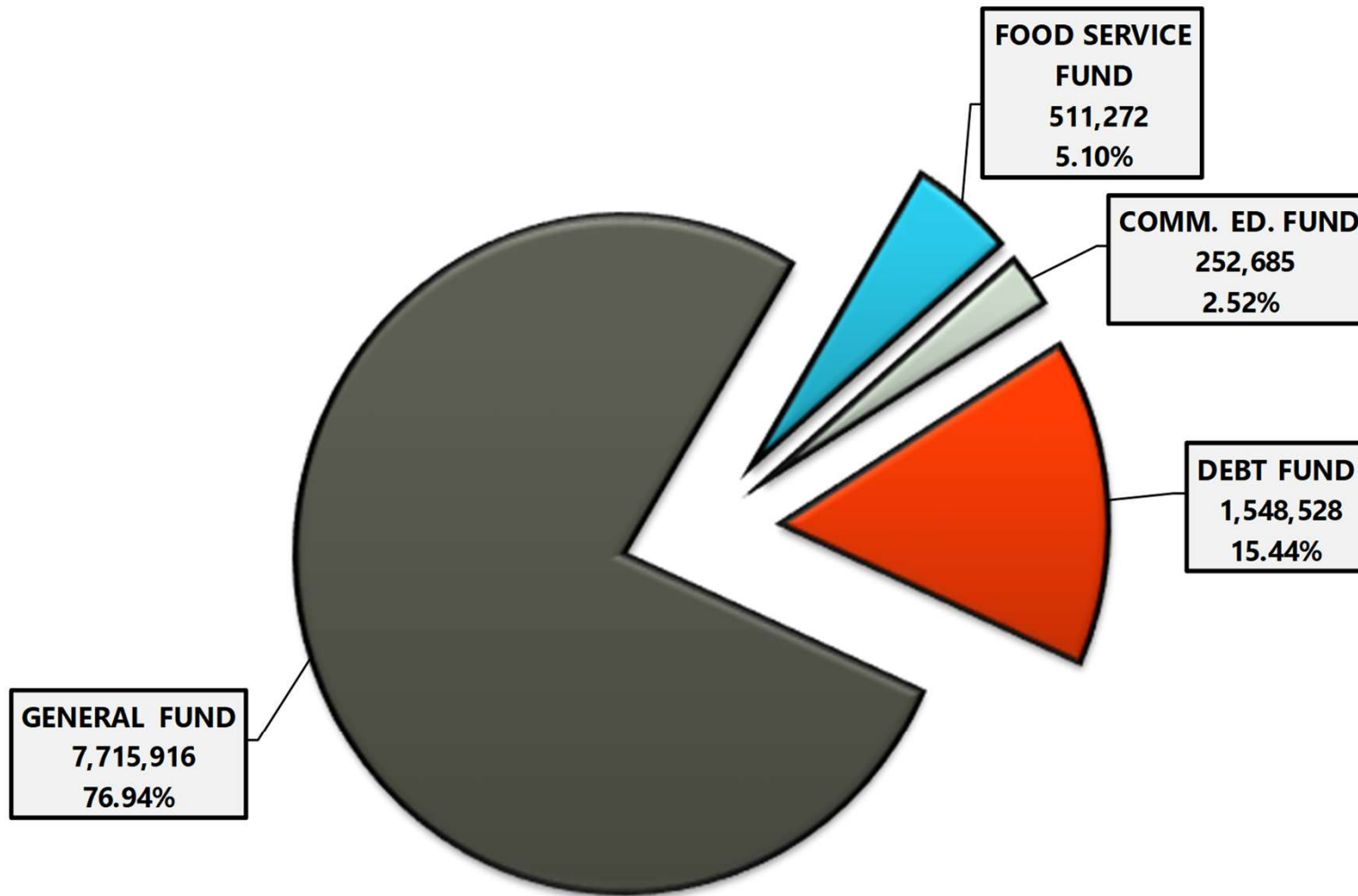
REVENUE BY FUND



MINNEOTA PUBLIC SCHOOL DISTRICT

FISCAL YEAR 2024-2025

EXPENDITURE BY FUND



MINNEOTA PUBLIC SCHOOL DISTRICT

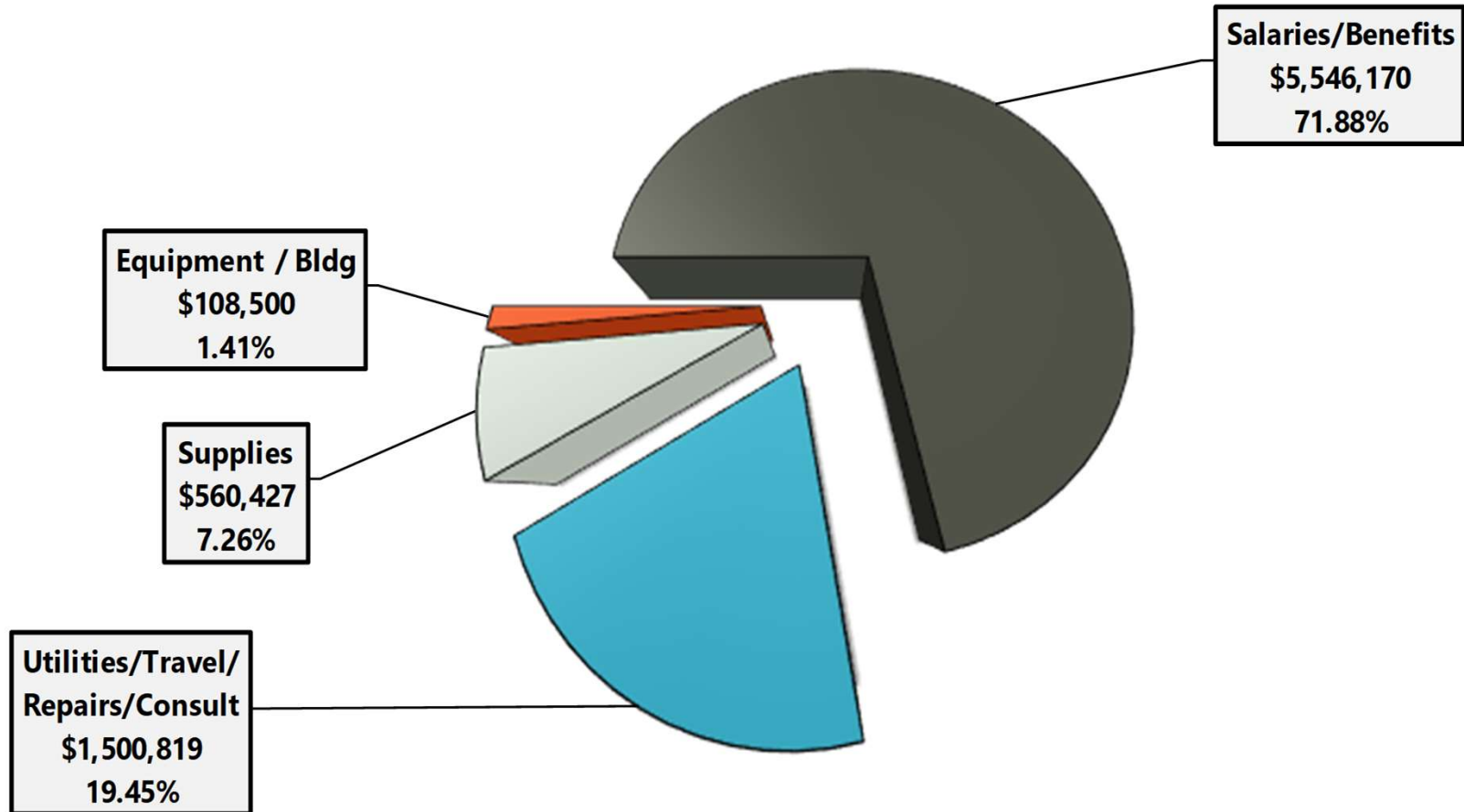
FISCAL YEAR 2024-2025

GENERAL FUND PROGRAM EXPENDITURES

EXPENSES	GENERAL FUND 01	
Salaries/Benefits	\$5,546,170	71.9%
Utilities/Travel/ Repairs/Consult	\$1,500,819	19.5%
Supplies	\$560,427	7.3%
Equipment / Bldg	\$108,500	1.4%
Debt Service	\$0	
Gifts/Bequests	<u>\$0</u>	
Totals	\$7,715,916	



MINNEOTA PUBLIC SCHOOL DISTRICT FISCAL YEAR 2024-2025 GENERAL FUND 01 PROGRAM EXPENDITURES



- **November 2021 Referendum**

- **Q1: Capital Projects Levy**

- Use of Dollars: Provide funds for acquisition of curriculum materials, and the acquisition, installation, replacement, support and maintenance of software, software licenses, computers, improved technology equipment, networks, infrastructure, and the costs of technology related to personnel and training
- **Result: PASS**
- NTC rate of 8.66% times the net tax capacity of the school district
- Commenced in Taxes Payable 2022 for 10 Years
- Raised \$500,000 in Taxes Payable 2022
- Raised \$526,717.65 in Taxes Payable 2023

- **Q2: School Building Bond**

- Not to Exceed borrowing amount: \$7,660,000
- Use of Dollars: Provide funds for the acquisition and betterment of school sites and facilities, including the construction and equipping of a cafetorium to be used as a lunchroom and performing arts center, the construction and equipping of a wrestling room for K-12 practices and physical education classes, the renovation and repurposing of the existing wrestling room for use as a new fitness center, the construction of improvements to parking lots, the construction of safety improvements related to traffic flow and drop-off and pick up locations for students, the construction and equipping of permanent disability-accessible restrooms at K.P. Kompelin Field, playground improvements for K-6 students, including the acquisition and installation of ADA-accessible playground equipment, the expansion of playground facilities and replacement playground surfaces, and re-grading and other corrective measures to address water drainage between the varsity softball field and playground area

- **Result: FAIL**



- **May 2023 Referendum**

- **Q1: General Obligation Bond**

- Not to Exceed borrowing amount: \$2,450,000
- Use of Dollars: Provide funds for acquisition and betterment of school sites and facilities, including the acquisition, installation, replacement and maintenance of software, computers, mobile devices, improved technology systems, networks, infrastructure, and office and instructional technology
- **Result: PASS**

- **Q2: Capital Projects Levy Reduction**

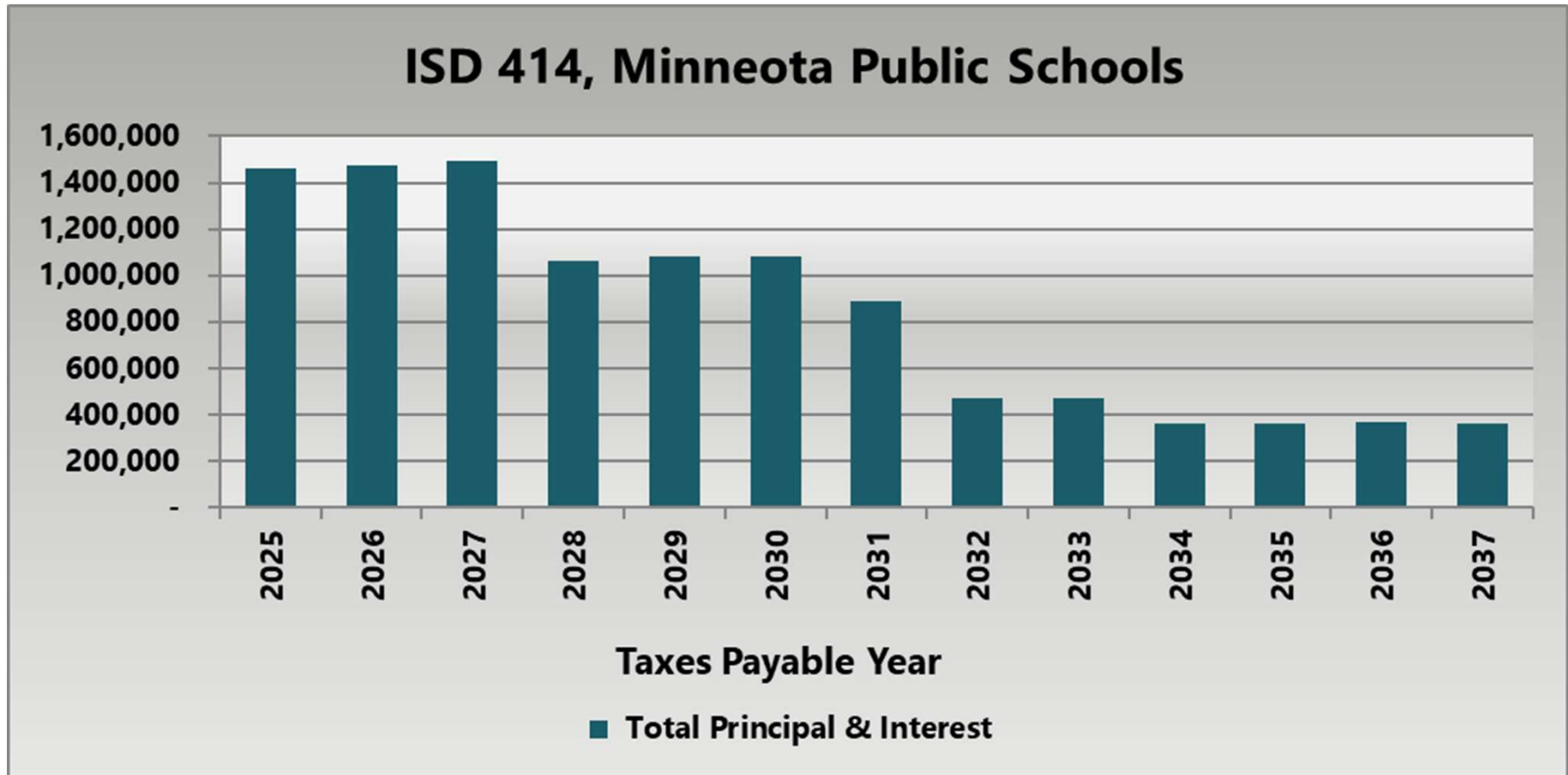
- Revoke existing authority of 8.66% NTC Rate and Replace with 3.345% NTC Rate
- Commencing in taxes payable 2024 for 8 years
- Reduced Capital Projects Levy Revenue:
 - \$526,717.75 in taxes payable 2023 vs.
 - \$250,000 in taxes payable 2024
 - Now at \$334,550.34 in taxes payable 2025
- Use of Dollars: Provide funds for the acquisition, installation, replacement, support and maintenance of software, software licenses, computers, improved technology equipment, networks, infrastructure and the costs of technology related to personnel and training.
- *Contingent on Passage of Question 1*
- **Result: PASS**



- **Upcoming February 2025 Referendum**
 - **Q1: General Obligation Bond**
 - Not to Exceed borrowing amount: \$11,725,000
 - Use of Dollars: Provide funds for acquisition and betterment of school sites and facilities, including infrastructure improvements comprised of roofing, HVAC, electrical, and plumbing upgrades, site drainage and parking, and restroom and ADA upgrades
 - **Q2: General Obligation Bond**
 - Not to Exceed borrowing amount: \$13,090,000
 - Use of Dollars: Provide funds for acquisition and betterment of school sites and facilities, including educational and programming needs such as new classrooms, multi-use space addition, flexible learning space, kitchen and food service renovations and a community storm shelter?
 - *Contingent on Passage of Question 1*



Existing Debt Levy Payments at 100%

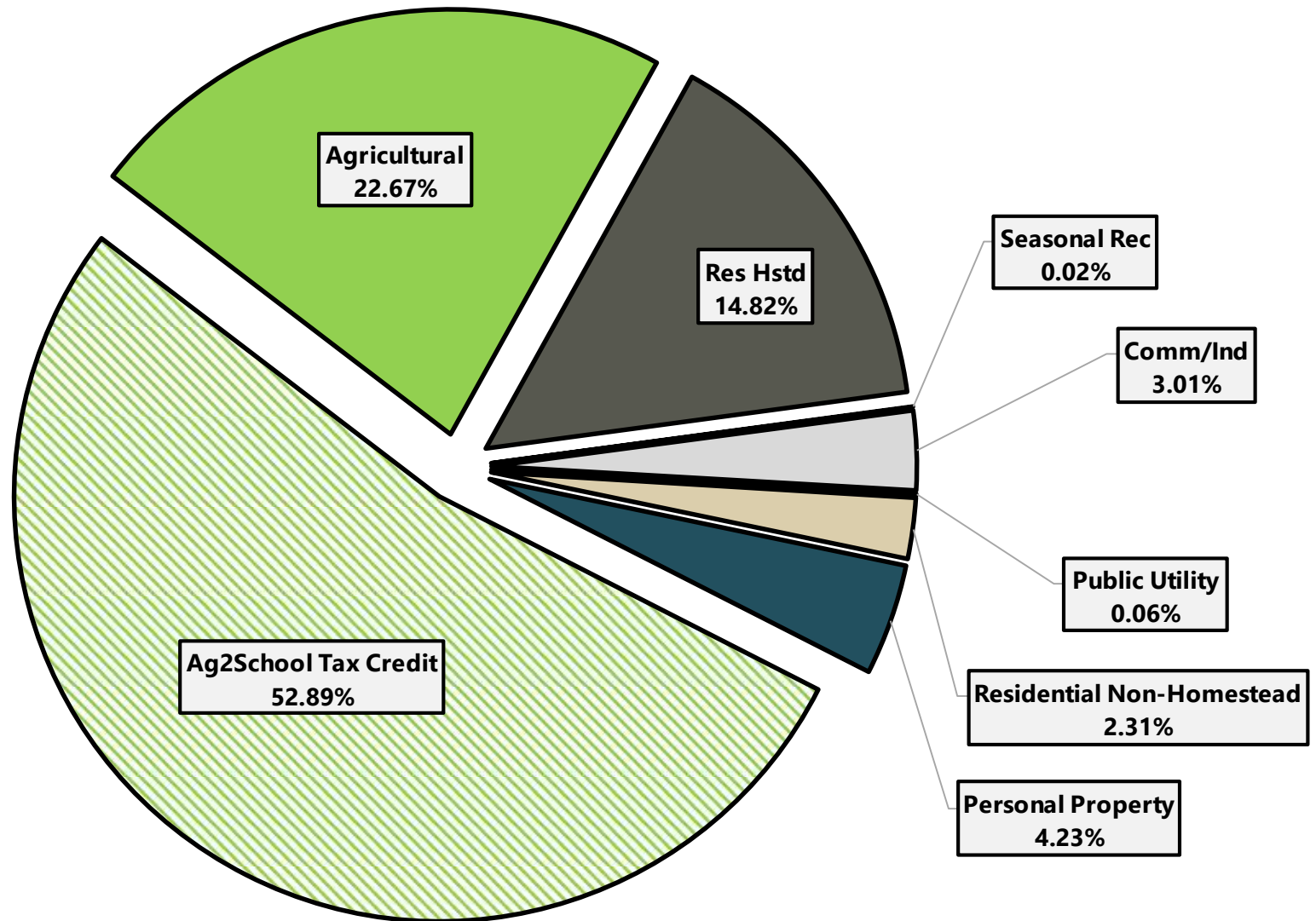


- Includes Series 2008A, 2011A, 2016A&B, 2018A&B, and Series 2023A&B
 - 105% Levy is approximately \$1.55M through FY28
 - 105% Levy is \$1.12M through FY32 and is reduced again in FY33 through FY37
- Does not include Series 2016A Capital Facilities Bonds (paid from District's Operating Capital Account)



Est. Pay 2025 Tax Base Composition

ISD 414 MINNEOTA % of Debt Levy Payments - Who Pays?"



Source – MN DOR PRISM

Ag2School Tax Credit

Permanent law enacted in 2017

Affects all existing Fund 7 debt levies, except OPEB bonds

Reductions for farmers and timber owners

Will remain at 70% in 2024

The revenue for Ag2School comes from state income, sales and other tax revenue



Ag2School Tax Credit Assistance History

Pay 2025 - 70% Ag Tax Credit on Bonds

Payable Year	Percent Increase	Total Credit Percent
2022	5%	60%
2023	10%	70%
2024	0%	70%
2025	0%	70%



Tax Base History – RMV and NTC

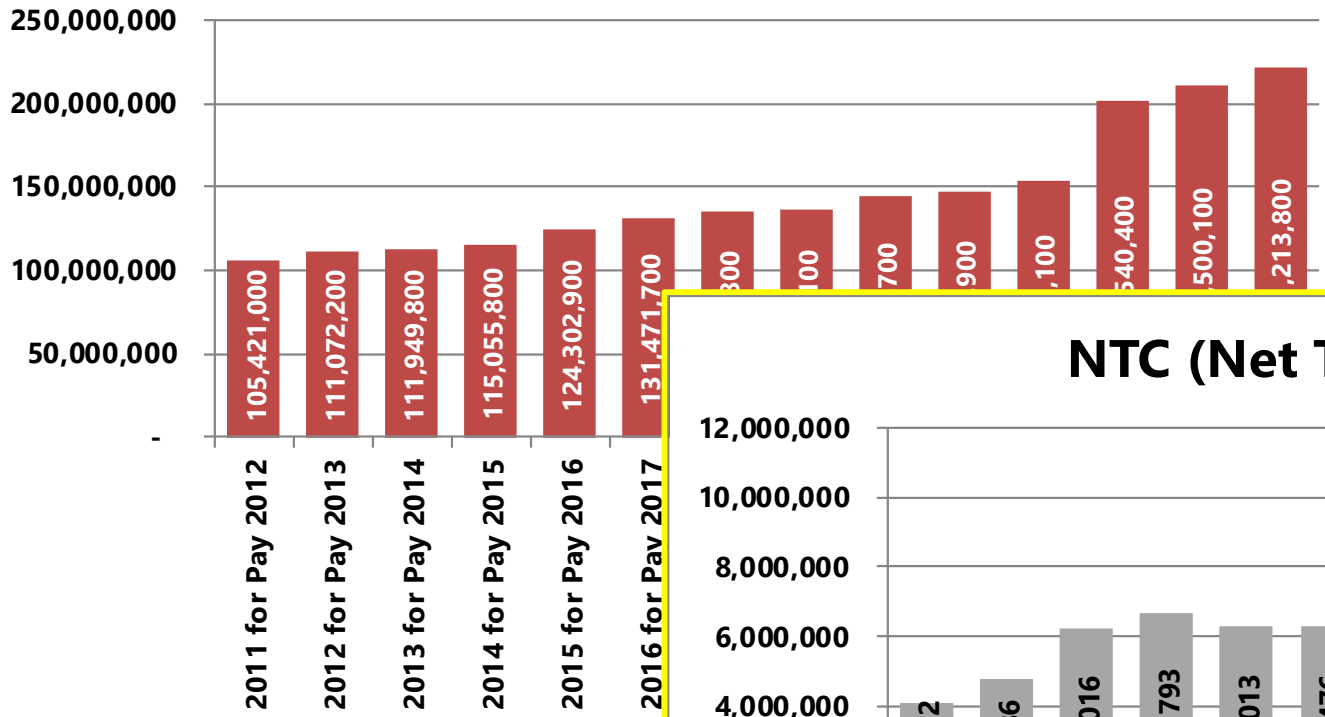
MINNEOTA PUBLIC SCHOOL DISTRICT TAX BASE HISTORY

Assessment Year	Taxes Payable	RMV -		NTC - Net Tax	
		Referendum Market Value	% Change	Capacity	% Change
2024	2025	221,213,800	4.593%	9,815,755	-1.857%
2023	2024	211,500,100	4.942%	10,001,497	35.143%
2022	2023	201,540,400	31.065%	7,400,671	21.678%
2021	2022	153,771,100	4.724%	6,082,181	5.339%
2020	2021	146,834,900	1.530%	5,773,924	-0.812%
2019	2020	144,621,700	6.411%	5,821,208	0.154%
2018	2019	135,908,100	0.472%	5,812,284	0.053%
2017	2018	135,269,800	2.889%	5,809,195	-7.297%
2016	2017	131,471,700	5.767%	6,266,476	-0.595%
2015	2016	124,302,900	8.037%	6,304,013	-5.385%
2014	2015	115,055,800	2.774%	6,662,793	7.378%
2013	2014	111,949,800	0.790%	6,205,016	29.116%
2012	2013	111,072,200		4,805,786	

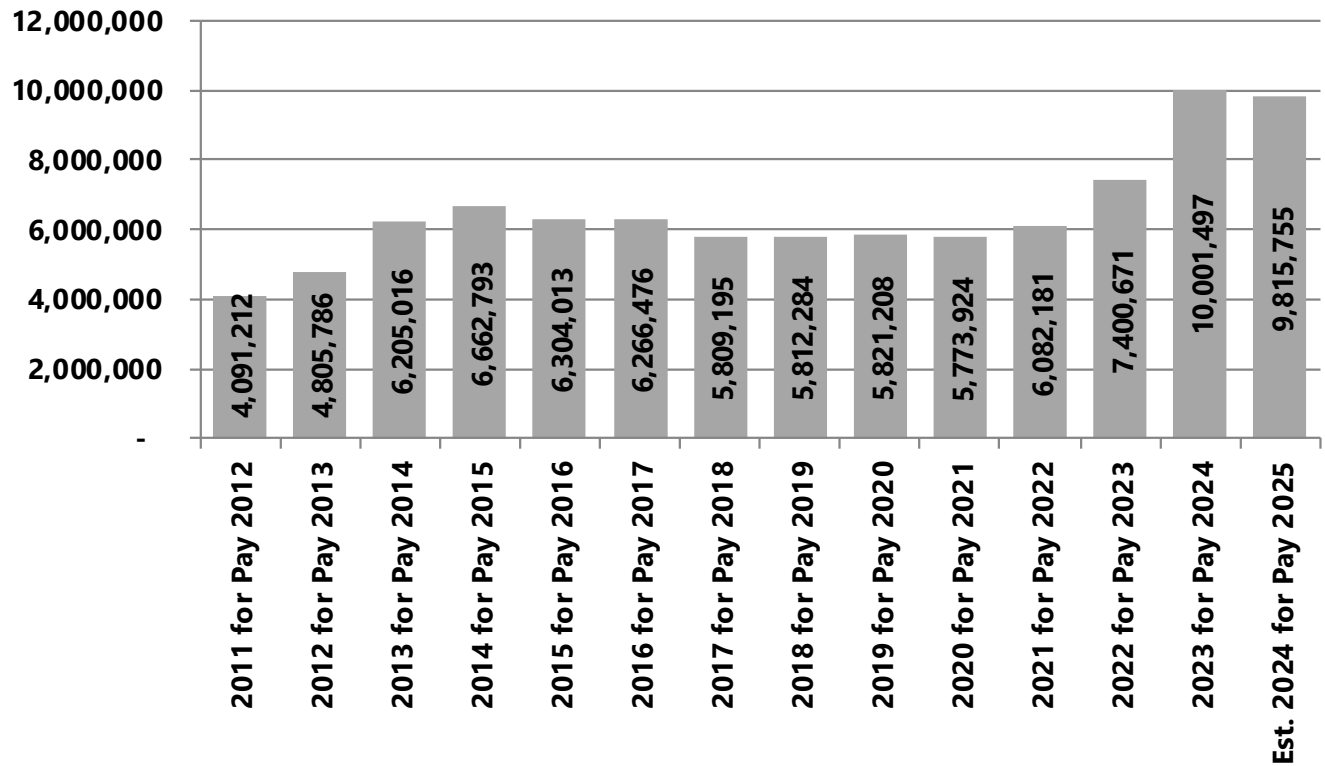


Tax Base History – RMV and NTC Continued

RMV (Referendum Market Value)



NTC (Net Tax Capacity)



HOW ARE STATE AID AND LOCAL LEVIES DETERMINED?



AUTHORITY FOR SCHOOL LEVIES

A SCHOOL DISTRICT TAX LEVY MAY BE EITHER:

SET BY STATE FORMULA

OR

VOTER APPROVED



MINNEOTA PUBLIC SCHOOL DISTRICT GENERAL FUND GROSS LEVY COMPARISON

Total % Change = 25.148%

	Actual 2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Referendum	-	-	\$0.00
2 Local Optional	232,031.76	232,358.45	326.69
3 Equity	71,403.35	83,396.20	11,992.85
4 Capital Projects Referendum	249,493.85	334,550.34	85,056.49
5 Achievement & Integration	7,065.22	14,597.50	7,532.28
6 Operating Capital	80,580.55	95,368.22	14,787.67
7 Alt Teacher Comp (Q Comp)	43,881.48	53,136.15	9,254.67
8 Remployment Insurance	1,468.13	(423.10)	(1,891.23)
9 Safe Schools	20,214.00	20,449.44	235.44
10 Career Technical	56,671.32	96,451.67	39,780.35
11 LTFM Equalized	0.00	0.00	0.00
12 LTFM Unequalized	194,826.00	242,455.20	47,629.20
13 Building/Land Lease	11,578.00	23,095.00	11,517.00
14 Fac & Equip Bond Adjust.	(87,885.00)	(90,930.00)	(3,045.00)
15 Tax Abatement / Other Adj.	<u>1,237.06</u>	<u>9.40</u>	<u>(1,227.66)</u>
Total Gross Levy	882,565.72	1,104,514.47	\$221,948.75



MINNEOTA PUBLIC SCHOOL DISTRICT COMMUNITY SERVICE GROSS LEVY COMPARISON

Total % Change = 36.631%

	Actual 2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Basic Community Education	15,875.00	\$23,000.00	\$7,125.00
2 Early Child Family	15,058.02	18,810.96	3,752.94
3 Home Visiting	276.16	349.46	73.30
4 Adults w/ Disabilities	0.00	499.48	499.48
5 School Age Care	0.00	0.00	0.00
6 Other Adjustments	0.00	0.00	0.00
7 Tax Abatement	<u>9.60</u>	<u>(5.45)</u>	<u>(15.05)</u>
Total Gross Levy	\$31,218.78	\$42,654.45	\$11,435.67



MINNEOTA PUBLIC SCHOOL DISTRICT DEBT SERVICE GROSS LEVY COMPARISON

Total % Change = -2.511%

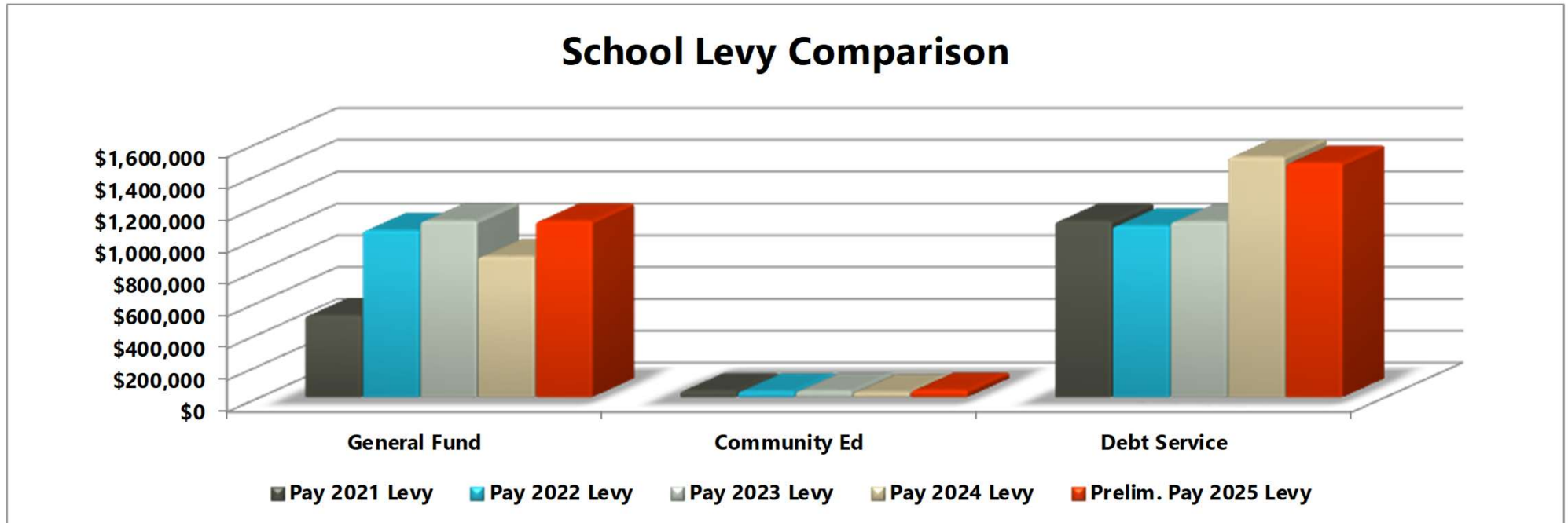
	Actual 2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Voter Approved Debt Service	\$735,501.37	\$738,990.00	\$3,488.63
2 Debt Service Aid Ineligible	87,885.00	90,930.00	3,045.00
3 LTFM Bond Debt Service	721,772.98	710,237.38	(11,535.60)
4 Debt Excess	(38,733.30)	(71,215.18)	(32,481.88)
5 Tax Abatement	284.23	(72.11)	(356.34)
6 Other Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Gross Levy	\$1,506,710.28	\$1,468,870.09	(\$37,840.19)



MINNEOTA PUBLIC SCHOOL DISTRICT

SCHOOL PORTION of PROPERTY TAX LEVY

Total Pay 2021 Levy = \$1,652,577.42
 Total Pay 2022 Levy = \$2,155,817.33
 Total Pay 2023 Levy = \$2,242,587.96
 Total Pay 2024 Levy = \$2,420,494.78
 Total Prelim. Pay 2025 Levy = \$2,616,039.01



	Pay 2021 Levy	Pay 2022 Levy	Pay 2023 Levy	Pay 2024 Levy	Prelim. Pay 2025 Levy
General Fund	511,576.79	1,045,588.33	1,104,679.08	882,565.72	1,104,514.47
Community Ed	37,261.01	35,693.62	37,377.53	31,218.78	\$42,654.45
Debt Service	1,103,739.62	1,074,535.38	1,100,531.35	1,506,710.28	\$1,468,870.09
Total Levy	1,652,577.42	2,155,817.33	2,242,587.96	2,420,494.78	2,616,039.01



WHAT ARE THE MAIN VARIABLES THAT MAY CAUSE PROPERTY TAX INCREASES AND DECREASES?

1. Changes in market values
2. Changes in student enrollment
3. Changes in class rates/history
4. Market value exclusion
(Newly adjusted Pay 2025 credit amount and value range)
5. Voter approved referendums
6. State adjustments
(i.e. Ag2School Tax Credit Program)
7. New programs authorized or mandated by legislature
(i.e. Long-Term Facilities Maintenance [LTFM] Revenue Program)



CHANGES IN MARKET VALUE

The market values are final and are not a subject for the upcoming budget hearings.

They were discussed at the local County Board of Review and County Board of Equalization hearings held earlier this year.

The final taxable market values may reflect a reduction under the limited value law.

If this property is a qualifying homestead, the final taxable market values may exclude improvements which were made to this property.



Whereas, Pursuant to Minnesota Statutes the School Board of Independent School District No. 414, Minneota, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$ 1,104,514.47
Community Services	\$ 42,654.45
Debt	\$ 1,468,870.09
Total Proposed Tax Levy	\$ 2,616,039.01

Now Therefore, Be it resolved by the School Board of Independent School District No. 414, Minneota, Minnesota, that the levy to be levied in 2024 to be collected in 2025 is set at \$2,616,039.01. The clerk of the ISD 414 School Board is authorized to certify the proposed levy to the County Auditors of Lincoln, Lyon, and Yellow Medicine County, Minnesota.



BUSINESS

AGENDA

Minneota Public Schools – ISD #414

November 14, 2024 School Board Special Meeting Minutes

A Special Meeting of the Board of Education of ISD #414, Minneota Public Schools, was called to order by Chair Abby Thostenson on Thursday, November 14, 2024, at 7:00 am in the Conference Room.

Roll call was taken. Members present included Carmen Panka, Jon Buysse, Martin Hennen, Abby Thostenson, Tom Skorczewski, Ryan Runia, and Terri Myhre. Superintendent Scott Monson also attended.

Motion by Buysse, second by Skorczewski, to approve the agenda as presented. Motion passed unanimously.

Motion by Skorczewski, second by Hennen, to approve a Resolution canvassing returns of votes in a School District General Election. Motion passed unanimously by roll call vote with all members voting yes.

Motion by Myhre, second by Runia, to approve a Resolution authorizing issuance of certificates of election and directing the school district clerk to perform other election-related duties. Motion passed unanimously by roll call vote with all members voting yes.

Motion by Runia, second by Myhre, to assign \$375,000 to the Assigned Fund Balance 462 for future curricular/instructional resources, equipment/furniture, and school vehicles for the 2023-2024 Financial Audit. Motion passed unanimously.

Motion by Skorczewski, second by Runia, to approve a Resolution for a permanent fund transfer from Fund Balance 422 to ECFE Fund Balance 432 for \$13,663 and to School Readiness Fund Balance 444 for \$53,890 for a total of \$67,553. Motion passed unanimously by roll call vote with all members voting yes.

Motion by Skorczewski, second by Buysse, to adjourn the meeting. Motion passed unanimously.

The meeting was adjourned at 7:05 am.

Ryan Runia, Clerk

Minneota Public Schools – ISD #414

November 19, 2024 School Board Regular Meeting Minutes

A Regular Meeting of the Board of Education of ISD #414, Minneota Public Schools, was called to order by Chair Abby Thostenson on Tuesday, November 19, 2024, at 5:30 pm in the Conference Room.

Roll call was taken. Members present included Carmen Panka, Jon Buysse, Martin Hennen, Abby Thostenson, Tom Skorczewski, Ryan Runia, and Terri Myhre. Scott Monson, Heather Anderson, Nicolle Johnston, Patty Myrvik, Kim Gades, Brandon Castor, Julie Mead, Emily Coequyt, Karen Dalager, and Marlene Verdoes also attended.

Motion by Buysse, second by Skorczewski, to approve the agenda as presented. Motion passed unanimously.

Several positive comments about students, staff, and various aspects of the school district were shared by Board Members.

Marlene Verdoes from Hoffman-Brobst presented the 2023-2024 financial audit and allowed time for questions from Board Members.

Superintendent Scott Monson presented a Flexible Learning Year (FLY) overview, including detailed information about goals and focus areas of the FLY application.

Motion by Hennen, second by Runia, to approve the minutes from the October 21, 2024 Regular Meeting. Motion passed unanimously.

Motion by Myhre, second by Runia, to approve the bills-check register as presented. Motion passed unanimously.

Motion by Myhre, seconded by Panka, to approve the Consent Agenda as presented. Motion passed unanimously.

Motion by Buysse, second by Hennen, to approve the 2nd reading of Policies #713, #721, #901, #902, #904, and #905, along with district procedures for technology offboarding, as presented. Motion passed unanimously.

Motion by Runia, second by Skorczewski, to accept the 2023-2024 financial audit as presented. Motion passed unanimously.

Superintendent Scott Munson reviewed the results of the 2023-2024 World's Best Workforce Plan and the 2023-2024 Achievement and Integration Plan.

Motion by Myhre, second by Skorczewski, to approve e-Learning Day Plans as presented. Motion carried unanimously.

The School Board reviewed – for the 1st of 2 times – policy #213, #427, #520, #530, #533, #612.1, and #801. No formal action was taken.

Motion by Skorczewski, second by Buysse, to approve a Resolution for acceptance of gifts/donations/grants. Motion passed unanimously by roll call vote, with all members voting yes.

Superintendent Scott Monson reviewed upcoming important dates and events.

Motion by Skorczewski, second by Runia, to adjourn the meeting. Motion passed unanimously.

The meeting was adjourned at 6:54 PM

Ryan Runia, Clerk

Minneota Public School
Detail Payment Register By Check
Fund Summary

Fund	Description	Total
01	General Fund	\$634,687.70
02	Food Service Fund	\$35,221.51
04	Community Service	\$8,489.05
Report Total		\$678,398.26

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	00127			COMMISSIONER OF REVENUE		Wire		
				B 01	215 013	ST TAX		\$6,376.85	
PO#:	Voucher #:	49202	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$6,376.85	
							Check Amount:	\$6,376.85	
0414	SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire		
				B 01	215 017	PERA		\$7,942.38	
PO#:	Voucher #:	49203	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$7,942.38	
							Check Amount:	\$7,942.38	
0414	SBT	00710			TEACHERS RETIREMENT		Wire		
				B 01	215 018	TRA		\$23,246.01	
PO#:	Voucher #:	49205	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$23,246.01	
							Check Amount:	\$23,246.01	
0414	SBT	2313			Educators Benefit Consultants		Wire		
				B 01	215 000	PAYROLL DEDUCTIONS		\$2,202.36	
				B 01	215 085	MED FSA		\$612.49	
				B 01	215 086	PAYROLL DEDUCTIONS		\$561.66	
PO#:	Voucher #:	49198	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$3,376.51	
							Check Amount:	\$3,376.51	
0414	SBT	3017			EFTPS		Wire		
				B 01	215 010	FICA/MD		\$30,297.18	
				B 01	215 011	FED TAX		\$12,008.67	
PO#:	Voucher #:	49200	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$42,305.85	
							Check Amount:	\$42,305.85	
0414	SBT	3022			Common Remitter		Wire		
				B 01	215 005	PAYANNU		\$5,032.31	
PO#:	Voucher #:	49206	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$5,032.31	
				B 01	215 005	PAYANNU		\$120.84	
PO#:	Voucher #:	49204	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$120.84	
				B 01	215 005	PAYANNU		\$983.47	
PO#:	Voucher #:	49199	Invoice	Invoice No:	S2025090	11/12/2024	Paid Amt:	\$983.47	
							Check Amount:	\$6,136.62	
0414	SBT	2819			EMC Insurance Companies		Wire		
				E 01	005 760 000 720 340	Auto		\$372.22	
				E 01	005 940 000 000 340	Property, Liability		\$4,372.91	
PO#:	Voucher #:	49266	Invoice	Invoice No:	7001653355	11/13/2024	Paid Amt:	\$4,745.13	
							Check Amount:	\$4,745.13	
0414	SBT	3034			elan Corporate		Wire		
				E 01	100 420 000 740 433	Special Education Supplies		\$387.55	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	3034			elan Corporate		Wire
			E 01	005 810 000 000 401	J Bradley Classroom Table	\$379.59	
			E 01	300 298 000 000 401	Football Boosters Ice Machine	\$1,499.99	
			E 01	100 420 000 740 433	Special Education Supplies	\$236.60	
			E 01	100 790 000 000 369	Spelling Bee Registration	\$185.00	
			E 01	005 640 000 316 366	Staff Development - All Levels	\$257.37	
			E 01	300 296 213 000 366	GBB Coaches Dues	\$69.75	
			E 01	300 294 215 000 366	Baseball Coaches Dues	\$74.75	
			E 01	005 110 000 000 329	Postage	\$24.75	
			E 01	300 296 227 000 366	VB Coaches Meal	\$81.19	
			E 01	300 294 221 000 366	Wrestling Subscription	\$99.99	
			E 01	300 292 236 035 366	Speech Conference Trip	\$408.69	
			E 01	100 203 000 000 405	S'More Subscription	\$179.00	
			E 02	005 770 000 701 401	Food Service Supplies	\$250.47	
			E 01	300 298 000 000 401	Apple Subscription	\$12.74	
			E 01	300 292 237 000 401	Musical Light - 4Wall	\$590.00	
			E 01	100 790 000 000 369	Young Writers Conference	\$160.00	
			E 01	300 211 000 000 405	Subscriptions - High School	\$224.99	
			E 01	300 211 000 000 401	High School Supplies	\$168.82	
			E 01	100 203 034 000 430	Elementary Supplies - K Buysse	\$12.50	
			E 01	300 211 000 000 401	Student Council Supplies	\$564.97	
			E 01	300 211 000 000 401	Junior Class Supplies	\$187.31	
			E 01	100 203 034 000 430	Elementary Supplies - K Buysse	(\$12.50)	
			E 01	100 203 033 000 430	Elementary Supplies - K Buysse	\$12.50	
PO#:	Voucher #:	49286	Invoice	Invoice No:	Sep/Oct 24 Stmt	11/13/2024	Paid Amt: \$6,056.02
							Check Amount: \$6,056.02
0414	SBT	00127			COMMISSIONER OF REVENUE		Wire
			B 01	215 013	ST TAX	\$27.08	
PO#:	Voucher #:	49290	Invoice	Invoice No:	S202509S0	11/13/2024	Paid Amt: \$27.08
							Check Amount: \$27.08
0414	SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire
			B 01	215 017	PERA	\$845.57	
PO#:	Voucher #:	49291	Invoice	Invoice No:	S202509S0	11/13/2024	Paid Amt: \$845.57
							Check Amount: \$845.57
0414	SBT	00710			TEACHERS RETIREMENT		Wire
			B 01	215 018	TRA	\$30.93	
PO#:	Voucher #:	49292	Invoice	Invoice No:	S202509S0	11/13/2024	Paid Amt: \$30.93
							Check Amount: \$30.93

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	3017			EFTPS		Wire		
				B 01	215 010	FICA/MD		\$952.82	
				B 01	215 011	FED TAX		\$84.75	
PO#:	Voucher #:	49289	Invoice	Invoice No:	S202509S0	11/13/2024	Paid Amt:	\$1,037.57	
							Check Amount:	\$1,037.57	
0414	SBT	4513			All Energy Solar		Wire		
				E 01	005 810 000 000 530	47.56 Jinko 580 SOC Bifacial EAGLE 72 G6B -		\$48,400.00	
PO#:	Voucher #:	49293	Invoice	Invoice No:	INV-00019496	11/13/2024	Paid Amt:	\$48,400.00	
							Check Amount:	\$48,400.00	
0414	SBT	00127			COMMISSIONER OF REVENUE		Wire		
				B 01	215 013	ST TAX		\$6,527.21	
PO#:	Voucher #:	49329	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$6,527.21	
							Check Amount:	\$6,527.21	
0414	SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire		
				B 01	215 017	PERA		\$8,430.18	
PO#:	Voucher #:	49330	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$8,430.18	
							Check Amount:	\$8,430.18	
0414	SBT	00710			TEACHERS RETIREMENT		Wire		
				B 01	215 018	TRA		\$23,024.10	
PO#:	Voucher #:	49332	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$23,024.10	
							Check Amount:	\$23,024.10	
0414	SBT	2313			Educators Benefit Consultants		Wire		
				B 01	215 000	PAYROLL DEDUCTIONS		\$2,202.36	
				B 01	215 085	MED FSA		\$612.49	
				B 01	215 086	PAYROLL DEDUCTIONS		\$561.66	
PO#:	Voucher #:	49325	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$3,376.51	
							Check Amount:	\$3,376.51	
0414	SBT	3017			EFTPS		Wire		
				B 01	215 010	FICA/MD		\$29,508.88	
				B 01	215 011	FED TAX		\$12,084.53	
PO#:	Voucher #:	49327	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$41,593.41	
							Check Amount:	\$41,593.41	
0414	SBT	3022			Common Remitter		Wire		
				B 01	215 005	PAYANNU		\$5,225.73	
PO#:	Voucher #:	49333	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$5,225.73	
				B 01	215 005	PAYANNU		\$120.84	
PO#:	Voucher #:	49331	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$120.84	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	3022			Common Remitter		Wire		
				B 01	215 005	PAYANNU		\$983.47	
PO#:	Voucher #:	49326	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt:	\$983.47	
								Check Amount:	\$6,330.04
0414	SBT	3034			elan Corporate		Wire		
				E 01	100 203 027 000 430	classroom Nearpod subscription		\$159.00	
PO#:	10956	Voucher #:	49355	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$159.00
				E 01	005 257 000 000 456	COOBAN ELPLP91 /V13H010L91 Replacemen		\$143.46	
PO#:	11005	Voucher #:	49356	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$143.46
				E 01	005 257 000 000 401	Microsoft Surface Dock Triple Displays Dual HD		\$130.00	
PO#:	11001	Voucher #:	49357	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$130.00
				E 01	300 260 000 000 430	Test Dividers		\$97.98	
PO#:	10997	Voucher #:	49358	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$97.98
				E 01	300 230 000 000 430	Erasable Gel Pens- Red		\$14.98	
PO#:	10991	Voucher #:	49359	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$14.98
				E 01	300 215 000 000 430	Bonuci 30 Pcs USB Wired Mouse Computer 3 E		\$45.99	
PO#:	10998	Voucher #:	49360	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$45.99
				E 01	100 240 000 000 430	5Seconds Platform Cart Industrial Dolly Cart He		\$229.99	
PO#:	10990	Voucher #:	49361	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$229.99
				E 01	100 203 000 000 401	Amazon Receipt - Elem		\$74.68	
				E 01	100 203 000 000 401	Walmart Receipt - Elementary		\$174.88	
PO#:	Voucher #:	49362	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$249.56	
				E 01	100 203 033 000 430	K Buysse Elementary Supplies		\$12.50	
				E 01	005 640 000 316 366	Staff Development		\$70.00	
				E 01	100 790 000 000 369	Elementary Field Trips		\$330.00	
				E 01	005 760 000 720 440	Fuel		\$214.56	
				E 01	300 296 227 000 369	State Volleyball Expenses		\$11,603.63	
				E 01	300 296 228 000 366	Softball Coaches Dues		\$63.50	
				R 01	300 790 212 000 619	Art Trip Meal to Gutherie		\$645.94	
				E 01	300 294 211 000 369	State Football Expenses		\$12,834.01	
PO#:	Voucher #:	49363	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$25,774.14	
				E 01	300 296 213 000 401	https://www.amazon.com/Adapter-Rotatable-Sar		\$25.96	
PO#:	11015	Voucher #:	49364	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$25.96
				E 01	005 257 000 000 401	480GB SanDisk SSD		\$39.79	
PO#:	11017	Voucher #:	49365	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$39.79
				E 01	300 211 000 000 406	Quizlet - Study tool used by teachers to help stu		\$35.99	
PO#:	10988	Voucher #:	49366	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$35.99
				E 01	100 203 023 000 430	Neenah Index Cardstock, 8.5" x 11", 90 lb/163 g		\$25.98	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	3034			elan Corporate		Wire		
				E 01	100 203 023 000 430	Black 24-Pack Desk Dividers for Students, Wat	\$49.97		
PO#:	11013	Voucher #:	49367	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$75.95
				E 01	100 203 032 000 430	2 Pack Sticky Easel Pads,25 x 30 Inches Flip Cl	\$39.99		
PO#:	11014	Voucher #:	49368	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$39.99
				E 01	005 257 000 000 401	Legitech Web Camera - Brio 101	\$74.18		
				E 01	005 257 000 000 401	UPS Battery Backup 600VA	\$79.99		
PO#:	11008	Voucher #:	49369	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$154.17
				E 01	300 292 237 000 401	Theater Supplies	\$193.71		
				E 01	005 257 000 000 401	Technology Supplies	\$104.74		
				E 01	300 292 237 000 401	Shure Dual Mic System	\$1,916.10		
				E 01	300 211 000 000 401	Amazon Receipt - HS	\$13.34		
				E 01	300 211 000 000 401	Amazon Receipt - HS	\$66.67		
				E 01	100 203 000 000 401	Amazon Receipt - Elem	\$42.72		
				E 01	100 203 000 000 401	Amazon Receipt - Elem	\$59.80		
PO#:		Voucher #:	49351	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$2,397.08
				E 01	300 211 000 000 406	Platinum Subscription	\$99.99		
PO#:	11004	Voucher #:	49354	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$99.99
								Check Amount:	\$29,714.02
0414	SBT	3034			elan Corporate		Wire		
				E 01	100 203 000 000 430	Lamination Depot - Lamination Paper	\$964.22		
				E 01	100 203 000 000 401	Millie - Therapy Dog Registration	\$35.00		
				E 01	005 640 000 316 366	Staff Development	\$530.00		
				E 01	005 720 000 000 401	Nurse Membership	\$38.75		
				E 01	100 203 000 000 430	Books per N Johnston	\$196.65		
				E 01	300 301 000 830 433	GlowForge Curriculum	\$479.45		
				E 01	300 298 000 000 401	Apple Subscription	\$12.74		
				E 01	300 296 227 000 369	State Volleyball	\$208.57		
				E 01	300 292 236 035 401	Speech Supplies	\$50.77		
				E 04	005 505 280 321 305	Community Ed Basketball Registration	\$698.44		
				E 01	300 211 000 000 401	Student Council Expenses	\$71.13		
				E 01	300 294 221 000 401	Wrestling Membership	\$200.00		
				E 01	300 294 215 000 366	Boys Basketball Coaches Membership	\$149.99		
				E 01	300 294 211 000 369	State Football Expenses	\$546.66		
				E 01	300 420 000 740 433	KP Curriculum	\$77.00		
PO#:		Voucher #:	49352	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$4,259.37
				E 01	005 110 000 000 329	Stamp Envelope - No Window	\$1,649.40		
				E 01	005 110 000 000 329	Stamped Envelope - Window	\$825.80		

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	3034			elan Corporate		Wire		
			E 01	005 110 000 000 329	Freight			\$30.40	
	PO#: 11003	Voucher #: 49353	Invoice	Invoice No:	Oct/Nov 24 Statement	11/26/2024	Paid Amt:	\$2,505.60	
							Check Amount:	\$6,764.97	
0414	SBT	00211			SW/WC SERVICE COOPERATIVES		Wire		
			B 01	215 027	Group Health Insurance			\$37,233.42	
	PO#:	Voucher #: 49371	Invoice	Invoice No:	Group Health	11/30/2024	Paid Amt:	\$37,233.42	
							Check Amount:	\$37,233.42	
0414	SBT	2819			EMC Insurance Companies		Wire		
			E 01	005 760 000 720 340	Auto			\$372.22	
			E 01	005 940 000 000 340	Property, Liability			\$4,372.91	
	PO#:	Voucher #: 49372	Invoice	Invoice No:	November ACH Payment	11/30/2024	Paid Amt:	\$4,745.13	
							Check Amount:	\$4,745.13	
0414	SBT	4275			Northeast Service Coop		Wire		
			B 01	215 032	Single Coverage - December			\$598.00	
			B 01	215 032	Family Coverage - December			\$1,380.00	
	PO#:	Voucher #: 49370	Invoice	Invoice No:	2048	11/30/2024	Paid Amt:	\$1,978.00	
							Check Amount:	\$1,978.00	
0414	SBT	4275			Northeast Service Coop		Wire		
			B 01	215 032	Single November 2024			\$598.00	
			B 01	215 032	Family November 2024			\$1,380.00	
			B 01	215 032	NJ Addition			\$345.00	
	PO#:	Voucher #: 49382	Invoice	Invoice No:	2009	11/30/2024	Paid Amt:	\$2,323.00	
							Check Amount:	\$2,323.00	
0414	SBT	00127			COMMISSIONER OF REVENUE		Wire		
			B 01	215 013	ST TAX			\$5,871.00	
	PO#:	Voucher #: 49393	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$5,871.00	
							Check Amount:	\$5,871.00	
0414	SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$6,610.26	
	PO#:	Voucher #: 49394	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$6,610.26	
							Check Amount:	\$6,610.26	
0414	SBT	00710			TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$22,265.66	
	PO#:	Voucher #: 49396	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$22,265.66	
							Check Amount:	\$22,265.66	
0414	SBT	2313			Educators Benefit Consultants		Wire		
			B 01	215 000	PAYROLL DEDUCTIONS			\$1,827.36	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	2313			Educators Benefit Consultants		Wire		
				B 01	215 085	MED FSA		\$612.49	
				B 01	215 086	PAYROLL DEDUCTIONS		\$561.66	
PO#:	Voucher #:	49389	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$3,001.51	
							Check Amount:	\$3,001.51	
0414	SBT	3017			EFTPS		Wire		
				B 01	215 010	FICA/MD		\$27,168.80	
				B 01	215 011	FED TAX		\$10,897.35	
PO#:	Voucher #:	49391	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$38,066.15	
							Check Amount:	\$38,066.15	
0414	SBT	3022			Common Remitter		Wire		
				B 01	215 005	PAYANNU		\$5,265.73	
PO#:	Voucher #:	49397	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$5,265.73	
				B 01	215 005	PAYANNU		\$120.84	
PO#:	Voucher #:	49395	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$120.84	
				B 01	215 005	PAYANNU		\$983.47	
PO#:	Voucher #:	49390	Invoice	Invoice No:	S2025110	12/9/2024	Paid Amt:	\$983.47	
							Check Amount:	\$6,370.04	
0414	SBT	51109	01730		BENSON HIGH SCHOOL		Check		
				E 04	005 505 280 321 305	4th Grade Comm Ed Girls Basketball		\$150.00	
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball		\$150.00	
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball		\$150.00	
PO#:	Voucher #:	49296	Invoice	Invoice No:	Comm Ed Basketball	11/14/2024	Paid Amt:	\$450.00	
							Check Amount:	\$450.00	
0414	SBT	51110	01730		BENSON HIGH SCHOOL		Check		
				E 04	005 505 280 321 305	4th Grade Comm Ed Boys Basketball		\$150.00	
				E 04	005 505 280 321 305	5th Grade Comm Ed Boys Basketball		\$150.00	
				E 04	005 505 280 321 305	6th Grade Comm Ed Boys Basketball		\$150.00	
PO#:	Voucher #:	49295	Invoice	Invoice No:	Comm Ed Teams	11/14/2024	Paid Amt:	\$450.00	
							Check Amount:	\$450.00	
0414	SBT	51111	4496		Maccray Public Schools		Check		
				E 04	005 505 280 321 305	4th Grade Comm Ed Girls Team		\$125.00	
PO#:	Voucher #:	49294	Invoice	Invoice No:	4th Grade Comm Ed G	11/14/2024	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
0414	SBT	51112	3514		MGBA		Check		
				E 04	005 505 280 321 305	4th Grade Comm Ed Girls Basketball		\$150.00	
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball		\$150.00	

Minneota Public School

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51112	3514		MGBA		Check
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$150.00
PO#:	Voucher #:	49303	Invoice	Invoice No:	Comm Ed Basketball	11/14/2024	Paid Amt: \$450.00
							Check Amount: \$450.00
0414	SBT	51114	3625		NEW ULM BASKETBALL ASSOCIATION		Check
				E 04	005 505 280 321 305	4th Grade Comm Ed Boys Basketball	\$250.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Boys Basketball	\$250.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Boys Basketball	\$250.00
PO#:	Voucher #:	49302	Invoice	Invoice No:	Comm Ed Basketball	11/14/2024	Paid Amt: \$750.00
							Check Amount: \$750.00
0414	SBT	51116	3975		NLS BASKETBALL		Check
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$225.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball	\$225.00
PO#:	Voucher #:	49299	Invoice	Invoice No:	Comm Ed Basketball	11/14/2024	Paid Amt: \$450.00
							Check Amount: \$450.00
0414	SBT	51118	3173		Redwood Area Basketball Association		Check
				E 04	005 505 280 321 305	4th Grade Comm Ed Girls Basketball	\$150.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball	\$200.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$200.00
PO#:	Voucher #:	49298	Invoice	Invoice No:	Comm Ed Basketball	11/14/2024	Paid Amt: \$550.00
							Check Amount: \$550.00
0414	SBT	51120	02024		MN BCA		Check
				E 01	005 110 000 000 401	AA Background Check	\$15.00
PO#:	Voucher #:	49305	Invoice	Invoice No:	AA Background Check	11/15/2024	Paid Amt: \$15.00
							Check Amount: \$15.00
0414	SBT	51121	3970		MONTEVIDEO COMM EDUCATION		Check
				E 04	005 505 280 321 305	4th Grade Comm Ed Boys Basketball	\$75.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Boys Basketball	\$150.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Boys Basketball	\$150.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball	\$150.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$150.00
PO#:	Voucher #:	49304	Invoice	Invoice No:	Comm Ed Basketball	11/15/2024	Paid Amt: \$675.00
							Check Amount: \$675.00
0414	SBT	51122	3625		NEW ULM BASKETBALL ASSOCIATION		Check
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball	\$250.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$250.00
PO#:	Voucher #:	49301	Invoice	Invoice No:	Comm Ed Basketball	11/15/2024	Paid Amt: \$500.00
							Check Amount: \$500.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51123	3173		Redwood Area Basketball Association		Check
				E 04	005 505 280 321 305	5th Grade Comm Ed Boys Basketball	\$200.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Boys Basketball	\$0.00
PO#:	Voucher #:	49297	Invoice	Invoice No:	Comm Ed Basketball	11/15/2024	Paid Amt: \$200.00
							Check Amount: \$200.00
0414	SBT	51124	3497		YME HOOPS CLUB		Check
				E 04	005 505 280 321 305	5th Grade Comm Ed Boys Basketball	\$125.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Boys Basketball	\$125.00
				E 04	005 505 280 321 305	4th Grade Comm Ed Girls Basketball	\$125.00
				E 04	005 505 280 321 305	5th Grade Comm Ed Girls Basketball	\$125.00
				E 04	005 505 280 321 305	6th Grade Comm Ed Girls Basketball	\$125.00
PO#:	Voucher #:	49300	Invoice	Invoice No:	Comm Ed Basketball	11/15/2024	Paid Amt: \$625.00
							Check Amount: \$625.00
0414	SBT	51125	4541		DS Erickson & Associates PLLC		Check
				E 01	005 110 000 000 401	RS Garnishment	\$740.79
PO#:	Voucher #:	49324	Invoice	Invoice No:	Garnishment	11/20/2024	Paid Amt: \$740.79
							Check Amount: \$740.79
0414	SBT	51126	01568		Minneota Education Minnesota Organization		Check
				B 01	215 028	DUES	\$1,266.70
PO#:	Voucher #:	49328	Invoice	Invoice No:	S2025100	11/20/2024	Paid Amt: \$1,266.70
							Check Amount: \$1,266.70
0414	SBT	51127	00122		VIKING COCA-COLA BOTTLING		Check
				E 01	300 298 239 000 401	Powerade Berry Blast	\$175.50
				E 01	300 298 239 000 401	Powerade Grape	\$117.00
				E 01	300 298 239 000 401	Powerade Fruit Punch	\$117.00
				E 01	300 298 239 000 401	Glacier Water	\$39.50
				E 01	300 298 239 000 401	Coke	\$64.00
				E 01	300 298 239 000 401	Diet Coke	\$128.00
				E 01	300 298 239 000 401	Sprite	\$128.00
				E 01	300 298 239 000 401	Diet Coke Caffiene Free	\$64.00
				E 01	300 298 239 000 401	Mello Yello	\$128.00
				E 01	300 298 239 000 401	Root Beer	\$64.00
				E 01	300 298 239 000 401	Fanta Orange	\$128.00
				E 01	300 298 239 000 401	Body Armour	\$54.50
				E 01	300 298 239 000 401	Strawberry Milk	\$46.50
				E 01	300 298 239 000 401	Chocolate Milk	\$93.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51127	00122		VIKING COCA-COLA BOTTLING		Check		
				E 01	300 298 239 000 401	Credit		(\$345.00)	
		PO#:	Voucher #:	49321	Invoice	Invoice No: 3498406	11/20/2024	Paid Amt:	\$1,002.00
								Check Amount:	\$1,002.00
0414	SBT	51128	3861		CASH		Check		
				E 01	300 294 211 000 369	State Band Meal Money		\$600.00	
		PO#:	Voucher #:	49334	Invoice	Invoice No: State FB Band	11/20/2024	Paid Amt:	\$600.00
								Check Amount:	\$600.00
0414	SBT	51129	4439		Braeden Panka		Check		
				E 01	300 294 213 000 305	11/25 JH BBB Official		\$60.00	
		PO#:	Voucher #:	49336	Invoice	Invoice No: 11/25 JH BBB Officia	11/25/2024	Paid Amt:	\$60.00
								Check Amount:	\$60.00
0414	SBT	51130	4439		Braeden Panka		Check		
				E 01	300 294 213 000 305	11/26 JH BBB Official		\$60.00	
		PO#:	Voucher #:	49339	Invoice	Invoice No: 11/26 JH BBB Officia	11/25/2024	Paid Amt:	\$60.00
								Check Amount:	\$60.00
0414	SBT	51131	4542		Grant Anderson		Check		
				E 01	300 294 213 000 305	11/26 JH BBB Official		\$60.00	
		PO#:	Voucher #:	49338	Invoice	Invoice No: 11/26 JH BBB Officia	11/25/2024	Paid Amt:	\$60.00
								Check Amount:	\$60.00
0414	SBT	51132	4298		Mason Sellner		Check		
				E 01	300 294 213 000 305	11/25 JH BBB Official		\$60.00	
		PO#:	Voucher #:	49337	Invoice	Invoice No: 11/25 JH BBB Officia	11/25/2024	Paid Amt:	\$60.00
								Check Amount:	\$60.00
0414	SBT	51133	3173		Redwood Area Basketball Association		Check		
				E 04	005 505 280 321 305	6th Grade Comm Ed Basketball		\$200.00	
		PO#:	Voucher #:	49340	Invoice	Invoice No: Comm Ed Basketball	11/25/2024	Paid Amt:	\$200.00
								Check Amount:	\$200.00
0414	SBT	51134	4432		RTR Community Education		Check		
				E 01	300 296 213 000 369	12/7 JH GBB Tournament		\$80.00	
		PO#:	Voucher #:	49335	Invoice	Invoice No: 12/7 GBB Tournament	11/25/2024	Paid Amt:	\$80.00
								Check Amount:	\$80.00
0414	SBT	51135	4255		ACTION COMPANY LLC		Check		
				E 01	005 810 191 000 350	Irrigation Blowout		\$450.00	
		PO#:	Voucher #:	49344	Invoice	Invoice No: 7736	11/25/2024	Paid Amt:	\$450.00
								Check Amount:	\$450.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51136	2347		Avera Marshall Regional Med Ct		Check		
				E 01	300 298 000 000 305	Athletic Training Hours		\$1,298.20	
	PO#:	Voucher #:	49322	Invoice	Invoice No: 26	11/25/2024	Paid Amt:	\$1,298.20	
							Check Amount:	\$1,298.20	
0414	SBT	51137	2323		Borch Sporting Goods		Check		
				E 01	300 294 213 000 401	Basic Slipp NOTT Refill Sheets		\$55.00	
				E 01	300 294 213 000 401	Spalding TF-1000 Legacy Mens Basketball		\$888.00	
	PO#: 11011	Voucher #:	49318	Invoice	Invoice No: AAZ003872-AZ00	11/25/2024	Paid Amt:	\$943.00	
				E 01	300 296 213 000 401	Legacy GBB		\$592.00	
				E 01	300 296 213 000 401	Slip-Not replacement pad		\$55.00	
	PO#: 11012	Voucher #:	49319	Invoice	Invoice No: AAZ003871-AZ00	11/25/2024	Paid Amt:	\$647.00	
							Check Amount:	\$1,590.00	
0414	SBT	51138	4431		CollegeBoard		Check		
				E 01	300 710 000 000 461	PSAT - Fall - 11th Grade		\$288.00	
				E 01	300 710 000 000 461	Low Income Adjustment		(\$34.56)	
	PO#:	Voucher #:	49315	Invoice	Invoice No: P2411637721	11/25/2024	Paid Amt:	\$253.44	
							Check Amount:	\$253.44	
0414	SBT	51139	4381		Data Processing Design Inc.		Check		
				E 01	005 810 000 000 320	Monthly Fax Usage		\$30.99	
	PO#:	Voucher #:	49343	Invoice	Invoice No: EGOLD-12091435	11/25/2024	Paid Amt:	\$30.99	
							Check Amount:	\$30.99	
0414	SBT	51140	3483		FIRST		Check		
				E 01	300 292 209 000 369	Team Registration - FRC Veteran Team		\$6,000.00	
				E 01	300 292 209 000 369	Mysite Ground Ship Season Specific		\$115.00	
				E 01	300 292 209 000 369	Unrestricted Grant		(\$300.00)	
	PO#: 11018	Voucher #:	49316	Invoice	Invoice No: 2025 Robotics Regist	11/25/2024	Paid Amt:	\$5,815.00	
							Check Amount:	\$5,815.00	
0414	SBT	51141	01527		FRANKS ELECTRIC & PLUMBING INC		Check		
				E 01	005 865 000 370 350	Fix Faucet, Light, and Ice Machine Hook Up		\$1,052.08	
	PO#:	Voucher #:	49341	Invoice	Invoice No: 26437-C	11/25/2024	Paid Amt:	\$1,052.08	
							Check Amount:	\$1,052.08	
0414	SBT	51142	4336		Jessica Verly		Check		
				E 01	005 760 000 723 360	Transportation Agreement - 11/14 - 11/22		\$768.83	
	PO#:	Voucher #:	49342	Invoice	Invoice No: 11/14 - 11/22	11/25/2024	Paid Amt:	\$768.83	
				E 01	005 760 000 723 360	Transportation Agreement - 11/6 - 11/13		\$657.45	
	PO#:	Voucher #:	49317	Invoice	Invoice No: 11/6 - 11/13	11/25/2024	Paid Amt:	\$657.45	
							Check Amount:	\$1,426.28	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51143	3880		KRUSE FORD-LINCOLN		Check
				E 01	005 760 000 720 350	Clear Codes - Ford Transit	\$99.95
				E 01	005 760 000 720 350	Shop Supplies	\$14.99
PO#:	Voucher #:	49345	Invoice	Invoice No:	3614333/1	11/25/2024	Paid Amt: \$114.94
							Check Amount: \$114.94
0414	SBT	51144	2505		Minneota Bus Service		Check
				E 01	005 760 000 726 360	Band Runs	\$482.04
				E 01	005 760 000 723 360	Monte SPED Shuttle	\$5,065.68
				E 01	005 760 000 723 360	ECSE Shuttle	\$4,269.40
				E 01	300 292 226 733 305	Canby Runs [Cross Country]	\$1,374.04
				E 01	300 294 211 733 305	Football Bussing	\$1,058.78
				E 01	300 296 227 733 305	Volleyball Bussing	\$3,259.60
				E 01	300 790 000 313 305	High School Field Trips	\$902.80
				E 01	100 790 000 313 305	Elementary Field Trips	\$943.32
				E 04	005 582 000 344 366	Preschool Field Trips	\$24.94
				E 01	100 790 000 313 305	Elementary Field Trips	(\$943.32)
				E 01	100 790 000 733 305	Elementary Field Trips	\$943.32
PO#:	Voucher #:	49320	Invoice	Invoice No:	October 2024 Trips	11/25/2024	Paid Amt: \$17,380.60
							Check Amount: \$17,380.60
0414	SBT	51145	1113		PRO-ED		Check
				E 01	100 203 000 000 406	Edmark Reading Program: Level 1 - Second Edi	\$49.00
				E 01	100 203 000 000 406	Freight	\$4.90
PO#: 10989	Voucher #:	49346	Invoice	Invoice No:	3065518	11/25/2024	Paid Amt: \$53.90
							Check Amount: \$53.90
0414	SBT	51146	00505		THE MINNEOTA MASCOT		Check
				E 01	005 010 000 000 401	Quotes for Snow Removal	\$34.50
PO#:	Voucher #:	49323	Invoice	Invoice No:	88424	11/25/2024	Paid Amt: \$34.50
							Check Amount: \$34.50
0414	SBT	51148	3865		Minnesota State High School League		Check
				E 01	300 298 000 000 401	24-25 Winter Supplies	\$201.00
PO#:	Voucher #:	49348	Invoice	Invoice No:	24-25 Winter Supplie	11/26/2024	Paid Amt: \$201.00
				E 01	300 294 211 000 401	State Football Medals	\$110.00
PO#:	Voucher #:	49350	Invoice	Invoice No:	State FB Medals	11/26/2024	Paid Amt: \$110.00
				E 01	300 294 211 000 401	Section Football Medals	\$88.00
PO#:	Voucher #:	49349	Invoice	Invoice No:	Section FB Medals	11/26/2024	Paid Amt: \$88.00
							Check Amount: \$399.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51149	02024		MN BCA		Check		
				E 01	005 110 000 000 401	BC Background Check		\$15.00	
PO#:	Voucher #:	49347	Invoice	Invoice No:	BC Background Check	11/26/2024	Paid Amt:	\$15.00	
							Check Amount:	\$15.00	
0414	SBT	51150	4322		AFSCME		Check		
				B 01	215 079	11/8 Dues Deduction		\$368.10	
				B 01	215 079	11/25 Dues Deduction		\$368.10	
PO#:	Voucher #:	49378	Invoice	Invoice No:	November Dues	11/30/2024	Paid Amt:	\$736.20	
							Check Amount:	\$736.20	
0414	SBT	51151	00017		AMERICAN FAMILY ASSURANCE		Check		
				B 01	215 026	Group Cancer - Payroll Deduction		\$850.76	
PO#:	Voucher #:	49379	Invoice	Invoice No:	064714	11/30/2024	Paid Amt:	\$850.76	
							Check Amount:	\$850.76	
0414	SBT	51152	01418		HORACE MANN		Check		
				B 01	215 051	JV Insurance - Payroll Deduction		\$42.46	
				B 01	215 051	KL Insurance - Payroll Deduction		\$530.51	
PO#:	Voucher #:	49376	Invoice	Invoice No:	11/2024	11/30/2024	Paid Amt:	\$572.97	
							Check Amount:	\$572.97	
0414	SBT	51153	3303		Legal Shield		Check		
				B 01	215 033	Group Legal - Payroll Deduction		\$181.40	
PO#:	Voucher #:	49373	Invoice	Invoice No:	11/15/2024	11/30/2024	Paid Amt:	\$181.40	
							Check Amount:	\$181.40	
0414	SBT	51154	1080		MN NCPERS Life Insurance		Check		
				B 01	215 025	SB Life - Payroll Deduction		\$16.00	
PO#:	Voucher #:	49374	Invoice	Invoice No:	185001122024	11/30/2024	Paid Amt:	\$16.00	
							Check Amount:	\$16.00	
0414	SBT	51155	2490		USable Life		Check		
				B 01	215 027	Group Life - Payroll Deduction		\$154.00	
				B 01	215 027	HL Premium Payment		\$39.20	
PO#:	Voucher #:	49375	Invoice	Invoice No:	12/2024	11/30/2024	Paid Amt:	\$193.20	
							Check Amount:	\$193.20	
0414	SBT	51156	4518		VSP Insurance Co (CT)		Check		
				B 01	215 034	Group Vision - Payroll Deduction		\$234.88	
PO#:	Voucher #:	49377	Invoice	Invoice No:	821641592	11/30/2024	Paid Amt:	\$234.88	
							Check Amount:	\$234.88	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51157	4338		Anthony Rybinski		Check		
				E 01	300 294 213 000 305	12/5 JH BBB Official		\$60.00	
	PO#:	Voucher #:	49383	Invoice	Invoice No:	12/5 JH BBB		12/5/2024	Paid Amt: \$60.00
									Check Amount: \$60.00
0414	SBT	51158	4306		JASON BOE		Check		
				E 01	300 296 213 000 305	12/5 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49384	Invoice	Invoice No:	12/5 JV/V GBB		12/5/2024	Paid Amt: \$150.00
									Check Amount: \$150.00
0414	SBT	51159	4200		JEFF MINETT		Check		
				E 01	300 296 213 000 305	12/5 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49386	Invoice	Invoice No:	12/5 JV/V GBB		12/5/2024	Paid Amt: \$150.00
									Check Amount: \$150.00
0414	SBT	51160	4199		JOSHUA FREDICKSON		Check		
				E 01	300 296 213 000 305	12/5 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49385	Invoice	Invoice No:	12/5 JV/V GBB		12/5/2024	Paid Amt: \$150.00
									Check Amount: \$150.00
0414	SBT	51161	01880		ST. JAMES PUBLIC SCHOOL		Check		
				E 01	300 294 221 000 369	12/7 Wrestling Invite		\$250.00	
	PO#:	Voucher #:	49387	Invoice	Invoice No:	12/7 Wrestling		12/6/2024	Paid Amt: \$250.00
									Check Amount: \$250.00
0414	SBT	51162	3740		TMB Boys Basketball		Check		
				E 01	300 294 213 000 369	12/7 JH BBB Tournament		\$80.00	
	PO#:	Voucher #:	49388	Invoice	Invoice No:	12/7 JH BBB		12/6/2024	Paid Amt: \$80.00
									Check Amount: \$80.00
0414	SBT	51163	01568		Minneota Education Minnesota Organization		Check		
				B 01	215 028	DUES		\$1,266.70	
	PO#:	Voucher #:	49392	Invoice	Invoice No:	S2025110		12/9/2024	Paid Amt: \$1,266.70
									Check Amount: \$1,266.70
0414	SBT	51164	3830		GARY KACZMAREK		Check		
				E 01	300 296 213 000 305	12/9 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49399	Invoice	Invoice No:	12/9 JV/V GBB		12/9/2024	Paid Amt: \$150.00
									Check Amount: \$150.00
0414	SBT	51165	4298		Mason Sellner		Check		
				E 01	300 296 213 000 305	12/9 JH GBB Official		\$60.00	
	PO#:	Voucher #:	49400	Invoice	Invoice No:	12/9 JH GBB		12/9/2024	Paid Amt: \$60.00
									Check Amount: \$60.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51166	4251		Morgan Sanow		Check		
				E 01	300 296 213 000 305	12/9 JH GBB Official		\$60.00	
	PO#:	Voucher #:	49402	Invoice	Invoice No:	12/9 JH GBB	12/9/2024	Paid Amt:	\$60.00
								Check Amount:	\$60.00
0414	SBT	51167	4543		Parker Freebrug		Check		
				E 01	300 296 213 000 305	12/9 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49401	Invoice	Invoice No:	12/9 JV/V GBB	12/9/2024	Paid Amt:	\$150.00
								Check Amount:	\$150.00
0414	SBT	51168	4196		REID BOT		Check		
				E 01	300 296 213 000 305	12/9 JV/V GBB Official		\$150.00	
	PO#:	Voucher #:	49398	Invoice	Invoice No:	12/9 JV/V GBB	12/9/2024	Paid Amt:	\$150.00
								Check Amount:	\$150.00
0414	SBT	51169	3558		ADVANCED HEALTH, SAFETY, & SECURITY		Check		
				E 01	005 257 000 000 305	Doors Yearly Subscription - November to Novem		\$875.00	
	PO#:	Voucher #:	49412	Invoice	Invoice No:	IN5657MN	12/10/2024	Paid Amt:	\$875.00
								Check Amount:	\$875.00
0414	SBT	51170	4156		AED SUPERSTORE		Check		
				E 01	005 720 000 000 401	ZOLL Replacement CPR-D-Padz		\$223.00	
	PO#: 11024	Voucher #:	49413	Invoice	Invoice No:	S3480710	12/10/2024	Paid Amt:	\$223.00
								Check Amount:	\$223.00
0414	SBT	51171	4250		American Welding & Gas, Inc		Check		
				E 01	300 301 000 830 433	Contact Tip - Welding		\$45.20	
	PO#:	Voucher #:	49403	Invoice	Invoice No:	0010504944	12/10/2024	Paid Amt:	\$45.20
				E 01	300 301 000 830 433	E71T-GS 035 x 11#		\$250.25	
	PO#:	Voucher #:	49407	Invoice	Invoice No:	0010505152	12/10/2024	Paid Amt:	\$250.25
				E 01	300 301 000 830 433	Welding Cylinders		\$60.41	
	PO#:	Voucher #:	49414	Invoice	Invoice No:	0010470346	12/10/2024	Paid Amt:	\$60.41
				E 01	300 301 000 830 433	E71T-GS Splindle		\$71.50	
				E 01	300 301 000 830 433	Delivery Charge		\$31.57	
	PO#:	Voucher #:	49415	Invoice	Invoice No:	0010489628	12/10/2024	Paid Amt:	\$103.07
								Check Amount:	\$458.93
0414	SBT	51172	2347		Avera Marshall Regional Med Ct		Check		
				E 01	300 298 000 000 305	Athletic Trainer Services		\$1,558.40	
				E 01	300 298 000 000 305	Athletic Trainer Services		\$1,298.20	
	PO#:	Voucher #:	49416	Invoice	Invoice No:	27	12/10/2024	Paid Amt:	\$2,856.60
								Check Amount:	\$2,856.60
0414	SBT	51173	00838		B & B ELECTRICAL CONTRACTORS, INC.		Check		
				E 02	005 770 000 701 401	Oven Timer		\$444.38	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51173	00838		B & B ELECTRICAL CONTRACTORS, INC.		Check
				E 02	005 770 000 701 350 Labor		\$195.00
PO#:	Voucher #:	49409	Invoice	Invoice No:	12264	12/10/2024	Paid Amt: \$639.38
							Check Amount: \$639.38
0414	SBT	51174	1923		BLICK ART MATERIALS, LLC		Check
				E 01	300 212 000 000 430 00018-2007 Blick Student Grade Tempera -		\$27.42
PO#: 11022	Voucher #:	49411	Invoice	Invoice No:	4327856	12/10/2024	Paid Amt: \$27.42
				E 01	300 212 000 000 430 33219-1024 Original Sculpey - Classroom Ca		\$140.81
				E 01	300 212 000 000 430 :00711-2047 Blickrylic Student Acrylics - Mars		\$20.78
				E 01	300 212 000 000 430 00018-1008 Blick Student Grade Tempera - \		\$27.58
				E 01	300 212 000 000 430 00018-3007 Blick Student Grade Tempera - Ri		\$5.22
				E 01	300 212 000 000 430 00711-3077 Blickrylic Student Acrylics - Bright		\$31.17
				E 01	300 212 000 000 430 00711-1117 Blickrylic Student Acrylics - Titar		\$31.17
				E 01	300 212 000 000 430 00711-1087 Blickrylic Student Acrylics - Block		\$10.39
				E 01	300 212 000 000 430 00711-5017 Blickrylic Student Acrylics - Prin		\$31.17
				E 01	300 212 000 000 430 00711-4017 Blickrylic Student Acrylics - Prim		\$31.17
				E 01	300 212 000 000 430 00135-4018 Blick Washable Tempera Paint - \		\$32.00
				E 01	300 212 000 000 430 20438-0002 Staedtler Lumograph Drawing an		\$16.44
				E 01	300 212 000 000 430 22921-1021 General's White Charcoal - Pack		\$20.98
PO#: 11022	Voucher #:	49417	Invoice	Invoice No:	4302338	12/10/2024	Paid Amt: \$398.88
							Check Amount: \$426.30
0414	SBT	51175	2323		Borch Sporting Goods		Check
				E 01	300 294 213 000 401 Mens Single Ply Reversible Jersey RY/Wh		\$150.00
				E 01	300 294 213 000 401 Mens Single Ply Reversible Shorts		\$150.00
PO#: 11016	Voucher #:	49418	Invoice	Invoice No:	AAZ003875-AZ04	12/10/2024	Paid Amt: \$300.00
							Check Amount: \$300.00
0414	SBT	51176	00092		CARLSON & STEWART REFRIG		Check
				E 02	005 770 000 701 350 Milk Cooler is Running Warm		\$880.73
PO#:	Voucher #:	49419	Invoice	Invoice No:	64034	12/10/2024	Paid Amt: \$880.73
							Check Amount: \$880.73
0414	SBT	51177	4099		Cole Papers Inc		Check
				E 01	005 810 000 000 401 D012-2500 Brush Roll Assembly		\$47.31
PO#: 11007	Voucher #:	49420	Invoice	Invoice No:	10514581	12/10/2024	Paid Amt: \$47.31
				E 01	005 810 000 000 401 Scott Essential Jumbo Roll		\$405.90
				E 01	005 810 000 000 401 White 2 Ply Kitchen Roll		\$327.69
				E 01	005 810 000 000 401 Black Can Liner		\$398.00
PO#:	Voucher #:	49404	Invoice	Invoice No:	10518606	12/10/2024	Paid Amt: \$1,131.59
							Check Amount: \$1,176.90

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51178	4208		COORDINATED BUSINESS SYSTEMS		Check		
				E 01	005 257 000 302 560	Monthly Useage Statement		\$2,926.64	
		PO#:	Voucher #:	49421	Invoice	Invoice No: INV426323	12/10/2024	Paid Amt:	\$2,926.64
								Check Amount:	\$2,926.64
0414	SBT	51179	4544		Dallas Kistler		Check		
				R 01	300 298 270 000 050	Parent Refund Request		\$75.00	
		PO#:	Voucher #:	49422	Invoice	Invoice No: Parent Refund	12/10/2024	Paid Amt:	\$75.00
								Check Amount:	\$75.00
0414	SBT	51180	4094		ESJD - SIOUX FALLS		Check		
				E 02	005 770 000 701 490	Food		\$37.00	
				E 02	005 770 000 701 495	Milk		\$2,340.99	
		PO#:	Voucher #:	49423	Invoice	Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt:	\$2,377.99
								Check Amount:	\$2,377.99
0414	SBT	51181	00275		GISLASON'S HARDWARE		Check		
				E 01	100 203 031 000 430	Larson Science Class		\$6.24	
				E 01	300 292 237 000 401	Musical		\$21.97	
				E 01	300 301 000 830 433	Shop Supplies		\$238.61	
				E 01	005 810 000 000 401	Custodial Supplies		\$25.58	
		PO#:	Voucher #:	49424	Invoice	Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt:	\$292.40
								Check Amount:	\$292.40
0414	SBT	51182	00317		HOFFMAN & BROBST		Check		
				E 01	005 110 000 000 305	FY2024 Audit Billing Services		\$17,107.00	
		PO#:	Voucher #:	49425	Invoice	Invoice No: 47871	12/10/2024	Paid Amt:	\$17,107.00
								Check Amount:	\$17,107.00
0414	SBT	51183	4336		Jessica Verly		Check		
				E 01	005 760 000 723 360	Transportation Agreement - 11/25 - 12/5		\$656.78	
		PO#:	Voucher #:	49426	Invoice	Invoice No: 11/25 - 12/5	12/10/2024	Paid Amt:	\$656.78
								Check Amount:	\$656.78
0414	SBT	51184	00380		JOHNSON CONTROL INC		Check		
				E 01	005 865 000 380 350	Material Ticket Order - Per L Engler		\$772.30	
		PO#:	Voucher #:	49428	Invoice	Invoice No: 1-134683846398	12/10/2024	Paid Amt:	\$772.30
				E 01	005 865 000 380 350	Trouble Shoot AHU 1		\$1,871.40	
		PO#:	Voucher #:	49427	Invoice	Invoice No: 1-134668428650	12/10/2024	Paid Amt:	\$1,871.40
								Check Amount:	\$2,643.70
0414	SBT	51185	3880		KRUSE FORD-LINCOLN		Check		
				E 01	005 760 000 720 350	Check Engine Light Work		\$776.22	
		PO#:	Voucher #:	49429	Invoice	Invoice No: 3614546-1	12/10/2024	Paid Amt:	\$776.22
								Check Amount:	\$776.22

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51186	1067		LALEMAN'S SEPTIC AND DRAIN CLEANING		Check		
				E 01	005 810 191 000 350	Porta Potty Services		\$3,400.00	
	PO#:	Voucher #:	49430	Invoice	Invoice No: 9325	12/10/2024	Paid Amt:	\$3,400.00	
							Check Amount:	\$3,400.00	
0414	SBT	51187	4529		Lyon County 4-H Federation		Check		
				E 04	005 505 283 321 401	Comm Ed Baking Class		\$840.00	
	PO#:	Voucher #:	49431	Invoice	Invoice No: Baking Class	12/10/2024	Paid Amt:	\$840.00	
							Check Amount:	\$840.00	
0414	SBT	51188	01175		MINN. ELEVATOR SERVICE, INC.		Check		
				E 01	005 865 000 347 305	December Monthly Service		\$207.01	
	PO#:	Voucher #:	49432	Invoice	Invoice No: 1103664	12/10/2024	Paid Amt:	\$207.01	
							Check Amount:	\$207.01	
0414	SBT	51189	1828		Minneota Building Materials		Check		
				E 01	300 301 000 830 433	Building Trades		\$49.68	
				E 01	300 301 000 830 433	Shop Supplies - HS		\$361.23	
				E 01	300 255 000 000 430	Shop Supplies - JH		\$673.21	
				E 01	100 203 030 000 430	Josephson Room		\$20.76	
	PO#:	Voucher #:	49433	Invoice	Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt:	\$1,104.88	
							Check Amount:	\$1,104.88	
0414	SBT	51190	3722		MN RIVER VALLEY EDUCATION DISTRICT		Check		
				E 01	005 640 000 316 305	FY25 Flexible Learning Year		\$2,705.00	
	PO#:	Voucher #:	49408	Invoice	Invoice No: 25-12	12/10/2024	Paid Amt:	\$2,705.00	
							Check Amount:	\$2,705.00	
0414	SBT	51191	2009		Northwest Evaluation Assn.		Check		
				E 04	701 590 000 353 305	MAP - Growth & Science		\$722.50	
	PO#:	Voucher #:	49434	Invoice	Invoice No: 202511	12/10/2024	Paid Amt:	\$722.50	
							Check Amount:	\$722.50	
0414	SBT	51192	3651		One Office Solution		Check		
				E 01	300 258 231 000 430	Legal Paper - Music Program		\$41.37	
	PO#:	Voucher #:	49435	Invoice	Invoice No: 586311-00	12/10/2024	Paid Amt:	\$41.37	
							Check Amount:	\$41.37	
0414	SBT	51193	00560		OTTERTAIL POWER CO		Check		
				E 01	005 810 184 000 330	School Building Electricity		\$4,675.60	
				E 01	005 810 184 000 330	Ballfield Electricity		\$282.08	
				E 01	005 810 184 000 330	Liftump Electricity		\$26.95	
				E 01	005 810 184 000 330	Garage Electricity		\$21.75	
	PO#:	Voucher #:	49436	Invoice	Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt:	\$5,006.38	
							Check Amount:	\$5,006.38	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0414	SBT	51194	4018		PEMBERTON LAW, P.L.L.P		Check		
				E 01	005 010 000 000 305	Professional Services		\$50.00	
	PO#:	Voucher #:	49405	Invoice	Invoice No: 49	12/10/2024	Paid Amt:	\$50.00	
							Check Amount:	\$50.00	
0414	SBT	51195	2706		Pepsi		Check		
				E 01	300 298 239 000 401	Diet Pepsi		\$32.00	
				E 01	300 298 239 000 401	Mountain Dew		\$160.00	
				E 01	300 298 239 000 401	Diet Mountain Dew		\$64.00	
				E 01	300 298 239 000 401	Dr Pepper		\$96.00	
	PO#:	Voucher #:	49437	Invoice	Invoice No: 2027367	12/10/2024	Paid Amt:	\$352.00	
							Check Amount:	\$352.00	
0414	SBT	51196	00829		POSTMASTER		Check		
				E 01	005 110 000 000 329	Post Office Box Rental		\$100.00	
	PO#:	Voucher #:	49438	Invoice	Invoice No: 2025 Rental	12/10/2024	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0414	SBT	51197	3780		REGENTS OF THE UNIVERSITY OF MN		Check		
				E 01	100 203 000 000 406	Functional Phonics Curriculum - K Gades		\$298.00	
	PO#: 10983	Voucher #:	49439	Invoice	Invoice No: Curriculum	12/10/2024	Paid Amt:	\$298.00	
							Check Amount:	\$298.00	
0414	SBT	51198	3640		Scale Center		Check		
				E 01	300 294 221 000 401	Annual Inspection of Scale		\$225.00	
	PO#:	Voucher #:	49440	Invoice	Invoice No: 23521	12/10/2024	Paid Amt:	\$225.00	
							Check Amount:	\$225.00	
0414	SBT	51199	2238		SNA Lockbox - Certification		Check		
				E 02	005 770 000 701 366	SB - Recertification		\$17.00	
	PO#:	Voucher #:	49406	Invoice	Invoice No: 441591	12/10/2024	Paid Amt:	\$17.00	
							Check Amount:	\$17.00	
0414	SBT	51200	3092		Southwest Health & Human Serv		Check		
				E 02	005 770 000 701 305	2025 License Renewal		\$300.00	
	PO#:	Voucher #:	49441	Invoice	Invoice No: 808	12/10/2024	Paid Amt:	\$300.00	
							Check Amount:	\$300.00	
0414	SBT	51201	1856		THE BIKE SHOP		Check		
				E 04	005 505 270 321 350	Repair for Broken Treadmill		\$677.90	
				E 04	005 505 270 321 350	Treadmill Part		\$34.98	
	PO#: 11032	Voucher #:	49442	Invoice	Invoice No: 116105	12/10/2024	Paid Amt:	\$712.88	
							Check Amount:	\$712.88	

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51202	00505		THE MINNEOTA MASCOT		Check
				E 01	005 010 000 000 305 School Board Minutes		\$148.80
		PO#:	Voucher #:	49443	Invoice Invoice No: 88821	12/10/2024	Paid Amt: \$148.80
							Check Amount: \$148.80
0414	SBT	51203	00122		VIKING COCA-COLA BOTTLING		Check
				E 01	300 298 239 000 401 Concessions		\$123.00
		PO#:	Voucher #:	49445	Invoice Invoice No: 3322823	12/10/2024	Paid Amt: \$123.00
				E 01	300 298 239 000 401 Fairlife Milk		\$46.50
				E 01	300 298 239 000 401 Fanta Orange		\$32.00
				E 01	300 298 239 000 401 Mello Yello		\$32.00
				E 01	300 298 239 000 401 Sprite		\$32.00
				E 01	300 298 239 000 401 Diet Coke		\$32.00
				E 01	300 298 239 000 401 Coke		\$32.00
				E 01	300 298 239 000 401 Vitamin Water		\$19.75
				E 01	300 298 239 000 401 Berry Blast		\$29.25
		PO#:	Voucher #:	49444	Invoice Invoice No: 3568839	12/10/2024	Paid Amt: \$255.50
							Check Amount: \$378.50
0414	SBT	51204	4093		ABBY HENNEN		Check
				E 01	300 296 213 000 305 12/10 JH GBB Official		\$60.00
		PO#:	Voucher #:	49448	Invoice Invoice No: 12/10 JH GBB	12/10/2024	Paid Amt: \$60.00
							Check Amount: \$60.00
0414	SBT	51205	4009		AG PLUS COOPERATIVE		Check
				E 01	005 760 000 720 440 Bus Fuel		\$6,346.50
				E 01	005 760 000 720 440 Van Fuel		\$438.38
				E 01	300 298 239 000 401 Concessions		\$189.98
				E 01	005 810 192 000 440 Building Fuel		\$20,102.68
		PO#:	Voucher #:	49472	Invoice Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt: \$27,077.54
							Check Amount: \$27,077.54
0414	SBT	51206	4309		AMTRUST FINANCIAL		Check
				E 01	100 203 000 000 270 Worker's Compensation - FY2025		\$15,119.00
				E 01	300 211 000 000 270 Worker's Compensation - FY2025		\$15,119.00
		PO#:	Voucher #:	49451	Invoice Invoice No: 31139133	12/10/2024	Paid Amt: \$30,238.00
							Check Amount: \$30,238.00
0414	SBT	51207	00240		Brad's Market		Check
				E 01	300 331 000 830 433 FACS Class Supplies		\$369.57
				E 01	300 250 000 000 430 FACS Supplies - JH		\$111.07
				E 02	005 770 000 701 490 Food Service - Bread		\$1,373.31
				E 02	005 770 000 701 490 Food Service		\$440.11

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51207	00240		Brad's Market		Check
				E 01	100 203 035 000 401	Viking Valor	\$166.63
				E 01	300 298 239 000 401	Concessions	\$519.36
				E 04	005 580 000 325 401	ECFE Supplies	\$27.24
				E 04	005 582 000 344 401	School Readiness Supplies	\$38.05
PO#:	Voucher #:	49473	Invoice	Invoice No:	11/30/24 Stmt	12/10/2024	Paid Amt: \$3,045.34
							Check Amount: \$3,045.34
0414	SBT	51208	4545		Brooklyn Publishers LLC		Check
				E 01	300 292 236 035 401	Barbie and Ken Book	\$15.00
				E 01	300 292 236 035 401	The Boy Book	\$15.00
				E 01	300 292 236 035 401	Dwarf in Tights	\$8.75
				E 01	300 292 236 035 401	I am Not a Bully	\$8.75
				E 01	300 292 236 035 401	Shipping	\$9.00
PO#:	Voucher #:	49452	Invoice	Invoice No:	65870	12/10/2024	Paid Amt: \$56.50
							Check Amount: \$56.50
0414	SBT	51209	4546		Delano Public Schools		Check
				E 01	300 294 221 000 369	12/14 Wrestling Invite	\$275.00
PO#:	Voucher #:	49474	Invoice	Invoice No:	12/14 Wrestling	12/10/2024	Paid Amt: \$275.00
							Check Amount: \$275.00
0414	SBT	51210	00380		JOHNSON CONTROL INC		Check
				E 01	005 865 000 380 350	Diakin Chiller - Issues	\$4,544.42
PO#:	Voucher #:	49453	Invoice	Invoice No:	1-134141382169	12/10/2024	Paid Amt: \$4,544.42
				E 01	005 865 000 380 350	Wall Temp Mount	\$371.30
PO#:	Voucher #:	49457	Invoice	Invoice No:	1-133971856809	12/10/2024	Paid Amt: \$371.30
				E 01	005 865 000 380 350	Discharging 80 Degree Air	\$704.80
PO#:	Voucher #:	49459	Invoice	Invoice No:	1-133955907838	12/10/2024	Paid Amt: \$704.80
				E 01	005 865 000 380 350	#2 Compressor - Multi Stack Chiller	\$505.60
PO#:	Voucher #:	49460	Invoice	Invoice No:	1-134071537191	12/10/2024	Paid Amt: \$505.60
				E 01	005 865 000 380 350	High School - MAU Offline	\$1,829.30
PO#:	Voucher #:	49454	Invoice	Invoice No:	1-133850810203	12/10/2024	Paid Amt: \$1,829.30
				E 01	005 865 000 380 350	Replace CVM - Nurses Office	\$1,380.60
PO#:	Voucher #:	49458	Invoice	Invoice No:	1-134747148922	12/10/2024	Paid Amt: \$1,380.60
				E 01	005 865 000 380 350	Computer not loading - Not Able to Access	\$2,385.75
PO#:	Voucher #:	49455	Invoice	Invoice No:	1-133649337492	12/10/2024	Paid Amt: \$2,385.75
				E 01	005 865 000 380 350	AHU 6 Discharge Air Temps	\$2,827.67
PO#:	Voucher #:	49456	Invoice	Invoice No:	1-134098363682	12/10/2024	Paid Amt: \$2,827.67
							Check Amount: \$14,549.44

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51211	3508		KEVIN DEBOER		Check
				E 01	300 296 213 000 305	12/10 JV/V GBB Official	\$150.00
PO#:	Voucher #:	49447	Invoice	Invoice No:	12/10 JV/V GBB	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0414	SBT	51212	2505		Minneota Bus Service		Check
				E 01	005 760 000 726 360	Band Runs	\$455.26
				E 01	005 760 000 723 360	Monte SPED Shuttle	\$3,202.80
				E 01	005 760 000 723 360	ECSE Trips	\$829.08
				E 01	300 292 226 733 305	Canby Runs [Dance]	\$445.08
				E 01	300 296 213 733 305	GBB Bussing	\$213.45
				E 01	300 294 211 733 305	Football Bussing	\$3,558.17
				E 01	300 296 227 733 305	Volleyball Bussing	\$3,358.56
				E 01	300 790 000 733 305	High School Field Trips	\$114.97
				E 01	100 790 000 733 305	Elementary Field Trips	\$444.81
				R 01	300 790 212 000 619	Art Trip Bussing	\$1,293.18
PO#:	Voucher #:	49476	Invoice	Invoice No:	November 2024 Trips	12/10/2024	Paid Amt: \$13,915.36
				E 01	005 760 000 720 305	Tuition Route	\$3,736.37
				E 01	005 760 000 720 305	Regular Route	\$33,482.82
PO#:	Voucher #:	49475	Invoice	Invoice No:	December 2024 Routes	12/10/2024	Paid Amt: \$37,219.19
							Check Amount: \$51,134.55
0414	SBT	51213	2168		MINNESOTA WEST COLLEGE		Check
				E 01	300 211 000 000 390	Fall 2024 REACH Classes	\$9,000.00
PO#:	Voucher #:	49466	Invoice	Invoice No:	CI0000002562	12/10/2024	Paid Amt: \$9,000.00
							Check Amount: \$9,000.00
0414	SBT	51214	4251		Morgan Sanow		Check
				E 01	300 296 213 000 305	12/10 JH GBB Official	\$60.00
PO#:	Voucher #:	49449	Invoice	Invoice No:	12/10 JH GBB	12/10/2024	Paid Amt: \$60.00
							Check Amount: \$60.00
0414	SBT	51215	00528		MUSIC STREET		Check
				E 01	300 258 233 000 350	Bari Sax	\$15.00
PO#:	Voucher #:	49469	Invoice	Invoice No:	188538234	12/10/2024	Paid Amt: \$15.00
				E 01	300 258 233 000 350	Alto Sax	\$45.00
PO#:	Voucher #:	49470	Invoice	Invoice No:	188272240	12/10/2024	Paid Amt: \$45.00
				E 01	300 258 233 000 350	French Horn	\$15.00
PO#:	Voucher #:	49471	Invoice	Invoice No:	188135906	12/10/2024	Paid Amt: \$15.00
				E 01	300 258 233 000 350	Valve Trombone	\$15.00
PO#:	Voucher #:	49467	Invoice	Invoice No:	188624150	12/10/2024	Paid Amt: \$15.00

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51215	00528		MUSIC STREET		Check
				E 01	300 258 233 000 350 Alto Sax		\$20.00
PO#:	Voucher #:	49468	Invoice	Invoice No:	188540066	12/10/2024	Paid Amt: \$20.00
							Check Amount: \$110.00
0414	SBT	51216	2706		Pepsi		Check
				E 01	300 298 239 000 401 Mountain Dew		\$96.00
				E 01	300 298 239 000 401 Diet Mountain Dew		\$32.00
				E 01	300 298 239 000 401 Dr Pepper		\$32.00
				E 01	300 298 239 000 401 Root Beer		\$32.00
				E 01	300 298 239 000 401 Gatorade Cool Blue		\$64.00
PO#:	Voucher #:	49477	Invoice	Invoice No:	2027676	12/10/2024	Paid Amt: \$256.00
							Check Amount: \$256.00
0414	SBT	51217	00602		Performance Foodservice - Marshall		Check
				E 02	005 770 000 701 490 Food Service		\$25,740.92
				E 02	005 770 000 707 490 Ala Carte		\$753.74
				E 02	005 770 000 701 401 Supplies		\$1,505.89
PO#:	Voucher #:	49461	Invoice	Invoice No:	11/30/24 Stmt	12/10/2024	Paid Amt: \$28,000.55
							Check Amount: \$28,000.55
0414	SBT	51218	00602		Performance Foodservice - Marshall		Check
				E 02	005 770 000 701 490 Commodity Shipping		\$151.58
PO#:	Voucher #:	49462	Invoice	Invoice No:	11/30/24 Stmt	12/10/2024	Paid Amt: \$151.58
							Check Amount: \$151.58
0414	SBT	51219	4070		SAVVAS		Check
				E 01	300 211 000 000 406 Miller Levine Biology - Courseware		\$6,820.00
				E 01	300 211 000 000 406 Shipping and Handling		\$545.60
PO#: 10977	Voucher #:	49463	Invoice	Invoice No:	7028922043	12/10/2024	Paid Amt: \$7,365.60
							Check Amount: \$7,365.60
0414	SBT	51220	3282		SCOTT BEEKMAN		Check
				E 01	300 296 213 000 305 12/10 JV/V GBB Official		\$150.00
PO#:	Voucher #:	49446	Invoice	Invoice No:	12/10 JV/V GBB	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0414	SBT	51221	3283		STEVE VERKINDREN		Check
				E 01	300 296 213 000 305 12/10 JV/V GBB Official		\$150.00
PO#:	Voucher #:	49450	Invoice	Invoice No:	12/10 JV/V GBB	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0414	SBT	51222	00211		SW/WC SERVICE COOPERATIVES		Check
				E 01	300 211 000 000 390 STARRS Online Academy		\$2,812.53
				E 01	005 257 000 000 305 Cyber Security		\$392.19

Minneota Public School Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0414	SBT	51222	00211		SW/WC SERVICE COOPERATIVES		Check
				E 01	005 257 000 000 305 Tech Support		\$1,772.50
		PO#:	Voucher #:	49465	Invoice Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt: \$4,977.22
							Check Amount: \$4,977.22
0414	SBT	51223	4403		Sysco Western Minnesota, Inc.		Check
				E 02	005 770 000 701 490 Food Service		\$790.39
		PO#:	Voucher #:	49464	Invoice Invoice No: 11/30/24 Stmt	12/10/2024	Paid Amt: \$790.39
							Check Amount: \$790.39
							Report Total: \$678,398.26

LEADERSHIP

REPORTS

MHS Activities and CE Report

December 2024

CURRENT

Football State Champs

Ryan Meagher in All Star Game Dec 14

JH Knowledge Bowl qualified for Regions

Dance has first competition Dec 14 @ Albany

GBB 4-0 (as of 12-10); will have 3 tough road games before break

BBB 1-1 (as of Dec 9); Host the Candy Cane Dec 13-14 & 2 Conference games before break

WR-Placed 2nd in 1st tourney (with 7 starters still out on recovery period post football); @ Delano Dec 14 and Redwood Riot Dec 20-21

CURRENT

Community Ed Basketball-We hosted Girls on Dec 7. I want to thank everyone that stepped up and volunteered to help. It was a great day, the kids had fun. It wouldn't have been possible without the help of so many.

CE Baking Class-Thank you to Caryn Hetland for assisting in the class. It is a busy group, but they are having a blast.

High School Concert on Dec 16

One Act Auditions Dec 13 & Dec 16; Sub Section Jan 25; Sections Feb 1

HS Knowledge Bowl Starts Jan 6

Speech started practices, First meet Feb 1

Thank you

I want to send a special thank you to all of the people that have stepped up to take on roles and jobs to help things run smoothly for our events.

This winter has been challenging finding table workers and officials. Thank you to all of those people that have stepped out of their comfort zone and taken on different tasks at our events. And to those that have been long serving in these roles, THANK YOU. What you do and give up to be here night after night does not go unnoticed.

Having good, reliable people takes a huge weight off my shoulders.

THANK YOU!

High School

December 2024-Board Report

Current Updates

- 85% are passing in ALL of their classes.
 - ◆ 80% 7th & 8th Grade
 - ◆ 87% 9th - 12th Grade
- 96.3% Average Daily Attendance
- Winter Concert
- Wrapping up the end of the semester
- Dress up days
- PLC Small Groups
- Local Career Fair
 - ◆ 21 local businesses
- MRVED- MTSS
- LETRS training
- It Exploration Class- Video Board
- Business Class

Upcoming Events

- Plan for SNOBall
- Dollars for Scholars app
- Blood Drive
- Junior Business tours
- ACT registration
- Next year's registration

SUPERINTENDENT'S REPORT



Bond Referendum

- Logo
- Comprehensive Website
- Review and Comment
- Open House(s)
- Frequently Asked Questions
- Fact Sheet
- Community Mailer
- Social Media
- Photos and videos, including interviews



SUPERINTENDENT'S REPORT



QUESTION #1 ON THE BALLOT

Question 1 seeks approval for general obligation bonds **not to exceed \$11,725,000** for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including but not limited to:

Accessibility & Safety Upgrades

- **ADA-Compliant Restrooms:** Updates to 1st and 2nd-floor restrooms for ADA accessibility.
- **Asbestos Removal:** Safe removal of asbestos-containing ceilings during upgrades.

Building Infrastructure Improvements

- **Electrical System Upgrades:** Modernization of the building's 1957 and 1969 electrical distribution systems.
- **Heating, Cooling, & Air Quality:** Replacement of outdated air handling units and boilers for better air quality and reliable temperature control.
- **Central Domestic Hot Water Plant:** New, efficient water heating system to improve energy use and reliability.
- **Existing Wrestling Room Ventilation:** Upgraded ventilation to improve air quality and humidity control.

Roofing & Exterior Repairs

- **Roof Upgrades:** New multi-ply roofing on the high school, elementary, middle school, and gym areas to improve durability and drainage.
- **Shop and Boiler Room Windows & Doors:** New, energy-efficient windows and door replacements with exterior repairs as needed.

Site Enhancements

- **Parking Lots & Drainage:** Reconstruct parking lots and improve drainage to reduce pooling and water issues.

Energy & Operational Efficiency

- **High-Efficiency Boiler Plant:** Dual-fuel boiler system to ensure reliable heating and reduce energy costs.
- **High-Efficiency Chiller Plant:** New air-cooled chiller to provide cooling and humidity control while increasing energy efficiency.



⚠️ *QUESTION 2 is contingent on the passing of QUESTION 1, meaning it can only pass if QUESTION 1 passes*



QUESTION #2 ON THE BALLOT

Question 2 seeks approval for general obligation bonds **not to exceed \$13,090,000** for educational and programming needs, including new classrooms, a multi-use space addition, and a community storm shelter.

Elementary School Enhancements

- **Elementary Learning Community:** Three new classrooms, a STEM lab, learning commons, and breakout space to encourage collaborative, hands-on learning for elementary students.

Career & Technical Education (CTE) Upgrades

- **Updated CTE Classrooms & Workshops:** Modernized CTE spaces designed to support evolving career programs and prepare students for future job skills.

New Multi-Use Spaces & Additions

- **Multi-Use Space / Cafeteria:** New multi-use/cafeteria will serve as a cafeteria and additional gathering space for activities and/or student learning. This area will include a reconfigured kitchen and serving line.
- **Multi-Use Space / Relocated Wrestling Room:** New multi-use/relocated wrestling room will provide a larger space for the wrestling program as well as other activities this space serves to include, but not limited to, dance practice, indoor recess, Phy. Ed. classes, baseball practice, Elementary activities/reward time, Community Education classes.
- **Relocated Weight & Fitness Room:** Relocating the weight/fitness room allows for additional needed classrooms within the existing academic area.

Site Enhancements

- **New Playground/Equipment:** Installation of safe, ADA-compliant playground and equipment.
- **Community Storm Shelter:** The addition will also serve as a ICC 500 Storm Shelter for the community.
- **New Parking Lot:** Additional parking to support building additions.

SUPERINTENDENT'S REPORT

CONCEPTUAL FLOOR PLAN



ADDRESSED IN QUESTION 1

- ① ADA Restroom Upgrades

ADDRESSED IN QUESTION 2

- ② Multi-Use Space/Cafeteria
- ③ Multi-Use Space/Relocated Wrestling Room
- ④ Relocated Weight & Fitness Room
- ⑤ Career & Technical Ed (CTE) Upgrades
- ⑥ Entrance/Vestibule
- ⑦ New Classroom(s)
- ⑧ Project Lab/Classroom
- ⑨ Flexible Learning Space/Commons
- ⑩ Meeting Room
- ⑪ Reconfigured Kitchen & Serving Line
- ⑫ Restrooms
- ⑬ Storage/Mechanical
- ⑭ ICC 500 Storm Shelter

SUPERINTENDENT'S REPORT

DID YOU KNOW?



Ag2School Tax Credit Program

- If the ballot questions are passed, the State of Minnesota will pay approximately 52.9% or \$13,100,000 of the total cost of the referendum project through the Ag2School Credit Program.
- All agricultural property owners will automatically receive a 70% credit on their property tax bills.

[Learn more about the Ag2School Tax Credit](#)

Spaces to Support Student Success

If both referendum questions pass, the project will add approximately 18,000 square feet of new space, including additional classrooms, a multi-use space/cafeteria, a multi-use space/wrestling room, and a relocated multi-use weight/fitness room—enhancing our school's ability to support students in a variety of ways.



Minimal Tax Impact

If both referendum questions pass, totaling \$24.815 million, the estimated tax increase for a market value home of \$200,000 would be approximately \$12 per month.

[FIND YOUR PROPERTY TAX IMPACT](#)

Addressing Aging Infrastructure

Minneota Public Schools' PK-12 building, built in 1951, is 73 years old and requires significant upgrades. Critical systems, like the electrical from 1957 and 1969, outdated air handling units, and chiller plant, are beyond their lifespan. Half of the roof is over 20 years old and the 1957 single-pane windows are inefficient and unsafe.



SUPERINTENDENT'S REPORT

COMMUNITY ENGAGEMENT AND INPUT

A CRITICAL ROLE IN SHAPING THE SCOPE OF WORK

The decision to move forward with the referendum was informed by a comprehensive process that **involved input from various stakeholders**. Multiple meetings were held with students, staff, administration, and the board to fully understand the district's educational programming needs and to evaluate the long-term readiness of the facilities.

Community engagement played a critical role in shaping the scope of work. **A task force, made up of community members**, met five times to tour the building, assess infrastructure concerns, and discuss programmatic challenges and opportunities. Their work culminated in a prioritized list of recommended improvements, which was presented to the board.

Additionally, the **district conducted a survey to gather feedback from the broader community** on potential projects and funding levels. The survey, promoted via email, social media, and a postcard sent to all households, saw a **strong response rate of over 30%**.

The school board's plan is ultimately based on a thoughtful combination of input from staff, students, community members, and identified facility needs, as well as careful consideration of funding options.



SUPERINTENDENT'S REPORT

Do You Own Agricultural Land?

If you own agricultural land, the State of Minnesota would pay for a **large portion** of the total Referendum project through the Ag2School Tax Credit program.



The Ag2School Tax Credit is an **automatic 70% property tax credit** for owners of agricultural land.

This tax credit program is not a tax deduction – it is an **automatic dollar-for-dollar credit with no application required.**

Please note: It does not include the house, garage, and one acre surrounding the agricultural homestead.

If both referendum questions pass on Tuesday, February 11, 2025, the State of Minnesota will pay approximately \$13,100,000 of the total bond amount of \$24,815,000. This Ag2School tax credit equates to an estimated 52.89% of the referendum project total cost.

SUPERINTENDENT'S REPORT

REFERENDUM OPEN HOUSE & TOURS

Join us for an exclusive building tour and open house to learn more about the upcoming 2025 referendum. This is your chance to hear directly from district leadership, ask questions, and gain valuable insights into the February 11, 2025 referendum.

Each Open House event offers two convenient times – 6 p.m. and 7 p.m.

They will begin with a brief presentation, followed by a guided building tour and a Q&A session where you can get answers to all your questions.

- ▶ **Monday, December 16, 2024**
Conference Room #103 // 6 p.m. or 7 p.m.
- ▶ **Monday, January 13, 2025**
Conference Room #103 // 6 p.m. or 7 p.m.
- ▶ **Thursday, January 23, 2025**
Conference Room #103 // 6 p.m. or 7 p.m.
- ▶ **Tuesday, February 4, 2025**
Conference Room #103 // 6 p.m. or 7 p.m.



SUPERINTENDENT'S REPORT



Safe Routes to School

- Letter of Support
- Planning grant
- Possible future opportunities/grant goals
 - 1) County 10 bypass
 - 2) Hawk System over/on Highway 68
 - 3) Pedestrian islands
 - 4) Highlighted crosswalks/sidewalks



Solar for Schools



STUDENT ENROLLMENT

Grade	2018-2019 Funded	2019-2020 Funded	2020-2021 Funded	2021-2022 Funded	2022-2023 Funded	2023-2024 Funded	12/11/2024
PreK	6.7	9.1	6.8	6.1	5.3	7.6	57
HK/K	29.0	34.0	22.6	39.3	31.8	42.1	29
1st Grade	41.3	32.2	31.1	23.8	39.1	33.0	41
2nd Grade	27.0	44.5	30.1	31.4	25.5	41.8	33
3rd Grade	33.4	26.5	42.3	33.9	32.6	29.0	42
4th Grade	38.3	35.1	28.0	42.9	36.3	31.5	31
5th Grade	34.1	37.1	37.0	24.9	46.6	37.5	33
6th Grade	34.8	36.5	36.2	37.5	23.5	46.2	38
7th Grade	38.9	45.9	46.8	47.6	53.3	42.6	53
8th Grade	39.2	40.0	46.4	46.3	48.1	54.3	46
9th Grade	56.1	44.1	45.0	50.1	44.9	49.3	55
10th Grade	52.7	52.9	45.6	43.7	49.0	45.1	51
11th Grade	52.0	53.4	48.3	45.0	42.7	46.2	46
12th Grade	43.8	44.4	49.2	45.7	42.6	42.7	43
Total (K-12)	521	527	509	512	516	541	541
Total (PreK-12)	527	536	516	518	521	548.7	598
K-12 Change from Previous Year							0



Student Activity Account – Month of November 2024

Fund #	Description	Receipt	Expense
4	Junior Class - KB's		\$ 1,200.00
4	Student Council - Bree Marlyn		\$ 24.67
4	Student Council - Pepsi		\$ 256.00
14	Junior Class - Rebecca Johnson		\$ 111.94
4	FCCLA - Sundae Bar	\$ 500.00	
4	Junior Class - KB Pizza	\$ 1,800.00	
4	Student Council - Lobby Pop	\$ 418.00	
8	Juniors - Krispy Kreme	\$ 5,385.00	
November 2024 Totals		\$ 8,103.00	\$ 1,592.61

Fund Name	FY25 Beginning Balance	November 2024			Year-To-Date			Ending Balance	Change
		Receipts	Expenses	Transfers	Receipts	Expenses	Transfers		
FCCLA	\$ 12,783.51	\$ 500.00	\$ -	\$ -	\$ 2,139.00	\$13,056.12	\$ -	\$ 1,866.39	-85.4%
FFA	\$ 4,379.98	\$ -	\$ -	\$ -	\$ -	\$ 1,215.00	\$ -	\$ 3,164.98	-27.7%
Grade 11	\$ 3,453.06	\$7,185.00	\$1,311.94	\$ -	\$ 7,915.00	\$ 1,311.94	\$(3,453.06)	\$ 6,603.06	91.2%
Grade 12	\$ 923.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,529.12	\$ 3,453.06	273.7%
National Honor Society	\$ 737.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737.48	0.0%
Student Council	\$ 5,808.46	\$ 418.00	\$ 280.67	\$ -	\$ 3,716.68	\$ 3,133.91	\$ 923.94	\$ 7,315.17	25.9%
November 2024 Totals	\$ 28,086.43	\$8,103.00	\$1,592.61	\$ -	\$13,770.68	\$18,716.97	\$ -	\$ 23,140.14	-17.6%

FINANCIAL REPORT

CASH FLOW | END OF NOVEMBER 2024

Account	Description - Use	Beginning Balance	Dividends - Interest	Credits - Revenue	Debits - Expenditures	Ending Balance	Change from Previous Month
State Bank of Taunton [0200]	General	\$ 198,869.88		\$ 1,227,883.18	\$ 1,361,924.25	\$ 64,828.81	\$ (134,041.07)
State Bank of Taunton [0218]	Student Activities	\$ 16,629.75		\$ 8,103.00	\$ 1,592.61	\$ 23,140.14	\$ 6,510.39
State Bank of Taunton [0226]	Petty Cash	\$ 1,450.00		\$ -	\$ -	\$ 1,450.00	\$ -
State Bank of Taunton [0234]	Payroll	\$ 554.10		\$ 287,710.28	\$ 288,264.38	\$ -	\$ (554.10)
PMA-MN Trust [2023A]	2023A	\$ 693,277.10	\$ 1,436.44	\$ -	\$ -	\$ 694,713.54	\$ 1,436.44
PMA-MN Trust [2023B]	2023B	\$ 1,919,111.77	\$ 3,465.34	\$ -	\$ -	\$ 1,922,577.11	\$ 3,465.34
PMA-MN Trust	Investments	\$ 3,534,787.16	\$ 10,237.19	\$ 368,463.65	\$ 825,000.00	\$ 3,088,488.00	\$ (446,299.16)
End of November 2024 Statement Totals: All Depositories		\$ 6,364,679.76	\$ 15,138.97	\$ 1,892,160.11	\$ 2,476,781.24	\$ 5,795,197.60	\$ (569,482.16)
October 2024 Statement Totals: All Depositories		\$ 6,162,768.61	\$ 15,982.66	\$ 1,578,880.69	\$ 1,392,952.20	\$ 6,364,679.76	
Net Changes From November 1 through November 30		\$ 201,911.15	\$ (843.69)	\$ 313,279.42	\$ 1,083,829.04	\$ (569,482.16)	
Net Increase in Balance/Cash Flow From November 1, 2024 to November 30, 2024						\$ (569,482.16)	



FINANCIAL REPORT

ALL FUNDS | EXPENSES & REVENUES

Sequence: L, Fd		202305			202405			202505		
Description	Budget BUD23	Year to Date	%	Budget BUD24	Year to Date	%	Budget ADP25	Year to Date	%	
E Expenditure										
01 General Fund	7,503,210.00	2,663,128.51	35%	7,904,910.00	2,667,396.01	34%	7,715,916.00	2,951,277.01	38%	
02 Food Service Fund	383,205.00	97,303.03	25%	475,972.00	163,778.28	34%	511,272.00	172,883.97	34%	
04 Community Service	173,307.00	85,976.34	50%	240,967.00	71,469.31	30%	252,685.00	84,293.31	33%	
06 Building Construction Fund	0.00	0.00	0%	36,000.00	35,378.78	98%	264,358.00	0.00	0%	
07 Debt Service Fund	1,175,505.00	140,440.00	12%	1,177,800.00	126,400.00	11%	1,548,528.00	246,202.50	16%	
E Expenditure	9,235,227.00	2,986,847.88	32%	9,835,649.00	3,064,422.38	31%	10,292,759.00	3,454,656.79	34%	
R Revenue										
01 General Fund	(7,124,167.00)	(1,598,531.79)	22%	(7,760,002.00)	(1,831,835.38)	24%	(7,593,069.00)	(2,144,237.65)	28%	
02 Food Service Fund	(401,540.00)	(125,310.63)	31%	(497,500.00)	(120,373.47)	24%	(481,070.00)	(134,945.44)	28%	
04 Community Service	(158,930.00)	(38,243.90)	24%	(174,041.00)	(51,806.73)	30%	(188,505.00)	(77,612.48)	41%	
06 Building Construction Fund	0.00	0.00	0%	(2,635,533.00)	(2,574,488.20)	98%	(45,000.00)	(54,212.93)	120%	
07 Debt Service Fund	(1,162,368.00)	(438,396.78)	38%	(1,178,297.00)	(601,941.31)	51%	(1,603,388.00)	(1,068,595.01)	67%	
21 Student Activity Account	0.00	95.73	0%	0.00	1,146.02	0%	0.00	4,946.29	0%	
R Revenue	(8,847,005.00)	(2,200,387.37)	25%	(12,245,373.00)	(5,179,299.07)	42%	(9,911,032.00)	(3,474,657.22)	35%	



FINANCIAL REPORT

FUND 1 | REVENUES BY SOURCE

Sequence: Fd, O/S		202305			202405			202505		
Description	Budget	Year to Date	%	Budget	Year to Date	%	Budget	Year to Date	%	
	BUD23			BUD24			ADP25			
01 General Fund										
000 Local Revenues	(1,682,121.00)	(147,006.16)	9%	(1,818,631.00)	(491,256.57)	27%	(1,643,859.00)	(486,273.21)	30%	
200 State Revenues	(4,275,406.00)	(1,064,375.81)	25%	(4,710,481.00)	(1,106,899.81)	23%	(4,742,903.00)	(1,339,586.27)	28%	
	(34,056.00)	0.00	0%	0.00	0.00	0%	0.00	0.00	0%	
200 State Revenues	(27,825.00)	(9,621.04)	35%	(26,248.00)	(8,235.60)	31%	(23,579.00)	(13,847.72)	59%	
300 State Revenues	(672,569.00)	(115,915.25)	17%	(1,017,477.00)	(185,617.91)	18%	(1,039,965.00)	(190,111.38)	18%	
400 Federal Revenues from State	(231,344.00)	0.00	0%	(148,519.00)	(37,997.99)	26%	(102,777.00)	(114,113.01)	111%	
500 Federal Revenues from Fed Sou	(48,909.00)	0.00	0%	(38,646.00)	0.00	0%	(39,986.00)	0.00	0%	
600 Loc Sales, Ins Recov & Jdgmnt	(151,937.00)	(261,613.53)	172%	0.00	(1,827.50)	0%	0.00	(306.06)	0%	
01 General Fund	(7,124,167.00)	(1,598,531.79)	22%	(7,760,002.00)	(1,831,835.38)	24%	(7,593,069.00)	(2,144,237.65)	28%	



FINANCIAL REPORT

FUND 1 | EXPENSES BY OBJECT

Sequence: Fd, O/S		202305			202405			202505		
Description	Budget			Budget			Budget			
	BUD23	Year to Date	%	BUD24	Year to Date	%	ADP25	Year to Date	%	
01 General Fund										
100 Salaries & Wages	3,939,478.00	1,254,834.99	32%	4,295,935.00	1,283,559.50	30%	4,288,023.00	1,405,309.93	33%	
200 Employee Benefits	932,965.00	260,450.74	28%	1,119,935.00	317,449.28	28%	1,245,156.00	329,165.19	26%	
300 Purchased Services	1,487,992.00	620,392.86	42%	1,443,025.00	483,852.38	34%	1,471,119.00	538,631.51	37%	
400 Supplies & Materials	890,330.00	371,562.07	42%	787,395.00	379,221.02	48%	573,418.00	503,771.15	88%	
500 Capital Expenditures	223,137.00	134,344.65	60%	234,000.00	188,120.34	80%	108,500.00	157,436.91	145%	
800 Other Expenditures	29,308.00	21,543.20	74%	24,620.00	15,193.49	62%	29,700.00	16,962.32	57%	
01 General Fund	7,503,210.00	2,663,128.51	35%	7,904,910.00	2,667,396.01	34%	7,715,916.00	2,951,277.01	38%	





MNTrust Monthly Statement

Minnesota ISD #414

Please Note:

THE FUND WILL BE CLOSED DECEMBER 25TH IN OBSERVANCE OF CHRISTMAS DAY AND JANUARY 1ST IN OBSERVANCE OF NEW YEARS DAY

Activity Summary (31273-101) Operating

11/1/2024 - 11/30/2024

Investment Pool Summary	IS
Beginning Balance	\$3,049,987.16
Dividends	\$10,237.19
Purchases	\$368,463.65
Redemptions	(\$825,000.00)
Ending Balance	\$2,603,688.00
Average Monthly Rate	4.659%
Share Price	\$1.000
Total	\$2,603,688.00
Total Fixed Income	\$484,800.00
Account Total	\$3,088,488.00

Your PMA Representative
 Steve Pumper
 (612) 509-2565
 spumper@pmanetwork.com

Minnesota ISD #414
 Tara Skorczewski
 504 N. Monroe St.
 Minnesota, MN 56264



PMA Financial Network
 2135 CityGate Lane, 7th Floor
 Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (31273-101) Operating

IS 11/1/2024 - 11/30/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
11143810	11/06/2024	11/06/2024	Online Wire Redemption	(\$150,000.00)	\$0.00	\$1.000	(150,000.000)
11144248	11/07/2024	11/07/2024	State Funds Purchase, ISD 0414	\$0.00	\$1,112.00	\$1.000	1,112.000
11144773	11/07/2024	11/07/2024	Online Wire Redemption	(\$350,000.00)	\$0.00	\$1.000	(350,000.000)
11151123	11/15/2024	11/15/2024	State Funds Purchase, ISD 0414	\$0.00	\$96,524.06	\$1.000	96,524.060
11155429	11/21/2024	11/21/2024	State Funds Purchase, ISD 0414	\$0.00	\$16,566.79	\$1.000	16,566.790
11157162	11/25/2024	11/25/2024	Online Wire Redemption	(\$325,000.00)	\$0.00	\$1.000	(325,000.000)
11160425	11/27/2024	11/27/2024	State Funds Purchase, ISD 0414	\$0.00	\$254,260.80	\$1.000	254,260.800
11167068	11/30/2024	11/30/2024	Dividend Reinvest	\$0.00	\$10,237.19	\$1.000	10,237.190
				(\$825,000.00)	\$378,700.84		(446,299.160)

Beginning Balance: \$3,049,987.16 | Ending Balance: \$2,603,688.00



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				11/30/2024		IS Account Balance	\$2,603,688.00	4.659%	\$1.000	\$2,603,688.00	\$2,603,688.00
CD	N	1362727-1	06/12/2024	06/12/2024	01/15/2025	Old Plank Trail Community Bank, National Association, IL	\$242,400.00	5.187%		\$249,874.75	\$242,400.00
CD	N	1362726-1	06/12/2024	06/12/2024	01/15/2025	Northbrook Bank and Trust Company, National Association, IL	\$242,400.00	5.187%		\$249,874.75	\$242,400.00
							\$3,088,488.00			\$3,103,437.50	\$3,088,488.00

Time and Dollar Weighted Average Portfolio Yield: 5.187%

Weighted Average Portfolio Maturity: 46.00 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	84.303%	\$2,603,688.00	IS Account
CD	15.697%	\$484,800.00	Certificate of Deposit

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

Rate is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

Deposit Codes

N	Single FEIN
---	-------------



MNTrust Monthly Statement

Minnesota ISD #414

Please Note:

THE FUND WILL BE CLOSED DECEMBER 25TH IN OBSERVANCE OF CHRISTMAS DAY AND JANUARY 1ST IN OBSERVANCE OF NEW YEARS DAY

Activity Summary (31273-201) 2023A Bonds (Municipal Advisory Account)

11/1/2024 - 11/30/2024

Investment Pool Summary	IS
Beginning Balance	\$375,124.76
Dividends	\$1,436.44
Purchases	\$0.00
Redemptions	\$0.00
Ending Balance	\$376,561.20
Average Monthly Rate	4.659%
Share Price	\$1.000
Total	\$376,561.20
Total Fixed Income	\$318,152.34
Account Total	\$694,713.54

Your PMA Representative
 Steve Pumper
 (612) 509-2565
 spumper@pmanetwork.com

Minnesota ISD #414
 Tara Skorczewski
 504 N. Monroe St.
 Minnesota, MN 56264



PMA Financial Network
 2135 CityGate Lane, 7th Floor
 Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (31273-201) 2023A Bonds

IS 11/1/2024 - 11/30/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
11167069	11/30/2024	11/30/2024	Dividend Reinvest	\$0.00	\$1,436.44	\$1.000	1,436.440
				\$0.00	\$1,436.44		1,436.440

Beginning Balance: \$375,124.76 | Ending Balance: \$376,561.20



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				11/30/2024		IS Account Balance	\$376,561.20	4.659%	\$1.000	\$376,561.20	\$376,561.20
SEC	6	61804-1	09/26/2023	09/27/2023	08/31/2025	US TREASURY N/B, 91282CAJ0	\$91,402.34	4.988%		\$100,000.00	\$96,953.13
CD	N	1353390-1	09/12/2023	09/12/2023	09/11/2025	LATINO COMMUNITY CREDIT UNION, NC	\$226,750.00	5.043%		\$249,620.38	\$226,750.00
							\$694,713.54			\$726,181.58	\$700,264.33

Time and Dollar Weighted Average Portfolio Yield: 5.027%

Weighted Average Portfolio Maturity: 281.71 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	54.204%	\$376,561.20	IS Account
SEC	13.157%	\$91,402.34	Securities
CD	32.639%	\$226,750.00	Certificate of Deposit

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

Rate is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

Deposit Codes

Security Codes

N | Single FEIN

6 | Treasury Note



MNTrust Monthly Statement

Minnesota ISD #414

Please Note:

THE FUND WILL BE CLOSED DECEMBER 25TH IN OBSERVANCE OF CHRISTMAS DAY AND JANUARY 1ST IN OBSERVANCE OF NEW YEARS DAY

Activity Summary (31273-202) 2023B Taxable Bonds (Municipal Advisory Account)

11/1/2024 - 11/30/2024

Investment Pool Summary		IS
Beginning Balance		\$904,964.89
Dividends		\$3,465.34
Purchases		\$0.00
Redemptions		\$0.00
Ending Balance		\$908,430.23
Average Monthly Rate		4.659%
Share Price		\$1.000
Total		\$908,430.23
Total Fixed Income		\$1,014,146.88
Account Total		\$1,922,577.11

Your PMA Representative
 Steve Pumper
 (612) 509-2565
 spumper@pmanetwork.com

Minnesota ISD #414
 Tara Skorczewski
 504 N. Monroe St.
 Minnesota, MN 56264



PMA Financial Network
 2135 CityGate Lane, 7th Floor
 Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (31273-202) 2023B Taxable Bonds

IS 11/1/2024 - 11/30/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
11167070	11/30/2024	11/30/2024	Dividend Reinvest	\$0.00	\$3,465.34	\$1.000	3,465.340
				\$0.00	\$3,465.34		3,465.340

Beginning Balance: \$904,964.89 | Ending Balance: \$908,430.23



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				11/30/2024		IS Account Balance	\$908,430.23	4.659%	\$1.000	\$908,430.23	\$908,430.23
CD	N	1353416-1	09/12/2023	09/12/2023	03/05/2025	ServisFirst Bank, FL	\$231,350.00	5.404%		\$249,847.00	\$231,350.00
SEC	6	61803-1	09/26/2023	09/27/2023	08/31/2025	US TREASURY N/B, 91282CAJ0	\$182,796.88	4.990%		\$200,000.00	\$193,906.25
CD	N	1353420-1	09/12/2023	09/12/2023	09/11/2025	First National Bank, AR	\$227,000.00	5.036%		\$249,861.59	\$227,000.00
CD	N	1353414-1	09/12/2023	09/12/2023	09/11/2025	Baxter Credit Union, IL	\$226,850.00	4.977%		\$249,867.79	\$226,850.00
CD	N	1353417-1	09/12/2023	09/12/2023	09/11/2025	First National Bank, ME	\$146,150.00	5.028%		\$161,143.66	\$146,150.00
							\$1,922,577.11			\$2,019,150.27	\$1,933,686.48

Time and Dollar Weighted Average Portfolio Yield: 5.042%

Weighted Average Portfolio Maturity: 240.05 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	47.251%	\$908,430.23	IS Account
CD	43.241%	\$831,350.00	Certificate of Deposit
SEC	9.508%	\$182,796.88	Securities

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

Rate is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

Deposit Codes

Security Codes

N | Single FEIN

6 | Treasury Note

CONSENT

AGENDA

Consent Agenda Personnel Items - December 2024

New Contract or New Hire			
Name	Position	Salary-Wages	Effective Date
Sariah Cheadle	One Act Play Director	\$ 2,538	Immediately
Aubree Cheadle	One Act Play Volunteer		Immediately
Brynn Mongeau	One Act Play Volunteer		Immediately

PREVIOUS

BUSINESS

Whereas, Pursuant to Minnesota Statutes the School Board of Independent School District No. 414, Minneota, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$ 1,104,514.47
Community Services	\$ 42,654.45
Debt	\$ 1,468,870.09
Total Proposed Tax Levy	\$ 2,616,039.01

Now Therefore, Be it resolved by the School Board of Independent School District No. 414, Minneota, Minnesota, that the levy to be levied in 2024 to be collected in 2025 is set at \$2,616,039.01. The clerk of the ISD 414 School Board is authorized to certify the proposed levy to the County Auditors of Lincoln, Lyon, and Yellow Medicine County, Minnesota.



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	718,384,652
B.	PUPIL DATA	1	2	2020 MARKET VALUE	711,803,444
			3	2021 MARKET VALUE	743,573,751
II.	INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	883,709,652
A.	GENERAL	2	5	2023 MARKET VALUE	1,176,264,436
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
		6		**REFERENDUM MARKET VALUE (RMV)**	
		6		2019 RMV	144,621,700
III.	ADJUSTMENTS BY FUND	7		2020 RMV	146,834,900
A.	GENERAL	16	8	2021 RMV	153,771,100
B.	COMMUNITY SERVICE	23	9	2022 RMV	183,390,200
C.	GENERAL DEBT	24	10	2023 RMV	211,500,100
D.	OPEB/PENSION DEBT	24			
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24			
		11		2019 NTC	5,821,216
V.	OFFSET ADJUSTMENTS	26	12	2020 NTC	5,773,936
			13	2021 NTC	6,082,190
VI.	TACONITE ADJUSTMENTS	27	14	2022 NTC	7,393,811
			15	2023 NTC	10,001,505
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
		16		2019 SALES RATIO	96.5%
		17		2020 SALES RATIO	97.5%
		18		2021 SALES RATIO	91.3%
		19		2022 SALES RATIO	89.1%
		20		2023 SALES RATIO	99.8%
				UNLIMITED ADJUSTED NTC (UANTC)	
		21		2019 UANTC=(11)/(16)=	6,028,025
		22		2020 UANTC=(12)/(17)=	5,917,564
		23		2021 UANTC=(13)/(18)=	6,655,103
		24		2022 UANTC=(14)/(19)=	8,293,563
		25		2023 UANTC=(15)/(20)=	10,016,448
				ADJUSTED NTC (ANTC)	
		26		2019 ANTC	6,028,025
		27		2020 ANTC	5,917,564
		28		2021 ANTC	6,655,103
		29		2022 ANTC	7,919,572
		30		2023 ANTC	9,424,291
				AG MODIFIED ANTC FOR LTFM	
		31		2019 AG MODIFIED ANTC	3,691,253
		32		2020 AG MODIFIED ANTC	3,619,344
		33		2021 AG MODIFIED ANTC	4,031,777
		34		2022 AG MODIFIED ANTC	4,797,814
		35		2023 AG MODIFIED ANTC	5,709,399
				ADJUSTED ADM	
		47		2021-22 ADJ ADM (ACT)	478.48
		48		2022-23 ADJ ADM (ACT)	481.18
		49		2023-24 ADJ ADM (PRE)	501.62
		50		2024-25 ADJ ADM (EST)	490.00
		51		2025-26 ADJ ADM (EST)	487.00
		52		2026-27 ADJ ADM (EST)	474.00
				ADJUSTED PUPIL UNITS	
		53		2021-22 ADJ PU (ACT)	526.30
		54		2022-23 ADJ PU (ACT)	529.04
		55		2023-24 ADJ PU (PRE)	547.97
		56		2024-25 ADJ PU (EST)	538.20
		57		2025-26 ADJ PU (EST)	534.80
				VOLUNTARY PRE-K ADJUSTED ADM	
		58		2021-22 ADJ VPK ADM	
		59		2022-23 ADJ VPK ADM	
		60		2023-24 ADJ VPK ADM	
		61		2024-25 ADJ VPK ADM	
		62		2025-26 ADJ VPK ADM	
				VOL PRE-K ADJUSTED PUPIL UNITS	
		63		2021-22 ADJ VPK PU	
		64		2022-23 ADJ VPK PU	
		65		2023-24 ADJ VPK PU	
		66		2024-25 ADJ VPK PU	
		67		2025-26 ADJ VPK PU	

*FORECAST ESTIMATES, SUBJECT TO CHANGE

WEIGHTS FOR PUPIL UNITS FY 2015 & LATER

PRE-KGN HCP: 1.000
 HCP-KGN: 1.000
 REG-KGN PART: 0.550
 REG-KGN ALL: 1.000
 GRADES 1-3: 1.000
 GRADES 4-6: 1.000
 GRADES 7-12: 1.200

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)	3.40	116 2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM				11.00
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,090.20	117 IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM				20.00
72	2025-26 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) =	7,106.68	118 EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU				24,560.00
74	2022-23 ADJ SRP PU				
75	2023-24 ADJ SRP PU				
76	2024-25 ADJ SRP PU				
77	2025-26 ADJ SRP PU				
PENSION ADJUSTMENT REVENUE		105	PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)		119 2025-26 ADM SRV (EST)
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) =		527.49
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY	2,989,774.88	120 EL CONCENTRATION RATIO = (116)/(119) =
78	2021-22 EXT ADM (ACT)	108	PENSION ADJUST RATE	.0200	.02085348
79	2022-23 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	59,795.49	121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
80	2023-24 EXT ADM (PREL)	110	TOTAL PENSION ADJ REV = (106)+(109) =	59,795.49	.18133461
81	2024-25 EXT ADM (EST)				122 EL PUPIL UNITS = (116)X(121) =
82	2025-26 EXT ADM (EST)				1.99
83	2026-27 EXT ADM (EST)				
EXTENDED TIME PU		111	GIFTED & TALENTED REV = (57)X\$13.00 =	6,952.40	123 EL CONCENTRATION REV = (122)X\$436 =
84	2021-22 EXT TIME PU				867.64
85	2022-23 EXT TIME PU				
86	2023-24 EXT TIME PU				
87	2024-25 EXT TIME PU				
88	2025-26 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2025-26 EXT PU (EST)		124 DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		25,427.64
100	FY2026 FORMULA ALLOW			7,465	125 BASIC SKILLS REVENUE = (113)+(124) =
57	2025-26 ADJ PU (EST)			534.80	208,044.64
101	BASIC REVENUE = (57)X(100) =	113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)=	182,617.00	**SPARSITY REVENUE**
	3,992,282.00	114	COMPENSATORY PILOT		**SPARSITY REVENUE**
DECLINING ENROLLMENT REV		115	TOTAL COMPENSATORY REV =(113)+(114)=	182,617.00	126 ATTENDANCE AREA FOR SPARSITY
56	2024-25 ADJ PU (EST)			538.20	175.62
57	2025-26 ADJ PU (EST)			534.80	15.2
					127 DIST TO NEAREST HS
					128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
					25.0
					129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
					.20
					130 2025-26 ADM SRV, 7-12
					286.38

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) =	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
	.16553513		658.37		
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)] =	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
	65,752.05		310.50	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =		166,055.40
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST)	**INITIAL GEN ED REVENUE**	
	65,752.05		143,677.39	101	BASIC 3,992,282.00
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)	104	DECLINING ENROLL 7,106.68
	66,139.34		142,481.54	110	PENSION ADJUSTMENT 59,795.49
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	111	GIFTED & TALENTED 6,952.40
	NO		149,605.62	112	EXTENDED TIME
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	125	BASIC SKILLS 208,044.64
	65,752.05		143,677.39	137	SPARSITY 65,752.05
SMALL SCHOOLS REVENUE				140	SMALL SCHOOLS 128,860.06
57	2025-26 ADJ PU (EST)	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46)	160	TRANSPORT SPARSITY 166,055.40
	534.80		3,813,787.80	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) =
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 =		4,634,848.72
	.44291667		177,722.51	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.77
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121)	163	MAINTENANCE COST INDEX = 1+[.01X(162)] =
	240.95		161,503.25		1.4277
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
	128,860.06				234.62
TRANSPORTATION SPARSITY		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2=
141	ATTENDANCE AREA				2
142	SQUARE MILES PER RES PU =(141)/(46)=	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) =	166	YEAR ROUND PU SERVED
	.3679		339,225.76	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =
143	SPARSITY INDEX = GTR OF (142) OR 0.2 =				126,544.38
	.3679			168	UNEQUALIZED REVENUE =(57)X(165)=
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =				1,069.60
	.2000				

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024
57	2025-26 ADJ PU (EST)	534.80	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	387,195.20	185	FY2026 ANNUAL INFLATION FACTOR	1.0243	
172	TIER 1 LOR CAP/APU	300	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =		**REFERENDUM CAPS**
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	1.2341	
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) =	160,440.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	2,266.31	
177	TOTAL, TIER 2 = (57)X(175) =	226,755.20	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	818.45	
	REFERENDUM ALLOWANCES		192	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	710.05	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		193	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	65,752.05	
	REF AUTH W/O INFLATION				137	SPARSITY REVENUE
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
179	PHASEOUT OF LINE (178)				9,999.99	
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY				202	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS				57	2025-26 ADJ PU (EST)
					534.80	
					203	FY2026 REFER REVENUE = (57)X(202) =

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	176	TOTAL, TIER 1 = (57)X(174) = 160,440.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU 300.0	177	TOTAL, TIER 2 = (57)X(175) = 226,755.20
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2023 RMV 211,500,100
		57	2025-26 ADJ PU (EST) 534.80	46	2025-26 RES PU (EST) 477.40
	EQUITY REVENUE	224	= LSR OF \$100,000 OR [(57)X(223)] =	234	FY2026 RMV/RES PU = (10)/(46) = 443,024.93
206	METRO 5TH PERCENTILE 7,775.96	225	= (220)+(224) = 50,271.20	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .50343742
207	METRO 95TH PERCENTILE 10,065.03	226	BOTH RUR AND MET = = 0.25X(225) 12,567.80	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038= .69002914
208	METRO GAP =(207)-(206) = 2,289.07	57	2025-26 ADJ PU (EST) 534.80	237	TIER 1 LOR LEVY = (176)X(235) = 80,771.50
209	RURAL 5TH PERCENTILE 7,765.00	227	= \$50.00X(57) = 26,740.00	238	TIER 2 LOR LEVY = (177)X(236) = 156,467.70
210	RURAL 95TH PERCENTILE 10,038.13	228	EQUITY REVENUE =(225)+(226)+(227)= 89,579.00	239	TIER 1 LOR AID = (176)-(237) = 79,668.50
211	RURAL GAP =(210)-(209) = 2,273.13	30	2023 ANTC 9,424,291	240	TIER 2 LOR AID = (177)-(238) = 70,287.50
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	57	2025-26 ADJ PU (EST) 534.80	**EQUITY AIDS & LEVIES**	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)= 2,273.13	230	FY2026 ANTC/ADJ PU =(30)/(57)= 17,622.08	228	EQUITY REVENUE 89,579.00
214	DIST'S REGION'S 95TH PCT = (207) OR (210)= 10,038.13	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .76912011	241	LEVY RATIO FOR EQUITY =(234)/\$510,000 .86867633
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) = 7,765.00	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 96,505.18	242	EQUITY LIMIT = (228)*(241) = 77,815.16
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 2,273.13	233	OPERATING CAP AID =(167)-(232)= 30,039.20	243	EQUITY AID = (228)-(242) = 11,763.84
217	EQUITY INDEX = (216)/(213) = 1.00000000			**TRANSITION AIDS & LEVIES**	
218	= \$80X(217) = 80.00			205	TRANSITION REVENUE
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 94.00			244	LEVY RATIO FOR TRANSITION =(234)/\$510,000 .86867633
57	2025-26 ADJ PU (EST) 534.80				
220	= (57)X(219) = 50,271.20				
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR 1,347.01				
222	=0.10X[(221)] = 134.70				

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) =	234	FY2026 RMV/RES PU 443,024.93	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 = .78134908	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	258	TIER 1 LEVY = (253)X(256) =	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 9,999.99	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 300.00
137	SPARSITY REVENUE 65,752.05	260	TOTAL = (258) +(259)+(255) =	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) 9,999.99 BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) =	274	REF AND LOR REV = (176)+(203) = 160,440.00
250	TIER 1 = LSR OF (202) OR (247) =	262	TIER 2 AID = (254)-(259) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	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) =	**EQUALIZATION AID LIMIT**			
		100	FY2026 FORMULA ALLOW 7,465		
		57	ADJ PU (EST) 534.80		
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 837,630.50		
	BREAKDOWN OF REFERENDUM REVENUES	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	276	TIER 2 REF AID
203	REFERENDUM REVENUE ALL AUTHORITIES			277	TIER 1 REF AID
253	TOTAL, TIER 1 = (57)X(250) =			278	TIER 1 LOR AID
254	TOTAL, TIER 2 = (57)X(251) =			279	TIER 1 LOR LEVY
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =			280	TIER 1 REF LEVY
				281	TIER 2 REF LEVY
				282	UNEQL REF LEVY
		266	TIER 1 LEVY = (258)+(265) =		
		259	TIER 2 LEVY		
		255	UNEQUALIZED LEVY		
		267	TOTAL = (266) +(259)+(255) =		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***		
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT	
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 237,239.20	
	= (268)-(277) =		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID	
284	TIER 2 REF AID		EDUC REVENUE REPORT,		=(240)+ (278)+ (279)=	
	= (262)-(276) =		LINE 197)		=(285)+ (306)= 149,956.00	
285	TIER 1 LOR AID					
	= (239)-(278)	298	FY 2015 COMBINED AID			
	79,668.50		FOR GUARANTEE			
286	TIER 1 LOR LEVY		= (296)+(297) =	240,040.79	**REF AID & LEVY SUMMARY**	
	= (237)-(279)				AFTER REF AID GUARANTEE	
287	TIER 1 REF LEVY					
	= (266)-(280) =	299	FY2026 COMBINED REVENUE	313	TIER 1 REF LEVY	
288	TIER 2 REF LEVY		= (171)+(203) =	387,195.20	= (287)-(307) =	
	= (259)-(281) =					
289	UNEQL REF LEVY	300	FY2026 COMBINED		314	TIER 2 REF LEVY
	= (255)-(282) =		INITIAL AID		= (288)-(308) =	
			= (240)+(290) =	149,956.00	315	UNEQL LEVY
						= (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION	301	REVENUE RATIO =		316	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE		LESSER OF 1 OR		=(313)+(314)+(315)=	
	= (275)+(283)		[(299)/(295)] =	1.00000000		
	+(284)+(285) =	302	2012 RMV	111,072,200	317	TOTAL REFERENDUM
	79,668.50					EQUALIZATION AID
291	REFERENDUM AND LOR LEVY	302	2023 RMV	211,500,100		=(275)+(283)+(284)
	BEFORE AID GUARANTEE	10				+(307)+(308)+(309)
	= (286)+(287)	303	RMV RATIO =			-(278)-(279) =
	+(288)+(289) =		LESSER OF 1 OR			
	80,771.50		[(302)/(10)] =	.52516382		
		304	FY2026 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**	
			COMBINED AID		(CHARTER TRANSPORT AND	
292	FY 2015 REFERENDUM AID		= (298)X(301)X(303) =	126,060.74	MN STATE ACAD ADJ'S ONLY)	
	INCREASE FROM GUARANTEE	305	FY2026 REFERENDUM HOLD		145	TRANSPORT ALLOWANCE
	(FY 2015 GEN ED REV		HARMLESS AID INCREASE		318	ADJ PU OF CHARTER
	REPORT, LINE 276)		IF (292)=0 THEN 0,			SCHOOLS TRANSPORTED
293	FY 2015 REFERENDUM REV		ELSE GREATER OF 0			BY DISTRICT
	(FY 2015 GEN ED REV		OR [(304)-(300)] =		319	EXT TME PU OF CHARTER
	REPORT, LINE 289)					SCHOOLS TRANSPORTED
	381,352.15					BY DISTRICT
294	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**		320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE			ADJUST = (145)X(318)
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS			+\$223X(319) =
	REPORT LINE 198)		ARE REDUCED IN THE FOLLOWING ORDER:		321	2025-26 RES PU ATTENDING
		306	TIER 1 LOR LEVY			MN STATE ACADEMIES
295	FY 2015 COMBINED REVENUE	307	TIER 1 REF LEVY		322	MN STATE ACADEMIES
	= (293)+(294) =	308	TIER 2 REF LEVY			ALT ATTENDANCE ADJ
	381,352.15	309	UNEQL REF LEVY			=(100)X(321) =
296	FY 2015 REFERENDUM				323	ALT ATTEND ADJUST
	EQUALIZATION PLUS		**LOCAL OPT AID & LEVY SUMMARY**			TO AID
	HOLD HARMLESS AID		AFTER REF AID GUARANTEE			= (320)+(322) =
	(FY 2015 GENERAL					
	EDUC REVENUE REPORT,	310	TIER 1 LOR LEVY			
	LINES 276 & 287)		= (286)-(306) =	80,771.50		
	240,040.79	238	TIER 2 LOR LEVY			
			= (238)	156,467.70		

REEMPLOYMENT INSURANCE LEVY		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	57	2025-26 ADJ PU (EST) 534.80
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=		70,082.28	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 56.53
SAFE SCHOOLS LEVY		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) = 70,082.28	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) = 70,082.28	403	INITIAL LTFM REVENUE = \$380X(57)X(402) = 203,224.00
57	2025-26 ADJ PU (EST) 534.80	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000	
365	SAFE SCH LEVY LIMIT = \$36X(57) = 19,252.80	382	CAREER TECH REVENUE = (380)+(381) = 70,082.28	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 458,350.99
SAFE SCHOOLS INTERMEDIATE LEVY		29	2022 ANTC 7,919,572	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	56	2024-25 ADJ PU (EST) 538.20	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 304,329.95
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	383	FY2025 ANTC/ADJ PU = (29)/(56) = 14,714.92	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 = 1.00000000	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) = 762,680.94
JUDGMENT LEVY		385	CAREER TECH LEVY LIMIT = (382)X(384) = 70,082.28	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
369	DISTRICT JUDGMENTS	386	EST CAREER TECH AID = (382)-(385) =	766	NET LTFM REQ DEBT SERVICE FOR VPK
370	INTERMED JUDGMENTS	**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)		407	NEW PAYGO LTFM LEVY FOR VPK
371	JUDGMENT LIMIT =(369)+(370) =	387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 965,904.94
ICE ARENA LEVY		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	**CAPITAL RELATED LEVY LIMITATIONS**	
372	FY2024 NET OPR COSTS	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	400	LTFM PLAN APPROVAL STATUS APPROVED		
FY2025 CAREER & TECHNICAL					
374	SHARE OF FY2025 EST COOPERATIVE BUDGET				
375	FY2025 ESTIMATED DISTRICT BUDGET 102,801.51				
376	FY2025 EST BUDGET = (374)+(375) = 102,801.51				
377	PRELIMINARY REVENUE = .35X(376) = 35,980.53				

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 965,904.94	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 71,912.43
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 131,311.57
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 965,904.94	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 762,680.94
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) = 893,992.51
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 965,904.94	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 458,350.99	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 304,329.95	57	2025-26 ADJ PU (EST) 534.80	764	NET ALT FAC/H&S DEBT 458,350.99
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) = 203,224.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 304,329.95
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 5,709,399	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 529.04	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) = 762,680.94	424	FY2023 ANTC PER APU = (35)/(54) = 10,792.00	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 762,680.94
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 203,224.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .35385796
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 34,227.20	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .64614204	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 71,912.43
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 796,908.14	428	LTFM AID RATIO = 1-(427) = .35385796	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 71,912.43
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 71,912.43	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 131,311.57
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 131,311.57	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 559,456.94
		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	965,904.94			
			456	**ADMINISTRATIVE SPACE**	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY2025 JOINT	474
	= (422)-(768) =	203,224.00		FY2026 JOINT	475
					FY2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		458	**INSTRUCTIONAL/STORAGE**	476
	= (423)-(436) =		459	FY2025 JOINT	3,915.00
				FY2026 JOINT	477
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	REG OPERATING LEASES
	= (432)-(438) =			= (456) TO (459) =	3,915.00
					= SUM (472) TO (475)=
444	GEN FUND LTFM EQUAL LIMIT			***APPROVED INTERMED CAPITALIZED**	***APPROVED REGULAR***
	= GTR OF ZERO OR				CAPITALIZED LEASES
	(442)-(443) =			***ADMINISTRATIVE SPACE***	**ADMINISTRATIVE SPACE**
			461	FY2025 JOINT	477
445	GEN FUND LTFM UNEQUAL LIMIT		462	FY2026 JOINT	FY2025 NONJOINT
	= GTR OF ZERO OR				FY2026 NONJOINT
	(441)-(443)-(444) =	203,224.00		***INSTRUCTIONAL/STORAGE***	**INSTRUCTIONAL/STORAGE**
446	TOTAL GEN FUND LTFM LEVY		463	FY2025 JOINT	479
	= (444)+(445) =	203,224.00	464	FY2026 JOINT	19,180.00
					480
				EXCESS FUNDS CAP LEASE	FY2025 NONJOINT
			465	FY2025 JOINT	481
			466	FY2026 JOINT	482
	DISABLED ACCESS LIMIT				FY2026 NONJOINT
447	FY 1992-FY2026 APPROV DIS ACC COSTS	36,725.00	467	TOT INTERMED CAPITALIZED	483
				= SUM[(461) TO (464)]	REG CAPITALIZED LEASES
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00		-(465)-(466) =	19,180.00
					= [SUM (477) TO (480)]
449	LSR OF (447) OR (448)	36,725.00	468	TOT INTERMED LEASE COSTS	-[(481)+(482)] =
				= (460)+(467) =	23,095.00
					484
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	2000	57	2025-26 ADJ PU (EST)	534.80
			469	INTERMED PUPIL UNIT MAX	
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	2007		LIMIT = \$65X(57) =	34,762.00
					57
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	36,725.00	470	INTERMED LEASE LIMIT	2025-26 ADJ PU (EST)
				=LSR (468) OR (469) =	534.80
					485
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT)	REG PUPIL UNIT MAXIMUM
454	TOTAL CERTIFIED LEVY = (452)+(453) =	36,725.00		= (468)-(470) =	LIMIT = \$212X(57) =
					113,377.60
					486
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			***APPROVED REG OPERATING LEASES**	COMM APPROVED LIMIT
					487
				***ADMINISTRATIVE SPACE**	REGULAR MAX LIMIT
					=GTR (485) OR (486)=
					113,377.60
					488
					REGULAR LEASE LIMIT
					=LSR (484) OR (487)=
					489
					TOTAL LEASE LEVY LIMIT
					= (470)+(488) =
					23,095.00
	LEASE LEVY LIMITATION		472	FY2025 NONJOINT	
			473	FY2026 NONJOINT	
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	287, 288, 916 AND 917			

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 = 850.00		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)= 338,310.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE 700		ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628)= 850.00	701	ALT FAC/H&S REQ DEBT SERV LEVY 479,325.00		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 = 499.48	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 318,256.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) = 499.48	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) = 350.52	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) = 797,581.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 400,680.00
30	2023 ANTC 9,424,291	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
46	2025-26 RES PU (EST) 477.40		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719	FACIL BOND-MS 123B.62 90,930.00
634	ANTC/RES PU = (30)/(46) = 19,740.87			720	EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000			721	REORG OPER DEBT
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	722	ECON DEV ABATEMENT
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	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) = 42,708.30	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 338,310.00	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)= 90,930.00
		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) = 491,610.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 1,627,501.00

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) = 738,990.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) = 90,930.00-
30	2023 ANTC 9,424,291	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)= 71,215.18		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 338,310.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 32,336.27
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 71,215.18	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 38,878.91
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 71,215.18
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 1,627,501.00		**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)= .04375738	764	NET ALT FAC/H&S DEBT = (701)-(754) = 458,350.99
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 14,803.56	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 304,329.95
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) = 20,974.01	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 245,169.75	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) = 13,926.05	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 762,680.94
740	PAY 23 DEBT EXCESS LEVY REDUCTION 53,846.22	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 203,224.00
741	PAY 24 DEBT EXCESS LEVY REDUCTION 38,733.30	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID 71,912.43
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 81,375.05			439	LTFM DEBT EQUAL LEVY 131,311.57
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 71,215.18			440	LTFM DEBT UNEQUAL LTV 559,456.94
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 725,668.57

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	9,424,291	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	942,429	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	529.04	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	17,813.95	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.41026806	54	2022-23 ADJ PU (ACT)	529.04		
776	DISASTER AID RATIO = = 1-(775) =	.58973194	790	2023 ANTC /ADJ APU = (30)/(54) =	17,813.95	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID					808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	338,310.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	14,803.56	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =		778	DISASTER LEVY LIMIT VOTER APPROVED
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	323,506.44	796	TIER 2 DEBT AID = (789)X(794) =			
30	2023 ANTC	9,424,291	797	TOTAL DEBT EQ AID = (795)+(796) =			
781	= .1050X(30) =	989,550.56	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,483,383.40	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) = 738,990.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY B PREVIOUSLY CALCULATED AUTHORITY C CERTIFIED LEVY BASED ON (B) D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 816,598.57	914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER		
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,555,588.57	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER		
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =		**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 80,304.71
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	23 PAY 24 LIMIT 81,010.41
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1002	23 PAY 24 LEVY 81,010.41
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 705.70-
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 70,882.37
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	23 PAY 24 LIMIT 71,504.73
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	23 PAY 24 LEVY 71,504.73
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 71,504.73
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 71,504.73
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 622.36-
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV				
913	JUNE 2023 FUND 47-464				

FY2025 LOR TIER 2		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***	
	LEVY ADJUSTMENT				
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	140,727.54	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	151,441.00	1027 23 PAY 24 LIMIT	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1014	23 PAY 24 LEVY	151,441.00	1028 23 PAY 24 LEVY	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	10,713.46-	1029 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1043	23 PAY 24 LEVY
			1030 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1044	23 PAY 24 LEVY
	FY2025 EQUITY LEVY ADJUSTMENT		1031 FY2025 1ST TIER VTR REF LEVY ADJUSTMENT	1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	68,287.98	1032 FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)	1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1017	23 PAY 24 LIMIT	68,887.56		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
1018	23 PAY 24 LEVY	68,887.56			**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	599.58-			**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)
	FY2025 TRANSITION LEVY ADJUST		1033 ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)	1048	TIER 1 LEVY
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)		1034 ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)	1049	TIER 2 LEVY
1021	23 PAY 24 LIMIT		1035 23 PAY 24 LIMIT	1050	UNEQL LEVY
1022	23 PAY 24 LEVY		1036 23 PAY 24 LEVY	1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1023	FY2025 TRANSITION LEVY ADJUSTMENT		1037 PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
	FY2025 1ST TIER REFERENDUM		1038 PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)		1039 FY2025 2ND TIER REF LEVY ADJUSTMENT		
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)				

FY2025 LOR TBRA ALLOCATION ADJ		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 11,412.81	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
		1066	23 PAY 24 LIMIT 8,228.20		**FY2024 LTFM EQUAL LEVY ADJUST**
		1067	23 PAY 24 LEVY 8,228.20		
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 3,184.61	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY2025 ALT TEACHER COMP ADJ**	1083	22 PAY 23 LIMIT
	FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338) 50,232.00	1084	22 PAY 23 LEVY
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1070	23 PAY 24 LIMIT 44,181.41	1085	TOTAL ADJUSTMENT
		1071	23 PAY 24 LEVY 44,181.41	1086	23 PAY 24 ADJ LIMIT
		1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 6,050.59	1087	23 PAY 24 ADJ LEVY
1057	TIER 1 LEVY			1088	FY2024 LTFM EQUALIZED LEVY ADJUST
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64) 204,744.00
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)	1090	22 PAY 23 LIMIT 187,948.00
		1074	23 PAY 24 LIMIT	1091	22 PAY 23 LEVY 187,948.00
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	23 PAY 24 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1090) = 16,796.00
	FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1076	FY2025 LTFM EQUALIZED LEVY ADJUST	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) 204,516.00	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1093) = 16,796.00
					3 YEAR PRIOR ADJUSTMENTS
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1078	23 PAY 24 LIMIT 186,884.00		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	23 PAY 24 LEVY 186,884.00	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 60,534.19
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1078) = 17,632.00	1097	21 PAY 22 LIMIT 61,192.78
				1098	21 PAY 22 LEVY 61,192.78

FY2023 OPER CAP ADJ CONT.		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED***	
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1098)) =	658.59-	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	58,991.08
1100	22 PAY 23 ADJ LIMIT	227.33-	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	
1101	22 PAY 23 ADJ LEVY	227.33-	1118	21 PAY 22 LIMIT	51,525.78
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) =	431.26-	1119	21 PAY 22 LEVY	51,525.78
	FY2023 LOR TIER 1 LEVY ADJ		1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	7,465.30
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	60,277.44	1121	22 PAY 23 ADJ LIMIT	1,259.45
1104	21 PAY 22 LIMIT	57,556.66	1122	22 PAY 23 ADJ LEVY	1,259.45
1105	21 PAY 22 LEVY	57,556.67	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	6,205.85
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	2,720.78		**FY2023 2ND TIER REF LEVY ADJ**	
1107	22 PAY 23 ADJ LIMIT	1,406.87	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	
1108	22 PAY 23 ADJ LEVY	1,406.87	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,313.91	1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	
	FY2023 LOR TIER 2 LEVY ADJUST		1125	21 PAY 22 LIMIT	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	138,758.71	1126	21 PAY 22 LEVY	
1111	21 PAY 22 LIMIT	130,429.43	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH	
1112	21 PAY 22 LEVY	130,429.43	1128	22 PAY 23 ADJ LIMIT	
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	8,329.28	1129	22 PAY 23 ADJ LEVY	
1114	22 PAY 23 ADJ LIMIT	3,188.12	1130	FY2023 TRANSITION LEVY ADJUSTMENT	
1115	22 PAY 23 ADJ LEVY	3,188.12	1142	22 PAY 23 ADJ LIMIT	
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	5,141.16	1143	22 PAY 23 ADJ LEVY	
			1144	FY2023 2ND TIER REF LEVY ADJUSTMENT	
				FY2023 1ST TIER VOTER APPROVED REFER LEVY ADJUST	
			1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	
			1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	

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) 9,659.33
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT 12,382.31
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 12,382.31
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT = (1176)-(1178) = 2,722.98-
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 2,722.98-
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY 2,722.98-
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 576.90
		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) = 576.90
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT 1,000.00
				1186	22 PAY 23 LEVY 1,000.00
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1186)) = 423.10-
				FY2023 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2022-23 ADJ PU (ACT) 529.04
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 19,045.44

PAY 22 LEASE LEVY ADJUST	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH =(1310)-(1312)=		1003	FY2025 OPER CAP ADJ	705.70-
FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=		1102	FY2023 OPER CAP ADJ	431.26-
**PAY 22 FY2022 LEASE COSTS LEASE COSTS	54	2022-23 ADJ PU (ACT)	529.04	1076	FY2025 LTFM EQ ADJ	
REG OPERATING LEASES	1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	112,156.48	1080	FY2025 LTFM UNEQ ADJ	17,632.00
1300 INTERMEDIATE				1081	FY2025 H&S REBATES	
1301 NON-JOINT	1316	PAY 22 COMMISSIONER APPROVED LIMIT		1088	FY2024 LTFM EQ ADJ	
** CAPITALIZED LEASES **				1095	FY2024 LTFM UNEQ ADJ	16,796.00
1302 INTERMEDIATE	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	112,156.48	1215	FY2023 LTFM EQ ADJ	
1303 NON-JOINT				1226	FY2023 LTFM UNEQ ADJ	4,803.20
1304 PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =		1322	PAY 22 LEASE LEVY ADJ	
PAY 22 FY2023 LEASE COSTS	1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =		1323	LEASE LEVY ADJ (MEMO)	
REG OPERATING LEASES				1324	OTHER CEX ADJ (MEMO)	
1305 INTERMEDIATE				1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1322)+(1323)+(1324)=	38,094.24
1306 NON-JOINT					**OTHER GENERAL LIMITATION ADJ**	
** CAPITALIZED LEASES **	1320	21 PAY 22 LIMIT		758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	90,930.00-
1307 INTERMEDIATE	1321	21 PAY 22 LEVY		1326	ECON DEV ABATE ADJUST (MEMO)	
1308 NON-JOINT	1322	PAY 22 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		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)=				1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
54 2022-23 ADJ PU (ACT)			529.04	1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1311 INTERM PUPIL UNIT AUTH = \$65X(54) =			34,387.60	1331	MAINT PU VAR (MEMO)	
1312 INTERM LEASE AUTH = LSR OF (1310) OR (1311) =						

OTHER GENERAL LIMITATION ADJ		***GEN FUND ADJUST SUMMARY CONT.***		***COMMUNITY SERVICE ADJUST***					
1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	25.23-		1345	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1325) +(1326)+(1327)+(1341)	18,483.20-	1412	***ADULTS W/DISABILITIES*** ADJUST	
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)						1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	
1334	TOTAL OTHER ADJUST GEN OTHER RMV =(1331) +(1332)+(1333)=	25.23-		1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343) + (1344)+(1345) =	17,782.91-	1414	OTHER ADJUST (MEMO)	
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)						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) =	48.40-
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1335)+(1336)=			1400	FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7)	15,831.83			
1338	TIF ADJUST (MEMO)	43.02-		1401	23 PAY 24 LIMIT	15,860.69	1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	32,336.27-
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)			1402	23 PAY 24 LEVY	15,860.69	1701	OTHER ADJUST (MEMO) VOTER APPROVED	
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)			1403	FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	28.86-	1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	32,336.27-
1341	TOTAL OTHER ADJUST, GEN NTC OTHER =(1338)+(1339) +(1340) =	43.02-					1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	38,878.91-
							1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	
				1404	FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8)	229.55			
				1405	21 PAY 22 LIMIT	249.09			
				1406	21 PAY 22 LEVY	249.09			
				1407	FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =	19.54-	1705	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	717,789.87
							1706	23 PAY 24 LIMIT	724,735.57
							1707	23 PAY 24 LEVY	724,735.57
							1708	FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)=	6,945.70-
				1408	FY2023 AUTHORITY (FROM UFARS EXPENDITURES)				
				1409	21 PAY 22 LIMIT				
				1410	21 PAY 22 LEVY				
				1411	FY2023 SCH-AGE CARE ADJUSTMENT				
1342	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1330) =								
1343	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1334)=	700.29							
1344	GENERAL NTC VOTER =(1337) =						1709	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	715,444.97

FY2024 LTFM DEBT LEVY ADJ CONT.		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	721,895.27	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	721,895.27		ADJ VOTER APPROVED		=(2005)/(2009)=	.48500785
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	6,450.30-	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	.01655689
				NON-VOTER =GTR OF		=(2007)/(2009)=	.49843526
1713	23 PAY 24 ADJ LIMIT	7.68		[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	7.68				=(2008)/(2009)=	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=	6,457.98-		(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	22.25
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2016	COMMUNITY SERVICE	2.90
	(FROM WEBSITE				2017	GENERAL DEBT SERVICE	
	FY2023 RPT, LINE 59)	484,319.63		**ABATEMENT ADJUSTMENTS**	2018	TOTAL	25.15
1717	21 PAY 22 LIMIT	489,485.48		**INITIAL ABATEMENT LEVY ADJUST**	2019	EST FY2025 ABATEMENT	
1718	21 PAY 22 LEVY	489,485.48	2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
1719	TOTAL ADJUSTMENT			IN 2023		**PRORATED ABATEMENT AID BY FUND**	
	= (1716)-(1717) =	5,165.85-	2001	SCHOOL TAXES ADDED	2020	GENERAL	
				IN 2023		=(2019)X(2015)=	22.25
1720	22 PAY 23 ADJ LIMIT	3,138.34-	2002	NET CHANGE IN SCHOOL	2021	COMMUNITY SERVICE	
1721	22 PAY 23 ADJ LEVY	3,138.34-		TAXES		=(2019)X(2016)=	2.90
				= (2000)+(2001) =	2022	GENERAL DEBT SERVICE	
1722	23 PAY 24 ADJ LIMIT		2003	ABATEMENT RECOVERY		=(2019)X(2017)=	
1723	23 PAY 24 ADJ LEVY			REVENUE [GTR OF ZERO	2023	TOTAL	25.15
				OR -1X(2002)]		**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)	
1724	FY2023 DEBT LIMIT ADJUST				2024	GENERAL=(2003)-(2023)-	
	= (1720)+(1722) =	3,138.34-	2023	FY2025 ABATEMENT AID		(2025)-(2026)-(2027)=	184.16
1725	FY2023 DEBT LEVY ADJUST				2025	COMMUNITY SERVICE [(2003)X	
	= (1721)+(1723) =	3,138.34-	2004	INITIAL ABATEMENT LEVY		(2011)]-(2021) =	4.15
				ADJUSTMENT	2026	GENERAL DEBT SERV DBT [(2003)X	
1726	FY2023 LTFM DEBT LEVY			= (2003)-(2023) =		(2012)]-(2022) =	212.12
	ADJ =(1719)-(1724)=	2,027.51-			2027	OPEB DEBT [(2003)X	
1727	TOTAL DEBT SERV ADJUST			**PAY 22 CERTIFIED LEVY PLUS**		(2013)] =	
	NON-VOTER APPROVED		2005	AUDITOR ADJUSTMENT BY FUND	2004	TOTAL = (2003)-(2023)	400.43
	= (1703)+(1704)+					**ABATEMENT INTEREST ADJUSTMENT**	
	(1708)+(1715)+(1726)=	54,310.10-	2006	GENERAL			
				1,045,588.33	2028	ABATEMENT INTEREST	
			2007	COMMUNITY SERVICE		DEDUCTED FROM TAX	
				35,693.62		SETTLEMENTS IN 2023	
			2008	GENERAL DEBT SERVICE			
				1,074,535.38			
			2009	OPEB DEBT SERVICE			
				2,155,817.33			
1900	REDUCTION DEBT EXCESS,						
	VOTER APPROV = GTR OF						
	[(920)OR(923)] X-1 =						
1901	OTHER OPEB DS ADJUST						
	(MEMO) VOTER APPROVED						

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)= 131.74-
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)= 9.60-
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)= 284.23-
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 425.57-
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	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	3000	GENERAL RMV VOTER APPROVED = (506)+(1342) =
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	3001	GENERAL RMV OTHER = (507)+(1343) = 315,754.65
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	3002	GENERAL NTC VOTER APPROVED = (508)+(1344) = 334,550.34
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3003	GENERAL NTC OTHER +(509)+(1345)+(2038) +(2051)+(2069) = 454,209.48
TOTAL REGULAR ABATE LEVY ADJ		2060	GENERAL = (2059) -(2061)-(2062)-(2063)	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,104,514.47
2038	GENERAL = (2024)+(2029)+(2033)= 184.16	2061	COMMUNITY SERVICE =(2059)X(2011)=	**COM SERV INITIAL LEVY SUMMARY**	
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)= 4.15	2062	GENERAL DEBT SERVICE =(2059)X(2012)=	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 42,654.45
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)= 212.12	2063	OPEB DEBT SERVICE =(2059)X(2013)	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2059	TOTAL	3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 706,581.62
2042	TOTAL 400.43	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 762,288.47
CARRY-OVER ABATE LEVY AUTHORITY		2064	GENERAL 131.74		
PAY 24 REGULAR ABATEMENT LIMIT		2065	COMMUNITY SERVICE 9.60		
2043	GENERAL	2066	GENERAL DEBT SERVICE 284.23		
2044	COMMUNITY SERVICE	2067	OPEB DEBT SERVICE		
2045	GENERAL DEBT SERVICE	2068	TOTAL 425.57		
2046	OPEB DEBT SERVICE				
PAY 24 REGULAR ABATEMENT LEVY					
2047	GENERAL				
2048	COMMUNITY SERVICE				
2049	GENERAL DEBT SERVICE				
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) = 1,468,870.09	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)	438.13	4015 TAC POT 13.72 CENTS
		57	2025-26 ADJ PU (EST)	534.80	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)
					FY2026 TAC REG REF REV (PAY 01 REF LEVY REQ)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3500	GEN DEBT VOTER APPR 706,581.62	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		4020 MINING 3.43 CENTS/TON
3501	GEN DEBT OTHER 762,288.47				4021 TAC RAILR GRANDFATHER
					FY2026 TAC ADD REF REV
	MAXIMUM EFFORT LOAN AID	4007	FY 13 REF REV ALLOW		4022 DEER RVR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2025	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3503	PAY 17 - PAY 24 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2026	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
3505	BAL AVAIL END FY2026 (3502)+(3503) =	4011	TAC ADD REF REVENUE = (4010)X22.5% =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER				**FY2026 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3506	GEN DEBT VOTER =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4013	MAXIMUM EC RESERVE = (57)X\$25 =		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)+(3508) =				

FY2024 TACONITE RECEIPT CONT.

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

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

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

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

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

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

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

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) =

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))=

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

5000	***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	GENERAL FUND	5013 GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)= 706,581.62	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 2,616,039.01
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 762,288.47	5026 TOTAL AID = (5006)+(5010) + (5016) = 5,949,350.11
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 315,754.65	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,468,870.09	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)= 334,550.34	5016 TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 71,912.43	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 454,209.48	5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 8,565,389.12
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,104,514.47	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 5,870,805.08	5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 1,540,782.52 +(5017)+(5018)=	
		OPEB/PENSION DEBT SERVICE FUND	
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 6,975,319.55	5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=	
	COMMUNITY SERVICE FUND		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 42,654.45	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 6,632.60	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -1*(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 49,287.05		

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			N/A			
GEN-RMV OTHER-EXEMP	315,054.36	700.29	N/A			315,754.65
GEN-NTC VOTER-EXEMP	334,550.34		N/A			334,550.34
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	472,640.26	18,483.20-	52.42			454,209.48
TOTAL GENERAL	1,122,244.96	17,782.91-	52.42			1,104,514.47
COM SERV-EXEMP	42,708.30	48.40-	5.45-			42,654.45
DEBT-VOTER-NONEXEMP	738,990.00	32,336.27-	72.11-			706,581.62
DEBT-OTHER-NONEXEMP	816,598.57	54,310.10-				762,288.47
TOTAL DEBT SERV	1,555,588.57	86,646.37-	72.11-			1,468,870.09
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,720,541.83	104,477.68-	25.14-			2,616,039.01

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	882,565.73	1,104,514.47	221,948.74	25.15
COMMUNITY SERVICE	31,218.78	42,654.45	11,435.67	36.63
GENERAL DEBT SERVICE	1,506,710.28	1,468,870.09	37,840.19-	2.51-
OPEB DEBT SERVICE				
TOTAL	2,420,494.79	2,616,039.01	195,544.22	8.08

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	882,565.72			
COMMUNITY SERVICE	31,218.78			
GENERAL DEBT SERVICE	1,506,710.29			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,420,494.79			

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					
(5002)	GENERAL-RMV OTHER	303,435.12	303,435.11	315,754.65	315,754.65	
(5003)	GENERAL-NTC VOTER	249,493.85	249,493.85	334,550.34	334,550.34	
(5004)	GENERAL-NTC OTHER	329,636.75	329,636.76	454,209.48	454,209.48	
(5009)	COMMUNITY SERV-NTC OTHER	31,218.78	31,218.78	42,654.45	42,654.45	
(5013)	GENL DEBT-NTC VOTER	718,219.19	718,219.19	706,581.62	706,581.62	*1
(5014)	GENL DEBT-NTC OTHER	788,491.09	788,491.10	762,288.47	762,288.47	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	882,565.73	882,565.72	1,104,514.47	1,104,514.47	
(5009)	COMMUNITY SERVICES FUND	31,218.78	31,218.78	42,654.45	42,654.45	
(5015)	GENERAL DEBT SERVICE FUND	1,506,710.28	1,506,710.29	1,468,870.09	1,468,870.09	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	303,435.12	303,435.11	315,754.65	315,754.65	
	NET TAX CAPACITY	2,117,059.67	2,117,059.68	2,300,284.36	2,300,284.36	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	967,713.04	967,713.04	1,041,131.96	1,041,131.96	
	OTHER	1,452,781.75	1,452,781.75	1,574,907.05	1,574,907.05	
TOTAL LEVY						
	TOTAL LEVY	2,420,494.79	2,420,494.79	2,616,039.01	2,616,039.01	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

2,616,039.01

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER						*2
(314)	2ND TIER RMV REFER						*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2025 1ST TIER REF ADJUST						*2
(1039)	FY2025 2ND TIER REF ADJUST						*2
(1047)	FY2025 UNEQUAL REF ADJUST						
(1053)	FY2025 TBRA ALLOC ADJUST						*2
(1062)	FY2025 REF HOLD HARMLESS ADJ						
(1137)	FY2023 1ST TIER REF ADJUST						
(1144)	FY2023 2ND TIER REF ADJUST						
(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						
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	71,504.73	71,504.73	80,771.50	80,771.50	80,771.50	*3
(238)	2ND TIER LOCAL OPTIONAL	151,441.00	151,441.00	156,467.70	156,467.70	156,467.70	*3
(242)	EQUITY	68,887.56	68,887.56	77,815.16	77,815.16		*3
(245)	TRANSITION						*3
(1011)	FY2025 LOR TIER 1 ADJUST			622.36-	622.36-		*3
(1015)	FY2025 LOR TIER 2 ADJUST			10,713.46-	10,713.46-		*3
(1019)	FY2025 EQUITY ADJUST			599.58-	599.58-		*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	2,642.29	2,642.29	1,313.91	1,313.91	1,313.91	
(1116)	FY2023 LOR TIER 2 ADJUST	6,443.74	6,443.74	5,141.16	5,141.16	5,141.16	
(1123)	FY2023 EQUITY ADJUST	2,545.58	2,545.58	6,205.85	6,205.85		
(1130)	FY2023 TRANSITION ADJUST						
(1163)	FY2023 LOR TIER 1 TBRA ADJUST						
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS						
(1339)	OTHER ADJ, GEN OTHER RMV	29.78-	29.79-	25.23-	25.23-		
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	303,435.12	303,435.11	315,754.65	315,754.65		

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	250,000.00	250,000.00	334,550.34	334,550.34	
(1337)	OTHER NTC VOTER ADJ	506.15-	506.15-			
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	249,493.85	249,493.85	334,550.34	334,550.34	

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	81,010.41	81,010.41	96,505.18	96,505.18	*3
(337)	ALT TEACHER COMP (Q COMP)	44,181.41	44,181.41	49,068.11	49,068.11	*4
(359)	ACHIEVEMENT & INTEGRATION	8,228.20	8,228.20	11,412.89	11,412.89	*5
(363)	FY2025 REEMPLOYMENT INS					
(365)	SAFE SCHOOLS	17,704.79	17,704.80	19,252.80	19,252.80	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	49,197.76	49,197.76	70,082.28	70,082.28	
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	186,884.00	186,884.00	203,224.00	203,224.00	
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	11,578.00	11,578.00	23,095.00	23,095.00	
(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	398,784.57	398,784.58	472,640.26	472,640.26	

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	485.08-	485.08-	705.70-	705.70-	*3
(1102)	FY2023 OPER CAPITAL ADJUST	55.22	55.22	431.26-	431.26-	
(1072)	FY2025 ALT TEACHER COMP ADJUST	295.48-	295.48-	6,050.59	6,050.59	*7
(1204)	FY2023 ALT TEACHER COMP ADJUST	4.45-	4.45-	1,982.55-	1,982.55-	
(1068)	FY2025 ACHIEVE & INTEG ADJUST	1,162.98-	1,162.98-	3,184.61	3,184.61	*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	1,468.13	1,468.13	423.10-	423.10-	
(1192)	FY2023 SAFE SCHOOLS ADJUST	2,509.20	2,509.20	1,196.64	1,196.64	
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	7,473.56	7,473.56	26,369.39	26,369.39	
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST					
(1080)	FY2025 LTFM UNEQUAL ADJUST			17,632.00	17,632.00	
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST			16,796.00	16,796.00	
(1215)	FY2023 LTFM EQUAL ADJUST					
(1226)	FY2023 LTFM UNEQUAL ADJUST	7,942.00	7,942.00	4,803.20	4,803.20	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	17,500.12	17,500.12	72,489.82	72,489.82	

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	1,414.00	1,414.00			
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST	87,885.00-	87,885.00-	90,930.00-	90,930.00-	
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST	308.68-	308.68-	43.02-	43.02-	
(2038)	ABATEMENT ADJUSTMENT			184.16	184.16	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	131.74	131.74	131.74-	131.74-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	86,647.94-	86,647.94-	90,920.60-	90,920.60-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	398,784.57	398,784.58	472,640.26	472,640.26	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	17,500.12	17,500.12	72,489.82	72,489.82	
(5004)	TOTAL GENERAL - NTC OTHER	329,636.75	329,636.76	454,209.48	454,209.48	

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	15,875.00	15,875.00	23,000.00	23,000.00	*13
(619)	EARLY CHILD FAMILY	15,860.69	15,860.69	18,839.82	18,839.82	*14
(624)	HOME VISITING	308.06	308.06	369.00	369.00	
(631)	ADULTS W/ DISABILITIES			499.48	499.48	
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	802.67-	802.67-	28.86-	28.86-	
(1407)	FY2023 HOME VISITING ADJUST	31.90-	31.90-	19.54-	19.54-	
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT			4.15	4.15	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	9.60	9.60	9.60-	9.60-	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	31,218.78	31,218.78	42,654.45	42,654.45	

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	344,925.00	344,925.00	338,310.00	338,310.00	*15
(808)	DEBT SERVICE-AID INELIG	390,576.37	390,576.37	400,680.00	400,680.00	*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	17,566.41-	17,566.41-	32,336.27-	32,336.27-	
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT			212.12	212.12	*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	284.23	284.23	284.23-	284.23-	*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	718,219.19	718,219.19	706,581.62	706,581.62	*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	87,885.00	87,885.00	90,930.00	90,930.00	*15
(769)	LT FACILITIES DEBT SERVICE	724,735.57	724,735.57	725,668.57	725,668.57	*15
(1708)	FY2025 LTFM DEBT SERV ADJ	7.68	7.68	6,945.70-	6,945.70-	6,945.70-
(1715)	FY2024 LTFM DEBT SERV ADJ			6,457.98-	6,457.98-	6,457.98-
(1726)	FY2023 LTFM DEBT SERV ADJ	2,970.27-	2,970.27-	2,027.51-	2,027.51-	2,027.51-
(1703)	REDUCTION FOR DEBT EXCESS	21,166.89-	21,166.89-	38,878.91-	38,878.91-	
(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	788,491.09	788,491.10	762,288.47	762,288.47	*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

Minneota Public Schools - School Board Resolution
Approving the Flexible Learning Year (FLY) Program Application for Renewal for
School Years 2025-2026 through 2027-2028

As Part of the Minnesota River Valley Education District (MRVED) Consortium

WHEREAS, the Minnesota River Valley Education District (MRVED) consortium, which includes Minneota Public Schools, seeks to continue implementing a Flexible Learning Year (FLY) program for the school years 2025-2026 through 2027-2028; and

WHEREAS, Minnesota Statutes, section 124D.12 to 124D.127, provides the legal framework for the establishment and implementation of Flexible Learning Year programs,

WHEREAS, Minnesota Statutes, section 124D.12 to 124D.127, allows school districts to adopt an alternative calendar that best meets the academic needs of students while promoting greater flexibility in instruction; and

WHEREAS, the purpose of the Flexible Learning Year (FLY) program is to provide a school calendar that optimizes the academic schedule for student learning and supports educational goals in alignment with the district's mission; and

WHEREAS, the Flexible Learning Year program, as designed in collaboration with MRVED, aims to meet the diverse needs of students across participating districts by utilizing a schedule that fosters increased collaboration, professional development, and resource-sharing across member districts; and

WHEREAS, the implementation of the Flexible Learning Year program as part of the MRVED consortium will provide opportunities for enhanced support services, including but not limited to, curriculum development, instructional coaching, and collaborative planning among educators to improve educational outcomes for all students in the participating districts; and

WHEREAS, this program is aligned with state statutes and guidelines, with the overarching goal of improving educational equity, student engagement, and achievement for all learners across the MRVED consortium; and

WHEREAS, all required public consultations, including community engagement, and staff input, have been considered in the development of this program, and a clear communication plan will be established to ensure transparency and support for all stakeholders; and

NOW, THEREFORE, BE IT RESOLVED that the Minneota Public Schools' School Board, in accordance with Minnesota Statutes section 124D.12 to 124D.127, hereby approves the application for renewal to the state of Minnesota Department of Education and the subsequent establishment of the Flexible Learning Year (FLY) program for school years 2025-2026 through 2027-2028 as part of the Minnesota River Valley Education District consortium; and

BE IT FURTHER RESOLVED that the Minneota Public Schools' School Board authorizes district administration to work with MRVED and participating school districts to finalize and implement the program, including all necessary agreements, planning, and scheduling adjustments, and to ensure that the program aligns with state requirements and best practices for student achievement.

PASSED AND ADOPTED this 17th day of December, 2024, by the School Board of Minneota Public Schools – ISD #414.

By:

Abby Thostenson, School Board Chair

Ryan Runia, School Board Clerk



Minneota Public School District Policy 213

Adopted: March 18, 2010

Revised: ~~April~~ December 2024
2023

213 SCHOOL BOARD COMMITTEES

I. PURPOSE

The purpose of this policy is to provide for the structure and the operation of committees or subcommittees of the school board.

II. GENERAL STATEMENT OF POLICY

- A. It is the policy of the school board to designate school board committees or subcommittees when it is determined that a committee process facilitates the mission of the school board.
- B. The school board has determined that certain permanent standing committees, as described in this policy, do facilitate the operation of the school board and the school district.
- C. A school board committee or subcommittee will be formed by school board resolution which shall outline the duties and purpose of the committee or subcommittee.
- D. A committee or subcommittee is advisory in nature and has only such authority as specified by the school board.
- E. The school board will receive reports or recommendations from a committee or subcommittee for consideration. The school board, however, retains the right and has the duty to make all final decisions related to such reports or recommendations.
- F. The school board also may establish such ad hoc committees for specific purposes as it deems appropriate.
- G. The school board reserves the right to limit, create or abolish any standing or ad hoc committee as it deems appropriate.
- H. A committee of the school board shall not appoint a subcommittee of that committee without approval of the school board.

III. APPOINTMENT OF COMMITTEES

- A. The school board hereby appoints the following standing committees:
1. Community Education
 2. Negotiations/Personnel
 3. Food Service
 4. Building & Grounds and LTFM [Long-Term Facilities Maintenance]
 5. Continuing Education
 6. Q-Comp and Staff Development
 7. MSHSL [Minnesota State High School League]
 8. Technology
 9. MSBA [Minnesota School Boards Association] Legislative Liaison
 10. Transportation
 11. Finance
 12. Policies & Procedures
 - ~~13. School Improvement and World's Best Workforce~~
 13. MRVED [Minnesota River Valley Education District]
 14. Marketing and Communications
- B. The school board will establish, by resolution, for each standing or ad hoc committee the number of members, the term and the charge or mission of each such committee.
- C. The school board chair shall appoint the members of each standing or ad hoc committee and designate the chair thereof.

IV. PROCEDURES FOR SCHOOL BOARD COMMITTEES

- A. All meetings of committees or subcommittees shall be open to the public in compliance with the Open Meeting Law, and notice shall be given as prescribed by law.
- B. A committee or subcommittee shall act only within the guidelines and mission established for that committee or subcommittee by the school board.
- C. Actions of a committee or subcommittee shall be by majority vote and be consistent with the governing rules of the school board.
- D. The committee or subcommittee shall designate a secretary who will record the minutes of actions of the school board committee.
- E. The power of a committee or subcommittee of the school board is advisory only and is limited to making recommendations to the school board.
- F. A committee or subcommittee of the school board shall, when appropriate, clarify in any dealings with the public that its powers are only advisory to the school board.

Legal References: Minn. Stat. Ch. 13D (Open Meeting Law)

Cross References: MSBA/MASA Model Policy 201 (Legal Status of the School Board)
MSBA/MASA Model Policy 203 (Operation of the School Board –
Governing Rules)
MSBA School Law Bulletin “C” (Minnesota’s Open Meeting Law)



Minneota Public School District

Policy 427

Adopted: August 2017

Revised: SeptDecember 2024~~3~~

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS

I. PURPOSE

The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services 60 percent or less of the instructional day.

II. DEFINITIONS

A. Special Education Staff; Special Education Teacher

“Special education staff” and “special education teacher” both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Professional Educator Licensing and Standards Board to instruct children with specific disabling conditions.

B. Direct Services

“Direct services” means special education services provided by a special education teacher or a related service professional when the services are related to instruction, including cooperative teaching.

C. Indirect Services

“Indirect services” means special education services provided by a special education teacher or a related service professional which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with children with disabilities to monitor and observe.

D. Workload

“Workload” means a special education teacher’s total number of minutes required for all due process responsibilities, including direct and indirect services, evaluation and reevaluation time, management of individualized education programs (IEPs), travel time, parental contact, and other services required in the IEPs.

III. GENERAL STATEMENT OF POLICY

- A. Workload limits for special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.
- B. In determining workload limits for special education staff, the school district shall take into consideration the following factors: student contact minutes, evaluation and reevaluation time, indirect services, management of IEPs, travel time, and other services required in the IEPs of eligible students.

IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers' exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school district set forth in the Public Employment Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Legal References: Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)
Minn. Rule 3525.0210, Subps. 14, 27, 44, and 49 (Definitions)
Minn. Rule 3525.2340, Subp. 4.B. (Case Loads for School-Age Educational Service Alternatives)

Cross References: MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 608 (Instructional Services – Special Education)



Minneota Public School District

Policy 520

Adopted: August 15, 2017

Revised: March/December
2024

520 STUDENT SURVEYS

I. PURPOSE

Occasionally, the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

II. GENERAL STATEMENT OF POLICY

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses, and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 United States Code section 1232h.

III. STUDENT SURVEYS IN GENERAL

- A. Student surveys will be conducted anonymously and in an indiscernible fashion. No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. No requirement that the student return the survey shall exist, and no record of the student's returning a survey will be maintained.
- B. The superintendent may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on age, race, color, sex, disability, religion, or national origin.
- C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality, and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student gives written permission for the student to participate or has the opportunity to opt out of the survey depending upon how the survey is funded. Any and all documents containing the written permission of a parent for a student to participate in a survey will be maintained by the school district in a file separate from the survey responses.

- D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in his or her responses to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 United States Code section 1232g (Family Educational Rights and Privacy Act) and 34 Code of Federal Regulations Part 99.
- E. The school district must not impose an academic or other penalty on a student who opts out of participating in a student survey.

IV. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM

- A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by the parents or guardians of the students.
- B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or, in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:
 - 1. political affiliations or beliefs of the student or the student's parent;
 - 2. mental and psychological problems of the student or the student's family;
 - 3. sex behavior or attitudes;
 - 4. illegal, antisocial, self-incriminating, or demeaning behavior;
 - 5. critical appraisals of other individuals with whom respondents have close family relationships;
 - 6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 - 7. religious practices, affiliations, or beliefs of the student or the student's parent; or
 - 8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

C. A school district that receives funds under any program funded by the U.S. Department of Education shall develop local policies consistent with Sections IV.A. and IV.B., above, concerning student privacy, parental access to information, and administration of certain physical examinations to minors.

1. The following policies are to be adopted in consultation with parents:

- a. The right of a parent to inspect, on request, a survey, including an evaluation, created by a third party before the survey is administered or distributed by a school to a student, including procedures for granting a parent's request for reasonable access to such survey within a reasonable period of time after the request is received.

“Parent” means a legal guardian or other person acting *in loco parentis* (in place of a parent), such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child.

- b. Arrangements to protect student privacy in the event of the administration or distribution of a survey, including an evaluation, to a student which contains one or more of the items listed in Section IV.B., above, including the right of a parent of a student to inspect, on request, any such survey.

- c. The right of a parent of a student to inspect, on request, any instructional material used as part of the educational curriculum for the student and procedures for granting a request by a parent for such access within a reasonable period of time after the request is received.

“Instructional material” means instructional content that is provided to a student, regardless of format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (i.e., materials accessible through the Internet). The term does not include academic tests or academic assessments.

- d. The administration of physical examinations or screenings that the school district may administer to a student. This provision does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (20 United States Code section 1400, *et seq.*).

- e. The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing the information to others for that purpose), including arrangements to protect student privacy that are provided by the school district in the event of such collection, disclosure, or use.

- (1) “Personal information” means individually identifiable information including a student or parent’s first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; or a Social Security identification number.
- (2) This provision does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as:
 - (a) college or other post-secondary education recruitment or military;
 - (b) book clubs, magazines, and programs providing access to low cost literary products;
 - (c) curriculum and instructional materials used by elementary and secondary schools;
 - (d) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students, or to generate other statistically useful data for the purpose of securing such tests and assessments and the subsequent analysis and public release of the aggregate data from such tests and assessments;
 - (e) the sale by students of products or services to raise funds for school-related or education-related activities; and
 - (f) student recognition programs.
- (3) The right of a parent to inspect, on request, any instrument used in the collection of information, as described in Section IV.C.1., Subparagraph e., above, before the instrument is administered or distributed to a student and procedures for granting a request by a parent for reasonable access to such an instrument within a reasonable period of time after the request is received.

2. The policies adopted under Section IV.C., Subparagraph 1., above, shall provide for reasonable notice of the adoption or continued use of such policies directly to parents of students enrolled in or served by the school district.

- a. The notice will be provided at least annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in a policy.
- b. The notice will provide parents with an opportunity to opt out of participation in the following activities:
 - (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.
 - (2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Section IV.B., above.
 - (3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school and scheduled by the school in advance, and not necessary to protect the immediate health and safety of the student or other students.

“Invasive physical examination” means any medical examination that involves the exposure of private body parts, or act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.
- c. The notice will advise students of the specific or approximate dates during the school year when the activities in Section IV.C.2., Subparagraph b., above, are scheduled, or expected to be scheduled.
- d. The notice provisions shall not be construed to preempt applicable provisions of state law that require parental notification and do not apply to any physical examination or screening that is permitted or required by applicable state law, including physical examinations or screenings that are permitted without parental notification.

V. NOTICE

- A. The school district must give parents and students notice of this policy at the beginning of each school year and after making substantive changes to this policy.
- B. The school district must inform parents at the beginning of the school year if the district or school has identified specific or approximate dates for administering surveys and give parents reasonable notice of planned surveys scheduled after the start of the school year. The school district must give parents direct, timely notice

when their students are scheduled to participate in a student survey by United States mail, e-mail, or another direct form of communication.

- C. The school district must give parents the opportunity to review the survey and to opt their students out of participating in the survey.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.065 (District Surveys to Collect Student Information;
Parent Notice and Opportunity for Opting Out)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act) 20 U.S.C.
§ 1232h (Protection of Pupil Rights)
34 C.F.R. § 99 (Family Educational Rights and Privacy Act Regulations)
Gonzaga University v. Doe, 536 U.S. 273 (2002)
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References: MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil
Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination,
Grievance Procedure and Process)

PUBLIC NOTICE

Independent School District No. 414 gives notice to parents of students currently in attendance in the school district, eligible students currently in attendance in the school district, and students currently in attendance in the school district of their rights regarding the conduct of surveys, collection and use of information for marketing purposes, and certain physical examinations.

1. Parents, eligible students, and students are hereby informed that they have the following rights:
 - A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by parents or guardians of students.
 - B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:
 - 1) political affiliations or beliefs of the student or the student's parent;
 - 2) mental and psychological problems of the student or the student's family;
 - 3) sex behavior or attitudes;
 - 4) illegal, antisocial, self-incriminating, or demeaning behavior;
 - 5) critical appraisals of other individuals with whom respondents have close family relationships;
 - 6) legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 - 7) religious practices, affiliations, or beliefs of the student or the student's parent; or
 - 8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).
 - C. A parent, on behalf of a student or an eligible student, has the right to receive notice and an opportunity to opt the student out of participating in:
 - 1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.
 - 2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Paragraph 1.b., above.
 - 3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student, except for hearing, vision, or scoliosis screenings, or any physical examination or screening permitted or required under state law.
 - D. This notice does not preempt applicable state law that may require parental notification.

- E. The school district has developed and adopted a policy, in consultation with parents, regarding these rights, as well as arrangements to protect student privacy in the administration of protected surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes.
- F. The school district will directly notify parents and eligible students of these policies at least annually at the start of each school year and after any substantive changes.
- G. The school district will directly notify parents and eligible students, at least annually at the start of each school year or, if scheduled thereafter, parents will be provided with reasonable notice of the specific or approximate dates of the following activities and provide an opportunity to opt a student out of participating in:
 - 1) Collection, disclosure, or use of personal information for marketing, sales, or other distribution.
 - 2) Administration of any protected information survey not funded in whole or in part by the U.S. Department of Education.
 - 3) Any nonemergency, invasive physical examination or screening as described above.

Parents/eligible students who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue SW
Washington, DC 20202-5920

INDEPENDENT SCHOOL DISTRICT NO. 414, MINNEOTA, MINNESOTA

Date: _____

Ryan Runia, School Board Chair

PPRA NOTICE AND CONSENT/OPT-OUT FOR SPECIFIC ACTIVITIES

The Protection of Pupil Rights Amendment (PPRA), 20 U.S.C. § 1232h, requires Minneota Public Schools to notify you and obtain consent or allow you to opt your child out of participating in certain school activities. These activities include a student survey, analysis, or evaluation that concerns one or more of the following eight areas (“protected information surveys”):

1. Political affiliations or beliefs of the student or the student’s parent;
2. Mental and psychological problems of the student or the student’s family;
3. Sex behavior or attitudes;
4. Illegal, antisocial, self-incriminating, or demeaning behavior;
5. Critical appraisals of other individuals with whom respondents have close family relationships;
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
7. Religious practices, affiliations, or beliefs of the student or the student’s parent; or
8. Income, other than as required by law to determine program eligibility.

This requirement also applies to the collection, disclosure, or use of student information for marketing purposes (“marketing surveys”) and certain physical examinations and screenings.

Following is a schedule of activities requiring parental notification and consent or opt-out for the upcoming school year. (Please note that this notice and consent/opt-out transfers from parents to any student who is 18 or older or an emancipated minor under state law.

Date:
Grades: [see sample activity notices attached]
Activity:
Summary:

Consent or Opt-out: [or both depending on situation]

If you wish to review any survey instrument or instructional material used in connection with any protected information or marketing survey, please submit a request to Minneota Public Schools, 504 North Monroe, Minneota, MN 56264. A school administrator will notify you of the time and place where you may review these materials. You have the right to review a survey and/or instructional materials before the survey is administered to a student.

I [parent’s name] give my consent for [child’s name] to take [survey] on [date] .

Parent’s signature

Please return this form no later than [insert date] to [name of school official and mailing address].

EXAMPLES OF ACTIVITIES

Date: On or about October 15, 2010
Grades: Five and Six
Activity: ABC Survey of At-Risk Behaviors
Summary: This is an anonymous survey that asks students questions about behaviors such as drug and alcohol use, sexual conduct, violence, and other at-risk behaviors. The survey also asks questions of a demographic nature concerning family make-up, the relationship between parent and children, and use of alcohol and drugs at home.

Consent [for U.S. Department of Education funded, protected information surveys only]: A parent must sign and return the attached consent form no later than **[insert return date]** so that your child may participate in this survey.

Opt-out [for any non-U.S. Department of Education funded protected information survey]: Contact **[school official]** at **[telephone number, email, address, etc.]** no later than **[date]** if you do not want your child to participate in this activity.

Date: November 22-24, 2010
Grades: One through Six
Activity: Flu Shots
Summary: The County Department of Public Health Services will administer flu shots for influenza types A and B.

Opt-out: Contact **[school official]** at **[telephone number, email, address, etc.]** no later than **[date]** if you do not want your child to participate in this activity.

Below is an example dealing with the collection, use, and distribution of personal information for student-based commercial services.

[Limited to personal information designated as “directory information”]

Date: 2010-2011 School Year
Grades: Nine through Twelve
Activity: Student-Based Commercial Services
Summary: **[School]** collects, or allows businesses to collect, use, and disclose personal information on students, including names, addresses, and telephone listings. These businesses provide student-based products and services, such as computer equipment, sports clothing, school jewelry, and entertainment products.

Opt-out: Contact Scott Monson at 507-872-6532 or scott.monson@minneotaschools.org no later than **[date]** if you do not want your child to participate in this activity.



Minneota Public School District Policy 530

Adopted: November 2022

Revised: December 2024

530 IMMUNIZATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to require that all students receive the proper immunizations as mandated by law to ensure the health and safety of all students.

II. GENERAL STATEMENT OF POLICY

All students are required to provide proof of immunization, or appropriate documentation exempting the student from such immunization, and such other data necessary to ensure that the student is free from any communicable diseases, as a condition of enrollment.

III. STUDENT IMMUNIZATION REQUIREMENTS

- A. No student may be enrolled or remain enrolled, on a full-time, part-time, or shared-time basis, in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted to the designated school district administrator the required proof of immunization. Prior to the student's first date of attendance, the student or the student's parent or guardian shall provide to the designated school district administrator one of the following statements:
1. a statement from a physician, advanced practice registered nurse, physician assistant, or a public clinic which provides immunizations (hereinafter "medical statement"), affirming that the student received the immunizations required by law, consistent with medically acceptable standards; or
 2. a medical statement affirming that the student received the primary schedule of immunizations required by law and has commenced a schedule of the remaining required immunizations, indicating the month and year each immunization was administered, consistent with medically accepted standards.
- B. The statement of a parent or guardian of a student or an emancipated student may be substituted for the medical statement. If such a statement is substituted, this

statement must indicate the month and year each immunization was administered. Upon request, the designated school district administrator will provide information to the parent or guardian of a student or an emancipated student of the dosages required for each vaccine according to the age of the student.

- C. The parent or guardian of persons receiving instruction in a home school shall submit one of the statements set forth in Section III.A. or III.B., above, or a statement of immunization set forth in Section IV., below, to the superintendent of the school district by October 1 of the first year of their homeschooling in Minnesota and the grade 7 year.
- D. When there is evidence of the presence of a communicable disease, or when required by any state or federal agency and/or state or federal law, students and/or their parents or guardians may be required to submit such other health care data as is necessary to ensure that the student has received any necessary immunizations and/or is free of any communicable diseases. No student may be enrolled or remain enrolled in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted the required data.
- E. The school district may allow a student transferring into a school a maximum of 30 days to submit a statement specified in Section III.A. or III.B., above, or Section IV., below. Students who do not provide the appropriate proof of immunization or the required documentation related to an applicable exemption of the student from the required immunization within the specified time frames shall be excluded from school until such time as the appropriate proof of immunization or exemption documentation has been provided.
- F. If a person who is not a Minnesota resident enrolls in a school district online learning course or program that delivers instruction to the person only by computer and does not provide any teacher or instructor contact time or require classroom attendance, the person is not subject to the immunization, statement, and other requirements of this policy.

IV. EXEMPTIONS FROM IMMUNIZATION REQUIREMENTS

Students will be exempt from the foregoing immunization requirements under the following circumstances:

- A. The parent or guardian of a minor student or an emancipated student submits a physician's signed medical statement affirming that the immunization of the student is contraindicated for medical reasons or that laboratory confirmation of the presence of adequate immunity exists; or
- B. The parent or guardian of a minor student or an emancipated student submits his or her notarized statement stating the student has not been immunized because of the conscientiously held beliefs of the parent, guardian, or student.

V. NOTICE OF IMMUNIZATION REQUIREMENTS

- A. The school district will develop and implement a procedure to:
1. notify parents and students of the immunization and exemption requirements by use of a form approved by the Department of Health;
 2. notify parents and students of the consequence for failure to provide required documentation regarding immunizations;
 3. review student health records to determine whether the required information has been provided; and
 4. make reasonable arrangements to send a student home when the immunization requirements have not been met and advise the student and/or the student's parent or guardian of the conditions for re-enrollment.
- B. The notice provided shall contain written information describing the exemptions from immunization as permitted by law. The notice shall be in a font size at least equal to the font size and style as the immunization requirements and on the same page as the immunization requirements.

VI. IMMUNIZATION RECORDS

- A. The school district will maintain a file containing the immunization records for each student in attendance at the school district for at least five years after the student attains the age of majority.
- B. Upon request, the school district may exchange immunization data with persons or agencies providing services on behalf of the student. Immunization data is private student data and disclosure of such data shall be governed by Policy 515 Protection and Privacy of Pupil Records.
- C. The designated school district administrator will assist a student and/or the student's parent or guardian in the transfer of the student's immunization file to the student's new school within 30 days of the student's transfer.
- D. Upon request of a public or private post-secondary educational institution, the designated school district administrator will assist in the transfer of the student's immunization file to the post-secondary educational institution.

VII. OTHER

Within 60 days of the commencement of each new school term, the school district will forward a report to the Commissioner of the Department of Education stating the number of students attending each school in the school district, including the number of students receiving instruction in a home school, the number of students who have not been

immunized, and the number of students who received an exemption. The school district will forward a copy of all exemption statements received by the school district to the Commissioner of the Department of Health.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)
Minn. Stat. § 121A.17 (School Board Responsibilities)
Minn. Stat. § 144.29 (Health Records; Children of School Age)
Minn. Stat. § 144.3351 (Immunization Data)
Minn. Stat. § 144.441 (Tuberculosis Screening in Schools)
Minn. Stat. § 144.442 (Testing in Schools)
Minn. Rules Parts 4604.0100-4604.1020 (Immunization) *McCarthy v. Ozark Sch. Dist.*, 359 F.3d 1029 (8th Cir. 2004)
Op. Atty. Gen. 169-W (July 23, 1980)
Op. Atty. Gen. 169-W (Jan. 17, 1968)

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

[TO BE PLACED ON SCHOOL DISTRICT STATIONERY]

[date]

[Parent(s)]

[Address]

RE: IMMUNIZATIONS

Dear Parent:

As you know, school begins on [date]. Before your child, [name of child], can be enrolled, however, we must receive proof that he/she has received immunization against a number of diseases as required by state law or is excepted therefrom. To date, we have no immunization records for your child nor a claim of exception.

Please complete the enclosed form verifying that [name of child] has received the required immunizations, consistent with medically acceptable standards and return the form to [name of school official], *before school begins*. By state law, we cannot allow [name of child] to stay in school longer than thirty days unless we have received proof that he/she has had the required immunizations or is excepted therefrom.

If you cannot submit a statement from a physician or public clinic regarding your elementary or secondary school child, you may submit your own statement on the enclosed form detailing the precise dosages given for each required immunization and the month and year each immunization was given. If you elect to submit your own statement in lieu of one from a health care provider, please contact [name of school official] at [telephone number] to determine the precise vaccinations required for your child, as the requirements vary according to the child's age.

If you are claiming an exception for medical reasons that an immunization is contraindicated or because of your conscientiously held beliefs, you must either submit a statement from a physician stating the immunization is contraindicated or you must submit a notarized statement, signed by you as the parent/guardian, or if the student is an emancipated person, by the emancipated person, stating that the student has not been immunized because of conscientiously held beliefs. The enclosed form may be used for this purpose.

If we do not receive proof of immunization or exception by [date], your child will be sent home from school and discharged from enrollment. It will then be necessary for you to re-enroll the child after immunization requirements have been met before the child can return to school. If you have any questions, please contact [name of school official] at [telephone number].

Thank you for your cooperation.

Very truly yours,

[School District Official]

[TO BE PLACED ON SCHOOL DISTRICT STATIONERY]

[date]

[Parent(s)]

[Address]

RE: IMMUNIZATIONS

Dear Parent:

As you know, school began today. To date, we have no immunization records for your child nor any record of a request for an exception. In order for your child, [name of child], to remain enrolled, we must receive proof that he/she has received immunization against a number of diseases as required by state law or that he/she qualifies for one of the statutory exceptions. By this letter, we wish to verify that our records concerning your child are accurate and complete.

Please submit a statement on the enclosed form to [name of school official] from a physician or a public clinic verifying that [name of child] has received the required immunizations, consistent with medically acceptable standards. By state law, we cannot allow [name of child] to stay in school unless we have received proof that he/she has had the required immunizations or has satisfied one of the statutorily recognized exceptions.

If you cannot submit a statement from a physician or public clinic regarding your elementary or secondary school child, you may submit your own statement on the enclosed form detailing the precise dosages given for each required immunization and the month and year each immunization was given. If you elect to submit your own statement in lieu of one from a health care provider, please contact [name of school official] at [telephone number] to determine the precise vaccinations required for your child, as the requirements vary according to the child's age.

If you are claiming an exception for medical reasons that an immunization is contraindicated or because of your conscientiously held beliefs, you must either submit a statement from a physician stating the immunization is contraindicated or you must submit a notarized statement, signed by you as the parent/guardian, or if the student is an emancipated person by the emancipated person, stating that the student has not been immunized because of conscientiously held beliefs. The enclosed form may be used for this purpose.

If you have already submitted a statement to us, please indicate how the statement was submitted (i.e. hand-delivered, mailed), when it was delivered and to whom. It may be necessary for you to obtain a duplicate statement if the original cannot be found. If additional time to obtain a duplicate is required, please do indicate in your response.

If we do not receive proof of immunization or exception by [ten school days], your child will be sent home from school and discharged from enrollment. It will then be necessary for you to re-enroll the child after immunization requirements have been met before the child can return to school. If you have any questions, please contact [name of school official] at [telephone number].

Thank you for your cooperation.

Very truly yours,

[School District Official]

[TO BE PLACED ON SCHOOL DISTRICT STATIONERY]

[date]

[Parent(s)]
[Address]

RE: NON-ENROLLMENT FOR LACK OF IMMUNIZATION PROOF

Dear Parent:

We are sending your child, [name of child], home today because we have not yet received proof that he or she has received appropriate immunizations or is excepted therefrom. Minnesota law does not allow us to enroll an elementary or secondary school student without proof that the student has received the required immunizations or is excepted therefrom.

As we advised earlier, State law and School District policy allow for a thirty-day grace period and a ten-day due process period during which your child may attend school. Those grace periods have now expired.

[Name of child] may re-enroll as soon as we have received appropriate proof of immunizations. If you have any questions about the proof or the immunizations required, please contact [name of school official] at [telephone number] as soon as possible.

We look forward to having [name of child] back in school soon.

Very truly yours,

[School District Official]

DISTRICT NOTES:

Previous notices sent on _____ by _____

Phone contacts on _____ by _____

_____ by _____

_____ by _____



Minneota Public School District

Policy 533

Adopted: September 2006

Revised: ~~Sept~~December 2024~~3~~

533 WELLNESS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. GUIDELINES

A. Nutrition Education and Promotion

1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:
 - a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;
 - b. part of health education classes as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and
 - c. enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.
2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including encouraging healthy snack alternatives at functions such as classroom parties, classroom snacks and food incentives.
3. Schools will not withhold food or beverages as punishment.
4. The school district will allow marketing and advertising of only those food and beverages that meet the Smart Snacks in School nutrition standards.

B. Physical Activity

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

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary and fundamental role in promoting and protecting their children's health and well-being.

2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.
3. The school district encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.
4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

IV. STANDARDS AND NUTRITION GUIDELINES

A. School Meals

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

10. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.

B. School Food Service Program/Personnel

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

C. Competitive Foods and Beverages

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

D. Other Foods and Beverages Made Available to Students

1. Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:
 - a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
 - b. Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.

2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.
3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

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

V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

A. Wellness Coordinator

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

B. Public Involvement

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

IV. POLICY IMPLEMENTATION AND MONITORING

A. Implementation and Publication

1. After approval by the school board, the wellness policy will be implemented throughout the school district and available on the school website under policies.
2. School food service staff, at the school or district level, will ensure compliance within the school's food service areas and will report to the food service program administrator, the building principal, or the superintendent's designee, as appropriate. Food service staff will participate in a triennial assessment to review compliance with this policy.

B. Annual Reporting

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

C. Triennial Assessment

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:
 - a. the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;
 - b. the extent to which the school district's wellness policy compares to model local wellness policies; and
 - c. a description of the progress made in attaining the goals of the school district's wellness policy.
2. The Wellness Coordinator will be responsible for conducting the triennial assessment.
3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

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

1. The school district's written wellness policy.

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

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

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



Minneota Public School District Policy 612.1

Adopted: March 18, 2013

Revised: AprilDecember 2024~~3~~

612.1 DEVELOPMENT OF PARENT AND FAMILY ENGAGEMENT POLICIES FOR TITLE I PROGRAMS

I. PURPOSE

The purpose of this policy is to encourage and facilitate involvement by parents of students participating in Title I in the educational programs and experiences of students. The policy shall provide the framework for organized, systematic, ongoing, informed, and timely parental involvement in relation to decisions about the Title I services within the school district. The involvement of parents by the school district shall be directed toward both public and private school children whose parents are school district residents or whose children attend school within the boundaries of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to plan and implement, with meaningful consultation with parents of participating children, programs, activities, and procedures for the engagement of parents and families in its Title I programs.
- B. The policy of the school district is to fully comply with 20 United States Code section 6318 which requires the school district to develop jointly with, agree upon with, and distribute to parents of children participating in Title I programs written parent and family engagement policies.

III. DEVELOPMENT OF DISTRICT LEVEL POLICY

The school board will direct the administration to develop jointly with, agree upon with, and distribute to parents and family members of participating children a written parent and family engagement policy that will be incorporated into the school district's Title I plan. The policy will establish the expectations for meaningful parent and family involvement and describe how the school district will:

- A. Involve parents and family members in the joint development of the school district's Title I plan and the development of support and improvement plans;
- B. Provide the coordination, technical assistance, and other support necessary to assist and build the capacity in planning and implementing effective parent and family

involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education;

- C. Coordinate and integrate parent and family engagement strategies with similar strategies, to the extent feasible and appropriate, with other relevant federal, state, and local laws and programs;
- D. Conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality, including identifying barriers to greater participation by parents in parental involvement activities (with particular attention to parents who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or who are of a racial or ethnic minority background); the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and strategies to support successful school and family interactions;
- E. Use the findings of such evaluations to design evidence-based strategies for more effective parental involvement and to revise, if necessary, the district-level and school-level and family engagement policies; and
- F. Involve parents in the activities of the schools, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the school district to adequately represent the needs of the population served by the school district for the purposes of developing, revising, and reviewing the parent and family engagement policy.

IV. DEVELOPMENT OF SCHOOL LEVEL POLICY

The school board will direct the administration to develop (or amend an existing parental involvement policy) jointly with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents and families, that shall describe the means for carrying out the federal requirements of parent and family engagement. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school.

- A. The policy will describe the means by which a Title I program will:
 - 1. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation in Title I programs, and to explain to parents of participating children the program, its requirements, and their right to be involved;

2. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide with Title I funds transportation, child care, or home visits, as such services relate to parental involvement;
 3. Involve parents in an organized, ongoing, and timely way in the planning, review, and improvement of the parental involvement programs, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the school-wide program plan, except that if a school has in place a process for involving parents in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents of participating children;
 4. Provide parents of participating children with: timely information about Title I programs; a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards; if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible; and
 5. If the school-wide program plan is not satisfactory to the parents of participating children, submit any parent's comments on the plan when it is submitted to the school district.
- B. As a component of this policy, the school shall jointly develop with parents a school/parent compact which outlines how parents, staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The compact shall:
1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to meet state student academic achievement standards;
 2. Describe the ways each parent will be responsible for supporting his or her child's learning by volunteering in his or her child's classroom and participating, as appropriate, in decisions relating to his or her child's education and use of extracurricular time.
 3. Address the importance of communication between teachers and parents on an on-going basis through the use of:
 - a. Annual parent-teacher conferences to discuss the compact and the child's achievement;

- b. Frequent progress reports to the parents; and
 - c. Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom.
 - d. Ensuring regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand.
- C. To ensure effective involvement of parents and to support a partnership among the school, parents, and community to improve student academic achievement, the policy will describe how the school and the school district will:
- 1. Provide assistance to participating parents in understanding such topics as the state's academic content standards and state academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;
 - 2. Provide materials and training to assist parents in working with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;
 - 3. Educate school staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and school;
 - 4. Coordinate and integrate parental involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children to the extent feasible and appropriate;
 - 5. Ensure, to the extent practicable, that information about school and parent meetings, programs, and activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and
 - 6. Provide such other reasonable support for parental involvement activities as requested by parents.
- D. The policy will also describe the process to be taken if the school district and school choose to:
- 1. Involve parents in the development of training for school staff to improve the effectiveness of such training;

2. Provide necessary literacy training with funds received under Title I programs if all other funding has been exhausted;
 3. Pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions;
 4. Train parents to enhance the involvement of other parents;
 5. Arrange meetings at a variety of times or conduct in-home conferences between teachers or other educators, who work directly with participating children, and parents who are unable to attend such conferences at school in order to maximize parental involvement and participation in school-related activities;
 6. Adopt and implement model approaches to improving parental involvement;
 7. Develop appropriate roles for community-based organizations and business in parental involvement activities; and
 8. Establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in Title I programs.
- E. To carry out the requirements of parent and family engagement, the school district and schools, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language that is understandable by the parents.
- F. The school district and schools shall inform parents and parent organizations of the existence of family engagement in education programs.

The policies will be updated periodically to meet the changing needs of parents and the school.

Legal References: 20 U.S.C. § 6318 (Parent and Family Engagement)

Cross References: None



Minneota Public School District Policy 801

Adopted: 1995

Revised: March~~December~~
2024~~3~~

801 EQUAL ACCESS TO SCHOOL FACILITIES

I. PURPOSE

The purpose of this policy is to implement the Equal Access Act by granting equal access to secondary school facilities for students who wish to conduct a meeting for religious, political, or philosophical purposes during noninstructional time.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is not to deny equal access or a fair opportunity to, or to discriminate against, any students who wish to conduct a meeting, on the basis of the religious, political, philosophical, or other content of the speech at such meetings.
- B. The school board has created a limited open forum for students enrolled in secondary schools during which noncurriculum-related student groups shall have equal access and a fair opportunity to conduct meetings during noninstructional time.
- C. Student use of facilities under this policy does not imply school district sponsorship, approval, or advocacy of the content of the expression at such meetings.
- D. The school district retains its authority to maintain order and discipline on school premises, to protect the well-being of students and faculty, and to assure that attendance of students at meetings is voluntary.
- E. In adopting and implementing this equal access policy, the school district will NOT:
 - 1. influence the form or content of any prayer or other religious activity;
 - 2. require any person to participate in prayer or other religious activity;
 - 3. expend public funds beyond the incidental cost of providing the space for student-initiated meetings;
 - 4. compel any school agent or employee to attend a school meeting if the content of the speech at the meeting is contrary to the beliefs of the agent or employee;

5. sanction meetings that are otherwise unlawful;
6. limit the rights of groups of students based on the size of the group;
7. abridge the constitutional rights of any person.

III. DEFINITIONS

- A. “Limited open forum” means that the school grants an offering to or opportunity for one or more noncurriculum related student groups to meet on school premises during noninstructional time.
- B. “Meeting” includes activities of student groups which are permitted under a limited open forum and are not directly related to the school curriculum. Distribution of literature does not constitute a meeting protected by the Equal Access Act.
- C. “Noninstructional time” means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends, including such other periods that occur during the school day when no classroom instruction takes place.
- D. “Sponsorship” includes the act of promoting, leading, or participating in a meeting. The assignment of a school employee for custodial, observation, or maintenance of order and discipline purposes does not constitute sponsorship of the meeting.
- E. “Secondary school” means any school with enrollment of pupils ordinarily in grades 7 through 12 or any portion thereof.

IV. FAIR OPPORTUNITY CRITERIA

Schools in this school district shall uniformly provide that:

- A. A meeting held pursuant to this policy is voluntary and student-initiated;
- B. There is no sponsorship of the meeting by the school or its agents or employees;
- C. Employees or agents of the school are present at religious meetings only in a nonparticipatory capacity;
- D. The meeting does not materially and substantially interfere with the orderly conduct of educational activities within the school; and
- E. Nonschool persons may not direct, control, or regularly attend activities of student groups.

V. PROCEDURES

- A. Any student who wishes to initiate a meeting under this policy shall apply to the principal of the building at least 48 hours in advance of the time of the activity or meeting. The student must agree to the following:

1. All activities or meetings must comply with existing policies, regulations, and procedures that govern operation of school-sponsored activities.
 2. The activities or meetings are voluntary and student-initiated. The principal may require assurances of this fact.
- B. Student groups meeting under this policy must comply with the following rules:
1. Those attending must not engage in any activity that is illegal, dangerous, or which materially and substantially interferes with the orderly conduct of the educational activities of the school. Such activities shall be grounds for discipline of an individual student and grounds for a particular group to be denied access.
 2. The groups may not use the school name, school mascot name, school emblems, the school district name, or any name that might imply school or district sponsorship or affiliation in any activity, including fundraising and community involvement.
 3. The groups must comply with school policies, regulations and procedures governing school-sponsored activities.
- C. Students applying for use of school facilities under this policy must provide the following information to the principal: time and date of meeting, estimated number of students in attendance, and special equipment needs.
- D. The building principal has responsibility to:
1. Keep a log of application information.
 2. Find and assign a suitable room for the meeting or activity. The number of students in attendance will be limited to the safe capacity of the meeting space.
 3. Note the condition of the facilities and equipment before and after use.
 4. Assure proper supervision. Assignment of staff to be present in a supervisory capacity does not constitute school district sponsorship of the meeting or activity.
 5. Assure that the meeting or activity does not interfere with the school's regular instructional activities.
- E. The school district shall not expend public funds for the benefit of students meeting pursuant to this policy beyond the incidental cost of providing space. The school district will provide no additional or special transportation.

- F. Nonschool persons may not direct, conduct, control, or regularly attend meetings and activities held pursuant to this policy.
- G. School district employees or agents may not promote, lead, participate in, or otherwise sponsor meetings or activities held pursuant to this policy.
- H. A copy of this policy and procedures shall be made available to each student who initiates a request to use school facilities.

Legal References: 20 U.S.C. §§ 4071-74 (Equal Access Act)
20 U.S.C. § 7905 (Boy Scouts of America Equal Access Act)
Board of Educ. of Westside Community Schools v. Mergens, 496 U.S. 226 (1990)
Good News Club v. Milford Central School, 533 U.S. 98 (2001)
Child Evangelism Fellowship of Minnesota v. Special Sch. Dist. 1, 690 F.3d 996 (8th Cir. 2012)
Child Evangelism Fellowship of Minnesota v. Elk River Area School Dist. 728, 599 F.Supp. 2d 1136 (D. Minn. 2009)

Cross References: MSBA/MASA Model Policy 902 (Use of School District Facilities and Equipment)

**Independent School District No. 414
Application for Use of Facilities Form - Equal Access Act Meeting**

Statement of Policy

It is school district policy to grant equal access to school facilities for students who wish to conduct a meeting for religious, political, or philosophical discussion during noninstructional time, pursuant to the Equal Access Act.

Provision of school facilities does not constitute school district sponsorship of such meeting, and the views expressed therein may or may not reflect those of the school administration, staff, or board of education and are neither approved nor disapproved by them.

Name of student initiating request: _____

Organization (if applicable): _____

School: _____

Grade: _____

Home Room: _____

Date of Meeting: _____

Time: _____

Estimated number to attend: _____

Special Equipment needs: _____

(School District Use Only)

Room assigned: _____

Condition of Facilities: _____

Staff (if any) assigned to supervise: _____

Notes: _____

NEW

BUSINESS



December 9, 2024

Scott Monson, Superintendent
Minneota Public School District, ISD #0414-01
504 N Monroe Street
Minneota, MN 56264-0098

Dear Superintendent Monson:

Minnesota Statutes, section 123B.71, requires a review and comment statement on the educational and economic advisability of your proposed referendum. Information supplied by your school district and from Minnesota Department of Education sources is the basis of this review and comment. With this positive review and comment, voter and school board approval is required for Minneota Public School District, Independent School District #0414-01, to proceed with the proposed projects.

The district shall publish a summary of the review and comment statement (the final two pages) in the legal newspaper of the district at least 48 days, but not more than 60 days, prior to holding a referendum for bonds or soliciting any bids for the construction, expansion, or remodeling of an educational facility. The department may request a statement certifying the publication, and require the submission, review, and approval of preliminary and final construction plans.

Minnesota Statutes, section 123B.71, requires the commissioner to include comments from residents of the school district in the review and comment. As of the date of this letter, no public comments have been received. In addition, Minnesota Statutes, section 123B.71, ***requires the school board hold a public meeting to discuss the review and comment prior to the date of the bond referendum election.***

Minnesota Statutes, section 123B.71, ***requires that a school district, prior to occupying a new or renovated facility after July 1, 2002, must submit a certification prepared by a system inspector to the commissioner and the building code official that will provide an occupancy permit.*** The certification must verify that the facility's installed or modified heating, ventilation, and air conditioning system operates according to design specifications and code, a system for monitoring outdoor airflow and total airflow of ventilation systems has been installed, and any installed or modified heating, ventilation, or air conditioning system provides an indoor air quality filtration system that meets ASHRAE (American Society of Heating, Refrigerating and Air-Conditioning Engineers) Standard 52.1.

If you have any questions, please contact Chris Kubesh, Education Finance specialist, at 651-582-8319 or chris.kubesh@state.mn.us. Thank you for working with us to improve school facilities for Minnesota students.

Sincerely,

A handwritten signature in black ink, appearing to read 'Willie L. Jett II'.

Willie L. Jett II
Commissioner

Cc: Abby Thostenson, School Board Chair

Enclosure

**The Commissioner of the Department of Education
Review and Comment on the School Construction
Proposal of Minnesota Public School District, ISD #0414-01**

A review and comment must be provided on a school district construction project proposal before the district conducts a referendum, solicits bids, or issues bonds for the project. A project proposal has been submitted for review and comment according to requirements set forth in Minnesota Statutes, section 123B.71, subdivisions 9 and 10, and Minnesota Statutes, section 123B.72. The district provides the following information:

1. The geographic area and population to be served:
 - a. preschool through grade 12 student enrollment for the past five years, and
 - b. student enrollment projections for the next five years.
2. A list of existing school facilities:
 - a. by year constructed,
 - b. their uses, and
 - c. an assessment of the extent to which alternate facilities are available within school district boundaries and in adjacent school districts.
3. A list of specific deficiencies of the facility:
 - a. demonstrating the need for a new or renovated facility to be provided,
 - b. the process used to determine the deficiencies,
 - c. a list of those deficiencies that will and will not be addressed by the proposed projects,
 - d. a list of specific benefits that the new or renovated facility will provide to students, teachers, and community users served by the facility.
4. A description of the project, including:
 - a. specifications of site and outdoor space acreage,
 - b. square footage allocations for classrooms, laboratories and support spaces,
 - c. estimated expenditures for major portions of the project,
 - d. estimated changes in facility operating costs, and
 - e. dates the project will begin and be completed.
5. A specification of the source of project financing, including:
 - a. applicable statutory citations,
 - b. the scheduled date for a bond issue or school board action,
 - c. a schedule of payments, including debt service equalization aid, and
 - d. the effect of a bond issue on local property taxes by property class and valuation.
6. Documentation obligating the school district and contractors to comply with the following items:
 - a. Minnesota Statutes, section 471.345 governing municipal contracts,
 - b. sustainable design,
 - c. school facility commissioning under Minnesota Statutes, section 123B.72, certifying the plans and designs for heating, ventilating, air conditioning and air filtration for an extensively renovated or new facility meet or exceed current code standards, including ASHRAE air filtration Standard 52.1,
 - d. American National Standards Institute (ANSI) acoustical performance criteria, design requirements and guidelines for schools on maximum background noise levels and reverberation times,
 - e. state fire code,
 - f. chapter 326B governing building codes, and
 - g. consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit and safe access for pedestrians and cyclists.

Description of Proposed School Construction Project

Minnesota Public School District, ISD #0414-01 is proposing a two question bond referendum on February 11, 2025. The first ballot question would authorize \$11.725 million in bonding authority to finance upgrades to the existing PK-12 facility. Proposed projects include: mechanical system upgrades, roof replacement, restroom upgrades and site improvements. The second ballot question would authorize \$13.09 million in bonding authority to finance building additions, along with furnishing and equipment for the new building spaces. Proposed building additions would house: elementary classrooms, a dining/commons area, wrestling and fitness rooms, storage and restrooms.

The proposed project would be scheduled for completion in calendar year 2026. Cost estimates by ballot question/project component are as follows:

Ballot Question #1		Ballot Question #2	
Restroom Upgrades	\$ 192,251	<u>Building Additions:</u>	
Electrical Upgrades	\$ 1,111,753	Elementary Classrooms / Commons Area	\$ 1,814,536
Roof Replacement	\$ 2,079,333	Café / Dining / Commons Area	\$ 4,395,470
Building Envelope Repairs	\$ 124,492	Wrestling /& Fitness Rooms	\$ 1,358,470
Parking Lot / Drainage	\$ 1,621,057	Classrooms	\$ 308,820
Playground Equipment	\$ 236,778	Storage Area	\$ 46,310
HVAC Upgrades	\$ 2,166,542	Restrooms	\$ 136,690
Boiler Replacement	\$ 1,151,516		8,060,296
Water Heater Replacement	\$ 117,167	<u>Other Project Costs:</u>	
Contingencies	\$ 240,162	Kitchen / Dining Area FF&E	364,270
Fees, Permits & Testing	\$ 2,198,269	Weightroom Equipment	\$ 54,675
Capitalized Interest	\$ 199,275	Classroom Furniture	\$ 22,965
Bond Issuance	\$ 285,505	CTE Space Upgrades	\$ 981,730
	\$ 11,724,100	Contingencies	\$ 618,149
		Fees, Permits & Testing	\$ 2,454,187
		Capitalized Interest	\$ 221,799
		Bond Issuance	\$ 310,929
			5,028,704
		TOTAL - Ballot Question #2	13,089,000

K-12 enrollment at the district is currently around 542 students. The district expects enrollment to remain stable over the next five years. The proposed projects appear to be in the long-term interest of the school district.

If the bond referendum is successful and bonds are sold, the debt service on the bonds will be eligible for debt service equalization under Minnesota Statutes, section 123B.53, subdivision 3, if the bond schedule is approved. The amount of debt service equalization aid, if any, the district receives is determined annually and is dependent upon property wealth, student population, and other statutory requirements.

Review and Comment Statement

Based on the department's analysis of the school district's required documentation and other pertinent information from sources of the Minnesota Department of Education, the Commissioner of Education provides a positive review and comment.

Additional Information is Available

Persons desiring additional information regarding this proposal should contact the school district superintendent's office.



Willie L. Jett II
Commissioner

December 9, 2024

October 2024

Review and Comment Submittal

Minneota School District
ISD #414

Referendum 2025
Submitted to the Minnesota Department of Education

Scott Monson, Superintendent
Minneota School District #414
Submission: October, 2024



Review and Comment Checklist

Proposal	3
Key Information.....	3
MS 123B.71: Review and Comment Checklist.....	4
1. Geographic Area and Population to be Served.....	4
<i>PK-12 Enrollment – Historical and Projected</i>	<i>4</i>
<i>Population to be Served.....</i>	<i>5</i>
<i>Geographic Area to be Served</i>	<i>6</i>
2. Existing Facilities and Their Utilization.....	7
<i>Year Constructed, Additions, Square Footage.....</i>	<i>7</i>
<i>Building Uses.....</i>	<i>8</i>
<i>Available Alternative Facilities</i>	<i>8</i>
3. Deficiencies of the School Facilities	8
<i>Needs For New or Renovated Facilities.....</i>	<i>8</i>
<i>Process Overview and Asset Condition Assessment.....</i>	<i>11</i>
<i>Community Engagement</i>	<i>18</i>
<i>Deficiencies Not Addressed by the Proposed Projects.....</i>	<i>21</i>
<i>Benefits to Students, Teachers, and Community Users.....</i>	<i>22</i>
4. Description of Proposed Project	23
<i>Overview.....</i>	<i>23</i>
<i>Plans</i>	<i>25</i>
<i>Plans</i>	<i>27</i>
<i>Project Budget</i>	<i>28</i>
<i>Operating Cost.....</i>	<i>32</i>
<i>Schedule.....</i>	<i>33</i>
5. Project Plans for Gender-Neutral Spaces & Privacy Features	33
6. Funding Source(s)	34
<i>Funding Summary.....</i>	<i>34</i>
7. Certification of Architects and Engineers	39
<i>Sustainability</i>	<i>39</i>
<i>Sound Attenuation</i>	<i>40</i>
<i>State Fire Code.....</i>	<i>40</i>
<i>Chapter 326B – Governing Building Codes.....</i>	<i>40</i>
<i>Provision of Infrastructure to Serve School</i>	<i>40</i>
Ballot Language	41

Proposal

Minneota School District #414 (the District) proposes to obtain financing from the sale of General Obligation Bonds. The School District will seek voter approval of one ballot question on Tuesday, 11th of February 2025.

The Administration and School Board agree that this proposal, from a financial and facility standpoint, is in the long-range best interest of the District and this partnership will support the communities that comprise Swanville School District.

Key Information

Address Scott Monson, Superintendent of Schools
Minneota School District, ISD 414
504 N Monroe St, Minneota, MN 56264
Phone: 507-872-6532
Email: scott.monson@minneotaschools.org

Engineer/Architect Sharon Haeg
SitelogIQ, Inc.
80 S 8th St., Ste 1850
Minneapolis, MN 55402
Phone: 888-819-0041

Municipal Advisor Michael Hoheisel
Baird Public Finance
7755 3rd Street North, Suite 400
St. Paul, MN 55128
Phone: 651-365-2582
Email: MHoheisel@rwbaird.com

MS 123B.71: Review and Comment Checklist

1. Geographic Area and Population to be Served

The geographic area and population to be served, pre-kindergarten through grade 12 student enrollments for the past five years, and student enrollment projections for the next five years.

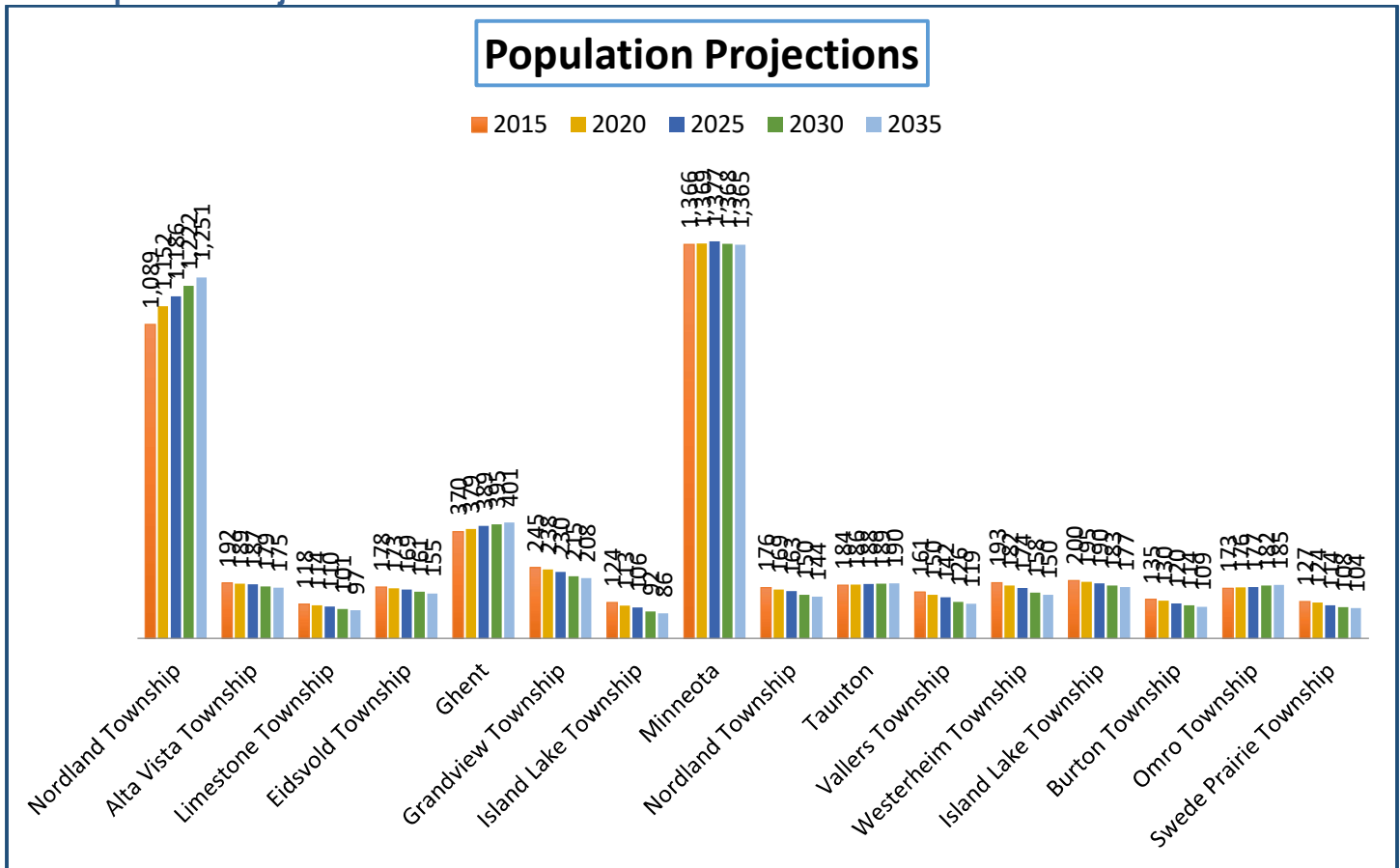


PK-12 Enrollment – Historical and Projected

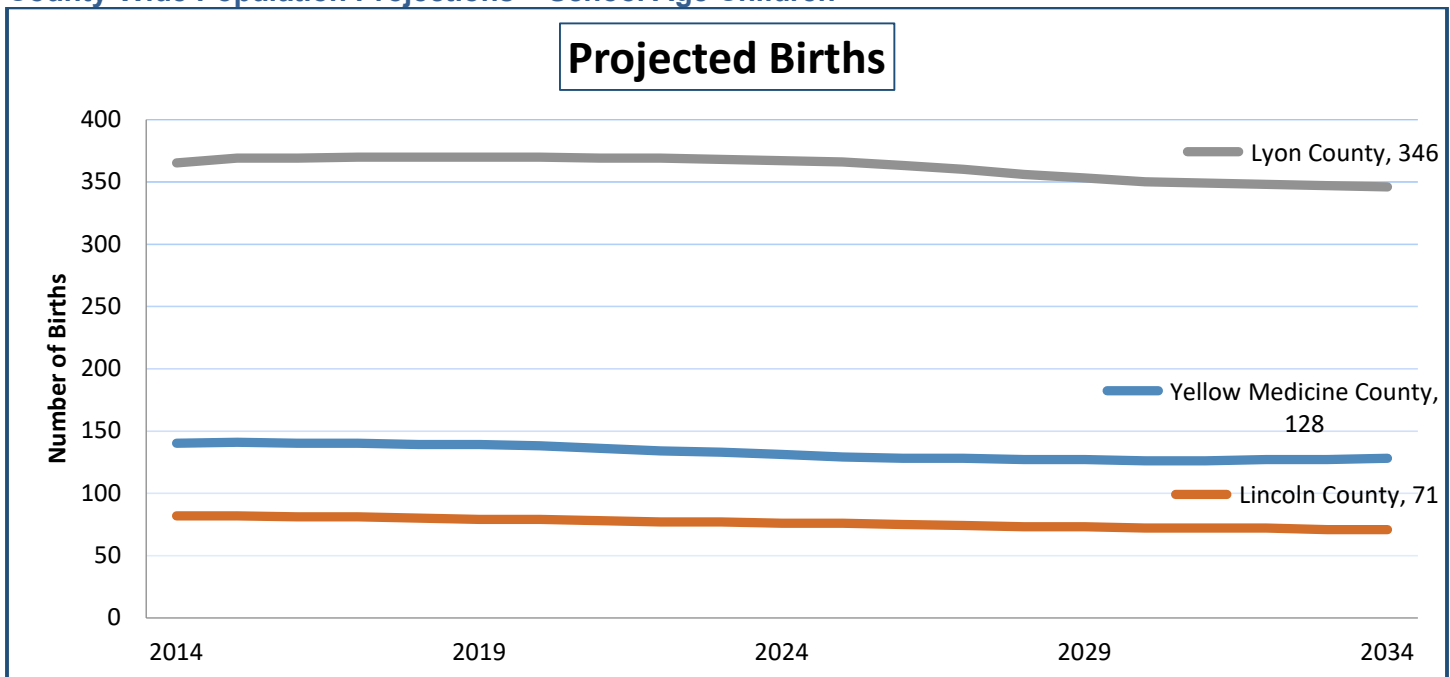
Grade	2019-2020 Funded	2020-2021 Funded	2021-2022 Funded	2022-2023 Funded	2023-2024 Funded	2024-2025 October 1 Enrollment	2025-2026 Projected Enrollment	2026-2027 Projected Enrollment	2027-2028 Projected Enrollment	2028-2029 Projected Enrollment	2029-2030 Projected Enrollment
PreK	9.1	6.8	6.1	5.3	7.6	57	49	49	49	49	49
HK/K	34.0	22.6	39.3	31.8	42.1	29	34	33	32	33	33
1st Grade	32.2	31.1	23.8	39.1	33.0	41	29	35	34	33	34
2nd Grade	44.5	30.1	31.4	25.5	41.8	32	41	29	36	35	34
3rd Grade	26.5	42.3	33.9	32.6	29.0	42	32	41	30	37	36
4th Grade	35.1	28.0	42.9	36.3	31.5	30	43	33	42	31	38
5th Grade	37.1	37.0	24.9	46.6	37.5	33	30	43	33	42	32
6th Grade	36.5	36.2	37.5	23.5	46.2	38	33	30	43	33	42
7th Grade	45.9	46.8	47.6	53.3	42.6	55	45	42	44	57	47
8th Grade	40.0	46.4	46.3	48.1	54.3	46	55	45	42	44	57
9th Grade	44.1	45.0	50.1	44.9	49.3	56	50	58	48	45	47
10th Grade	52.9	45.6	43.7	49.0	45.1	50	55	49	57	47	45
11th Grade	53.4	48.3	45.0	42.7	46.2	46	49	54	48	56	46
12th Grade	44.4	49.2	45.7	42.6	42.7	44	43	45	51	45	53
Total (K-12)	527	508.8	512.2	516.0	541.1	542	540	539	541	539	542
Total (PreK-12)	536	516	518	521	548.7	599	589	588	590	588	591
K-12 Change	6	-18	3	4	25	1	-2	-1	2	-2	3

Population to be Served

Area Population Projections¹



County-Wide Population Projections – School Age Children²



¹ Source: Minnesota State Demographic Center, October 2007

² Source: Minnesota State Demographic Center, March 2014; “Minnesota County Population Projections by Age and Gender, 2015-2045”

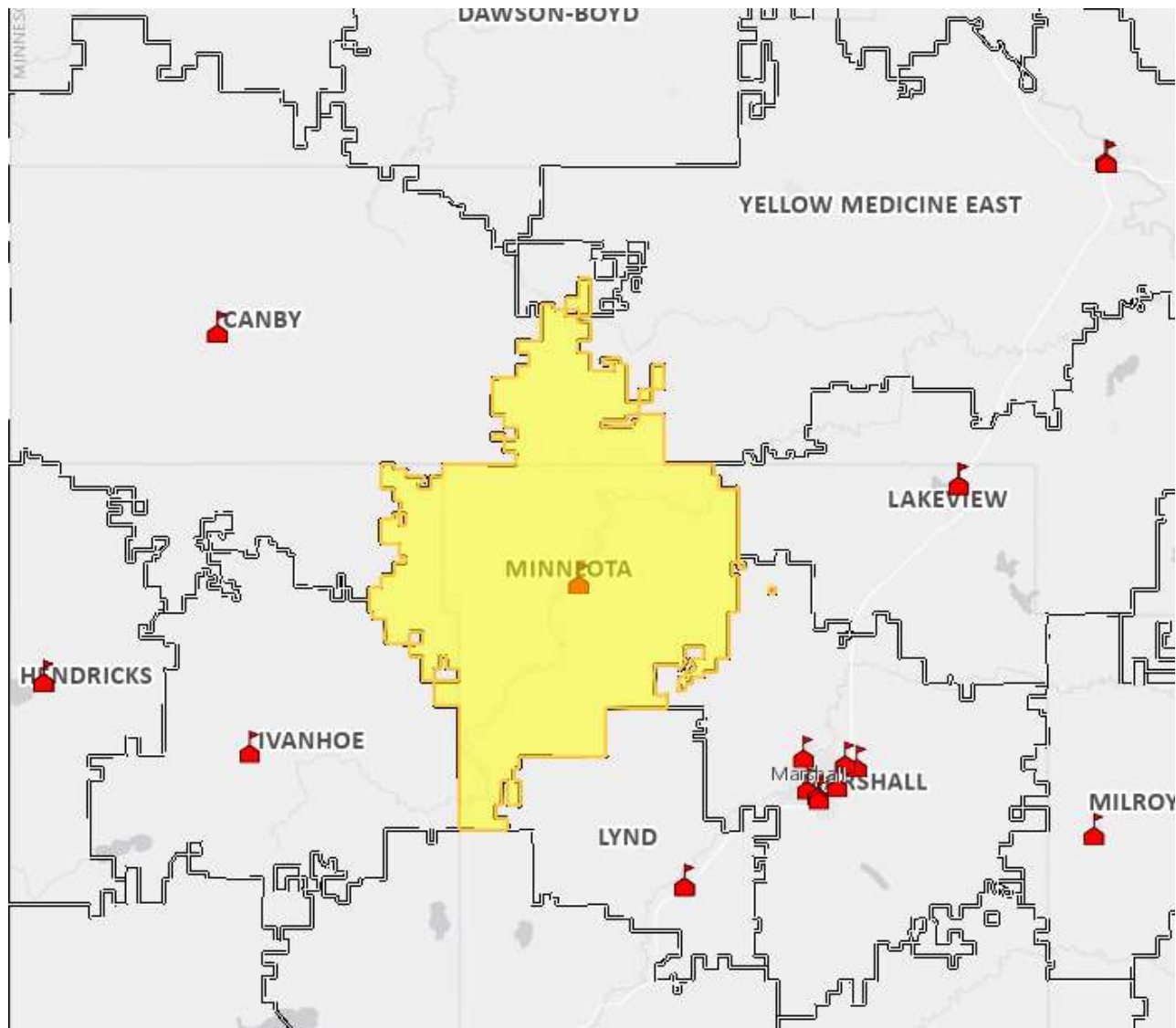
Geographic Area to be Served

Minneota Public Schools serves an area of approximately 175 square miles and primarily serves the cities of Ghent, Minneota, Taunton; and the townships of Alta Vista, Burton, Eidsvold, Grandview, Island Lake, Limestone, Nordland, Omro, Swede Prairie, Vallerys, and Westerheim.

Neighboring school districts with contiguous borders include:

- Canby
- Ivanhoe
- RTR
- Lynd
- Marshall
- Lakeview
- Yellow Medicine East
- Dawson-Boyd

District Boundaries



2. Existing Facilities and Their Utilization

List of existing facilities by year constructed, their uses, and an assessment of the extent to which alternate facilities are available within the school district boundaries and in adjacent school districts.

Year Constructed, Additions, Square Footage

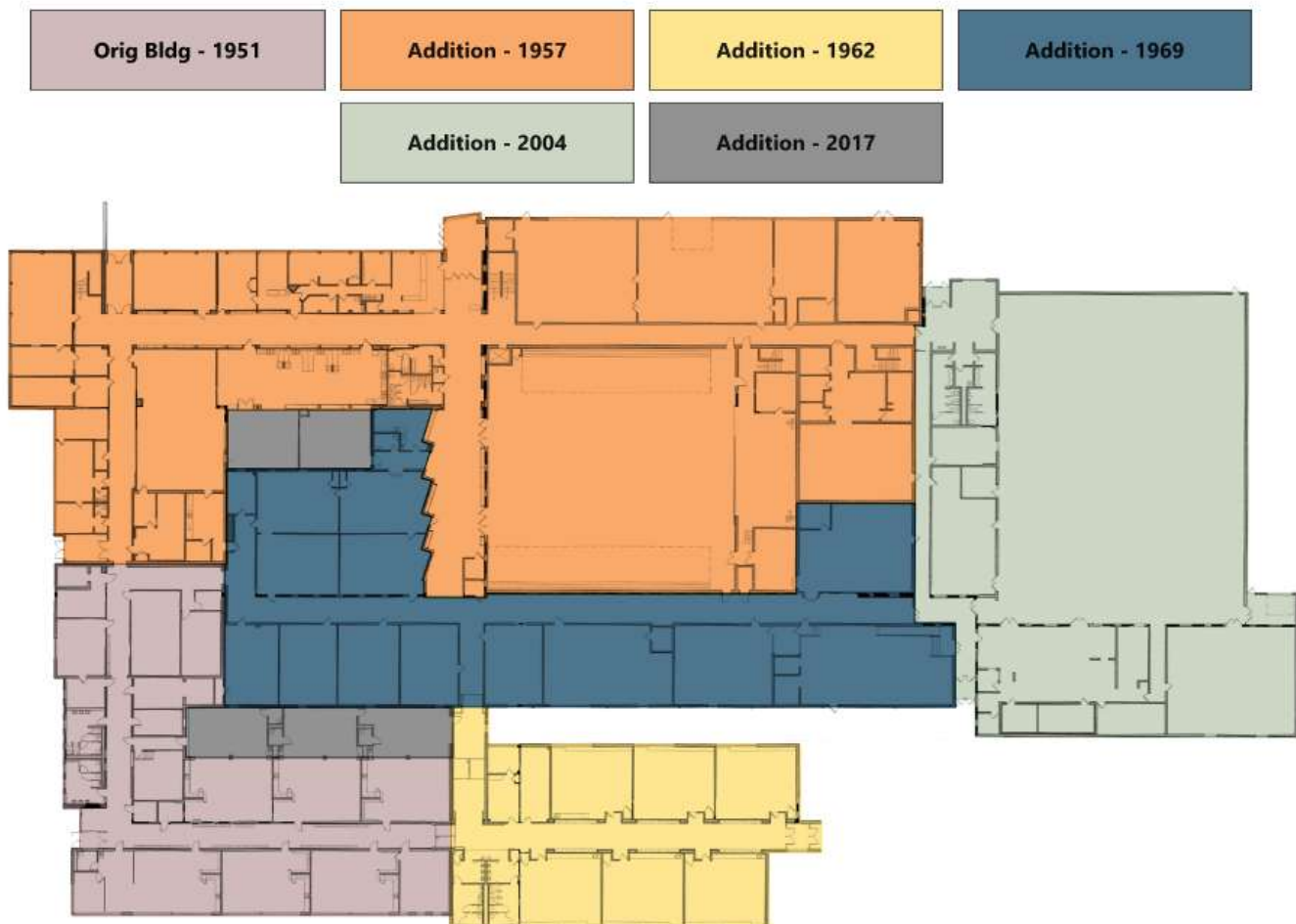
The District currently operates one facility, with specifics below:

Facility	Address	City	Sq Ft	Orig. Const	Age
Minneota K-12	504 N. Monroe St.	Minneota	129,943	1951	73

District Totals/Averages (from MDE)	129,943	1951	73.0
--------------------------------------------	----------------	-------------	-------------

K-12 School

The K-12 building was originally constructed in 1951 and has 5 total additions since then. Those additions took place in 1957, 1962, 1969, 2004, 2018. The total building square footage is 129,943 sq ft. as illustrated in the plan and chart below:



Facility	Year	Age	Sq Ft
Original Construction	1951	73	13,389
Gym & Classroom Addition	1957	67	59,690
Elementary School Addition	1962	62	9,404
Middle School Addition	1969	55	18,791
Gym & Kitchen Addition	2004	20	23,000
Courtyard Infill Additions	2018	6	5,669

Building Uses

K-12 School

The building is used as a K-12 educational facility including offices, classrooms, support spaces, shops, music spaces, art space, a competition gymnasium, and a media center. The elementary, middle, and high school classes are divided into separate sections of the building, but all grades share the same cafeteria and large group spaces.

Available Alternative Facilities

There are no alternate facilities available in Twin Valley, nor facilities to acquire in surrounding cities that can accommodate our needs.

3. Deficiencies of the School Facilities

A list of the specific deficiencies of the facility that demonstrate the need for a renovated facility to be provided, the process used to determine the deficiencies, a list of those deficiencies that will and will not be addressed by the proposed project, and a list of the specific benefits that the new or renovated facility will provide to the students, teachers, and community users served by the facility.



Needs For New or Renovated Facilities

Facility and Educational Assessments

Driven by aging and failing infrastructure, Minneota Independent School District ISD #414 engaged SitelogIQ to perform a comprehensive facility and educational analysis of their existing facilities in the Winter of 2023. The District wanted to understand the existing conditions of their facilities to help them determine how to invest in their infrastructure & facilities over the next 20-50 years.

Assessment Overview

Information was gathered about the facilities to determine the existing conditions, where there were areas needing upgrades, and what it would cost to upgrade the facility. The assessments identified all major capital expenses the District will need to make in its facilities over the next 10 years, as well as looking forward at the longevity of the facility and all of its infrastructure.

Over the course of several months, SitelogIQ led analysts from multiple disciplines in reviewing a wide variety of aspects about the school facility. These experts dedicated months of time, including several on-site visits to this in-depth process, supported by many additional hours of input from members of district staff.

Prioritizing the Needs

The Minneota School District Board, along with the district's administration and facilities team, reviewed all the findings from the facility assessment and the educational ideation sessions. They prioritized all the identified needs during a workshopping session. Their priorities were as follows:

- Upgrade existing electrical infrastructure in 1957 & 1969 additions of the building. Provide a new electrical service for the increased load required for new chiller.
- Address aging roof system to protect the building and prevent any future damage to interior systems.
- Address exterior drainage issues that are causing short term flooding to sports facilities.
- Prioritize HVAC upgrades and refurbishment to address temperature, humidity, and ventilation control throughout the building.
- Address aging parking lots that are beginning to fail and become unsafe.
- ADA restroom improvements.
- Improve interior finishes throughout the building to refresh the learning environments.
- Create dedicated dining spaces.
- Create fine arts performance space.
- Additional collaborative and flexible learning environments.
- Improve technology and media programming.
- Additional classrooms.
- Updated playgrounds to include accessible equipment.
- Update CTE spaces to support current programming needs.

The outcome of the prioritization and workshopping resulted in the School Board moving forward with a referendum. The referendum will go to vote on February 11th, 2025, with two questions. Assuming a successful referendum vote the construction of the prioritized projects will be phased over the Summer of 2026.

Infrastructure Projects

General Project Description

Some restrooms within the building are still non-ADA compliant. This project will address these restrooms and bring them up to current ADA code requirements.

Electrical distribution equipment in the 1957 and 1969 additions has been inadequate for 21st century teaching methods and has exceeded its useful life. This electrical distribution will be upgraded. A new electrical service will be installed to provide capacity to handle increased loads from the anticipated building additions.

The roof sections over the High School & Middle School areas, Elementary Wing, and Viking Gym have reached the end of useful life, with several leaks into the building and heavy maintenance requirements. Improper drainage slopes and installation have prematurely aged these sections, requiring upgrade & replacement.

The exterior envelope systems comprising the Boiler Room and CTE space walls are in poor condition and original to 1957 construction. Single-pane windows, corroded doors & frames, and extraneous penetrations are some of the issues that will be address. Tuckpointing and brick repairs will also be performed.

The existing stormwater management infrastructure is undersized to handle existing needs. As a result, deterioration of site grounds is occurring with intermittent flooding, erosion, failing asphalt parking lots.

The targeted HVAC units exhibit physical deficiencies paired with under-designed ventilation specifications and elevated measured CO2 levels in areas served by these units. AH-3, AH-4 & AH-5 serve the Music area, Elementary Wing, High School areas, respectively, and will be replaced to improve ventilation & maintain dehumidification. AH-1 & AH-2 serving the CTE spaces & MAU-1 serving the Kitchen will be replaced to improve ventilation & add dehumidification to these spaces. FCU-1 serves the Kitchen Office and is beyond its expected life. The indoor unit

and its associated DX condenser will be replaced to improve ventilation in this space. A new dedicated outdoor-air unit will be provided for the Wrestling Room to improve ventilation and dehumidification capacity.

The existing boiler plant is undersized to support new additions. The units are in poor condition from overuse because the plant is configured for heat-recovery during dehumidification periods and provides most of the capacity for the building domestic hot water supply. Additionally, the existing boilers rely on a single fuel source which provides no redundancy. The new boilers will be high-efficiency, dual-fuel units and used for comfort heating only to reduce operational stress and extend their lifetimes.

The existing Multistack chiller is undersized to support new additions. The unit has experienced multiple compressor failures in September 2024, incurring undue & unanticipated maintenance costs. A new air-cooled chiller will be installed to provide additional dehumidification capacity and improved controls. It will be used for dehumidification only to improve controllability and operational efficiency.

Because the domestic hot water for the building is primarily heated by the central boiler plant via heat exchanger, the existing domestic water heater is undersized for building needs. A new domestic hot water plant will be installed to operate in a standalone fashion, to better respond to the dynamic needs of the building.

LTFM Scopes of Work

Minneota K-12 School

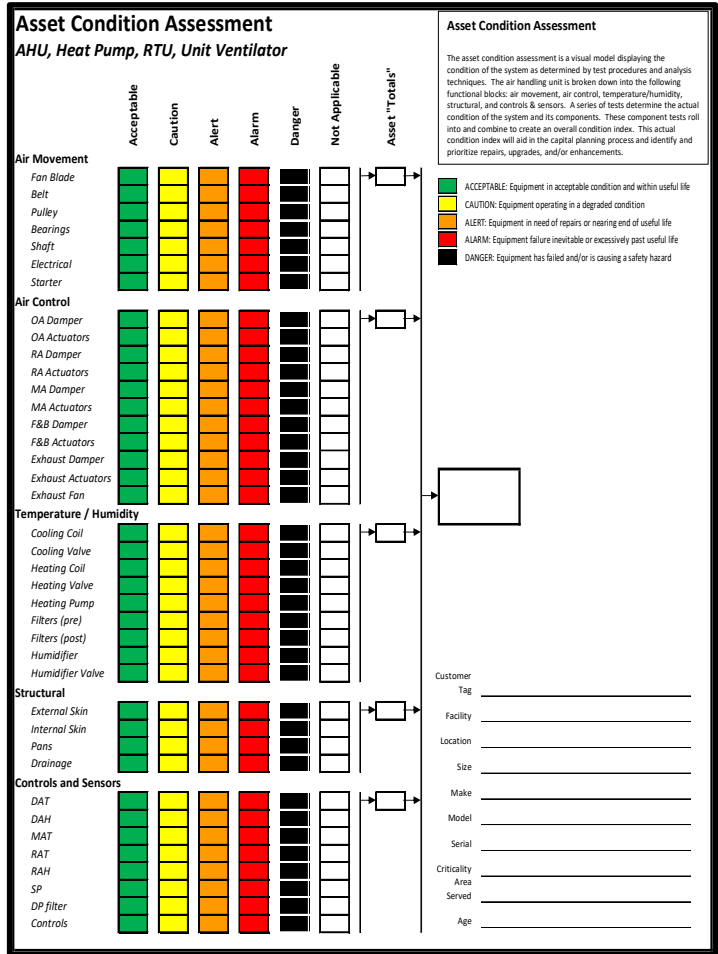
- ADA restroom upgrades
- Electrical distribution upgrade & service install
- Roof System Replacement
- Parking lot replacement
- Central HVAC upgrades, new boiler plant, new chiller plant, new domestic hot water plant

Process Overview and Asset Condition Assessment

Methodology

SitelogIQ performed a physical condition assessment of the systems that comprise Minnesota Public Schools' facility infrastructure. These assessments were conducted by technical analysts who have significant experience in assessing facility systems. The methodology employed for conducting these analyses was to use an Asset Condition Assessment worksheet (similar to the adjacent image), which identifies specific areas of the equipment that should be reviewed. In each of these areas, the technical analyst identified the functional working condition, and those metrics are later further refined to an overall condition assessment of the equipment. The evaluation of equipment is divided into five general categories:

Danger	<ul style="list-style-type: none"> • Equipment has failed and/or is causing a safety hazard
Alarm	<ul style="list-style-type: none"> • Equipment failure inevitable or excessively past useful life
Alert	<ul style="list-style-type: none"> • Equipment in need of repairs or nearing end of useful life
Caution	<ul style="list-style-type: none"> • Equipment operating in a degraded condition
Acceptable	<ul style="list-style-type: none"> • Equipment in acceptable condition and within useful life



Once the physical assessment was completed, analysts evaluated system age to adjust the overall equipment condition to predict unplanned system failures and large capital expenditures.

Minneota School Asset Condition Assessment

Asset Condition Summary - Minneota K-12

Facility	Asset	Asset Description	Category	Area Served/Located	Asset Age and Life Expectancy						Asset Condition Assessment	
					Average Life Expectancy	Asset Installation Date	Actual Age of Asset	Percent of Life Expectancy Used	Projector Remaining Life	Structural Replacement Year	Asset Condition Assessment	Age-Adjusted Asset Condition
Minneota K-12	Ext - Roofs - EPDM	Adhered EPDM Roof	Exterior Envelope	2008-2016 Sections	20	2012	12	60%	10	2034	Acceptable	Caution
Minneota K-12	Ext - Roofs - EPDM	Adhered EPDM Roof	Exterior Envelope	2018 Sections	20	2018	6	30%	16	2040	Excellent	Excellent
Minneota K-12	Ext - Roofs - Metal	Standing Seam Metal Roof	Exterior Envelope	Main Entrance Roof	50	2018	6	12%	44	2068	Excellent	Excellent
Minneota K-12	Ext - Exterior Brickwork Repair	Exterior Brickwork Repair	Exterior Envelope	Whole Building - for repair	100	1967	57	57%	23	2047	Alert	Alert
Minneota K-12	Ext - Exterior Brickwork Repair	Exterior Brickwork Repair	Exterior Envelope	Whole Building - in good condition	100	1967	57	57%	53	2077	Acceptable	Acceptable
Minneota K-12	Ext - Ext Mortar/Tuckpointing	Exterior Mortar/Tuckpointing	Exterior Envelope	Whole Building - for repair	30	1967	57	190%	0	2024	Caution	Alert
Minneota K-12	Ext - Ext Mortar/Tuckpointing	Exterior Mortar/Tuckpointing	Exterior Envelope	Whole Building - in good condition	30	1967	57	190%	0	2024	Acceptable	Caution
Minneota K-12	Ext - Expansion Joints	Expansion Joints	Exterior Envelope	Aux Gym	15	2004	20	133%	0	2024	Caution	Alert
Minneota K-12	Ext - Expansion Joints	Expansion Joints	Exterior Envelope	Whole Building	15	2004	20	133%	1	2025	Acceptable	Caution
Minneota K-12	Grounds - Exterior Concrete	Exterior Concrete - Poor Condition	Grounds	Sidewalks	50	1967	57	114%	1	2025	Caution	Alert
Minneota K-12	Grounds - Exterior Concrete	Exterior Concrete - Good Condition	Grounds	Sidewalks	50	2004	20	40%	33	2057	Acceptable	Acceptable
Minneota K-12	Grounds - Parking Lots & Driveways	Asphalt Parking Lots & Driveways	Grounds	Parking Lot, Playground	15	2004	20	133%	0	2024	Alert	Alarm

Asset Condition Summary - Minneota K-12

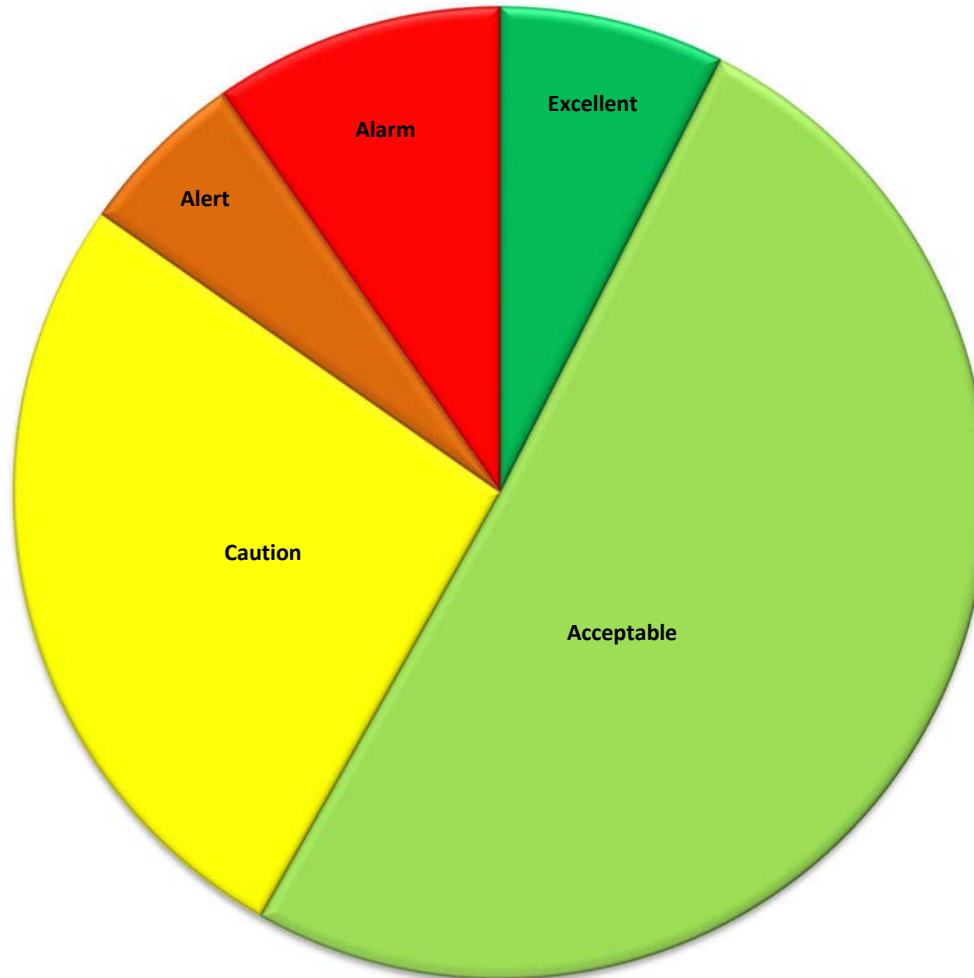
Facility	Asset	Asset Description	Category	Area Served/Located	Asset Age and Life Expectancy						Asset Condition Assessment	
					Average Life Expectancy	Asset Installation Date	Actual Age of Asset	Percent of Life Expectancy Used	Approved Remaining Life	Projected Replacement Year	Asset Condition Assessment	Age-Adjusted Asset Condition
Minneota K-12	Mech - Boilers - Hot Water	2008 Hot Water Boilers	Mechanical Systems	Hot Water Loop / Boiler Room	25	2008	16	64%	9	2033	Caution	Caution
Minneota K-12	Mech - Boiler Burners	2008 Fuel Oil Boiler Burner	Mechanical Systems	Boiler 1 & 2 / Boiler Room	21	2008	16	76%	6	2030	Caution	Caution
Minneota K-12	Mech - Boiler Burners	2022 Fuel Oil Boiler Burner	Mechanical Systems	Boiler 3 / Boiler Room	21	2022	2	10%	17	2041	Acceptable	Acceptable
Minneota K-12	Mech - Hot Water Distribution	Hot Water Distribution Piping	Mechanical Systems	2004 Addition	50	2004	20	40%	33	2057	Acceptable	Acceptable
Minneota K-12	Mech - Hot Water Distribution	Hot Water Distribution Piping	Mechanical Systems	AHU's: 3-5, 10	50	2008	16	32%	34	2058	Acceptable	Acceptable
Minneota K-12	Mech - Hot Water Distribution	Hot Water Distribution Piping	Mechanical Systems	AHU - 9	50	2016	8	16%	40	2064	Acceptable	Acceptable
Minneota K-12	Mech - Hot Water Distribution	Hot Water Distribution Piping	Mechanical Systems	2018 Addition, AHU - 7	50	2017	7	14%	41	2065	Acceptable	Acceptable
Minneota K-12	Mech - Hot Water Pumps	Circulating Hot Water Pumps	Mechanical Systems	Boiler Loop / Boiler Room	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Mech - Hot Water Pumps	Centrifugal Hot Water Pumps	Mechanical Systems	Hot Water Loop / Boiler Room	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Mech - Chillers - Water Cooled	2008 Water Cooled Chiller	Mechanical Systems	AHU's 1, 3-5 / Boiler Room	23	2008	16	70%	1	2025	Alert	Alert
Minneota K-12	Mech - Cooling Towers	2008 Dry Cooling Tower	Mechanical Systems	AHU's 1, 3-5 / Roof	20	2008	16	80%	3	2027	Alert	Alert
Minneota K-12	Mech - Chillers - Air Cooled	2016 Air Cooled Chiller	Mechanical Systems	AHU's 6, 7, 8, 10 / Roof	20	2016	8	40%	13	2037	Acceptable	Acceptable
Minneota K-12	Mech - Chilled Water Distribution	Chilled Water Distribution Piping	Mechanical Systems	AHU's: 3, 4, 5,	50	2008	16	32%	34	2058	Acceptable	Acceptable
Minneota K-12	Mech - Chilled Water Distribution	Chilled Water Distribution Piping	Mechanical Systems	AHU's: 1, 6, 7, 8, 10	50	2016	8	16%	40	2064	Acceptable	Acceptable
Minneota K-12	Mech - Chilled Water Pumps	Centrifugal Chilled Water Pumps	Mechanical Systems	Chilled Water Loop / Boiler Room	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Mech - Chilled Water Pumps	Centrifugal Chilled Water Pumps	Mechanical Systems	Condenser Water Loop / Boiler Room	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Mech - Chilled Water Pumps	Centrifugal Chilled Water Pumps	Mechanical Systems	Chilled Water Loop / Roof	30	2016	8	27%	22	2046	Acceptable	Acceptable
Minneota K-12	Mech - Air Handling Units	(1) 2004 Single Zone Air Handler (AHU-1)	Mechanical Systems	Auxiliary Gym / Mechanical Rm 164	30	2004	20	67%	10	2034	Caution	Caution
Minneota K-12	Mech - Air Handling Units	(2) 2016 Single Zone Air Handlers (AHUs 9 & 10)	Mechanical Systems	Viking Gym, Weight Room / Mechanical Rm 180B	30	2016	8	27%	22	2046	Acceptable	Acceptable
Minneota K-12	Mech - Air Handling Units	(2) 2008 Variable Volume Rooftop Units (AH 4-5)	Mechanical Systems	Classrooms / Roof	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Mech - Air Handling Units	(1) 2008 Variable Volume Air Handler (AH-3)	Mechanical Systems	Classrooms / Mechanical Rm 180C	30	2008	16	53%	8	2032	Alert	Alert
Minneota K-12	Mech - Air Handling Units	(1) 2016 Variable Volume Air Handlers (AHU-6)	Mechanical Systems	Classrooms / Mechanical Rm 180B	30	2016	8	27%	22	2046	Acceptable	Acceptable
Minneota K-12	Mech - Air Handling Units	(1) 2017 Variable Volume Air Handler (AHU-7)	Mechanical Systems	Classrooms / Mechanical Rm 118	30	2017	7	23%	23	2047	Acceptable	Acceptable
Minneota K-12	Mech - HVAC Terminal Equip	(50) 2008 Variable Volume Boxes	Mechanical Systems	AH-3, AHU 4-5	20	2008	16	80%	6	2030	Caution	Caution
Minneota K-12	Mech - HVAC Terminal Equip	(12) 2016 Variable Volume Boxes	Mechanical Systems	AHU-6	20	2016	8	40%	13	2037	Acceptable	Acceptable
Minneota K-12	Mech - HVAC Terminal Equip	(13) 2017 Variable Volume Boxes	Mechanical Systems	AHU-7	20	2017	7	35%	13	2037	Acceptable	Acceptable
Minneota K-12	Mech - Rooftop Units	(2) 2008 Single Zone Rooftop Units (AH 1-2)	Mechanical Systems	Metal Shop, Wood Shop / Roof	15	2008	16	107%	1	2025	Caution	Alert
Minneota K-12	Mech - Rooftop Units	(1) 2004 Make-Up Air Rooftop Unit	Mechanical Systems	Kitchen / Roof	15	2004	20	133%	0	2024	Caution	Alert
Minneota K-12	Mech - Fan Coil Units	(1) Fan Coil Units	Mechanical Systems	Kitchen	20	2004	20	100%	2	2026	Caution	Alert
Minneota K-12	Mech - Fan Coil Units	(1) Fan Coil Units	Mechanical Systems	Main Entrance Vestibule	20	2016	8	40%	13	2037	Acceptable	Acceptable
Minneota K-12	Mech - Fan Coil Units	(1) Blower Coil Units	Mechanical Systems	Westling Room	20	2004	20	100%	2	2026	Caution	Alert
Minneota K-12	Mech - Split Systems	(2) Split Systems	Mechanical Systems	IT Rooms	15	2018	6	40%	10	2034	Acceptable	Acceptable
Minneota K-12	Mech - Condensing Units <20 Tons	(1) Condensing Units	Mechanical Systems	Kitchen / Roof	20	2004	20	100%	2	2026	Caution	Alert
Minneota K-12	Mech - Condensing Units <20 Tons	AAON Condensing Unit	Mechanical Systems	Westling Room Blower Coil Unit	20	2016	8	40%	13	2037	Acceptable	Acceptable
Minneota K-12	Controls - DDC Front End/Graphics	JD Metasys DDC Controls	Controls & Energy Management	Central HVAC System	15	2020	4	27%	12	2036	Excellent	Excellent
Minneota K-12	Controls - DDC	JD Metasys DDC Controls	Controls & Energy Management	Central HVAC Equipment	15	2020	4	27%	12	2036	Excellent	Excellent
Minneota K-12	Plumb - Dom Piping Distribution	1957 Domestic Piping Distribution	Plumbing Systems	1957 Addition	50	1957	67	134%	0	2024	Caution	Alert
Minneota K-12	Plumb - Dom Piping Distribution	2004 Domestic Piping Distribution	Plumbing Systems	2004 Addition	50	2004	20	40%	33	2057	Acceptable	Acceptable
Minneota K-12	Plumb - Dom Piping Distribution	2016 Domestic Piping Distribution	Plumbing Systems	Viking Gym, Second Floor Restrooms	50	2016	8	16%	40	2064	Acceptable	Acceptable
Minneota K-12	Plumb - Dom Piping Distribution	2017 Domestic Piping Distribution	Plumbing Systems	Elementary Wing, Locker Rooms	50	2017	7	14%	41	2065	Acceptable	Acceptable
Minneota K-12	Plumb - Dom Plumbing Fixtures	2004 Domestic Plumbing Fixtures	Plumbing Systems	Whole Building	30	2004	20	67%	12	2036	Acceptable	Caution
Minneota K-12	Plumb - Dom Plumbing Fixtures	2016 Domestic Plumbing Fixtures	Plumbing Systems	Whole Building	30	2016	8	27%	22	2046	Acceptable	Acceptable
Minneota K-12	Plumb - DHW Heater	Electric Booster Domestic HW Heater	Plumbing Systems	Domestic Hot Water Loop / Boiler Room	10	2001	23	230%	0	2024	Caution	Alert
Minneota K-12	Plumb - DHW Storage Tank	Lochinvar Hot Water Tanks	Plumbing Systems	Domestic Hot Water Loop / Boiler Room	20	2018	6	30%	12	2036	Caution	Caution
Minneota K-12	Mech - Heat Exchanger	Heat Exchanger	Mechanical Systems	Domestic Hot Water Loop / Boiler Room	30	2008	16	53%	14	2038	Caution	Caution
Minneota K-12	Elec - Electrical Switchgear	2008 Electrical Switch Gear	Electrical Systems	Whole Building / Boiler Room	35	2008	16	46%	21	2045	Acceptable	Acceptable
Minneota K-12	Elec - Electrical Distribution	1957 Electrical Distribution	Electrical Systems	1957 Addition	30	1957	67	134%	0	2024	Alert	Alert
Minneota K-12	Elec - Electrical Distribution	1969 Electrical Distribution	Electrical Systems	1969 Addition	30	1969	55	183%	0	2024	Alert	Alert
Minneota K-12	Elec - Electrical Distribution	1992 Electrical Distribution	Electrical Systems	Media Center	30	1992	32	107%	1	2025	Caution	Alert
Minneota K-12	Elec - Electrical Distribution	2004 Electrical Distribution	Electrical Systems	2004 Addition	30	2004	20	67%	10	2034	Caution	Caution
Minneota K-12	Elec - Electrical Distribution	2015 Electrical Distribution	Electrical Systems	Office, Rms 146 & 148	30	2015	9	30%	21	2045	Acceptable	Acceptable

Asset Condition Summary - Minnesota K-12

Facility	Asset	Asset Description	Category	Area Served/Located	Asset Age and Life Expectancy						Asset Condition Assessment	
					Average Life Expectancy	Last Installation Date	Actual Age of Asset	Percent of Life Expectancy Used	Effective Remaining Life	Next Replacement Year	Asset Condition Assessment	Age-Adjusted Asset Condition
Minnesota K-12	Elec - Electrical Distribution	2016 Electrical Distribution	Electrical Systems	Bathrooms	30	2016	8	27%	22	2046	Acceptable	Acceptable
Minnesota K-12	Elec - Electrical Distribution	2017 Electrical Distribution	Electrical Systems	Elementary Wing, Locker Rooms	30	2017	7	23%	23	2047	Acceptable	Acceptable
Minnesota K-12	Elec - Lighting Fixtures	LED Lighting Fixtures	Electrical Systems	Main Office	20	2015	9	45%	12	2036	Acceptable	Acceptable
Minnesota K-12	Elec - Lighting Fixtures	LED Lighting Fixtures	Electrical Systems	Whole Building	20	2016	8	40%	13	2037	Acceptable	Acceptable
Minnesota K-12	Elec - Lighting Fixtures	LED Lighting Fixtures	Electrical Systems	Whole Building	20	2022	2	10%	17	2041	Acceptable	Acceptable
Minnesota K-12	Elec - VFD Air >10Hp	ABB Variable Frequency Drive	Electrical Systems	AH-3, AH-4, AH-5	12	2008	16	133%	1	2025	Acceptable	Caution
Minnesota K-12	Elec - VFD Air >10Hp	JCI Variable Frequency Drive	Electrical Systems	AHU-9, AHU-6,	12	2016	8	67%	5	2029	Acceptable	Caution
Minnesota K-12	Elec - VFD Pumps	ABB Variable Frequency Drive	Electrical Systems	Chilled Water Pump 2, Condensate Pump 1-2, Hot Water Pump 1-2 / Boiler Room	12	2008	16	133%	1	2025	Acceptable	Caution
Minnesota K-12	Elec - VFD Pumps	JCI Variable frequency Drive	Electrical Systems	Chilled Water Pump 1 / Boiler Room	12	2016	8	67%	5	2029	Acceptable	Caution
Minnesota K-12	Elec - VFD Pumps	Armstrong Variable frequency Drive	Electrical Systems	Air Cooled Chiller Pumps / Roof	12	2016	8	67%	5	2029	Acceptable	Caution
Minnesota K-12	LS - Fire Alarm System	Adressible Simplex 4100C Fire Alarm Panel	Life Safety Systems	Whole Building/Boiler Room	15	2020	4	27%	12	2036	Excellent	Excellent
Minnesota K-12	LS - Fire Alarm System	Fire Suppression Terminal Equipment	Life Safety Systems	Whole Building	15	2017	7	47%	10	2034	Excellent	Excellent
Minnesota K-12	LS - Access Control System	Key Fob Access Control System	Life Safety Systems	Main Door, Auxillary Gym Entrance	10	2017	7	70%	4	2028	Acceptable	Caution
Minnesota K-12	Tech - Clock/PA/Bells	Atomic Clock/PA/Bell System	Technology Systems	Whole Building	15	2017	7	47%	9	2038	Acceptable	Acceptable
Minnesota K-12	CE - Elevator	Hydraulic Elevator/Lift	Capital Equipment	Whole Building	25	1988	36	144%	2	2026	Excellent	Caution
Minnesota K-12	CE - Bleachers	Plastic Retractable Bleachers	Capital Equipment	Viking Gym	30	2006	18	60%	12	2036	Caution	Caution
Minnesota K-12	CE - Bleachers	Plastic Retractable Bleachers	Capital Equipment	Auxillary Gyms	30	2019	5	17%	24	2048	Acceptable	Acceptable
Minnesota K-12	CE - Lockers	Lockers	Capital Equipment	Whole Building/Hallways, Locker Rooms	20	2017	7	35%	13	2037	Acceptable	Acceptable
Minnesota K-12	Int - Floor - Rolled Carpet	Rollled Carpet Flooring	Interior Finishes	Library, Band, Choir, Office	10	2015	9	90%	3	2027	Caution	Caution
Minnesota K-12	Int - Floor - Carpet Tile	Carpet Tile Flooring	Interior Finishes	Vestibules	10	2017	7	70%	4	2028	Acceptable	Caution
Minnesota K-12	Int - Floor - VCT	Vinyl Composite Tile Flooring	Interior Finishes	2004 Hallway	20	2004	20	100%	0	2024	Alert	Alert
Minnesota K-12	Int - Floor - LVT	Luxury Vinyl Tile Flooring	Interior Finishes	Classrooms	20	2017	7	35%	13	2037	Acceptable	Acceptable
Minnesota K-12	Int - Floor - Terazzo	Terazzo Flooring	Interior Finishes	Hallways	75	1997	67	89%	16	2040	Caution	Caution
Minnesota K-12	Int - Floor - Ceramic Tile	Ceramic Tile Flooring	Interior Finishes	Bathrooms, Kitchen	48	2016	8	17%	38	2046	Acceptable	Acceptable
Minnesota K-12	Int - Floor - Wood	Wood Flooring	Interior Finishes	Viking Gym	50	2017	7	14%	41	2065	Acceptable	Acceptable
Minnesota K-12	Int - Floor - Wood	Wood Flooring	Interior Finishes	Auxillary Gym	50	2019	5	10%	25	2049	Alert	Alert
Minnesota K-12	Int - Floor - Epoxy	Epoxy Flooring	Interior Finishes	Locker Rooms	20	2017	7	35%	13	2037	Acceptable	Acceptable
Minnesota K-12	Int - Floor - Rubber	Rubber Flooring	Interior Finishes	Wrestling Room	20	2004	20	100%	6	2030	Acceptable	Caution
Minnesota K-12	Int - Ceilings Drop Ceilings	2x2 Ceiling Tiles	Interior Finishes	Whole Building	25	2017	7	28%	18	2042	Acceptable	Acceptable
Minnesota K-12	Int - Ceilings Drop Ceilings	2x4 Ceiling Tiles	Interior Finishes	2nd Floor Hallway	25	2004	20	80%	8	2032	Caution	Caution
Minnesota K-12	Int - Ceilings Hard Lid	Finished Sheetrock	Interior Finishes	Basement Hallway, 2nd Floor bathroom	50	2017	7	14%	41	2065	Acceptable	Acceptable
Minnesota K-12	Int - Ceilings Other	Adhered Ceiling	Interior Finishes	Stairwells to Basement	25	1997	67	268%	0	2024	Alert	Alert
Minnesota K-12	Int - Casework	Laminate Casework	Interior Finishes	Classrooms	25	1962	62	248%	0	2024	Alert	Alert
Minnesota K-12	Int - Casework	Metal Casework	Interior Finishes	1962 Addition	25	1962	62	248%	0	2024	Alert	Alert
Minnesota K-12	Int - Casework	Laminate Casework	Interior Finishes	Classrooms	25	2017	7	28%	18	2042	Acceptable	Acceptable
Minnesota K-12	Int - Casework	Science Casework	Interior Finishes	Science Rooms	25	2015	9	36%	16	2040	Acceptable	Acceptable
Minnesota K-12	Int - Doors Interior	Wood Doors	Interior Finishes	Classrooms	30	2017	7	23%	23	2047	Acceptable	Acceptable
Minnesota K-12	Int - Doors Interior	Wood Doors	Interior Finishes	Closets, Storage Rooms	30	1962	62	208%	0	2024	Caution	Alert
Minnesota K-12	Int - Doors Interior	Metal Service Doors	Interior Finishes	Hallways	30	2017	7	23%	23	2047	Acceptable	Acceptable
Minnesota K-12	Ext - Doors Exterior	Overhead Garage Door	Exterior Envelope	Shop	20	2003	21	105%	1	2025	Caution	Alert
Minnesota K-12	Ext - Doors Exterior	2004 Storefront Entrances	Exterior Envelope	Vestibules	20	2004	20	100%	6	2030	Acceptable	Caution
Minnesota K-12	Ext - Doors Exterior	2018 Storefront Entrances	Exterior Envelope	Vestibules	20	2018	6	30%	14	2038	Acceptable	Acceptable
Minnesota K-12	Ext - Doors Exterior	Aux. Gym Metal Service Doors	Exterior Envelope	Auxillary Gym	20	2004	20	100%	2	2026	Caution	Alert
Minnesota K-12	Ext - Doors Exterior	Metal Service Doors	Exterior Envelope	Shop Classrooms, Weight Room, Boiler Room	20	2004	20	100%	0	2024	Alert	Alert
Minnesota K-12	Ext - Windows	2018 Double Pane Windows	Exterior Envelope	2018 Windows	30	2018	6	20%	24	2048	Acceptable	Acceptable
Minnesota K-12	Ext - Windows	2004 Double Pane Windows	Exterior Envelope	2004 Windows	30	2004	20	67%	12	2036	Acceptable	Caution
Minnesota K-12	Ext - Windows	Single pane Windows	Exterior Envelope	Wood Shop, Metal Shop	30	1997	67	227%	0	2024	Alert	Alert
Minnesota K-12	Ext - Roofs - EPDM	Adhered EPDM Roof	Exterior Envelope	1999-2006 Roof Sections	20	2003	21	105%	0	2024	Alert	Alert
Minnesota K-12	Ext - Roofs - EPDM	Adhered EPDM Roof	Exterior Envelope	2001-2003 Sections	20	2002	22	110%	0	2024	Alert	Alert
Minnesota K-12	Ext - Roofs - EPDM	Mechanically Attached EPDM	Exterior Envelope	Viking Gym Roof	20	1999	25	125%	0	2024	Alert	Alert
Minnesota K-12	Ext - Roofs - EPDM	Adhered EPDM Roof	Exterior Envelope	2008-2012 Sections	20	2010	14	70%	7	2031	Caution	Caution
Minnesota K-12	Ext - Roofs - EPDM	Ballasted EPDM Roof	Exterior Envelope	2004 Addition	20	2004	20	100%	2	2026	Caution	Alert

Minneota School Asset Summary

Facility Asset Summary



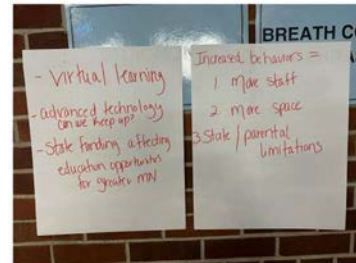
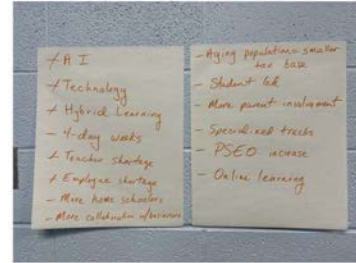
Educational and Programing Ideation Sessions

SitelogIQ's team of architects, educational planners, and past educators met with the Minneota School District students, staff, the school board and administration numerous times to best understand the programming needs of the district. The sessions focused on the educational environment, the needs of programming, and the future readiness of the facilities. The following sections are the culmination of their thoughts.

STAFF IDEATION



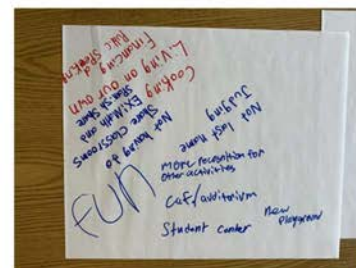
site|logia



STUDENT IDEATION



site|logia



Feedback from Admin, Staff, and Students Prioritized the Following Areas

- Collaborative, Flexible, and more Learning Spaces
- Flexible Furniture
- Dedicated Cafeteria
- Fine Arts Performance Space is needed
- Larger Wrestling Room
- More Outlets
- Update CTE
- Improve Pedestrian Safety
- Tackle Infrastructure
- Improved Playgrounds

Assessment and Ideation Findings

At the conclusion of the comprehensive facility assessment and the educational and programming ideation sessions, Minneota worked with SitelogIQ to prioritize their needs based on the age, physical condition, remaining useful life, educational impact, and overall need. The result of the assessments and prioritization culminated in the identification of a total of approximately \$30 million worth of facilities, educational and athletic needs/deficiencies across the School. These needs ranged from low priority future wish list ideas which do not require action to immediate priority needs for repair or replacement.

Based on the feedback from community, administration and staff, the Minneota School Board have chosen to concentrate efforts on protecting the integrity and longevity of the building, as well as making programmatic additions to support space limitations while updating learning areas to better meet the current and future needs of their students.

Community Engagement

Community Engagement

Minneota engaged their community in two ways. A community taskforce met five times, toured the building, reviewed infrastructure, and discussed programmatic challenges and opportunities. The taskforce prioritized and provided a recommendation of school improvement measures to the Minneota School Board. Additionally, Minneota surveyed their community to see what type of projects and funding they would support. The survey was advertised by the district through email, social media posts, and a postcard sent to all homes in the district. Over 30% of the community participated, which represents one of highest participation rates we have observed.

The Community Taskforce Prioritized the following items:

- Adding Flexible Learning Spaces (need for additional classrooms, breakout spaces, student commons)
- Updating CTE, Tech, and Media Spaces
- Cafeteria Addition (solving significant overuse and student traffic issues)
- Addressing Failing and other Infrastructure needs (roofs, parking lots and drainage, HVAC, etc)

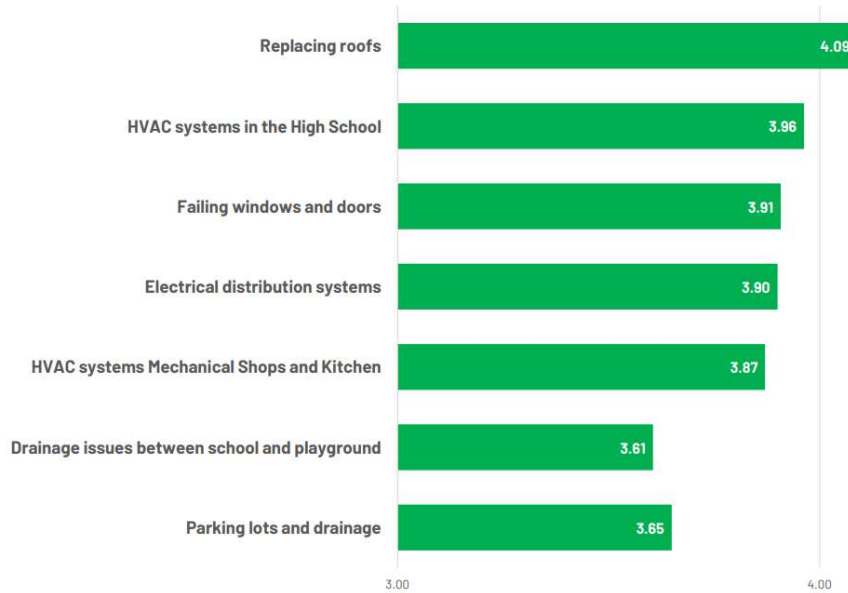


Survey Results and Prioritization

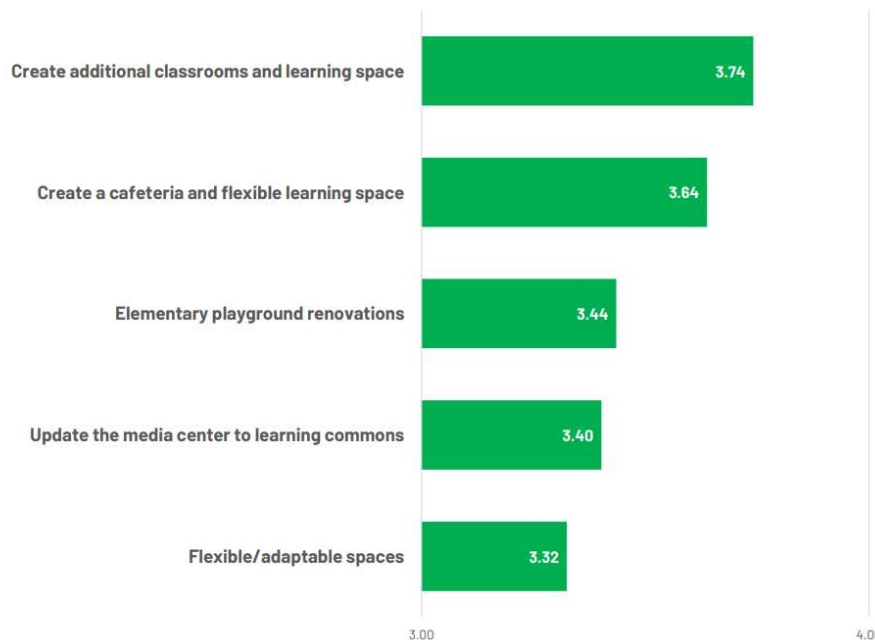
The community survey was filled-out by 320 Minneota residents, approximately 30% of the population. The demographic breakdown was representative of the district with a mixture of parents and non-parents.

Respondents were asked to gauge their support for various projects and the corresponding tax impacts. The breakdown of the most supported projects is below.

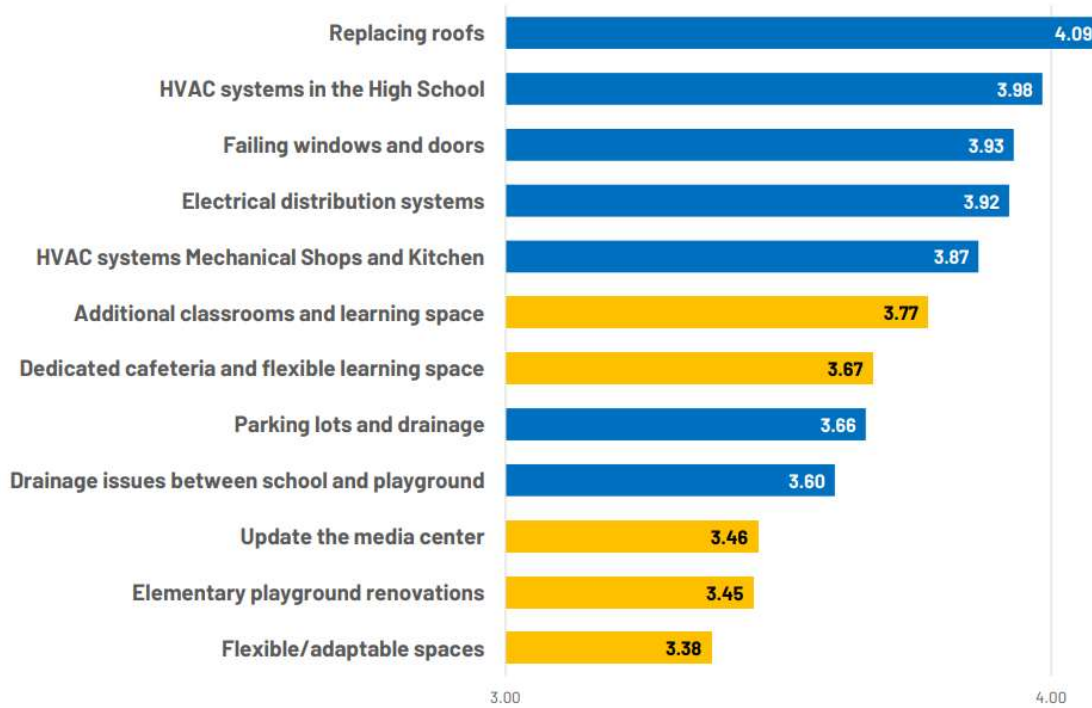
Total infrastructure scoring - ALL



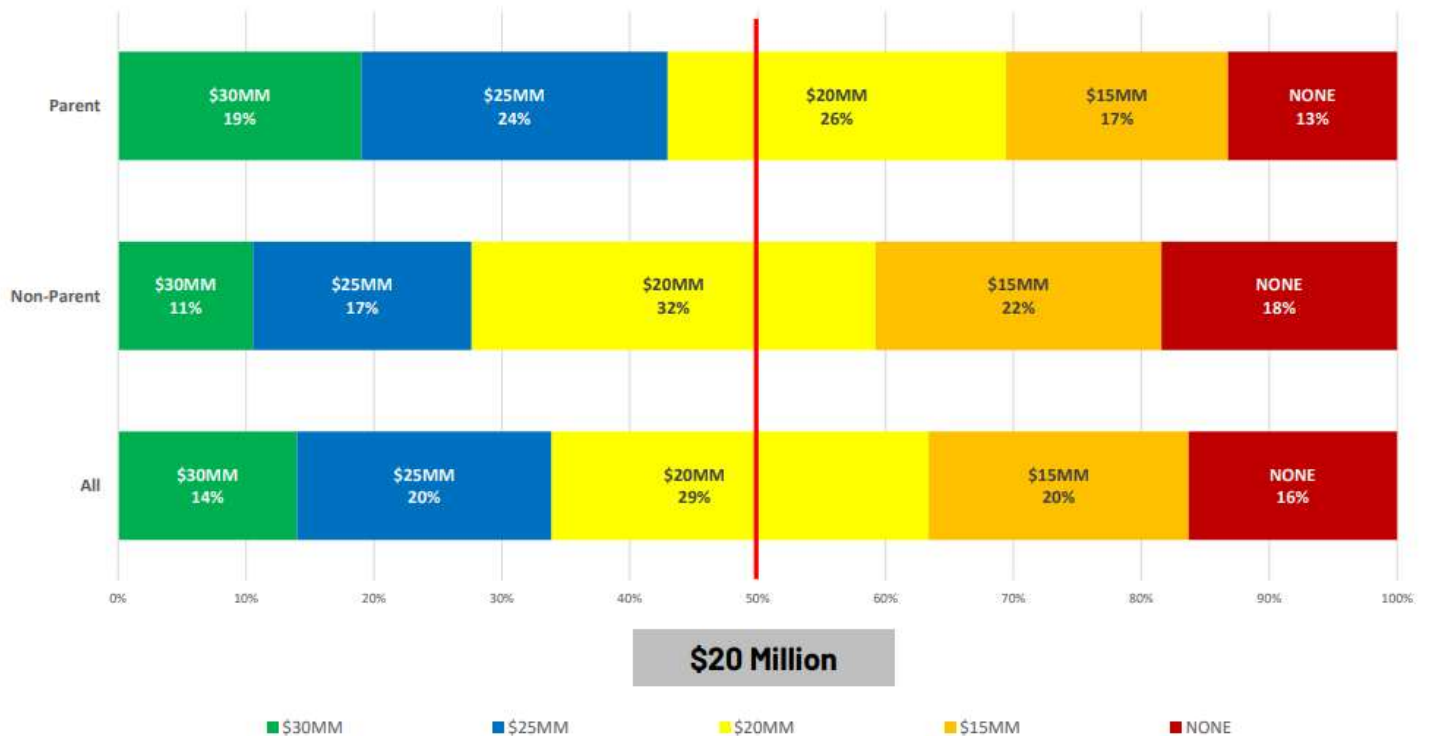
Total learning environment - ALL



Total scope items - ALL



Additionally, the survey also asked community members what they could support financially to improve their school facility. The graph below depicts their response as an aggregate:



Community Engagement Conclusion

The Board and Administration of Minneota School District considered the results of the community wide survey to best answer the question: how does the community view and support the facilities of our school district? In doing so, the scope of work chosen is representative of the needs of the community and what they believe the district should be doing to safeguard and improve the school for the longevity and success of their students. The survey also provided valuable data regarding what the community would be willing to support financially.

The Community Taskforce Recommendations to the Minneota Board and Administration prioritized the majority of facility improvements measures that ranked highest on the community survey. Together, this shows alignment and strong community support.

Deficiencies Not Addressed by the Proposed Projects

The proposed projects in this review and comment for the Minneota School facility improvement plan address a significant amount of the district's needs. While there are still select project scopes not addressed in this work, the district has strategically targeted the most pressing upgrades to ensure the health, safety, and longevity of their facilities. As part of a long-range plan the remaining items will be considered with alternative funding sources such as LTFM funding on an annual basis:

K-12 Building

Infrastructure

- Electrical Distribution System
 - The electrical distribution systems installed as part of renovations in 1992 are nearing the end of expected useful life, however no deficiencies or additional capacity needs were identified during the facility survey.
- Roofing Systems
 - Just under half of the existing roof systems by area will be replaced under this project. The remaining roof sections are in good condition with 10+ years of expected life remaining.
- Concrete Walkways
 - Some older sections of damaged, cracked, and pitting concrete were identified during the survey. The district plans to continue to use their LTFM dollars to address the worst sections of sidewalks and concrete on a case-by-case basis.
- Domestic Water Piping
 - The domestic water piping in the 1957 portions of the building is well beyond its expected useful life, however the cost to replace this system would be extremely prohibitive when done as a standalone item. The district plan to replace the piping in tandem with a future ventilation project to be as cost effective as possible.

Programmatic

- Create separate elementary school secure entry, administrative offices.
 - The existing office spaces are sufficient, and the district will consider this scope in the future
- Reconfigure existing administrative offices, board room.
- Update science labs.

Benefits to Students, Teachers, and Community Users



The benefits of the proposed plan in this review and comment are numerous and across all users of the facility.

- ADA updates of existing non-compliant restrooms.
- Upgrades to the electrical system.
- Protect the building by replacing the leaking roof.
- Replace parking lot to address drainage issues and degradation.
- Improve the air quality and efficiency of the central HVAC system.
- Build new additions to provide additional classrooms, café, multi-purpose fine arts performance space, wrestling room, weights & fitness room, and programming ability.
- New playground equipment displaced due to addition.

Conclusion

This plan submitted for Review and Comment addresses the most pressing needs for our school district aligned with community, staff, and student priorities at the appropriate costs identified from the survey results.

4. Description of Proposed Project

A description of the projects, including the specification of site and outdoor space acreage and square footage allocations for classrooms, laboratories, and support spaces; estimated expenditures for the major portions of the project; and the dates the project will begin and be completed.



Overview

The complete project will include projects funded from a two-question voter referendum as follows.

Proposed Voter Referendum Project – Question 1

Question #1 - \$11,724,100 which includes all construction, design, soft, and bond issuance costs, including capitalized interest.

The total construction cost will be \$9,525,831

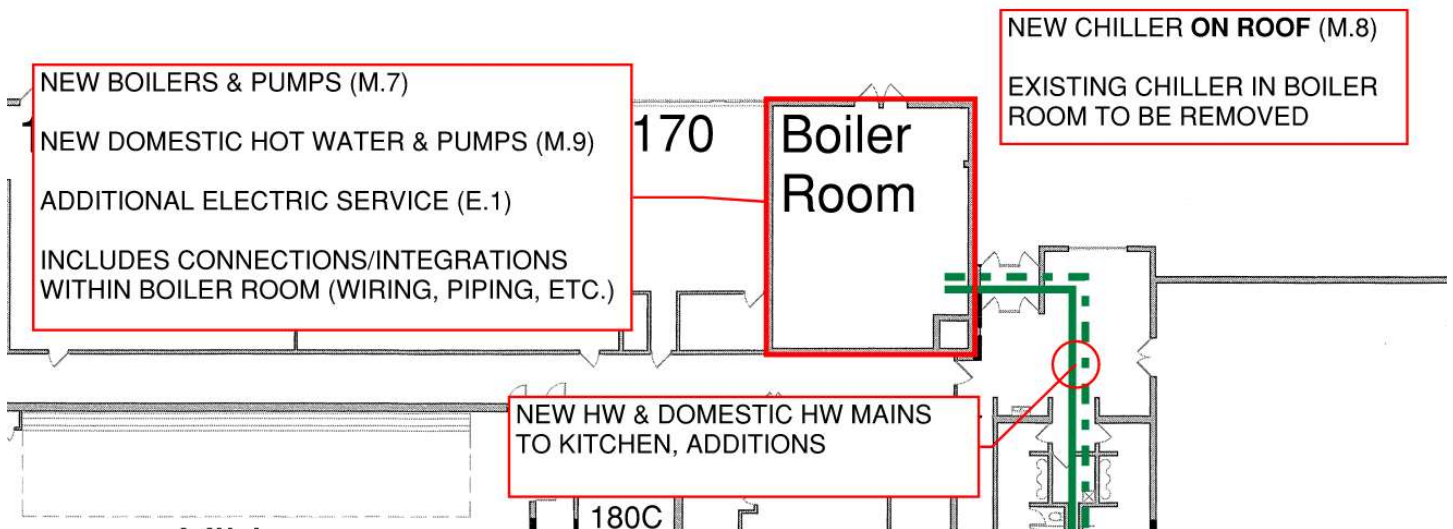
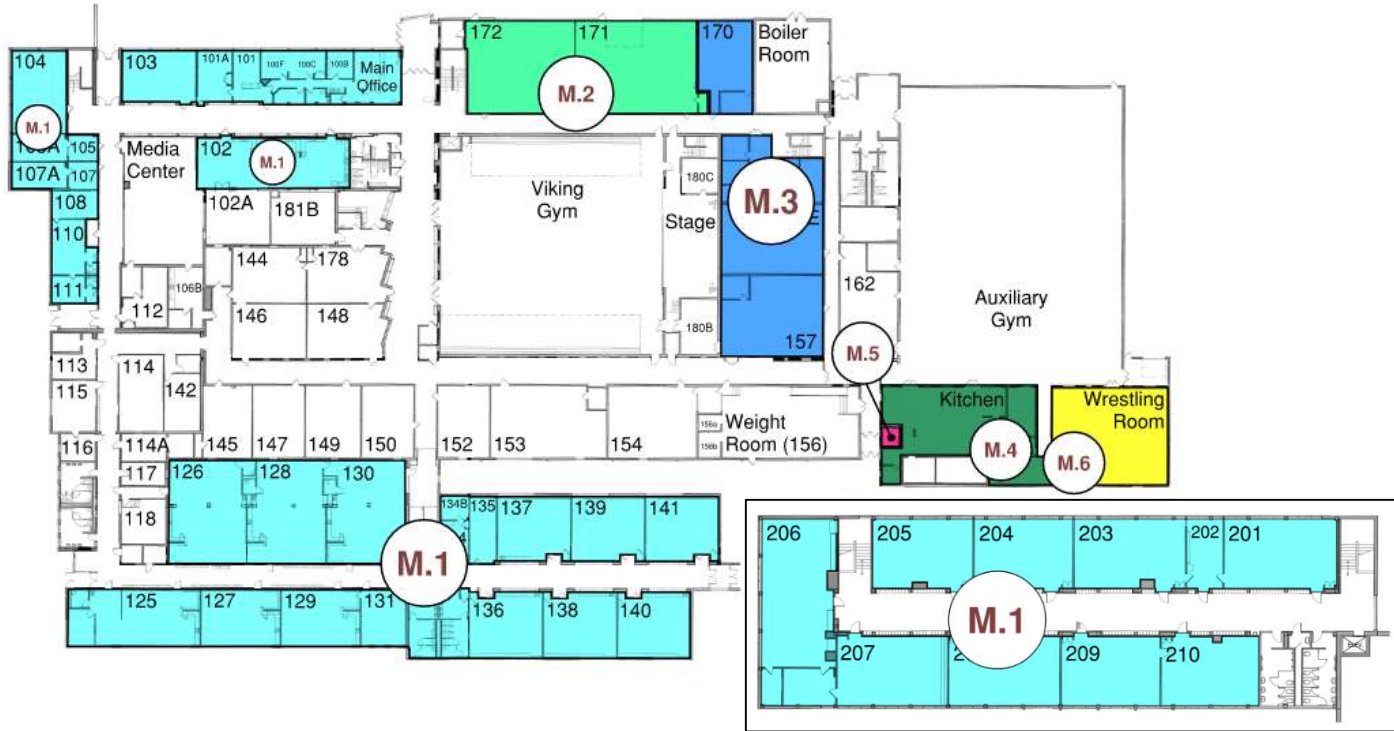
The remodeled facilities will provide the following:

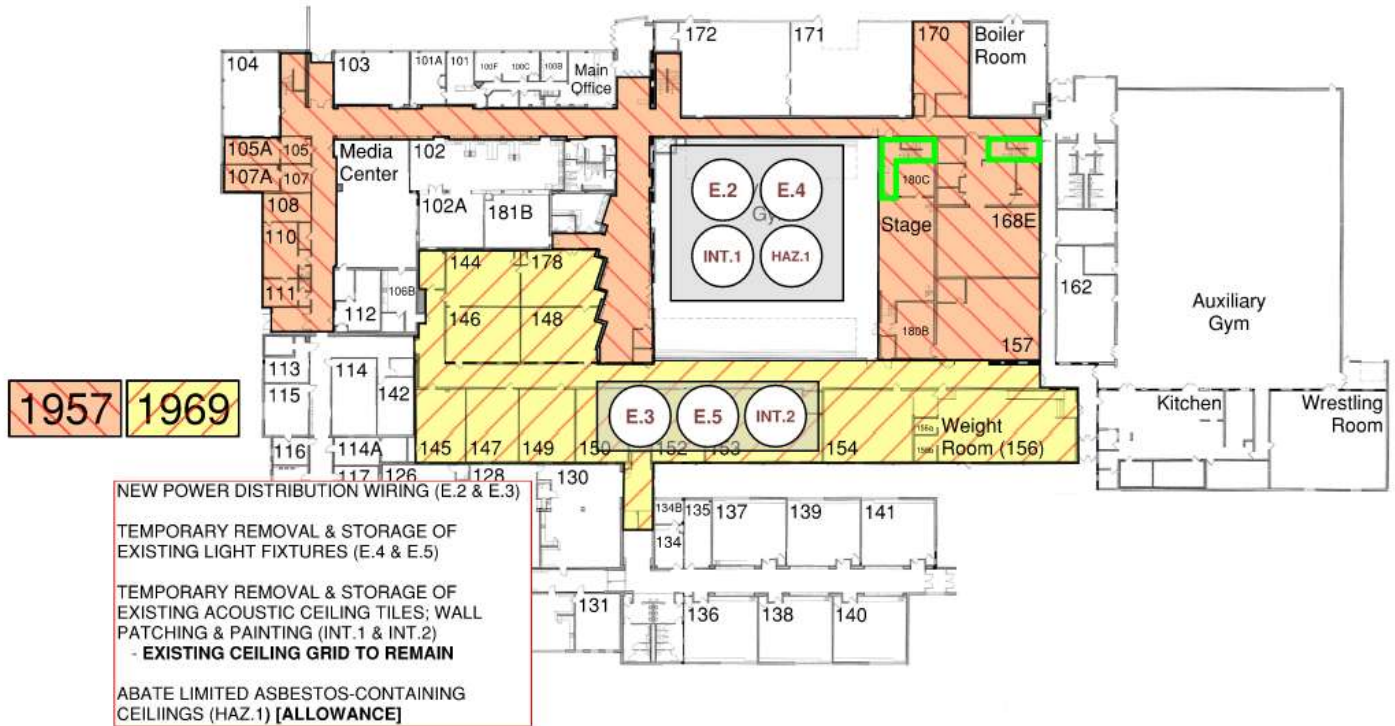
Minneota School District

1. **ADA Restroom Upgrades:** This opportunity includes Updating 1st floor single-user restrooms and 2nd floor ganged restrooms to be ADA compliant.
2. **New Dedicated Switchgear for chillers:** This opportunity provides a new 1600A/208V main switchgear for dedicated power service to the existing Daikin chiller and the new air-cooled chiller. This will free up space on the existing main switchgear to support added loads from potential new additions.
3. **Upgrade electrical distribution – 1957 Power Distribution:** This opportunity includes upgrading the electrical distribution original to 1957 where it exists within the building. Existing power distribution wiring, panels, & conduit will be replaced, and new outlets will be installed as required. The power wiring system will be brought up to code-compliance. Existing light fixtures & drop ceilings are to remain. Provisions for repairing damaged ceiling tiles & walls are included.
4. **Upgrade Electrical Distribution – 1969 Power Distribution:** This opportunity includes upgrading the electrical distribution original to 1969 where it exists within the building. Existing power distribution wiring, panels, & conduit will be replaced, and new outlets will be installed as required. The power wiring system will be brought up to code-compliance. Existing light fixtures & drop ceilings are to remain. Provisions for repairing damaged ceiling tiles & walls are included.
5. **Multi-Ply Built Up Roof Upgrade – High School Area:** This opportunity includes upgrading existing EPDM roofs to multi-ply built-up roof style. Insulation and perimeter blocking to be re-worked to ensure better drainage.
6. **Multi-Ply Built Up Roof Upgrade – Elementary Wing:** This opportunity includes upgrading existing EPDM roofs to multi-ply built-up roof style. Insulation and perimeter blocking to be re-worked to ensure better drainage.
7. **Multi-Ply Built Up Roof Upgrade – Middle School Area:** This opportunity includes upgrading existing EPDM roofs to multi-ply built-up roof style. Insulation and perimeter blocking to be re-worked to ensure better drainage.
8. **Multi-Ply Built Up Roof Upgrade – Viking Gym:** This opportunity includes upgrading existing EPDM roofs to multi-ply built-up roof style. Insulation and perimeter blocking to be re-worked to ensure better drainage.
9. **Shop and Boiler Room Exterior Envelope Improvements:** This opportunity includes upgrading the single-pane 1957 windows to more efficient double-pane systems, replacing the overhead garage door leading into the Shop, removing and infilling the abandoned louver, and performing tuckpointing and brick repairs as required along the exterior CTE & Boiler Room walls.

- 10. Parking Lots and Site Drainage:** This opportunity addresses the site drainage issues holistically. The catch basin & storm sewer lines to the north of the building will be upgraded and upsized for proper flows. The catch basins to the southeast of the Elementary Wing will be upgraded to accommodate new roof discharge and plumbed into the city storm sewer system. Both the Main Parking Lot & Playground Lot will be reconstructed. Site work & grading will be performed as required.
- 11. New Playground Equipment:** Allowance for new, ADA-compliant playground equipment. The existing is in poor condition and designed to modern safety standards.
- 12. New Parking Lot to Support Additions:** This opportunity includes additional parking at the northeast end of the building to support new additions.
- 13. Abate Adhered Asbestos-Containing Ceiling Systems:** This opportunity provides an allowance for the district to self-perform the abatement of limited asbestos-containing ceilings in support of the electrical distribution upgrades in the 1957 addition.
- 14. Replace AH-4 & AH-5:** This opportunity includes replacing AH-4 & AH-5 in a like-for-like fashion, maintaining hot water heating, chilled water cooling, and energy recovery. Existing ductwork and VAV boxes to be re-used. Existing ductwork to be cleaned.
- 15. Replace AH-1 & AH-2 to add dehumidification:** This opportunity includes upgrading AH-1 & AH-2 to include hot water heating and packaged DX cooling to improve the IAQ in the Shop areas. Existing ductwork to remain and will be cleaned under this scope. Electrical distribution in this area will be upgraded to support the additional electrical load of mechanical cooling.
- 16. Replace AH-3:** This opportunity includes replacing AH-3 in a like-for-like fashion, maintaining hot water heating, chilled water cooling, and energy recovery. Existing ductwork and VAV boxes to be re-used. Existing ductwork to be cleaned.
- 17. Replace Kitchen Make-Up Air Unit to Add Dehumidification:** This opportunity includes upgrading MAU-1 to include hot water heating and packaged DX cooling to improve the IAQ in the Kitchen. Existing ductwork to remain and will be cleaned under this scope. Electrical distribution in this area will be upgraded to support the additional electrical load of mechanical cooling.
- 18. Replace Kitchen FCU & Condenser:** This opportunity includes replacing the FCU and its associated condenser in kind, maintaining hot water heating and DX cooling. New refrigerant piping is required as the refrigerant will be upgraded to a non-ozone depleting type.
- 19. Upgrade Wrestling Room BCU to DOAS Unit:** This opportunity includes replacing the BCU serving the Wrestling Room in a with a new dedicated outdoor air unit to improve ventilation and humidity in the existing Wrestling Room. If the room is converted to a general fitness room, this option is recommended. The unit will have hot-water heating and packaged DX dehumidification.
- 20. New Central Boiler Plant – High Efficiency, Dual Fuel:** This opportunity includes providing a new boiler plant, dedicated to providing comfort heating for the building. This solution increases the capacity of the plant to accommodate the new additions. A dual-fuel configuration is included to improve operational redundancy and potentially reduce utility spend.
- 21. New Air-Cooled Chiller Plant – High Efficiency Air-Cooled York Chiller:** This opportunity includes providing a new air-cooled chiller to replace the existing Multistack water-cooled chiller plant and will provide comfort cooling & dehumidification only. The cooling capacity will be increased to accommodate the new additions. This solution provides a "Free Cooling" module to improve operational efficiency & reduce utility spend. Proposed install location is on the roof in the vicinity of the existing dry cooler.
- 22. New Central Domestic Hot Water Plant:** This opportunity includes providing a new domestic water boiler & storage tanks to replace the undersized unit integrated with the boiler system. The new domestic water plant will operate independently, improving overall plant efficiency.

Proposed Plans





23.

Project Descriptions – Question 2

Question #2 - \$13,089,000 which includes all construction, design, soft, and bond issuance costs, including capitalized interest.

The total construction cost will be \$10,634,813

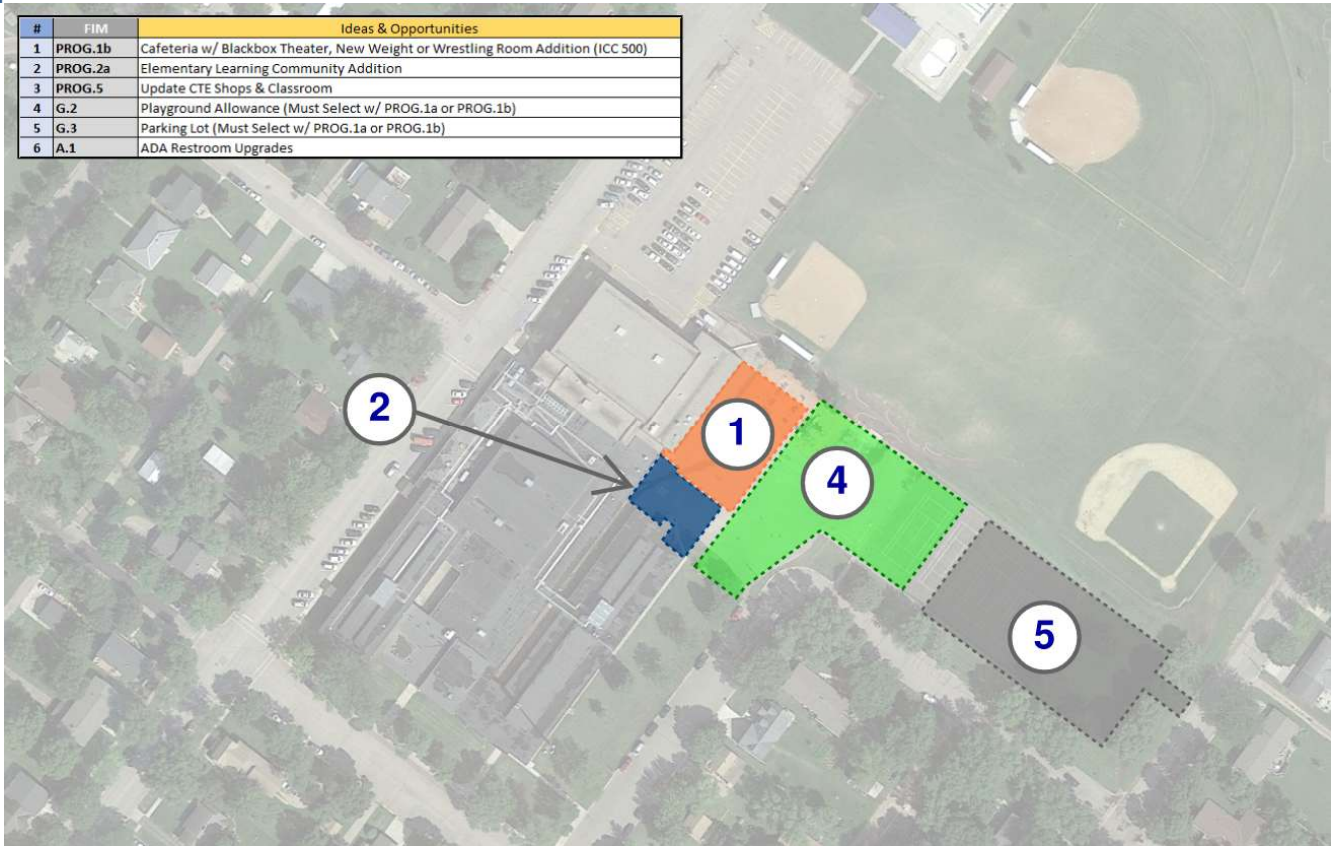
The remodeled facilities will provide the following:

Minneota School District

1. **Addition & Renovations – New Multi-Purpose Café, Multi-Purpose Fine Arts Performance Space, Wrestling Room, Entry Corridor, Restrooms, Storage and Mechanical Rooms:** Addition to support multi-purpose cafeteria with black box theater, reconfigured kitchen and servery, new restrooms, storage, and mechanical room. Includes seating for 250. New wrestling room and relocated weight room to provide additional flexible learning spaces. Includes \$142k furniture allowance and 50k equipment allowance. Addition to be ICC 500 Storm Shelter.
2. **Elementary Learning Community Addition:** Elementary learning community addition to include three (3) additional classrooms, a STEM project lab, a learning commons and breakout space to support collaborative learning initiatives. Includes 83k furniture allowance.
3. **Update CTE Shops & Classrooms:** Update existing CTE shop and classrooms to support current and future programming needs. Includes 57k furniture & equipment allowance.

Proposed Site Plan

#	FIM	Ideas & Opportunities
1	PROG.1b	Cafeteria w/ Blackbox Theater, New Weight or Wrestling Room Addition (ICC 500)
2	PROG.2a	Elementary Learning Community Addition
3	PROG.5	Update CTE Shops & Classroom
4	G.2	Playground Allowance (Must Select w/ PROG.1a or PROG.1b)
5	G.3	Parking Lot (Must Select w/ PROG.1a or PROG.1b)
6	A.1	ADA Restroom Upgrades



Proposed Floor Plan



Project Budget

The costs to complete the total scope of work included in the referendum less the costs of bonding and issuance will total be \$24,813,100 which breaks down as follows:

Question 1:

FIM Code	Short Description	Cost in Project Year
A.1	ADA Restroom Upgrades	\$249,000
E.1	New Dedicated Electrical Switchgear for Chillers	\$492,000
E.2, E.4, INT.1, HAZ.1	Upgrade Electrical Distribution - 1957 Power Distribution	\$575,600
E.3, E.5, INT.2	Upgrade Electrical Distribution - 1969 Power Distribution	\$439,000
EXT.1	Multi-ply BUR Upgrade – High School areas	\$429,000
EXT.2	Multi-ply Built-Up Roof Upgrade – Elementary Wing	\$912,000
EXT.3	Multi-ply Built-Up Roof Upgrade – Middle School areas	\$689,000
EXT.4	Multi-ply Built-Up Roof Upgrade – Viking Gym	\$571,000
EXT.5	Shop & Boiler Room Exterior Envelope Improvements	\$169,000
G.1	Parking Lots & Site Drainage Improvements	\$2,095,000
G.2	New Playground Equipment (Allowance)	\$250,000
G.3	New Parking to Support Additions	\$367,000
M.1	Replace AH-4 & AH-5 in kind	\$852,000
M.2	Upgrade AH-1 & AH-2 to add Dehumidification	\$383,000
M.3	Replace AH-3 in kind	\$112,000
M.4	Upgrade Kitchen Make-Up Air Unit to add Dehumidification	\$309,000
M.5	Replace Kitchen FCU & Condenser in kind	\$38,000
M.6	Replace Wrestling Room BCU with DOAS Unit	\$210,000
M.7	New Central Boiler Plant - High Efficiency, Dual Fuel	\$1,470,000
M.8	New Air-Cooled Chiller Plant - High Efficiency Air-Cooled York Chiller	\$961,000
M.9	New Central Domestic Hot Water Plant	\$151,500

Question 1	
Minneota	
Renovations	\$ 7,449,300
Addition	\$ -
Technology/FF&E	\$ -
Site Improvements	\$ 1,621,057
Soft Costs	\$ 2,198,269
Contingency	\$ 441,152
Total	\$ 11,724,100

FIM Code	Short Description	Hard Costs
A.1	ADA Restroom Upgrades	\$192,251
E.1	New Dedicated Electrical Switchgear for Chillers	\$347,554
E.2, E.4, INT.1, HAZ.1	Upgrade Electrical Distribution - 1957 Power Distribution	\$435,026
E.3, E.5, INT.2	Upgrade Electrical Distribution - 1969 Power Distribution	\$329,173
EXT.1	Multi-ply BUR Upgrade – High School areas	\$342,752
EXT.2	Multi-ply Built-Up Roof Upgrade – Elementary Wing	\$729,397
EXT.3	Multi-ply Built-Up Roof Upgrade – Middle School areas	\$551,010
EXT.4	Multi-ply Built-Up Roof Upgrade – Viking Gym	\$456,174
EXT.5	Shop & Boiler Room Exterior Envelope Improvements	\$124,492
G.1	Parking Lots & Site Drainage Improvements	\$1,621,057
G.2	New Playground Equipment (Allowance)	\$236,778
G.3	New Parking to Support Additions	\$283,790
M.1	Replace AH-4 & AH-5 in kind	\$628,225
M.2	Upgrade AH-1 & AH-2 to add Dehumidification	\$282,345
M.3	Replace AH-3 in kind	\$82,554
M.4	Upgrade Kitchen Make-Up Air Unit to add Dehumidification	\$238,773
M.5	Replace Kitchen FCU & Condenser in kind	\$28,916
M.6	Replace Wrestling Room BCU with DOAS Unit	\$162,483
M.7	New Central Boiler Plant - High Efficiency, Dual Fuel	\$1,151,516
M.8	New Air-Cooled Chiller Plant - High Efficiency Air-Cooled York Chiller	\$743,246
M.9	New Central Domestic Hot Water Plant	\$117,167
Hard Cost Total		\$ 9,084,679
Contingency		\$ 441,152
Soft Cost		\$ 2,198,269
Grand Total		\$ 11,724,100

Question 2:

FIM Code	Short Description	Cost in Project Year
PROG.1	Addition & Renovations - New multi-purpose café and black box theater, entry corridor, restrooms, storage, and mechanical rooms. New addition to be ICC 500 Storm Shelter	\$9,470,000
PROG.2	Elementary Learning Community Addition	\$2,350,000
PROG.5	Update CTE Shops & Classrooms	\$1,269,000

Question 2	
Minneota	
Renovations	\$ 981,730
Addition	\$ 8,815,137
Technology/FF&E	\$ 332,000
Site Improvements	\$ -
Soft Costs	\$ 2,454,187
Contingency	\$ 505,946
Total	\$ 13,089,000

FIM Code	Short Description	Hard Costs
PROG.1	Addition & Renovations - New multi-purpose café and black box theater, entry corridor, restrooms, storage, and mechanical rooms. New addition to be ICC 500 Storm Shelter	\$7,332,600
PROG.2	Elementary Learning Community Addition	\$1,814,536
PROG.5	Update CTE Shops & Classrooms	\$981,730
Hard Cost Total		\$ 10,128,867
Contingency		\$ 505,946
Soft Cost		\$ 2,454,187
Grand Total		\$ 13,089,000

PROG.1 Breakdown of hard Costs

PROG.1a (Option A) Café/Blackbox Theater, Weight Room/Wrestling Room Addition, Reconfigure Kitchen & Servery	
Reconfigure Kitchen Servery	\$644,930
Multipurpose Café/Commons Dining	\$4,395,470
Multipurpose/Wrestling Room	\$1,358,470
Classroom	\$308,820
Storage	\$46,310
Restrooms	\$136,690
Kitchen Equipment & Cafeteria Equipment, Furniture & Seating	\$364,270
Weight Room Equipment Allowance	\$54,675
Classroom Furniture Allowance	\$22,965
Reconfigure Kitchen Servery	\$644,930

In the instance there are funds available after all proposed projects are completed, the School Board will use remaining funds to complete additional unidentified capital expenditures, resolve existing deficiencies noted in Section 3, or for the procurement of furniture, fixtures, equipment and/or technology as necessary.

Operating Cost

There are additions proposed in this scope of work, which will increase operating costs. However, there are some operational benefits to this plan of work.

While it's hard to know the exact operational savings from this project we project improved efficiencies in the central plants providing hot water & chilled water for ventilation & comfort needs as well as the domestic water heating plant. A reduction in the need for exhaustive maintenance from LTFM budgets is also expected. Currently, the district is paying a substantial amount in repairing mechanical equipment, roofing, and other infrastructure. They are also losing energy through single pane windows and deteriorated exterior doors.

Building and Site Related Cost (potential savings)

- Modern construction will capitalize on energy efficiencies far superior to current facilities & assets.
 - a. Replacement of 20+ year-old roofing sections over nearly 50% of the building area will improve thermal energy efficiency of the building envelope.
 - b. Replacement of the 1957 single-pane windows will reduce infiltration across the building envelope & improve thermal energy efficiency.
 - c. Upgrading to a high-efficiency, condensing boiler system will improve combustion efficiency. The dual-fuel configuration will enable the District to operate the boilers with the most cost-effective fuel choice in response to changes in energy markets.
 - d. Upgrading to a high-efficiency air-cooled chiller with a free-cooling module will reduce the amount of compressor runtime needed to provide adequate dehumidification to spaces served.
 - e. Adding new circulation pumps to the geothermal plus the additional of new Make-up Air Units with heating will also improve heating efficiency.
 - f. Upgrading to a high-efficiency domestic water heater will improve combustion efficiency. Eliminating the heat exchanger between the boiler plant & domestic hot water plant will reduce thermal energy loss in the distribution of domestic hot water.

Energy Increase

- Increases in energy usage are anticipated because of improving indoor air quality in some existing spaces by increasing ventilation rates.
- Increases in energy usage are anticipated because of the additions proposed under this scope of work.

Staffing Costs (potential savings)

- Currently, maintenance staff are spending a lot of time and operating capital repairing mechanical equipment and damage from leaking roofs.

Schedule

With voter approval, design work will begin Spring 2025 with the anticipated start of construction in the Summer of 2026. The construction will be phased and coordinated with the school schedule with final completion of all renovations and additions anticipated by late fall 2026.

5. Project Plans for Gender-Neutral Spaces & Privacy Features

Minneota Public School has several single-user bathrooms. This project will include the renovation of two single-user bathrooms. These bathrooms will also be designed to meet ADA requirements. Minneota School District will continue to follow privacy and gender-neutral state requirements in their 10-year long term facility maintenance plan.

6. Funding Source(s)

Specification of the source of financing the project, including applicable statutory citations; the scheduled date for a bond issue or school board action; a schedule of payments, including debt service equalization aid; and the effect of a bond issue on local property taxes by the property class and valuation.

Funding Summary

MS 123B.71 subd. 9 (6) specification of the source of financing the project, including applicable statutory citations; the scheduled date for a bond issue or school board action; a schedule of payments, including debt service equalization aid; and the effect of a bond issue on local property taxes by the property class and valuation; and...

ISD 414, Minneota Public Schools intends to ask voters to authorize two school building bond requests with a referendum to be held on Tuesday, February 11, 2025, as follows:

Ballot Questions:

Question #1

Shall the School Board of Independent School District No. 414 (Minneota Public Schools), Minnesota be authorized to issue general obligation school building bonds in an amount not to exceed \$11,725,000, for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including but not limited to infrastructure improvements comprised of roofing, HVAC, electrical, and plumbing upgrades, site drainage and parking, and restroom and ADA upgrades?

Question #2

If School District Ballot Question #1 is approved, shall the School Board of Independent School District No. 414 (Minneota Public Schools), Minnesota be authorized to issue general obligation school building bonds in an amount not to exceed \$13,090,000, for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including but not limited to educational and programming needs such as new classrooms and multi-use space addition, and a community storm shelter?

The district will use voter approved bonds to provide the source of funding authorized under Minnesota Statutes section 123B.02 and Chapter 475 to pay for the project improvements along with the costs of issuing the debt. Although the District is eligible, under the current formula, the District does not anticipate receiving any debt equalization aid.

Section 6 Submittal Content

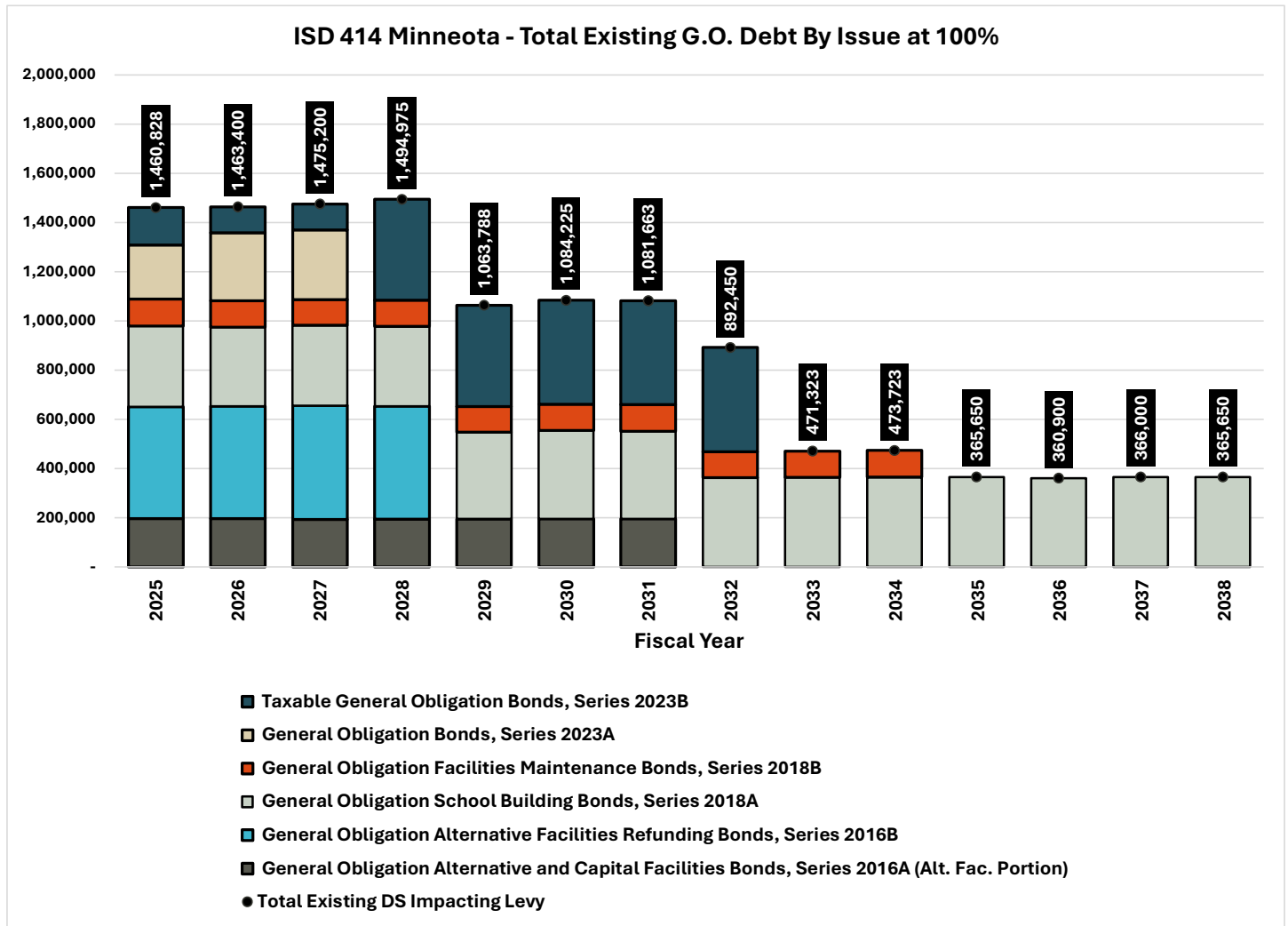
Based on the requested data per Minnesota Statute, the District has included the following information for review by MDE which includes: 1) Sources and Uses of the Bonds; 2) Existing Debt; 3) Debt Structure of the Voter Approved Issue(s); 4) Borrowing Statistics for the Bonds; 5) Estimated Tax Impact of the Bonds; 6) Ag2School Credit Assistance Graph.

1) Sources and Uses of the Bonds

	Question #1	Question #2	TOTAL
Est. Voter Approved Borrowing Amount	11,724,999	13,089,986	24,814,985
Premium	483,881	531,743	1,015,624
Costs of Issuance	285,505	310,929	596,435
Capitalized Interest	199,275	221,799	421,074
Available for Project	11,724,100	13,089,000	24,813,100

2) Existing Debt

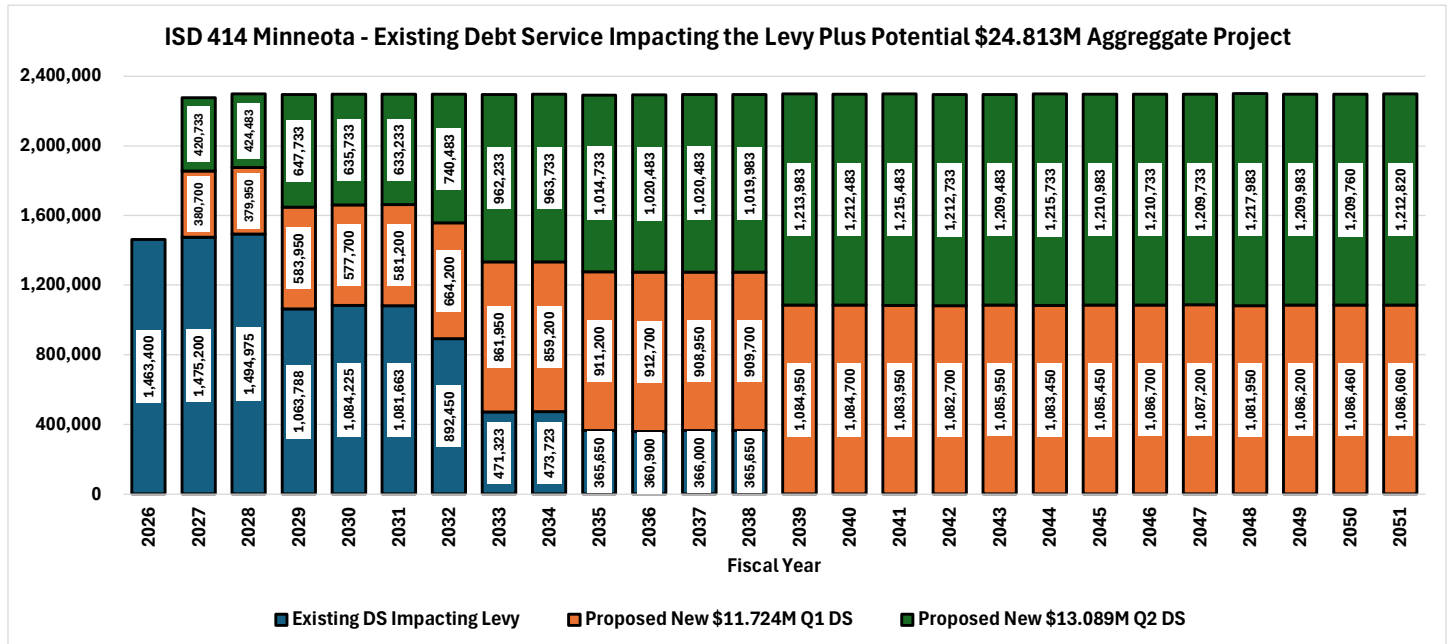
The district has six bond issues outstanding. The final maturity of the district’s existing debt is February 1, 2038. The Series 2016A Bonds were issued as a combination of General Obligation Alternative Facilities and Capital Facilities Bonds. The Capital Facilities Portion of the 2016A Bond payments have been excluded from the below graphic, since they are payable from existing revenue sources and therefore will not impact the district’s levy for aggregate debt structuring purposes.



3) Debt Structure of the Voter Approved Issue(s)

The proposed bond issue is structured to achieve level aggregate debt service for the next 25 years with the combination of Question #1 and Question #2.

Illustration purposes only. Significant changes in market conditions will require adjustments to current illustration



The estimated debt service schedule above utilizes non-bank qualified borrowing rates plus 25 basis points or 0.25%.

4) Borrowing Statistics for the Bonds

Question #1

General Obligation School Building Bonds, Series 2025 (Q1 Only)	
Dated Date	5/1/2025
Delivery Date	5/1/2025
Last Maturity	2/1/2051
Arbitrage Yield	4.322153%
True Interest Cost (TIC)	4.617210%
All-In TIC	4.650126%
Average Life (years)	15.499
Duration of Issue (years)	13.057

(Remainder of page intentionally left blank)

Question #1 + Question #2

General Obligation School Building Bonds, Series 2025 (Q1 + Q2)	
Dated Date	5/1/2025
Delivery Date	5/1/2025
Last Maturity	2/1/2051
Arbitrage Yield	4.319911%
True Interest Cost	4.615817%
All-In TIC	4.646986%
Average Life (years)	15.504
Duration of Issue	13.068

The estimated borrowing statistics above utilizes non-bank qualified borrowing rates plus 25 basis points or 0.25%.

5) Estimated Tax Impact of the Bonds

		Question #1	Question #2	TOTAL	
Est. Voter Approved Borrowing Amount		11,724,999	13,089,986	24,814,985	
Available for Project		11,724,100	13,089,000	24,813,100	
Est. Total Principal & Interest		22,836,395	25,487,727	48,324,122	
Est. TIC%				4.616%	
Final Maturity		2/1/2051	2/1/2051	2/1/2051	
105% Levy Difference		399,735	441,769	841,504	
PRISM Prelim. Pay 25 NTC		9,798,049	9,798,049	9,798,049	
NTC Rate		4.080%	4.509%	8.588%	
Type of Property	Estimated Market Value	Proposed Annual Property Tax Impact	Proposed Annual Property Tax Impact	Proposed Annual Property Tax Impact	Proposed Monthly Property Tax Impact
Residential Homestead	100,000	25.50	28.18	53.68	4.47
	150,000	47.73	52.75	100.49	8.37
	200,000	69.97	77.33	147.29	12.27
	300,000	114.44	126.47	240.91	20.08
	400,000	158.91	175.62	334.52	27.88
	500,000	203.38	224.76	428.14	35.68
Commercial/ Industrial	250,000	173.39	191.62	365.01	30.42
	500,000	377.38	417.06	794.44	66.20
	750,000	581.36	642.50	1,223.86	101.99
	1,000,000	785.35	867.93	1,653.28	137.77
Seasonal Residential Recreational Noncommercial	400,000	163.19	180.35	343.54	28.63
	500,000	203.99	225.44	429.42	35.79
	750,000	331.48	366.34	697.81	58.15
	1,000,000	458.97	507.23	966.21	80.52
	2,500,000	1,223.92	1,352.63	2,576.55	214.71
Ag Homestead* (average value per acre)	10,000	0.61	0.68	1.29	0.11
	15,000	0.92	1.01	1.93	0.16
Ag Non-Homestead** (average value per acre)	10,000	1.22	1.35	2.58	0.21
	15,000	1.84	2.03	3.86	0.32

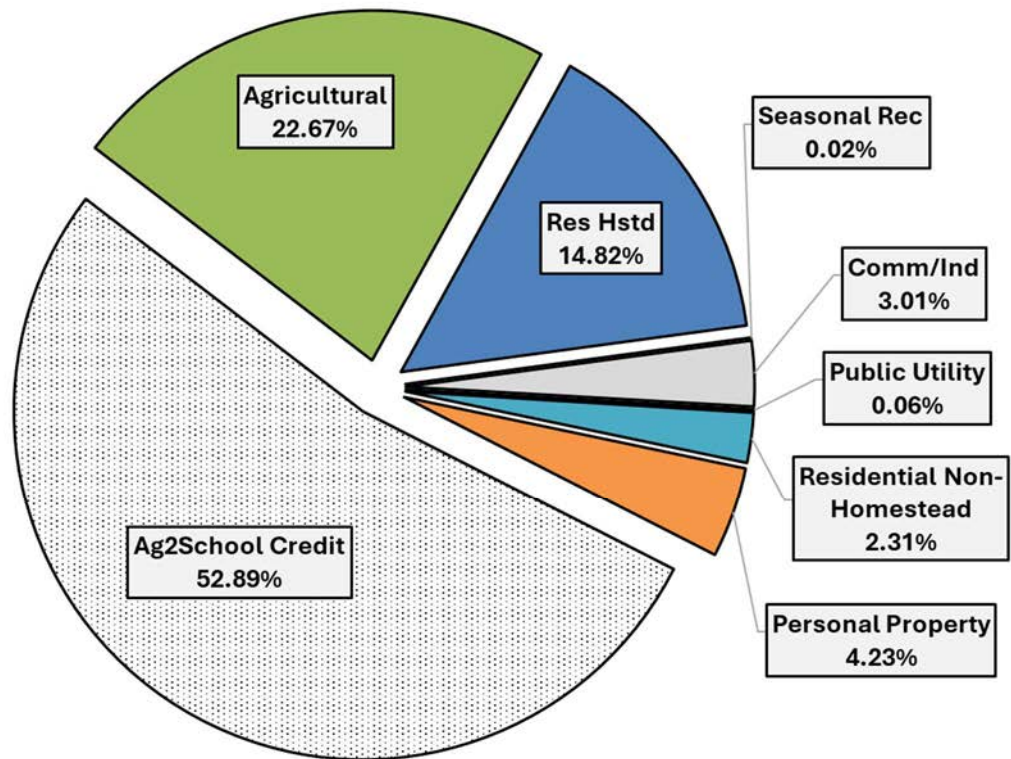
Ag2 School Eligibility

* Ag Homestead examples exclude the house, garage and one acre which has the same tax impact as a residential homestead property

** The Ag2School Property Tax relief bill passed in May 2019 provides debt service tax relief of levy payments of 70% for taxes payable in 2023 and beyond for qualifying agricultural and timber properties

6) Ag2School Credit Assistance Graph

ISD 414 MINNEOTA TAX BASE COMPOSITION - PRELIM PAY 2025



7. Certification of Architects and Engineers

As required under section 123B.72, for buildings coming into service after July 1, 2002, a certification that the plans and designs for the extensively renovated or new facility’s heating, ventilation, and air conditioning systems will meet or exceed code standards; will provide for the monitoring of outdoor airflow and total airflow of ventilation systems; and will provide an indoor air quality filtration system that meets ASHRAE standard 52.1.



The District’s professional services firm, SitelogIQ, Inc., as required under Minnesota Statute 123B.72, hereby certifies all HVAC improvements will meet or exceed code standards. All necessary certifications will be submitted along with proper commissioning documentation that the HVAC systems meet mechanical code standards, airflow monitoring requirements and filtration guidelines as addressed in Minnesota Statute 123B.71 and 123B.72.

I, **Sharon Haeg**, do hereby certify all HVAC improvements will meet or exceed code standards. All necessary certifications will be submitted along with proper commissioning documentation that the HVAC systems meet mechanical code standards, airflow monitoring requirements, and filtration guidelines as addressed in Minnesota Statute 123B.71 and 123B.72.



IAQ will be improved by selecting the proper equipment and by designing the ventilation systems to meet the requirements of ASHRAE 62.1-2007 and Minnesota Code. The requirements of 13-18 cfm/person of outside air for each occupancy category shall be provided.

As experienced Minnesota school architects and engineers, SitelogIQ, Inc. has developed a standard for building systems that addresses concerns regarding IAQ. As such, this project includes an air system approach for the building area which matches the building’s occupancy to the required outside ventilation rate to help achieve acceptable IAQ results. These systems will be easily operated and maintained to provide adequate air changes throughout the facilities to meet or exceed the minimum requirements as established by the Minnesota State Department of Education and outlined in their Guidelines for school construction. These projects will also be designed to meet current code calling for 10 cfm/person plus .12 cfm/square foot of outside air in classroom space, as well as other applicable codes and ASHRAE standards. Monitoring of outdoor air and total airflow will be included in the scope of the building automation system.

Sustainability

Both the District and community believe in doing what they can to reduce environmental impact (footprint) through sustainable design. The efforts of our design team are guided by three broad sustainable principles. A good design respects the local context, be it natural or man-made. Knowledge of the context and surroundings should inform the design process and vocabulary of the building(s). The collaboration of the client and our team will ensure that the architecture will be contextual, timeless, and place specific.

Good design and sustainability should work together to result in superior green strategies, technology systems, and architectural design. A building should wear its sustainability not to win awards or to achieve a certificate, but to

inspire those who interact with the facility, create a healthier, more productive place, and to be good stewards of the land and real property.

Understanding of the local climate and environment offer clues necessary in designing a facility where passive systems are maximized and reinforced by the building structure and shape. We will apply the latest appropriate conservation measures while incorporating active systems and the latest appropriate technologies available.

Sound Attenuation

The project design will address the sound levels required by the Deputy Commissioner's annual health and safety funding letter. The implied annexes of the referenced guideline, ANSI S12.60-2010 *American National Standard Acoustical Performance Criteria, Design Requirements, and Guidelines for Schools*, are: Annex C., "Design guidelines for controlling reverberation in classrooms and other learning spaces," Annex D., "Design guidelines for noise isolation," and Annex E., "Good architectural practices and procedures to verify conformance to this standard." Table A in Section 3 of this guideline indicates, for typical school core learning areas, a maximum A-weighted sound level of 35dBA. This guideline is considerably quieter than the 45dBA maximum requirement indicated by the Deputy Commissioner's annual health and safety funding letter. Increasing levels of attenuation to this requirement will depend on the budgets available and may necessitate involvement of an acoustical consultant. Sound pressure level measurements are taken in each learning space of each project to determine conformance with the requirements of the funding letter. Sound pressure level measurements will be taken in each learning space of each project to assure conformance.

State Fire Code

The District's professional services firm, SitelogIQ, Inc., as required under Minnesota State Fire Code, hereby certifies all improvements will meet or exceed code standards. All necessary certifications will be submitted along with proper commissioning documentation.

Chapter 326B – Governing Building Codes

The District's professional services firm, SitelogIQ, Inc., as required under Chapter 326B, hereby certifies all improvements will meet or exceed code standards. All necessary certifications will be submitted along with proper commissioning documentation.

Provision of Infrastructure to Serve School

As the work identified in this submission will occur in existing facilities, no change to the infrastructure that serves the schools is anticipated. Therefore, the local unit of government should not be burdened with cost due to or resulting from this work.

Discussions with planning and permitting staff will occur as projects approach initial start-up. **Although none are anticipated**, any impact on local roads or safety will be addressed in conjunction with that process.

Ballot Language

Special Election Ballot

Independent School District No. 414
(Minneota Public Schools)

February 11, 2024

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



To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

**School District Question 1
Approval of School District Bond Issue**



Shall the School Board of Independent School District No. 414 (Minneota Public Schools), Minnesota be authorized to issue general obligation school building bonds in an amount not to exceed \$11,725,000, for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including but not limited to infrastructure improvements comprised of roofing, HVAC, electrical, and plumbing upgrades, site drainage and parking, and restroom and ADA upgrades?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

School District Question 2

Approval of School District Bond Issue



Yes



No

If School District Ballot Question #1 is approved, shall the School Board of Independent School District No. 414 (Minneota Public Schools), Minnesota be authorized to issue general obligation school building bonds in an amount not to exceed \$13,090,000, for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including but not limited to educational and programming needs such as new classrooms and multi-use space addition, and a community storm shelter?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

15. As required by Minnesota Statutes, Section 203B.121, the Board hereby establishes a ballot board to process, accept and reject absentee ballots at school district elections not held in conjunction with the state primary or state general election or that are conducted by a municipality on behalf of the school district and generally to carry out the duties of a ballot board as provided by Section 203B.121 and other applicable laws. The ballot board must consist of a sufficient number of election judges trained in the handling of absentee ballots. The ballot board may include deputy county auditors and deputy city clerks who have received training in the processing and counting of absentee ballots. The clerk or the clerk's designee is hereby authorized and directed to appoint the members of the ballot board. The clerk or the clerk's designee shall establish, maintain, and update a roster of members appointed to and currently serving on the ballot board and shall report to the Board from time to time as to its status. Each member of the ballot board shall be paid reasonable compensation for services rendered during an election at the same rate as other election judges; provided, however, if a staff member is already being compensated for regular duties, additional compensation shall not be paid for ballot board duties performed during that staff member's duty day.



Minneota Public School District Policy 101.1

Adopted: March 18, 2010

Revised: January ~~April~~ 2025~~3~~

101.1 NAME OF THE SCHOOL DISTRICT

I. PURPOSE

The purpose of this policy is to clarify the name of the school district.

II. GENERAL STATEMENT OF POLICY

Pursuant to statute, the official name of the school district is Independent School District No.0414. However, the school district is often referred to by other informal names. In order to avoid confusion and to encourage consistency in school district letterheads, signage, publications and other materials, the school board intends to establish a uniform name for the school district.

III. UNIFORM NAME

- A. The name of the school district shall be Minneota Public Schools.
- B. The name specified above may be used to refer to the school district and may be shown on school district letterheads, signage, publications and other materials.
- C. In official communications and on school district ballots, the school district shall be referred to as Independent School District No.0414 (Minneota Public Schools), but inadvertent failure to use the correct name shall not invalidate any legal proceeding or matter or affect the validity of any document.

Legal References: Minnesota. Statutes, section 123A.55 (Classes, Number)

Cross References: None



Minneota Public School District Policy 301

Adopted: March 2010

Revised: January February 2025

301 SCHOOL DISTRICT ADMINISTRATION

I. PURPOSE

The purpose of this policy is to clarify the role of the school district administration and its relationship with the school board.

II. GENERAL STATEMENT OF POLICY

- A. Effective administration and sound management practices are essential to realizing educational excellence. It is the responsibility of the school district administration to develop a school environment that recognizes the dignity of each student and employee, and the right of each student to access educational programs and services equitably.
- B. The school board expects all activities related to school district operations to be administered in a well-planned manner, conducted in an orderly fashion, and to be consistent with the policies of the school board.
- C. The school board shall seek specific recommendations, background information and professional advice from the school district administration and will hold the administration accountable for sound management of the schools.
- D. Although the school board holds the superintendent ultimately responsible for administration of the school district and annual evaluation of each principal, the school board also recognizes the direct responsibility of principals for educational results and effective administration, supervisory, and instructional leadership at the school building level.
- E. The school board and school administration shall work together to share information and decisions that best serve the needs of school district students within financial and facility constraints that may exist.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)

Cross References: None



Minneota Public School District Policy 302

Adopted: May 2010

Revised: January February 20254

302 SUPERINTENDENT

I. PURPOSE

The purpose of this policy is to recognize the importance of the role of the superintendent and the overall responsibility of that position within the school district.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent who shall serve as an ex officio, nonvoting member of the school board and as chief executive officer of the school system.

III. GENERAL RESPONSIBILITIES

- A. The superintendent is responsible for the management of the schools, the administration of all school district policies, and is directly accountable to the school board.
- B. The superintendent shall annually evaluate each principal assigned responsibility for supervising a school building in the district.
- C. The superintendent may delegate responsibilities to other school district ~~personnel~~, but personnel but shall continue to be accountable for actions taken under such delegation.
- D. Where responsibilities are not specifically prescribed, nor school board policy applicable, the superintendent shall use personal and professional judgment, subject to review by the school board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: MSBA/MASA Model Policy 202 (School Board Officers)
MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members)
MSBA/MASA Model Policy 301 (School District Administration)
MSBA/MASA Model Policy 303 (Superintendent Selection)
MSBA/MASA Model Policy 304 (Superintendent Contract, Duties, and Evaluation)
MSBA/MASA Model Policy 305 (Policy Implementation)
MSBA/MASA Model Policy 306 (Administrator Code of Ethics)
MSBA/MASA Model Policy 412 (Expense Reimbursement)

[MSBA/MASA Model Policy 510 \(School Activities\)](#)
[MSBA/MASA Model Policy 511 \(Student Fundraising\)](#)
[MSBA/MASA Model Policy 513 \(Student Promotion, Retention, and Program Design\)](#)
[MSBA/MASA Model Policy 602 \(Organization of School Calendar and School Day\)](#)
[MSBA/MASA Model Policy 605 \(Alternative Programs\)](#)
[MSBA/MASA Model Policy 701 \(Establishment and Adoption of School District Budget\)](#)
[MSBA/MASA Model Policy 704 \(Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System\)](#)
[MSBA/MASA Model Policy 802 \(Disposition of Obsolete Equipment and Material\)](#)



Minneota Public School District Policy 303

Adopted: March 2010

Revised: February/January 2025

303 SUPERINTENDENT SELECTION

I. PURPOSE

The purpose of this policy is to convey to the school community that the authority to select and employ a superintendent is vested in the school board.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent to serve as the chief executive officer of the school district and to conduct the daily operations of the school district.

III. QUALIFICATIONS

- A. The school board shall consider applicants who meet or exceed the licensing standards set by the Minnesota Board of School Administrators and qualifications established in the job description for the superintendent position. State and federal equal employment and nondiscrimination requirements shall be observed throughout the recruitment and selection process.
- B. The school board will consider professional preparation, experience, skill, and demonstrated competence of qualified applicants in making a final decision.

IV. SELECTION

- A. A process for recruitment, screening, and interviewing of candidates shall be developed by the school board.
- B. The school board may contract for assistance in the search for a superintendent.
- C. The school board shall provide the contract for the superintendent and specifically identify all conditions of employment mutually agreed upon with the superintendent. In so doing, the school board shall observe all requirements of state and federal law and school board policy.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Rules, Chapter 3512

Cross References: None



Minneota Public School District Policy 304

Adopted: March 2010

Revised: February/January 2025

304 SUPERINTENDENT CONTRACT, DUTIES, AND EVALUATION

I. PURPOSE

The purpose of this policy is to provide for the use of an employment contract with the superintendent, a position description, and the use of an approved instrument to evaluate performance.

II. GENERAL STATEMENT OF POLICY

- A. The superintendent's contract shall be used to formalize the employment relationship and to specifically identify and clarify all conditions of employment with the superintendent.
- B. The specific duties for which the superintendent is accountable shall be set forth in a position description for the superintendent and shall be measured by a performance appraisal instrument approved by the school board in consultation with the superintendent. The school board shall use this instrument to periodically evaluate the performance of the superintendent.
- C. The school board may use the model contract approved by the boards of the Minnesota School Boards Association and the Minnesota Association of School Administrators as a model instrument.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: None



Minneota Public School District Policy 305

Adopted: March 18, 2010

Revised: January May 20253

305 POLICY IMPLEMENTATION

I. PURPOSE

The purpose of this policy is to clarify the responsibility of the school administration for implementation of school district policy.

II. GENERAL STATEMENT OF POLICY

- A. It shall be the responsibility of the superintendent to implement school district policy and to recommend additions or modifications thereto. The administration is authorized to develop procedures, guidelines, and directives to effectuate the implementation of school district policies. These procedures, guidelines, and directives shall not be inconsistent with said policies. At least annually, these written procedures, guidelines, and directives shall be presented to the school board for review.
- B. Employee and student handbooks shall be subject to annual review and approval by the school board.
- C. School principals and other administrators who have handbook responsibilities shall present recommended changes necessary to reflect new or modified policies. Changes of substance within handbooks shall be reviewed by the superintendent to assure compliance with school district policy and shall be approved by the school board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)



Minneota Public School District Policy 306

Adopted: March 2010

Revised: February/January 2025

306 ADMINISTRATOR CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to establish the requirements of the school board that school administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. GENERAL STATEMENT OF POLICY

- A. An educational administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical, so that it can apply reasonably to all educational administrators. The administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, the administrator assumes responsibility for providing professional leadership in the school and community. This responsibility requires the administrator to maintain standards of exemplary professional conduct. It must be recognized that the administrator's actions will be viewed and appraised by the community, professional associates, and students. To these ends, the administrator must subscribe to the following standards.
- B. The Educational Administrator:
1. Makes the well-being of students the fundamental value of all decision-making and actions.
 2. Fulfills professional responsibilities with honesty and integrity.
 3. Supports the principle of due process and protects the civil and human rights of all individuals.
 4. Obeys local, state, and national laws and does not knowingly join or support organizations that advocate, directly or indirectly, the overthrow of the government.
 5. Implements the school board's policies.
 6. Pursues appropriate measures to correct those laws, policies, and regulations that are not consistent with sound educational goals.

7. Avoids using positions for personal gain through political, social, religious, economic, or other influence.
8. Accepts academic degrees or professional certification only from duly accredited institutions.
9. Maintains the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.
10. Honors all contracts until fulfillment, release, or dissolution is mutually agreed upon by all parties to the contract.
11. Adheres to the code of ethics for administrators in Minnesota law.

Legal References: Minn. Stat. § 122A.14, Subd. 4 (Duties of Board of School Administrators)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Cross References: None



Minneota Public School District Policy 527

Adopted: May 17, 2011

Revised: ~~April~~January 2025

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

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

- A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes but is not limited to weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," overdue books and other materials belonging to the school district, and stolen property.
- B. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent or staff member, a student's suspicious behavior, a student's age and past history or record of conduct both in and out of the school context, or other reliable sources of information.
- C. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further

investigation (e.g., to prevent violence, serious and immediate risk of harm or destruction of evidence), and the age of the student.

- D. “School district location” means property that is owned, rented, leased, or borrowed by the school district for school purposes, as well as property immediately adjacent to such property that may be used for parking or gaining access to such property. A school district location also shall include off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district.

IV. STUDENT USE OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS

Students generally are not permitted to use motor vehicles during the school day in any school district location. Students may use motor vehicles on the high school campus during the school day only if there is an emergency and permission has been granted to the student by the High School Principal or Superintendent to use a motor vehicle.

V. STUDENT PARKING OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS

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

VI. PATROLS, INSPECTIONS AND SEARCHES

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

A. Patrols and Inspections

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

B. Search of Interior of Student Motor Vehicle

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

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

A violation of this policy occurs when students store or carry contraband in motor vehicles in a school district location or to interfere with patrols, inspections, searches, and/or seizures as provided by this policy.

D. Seizure of Contraband

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

E. Dissemination of Policy

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

VII. DIRECTIVES AND GUIDELINES

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

VIII. VIOLATIONS

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

Legal References: U. S. Const., amend. IV
Minn. Const., art. I, §10
Minn. Stat. § 123B.02, Subds. 1 and 5 (General Powers of Independent School Districts)
Minn. Stat. § 123B.38 (Hearing)
New Jersey v. T.L.O., 469 U.S. 325, 105 S.Ct. 733, 83 L.Ed.2d 720 (1985)

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

STUDENT PARKING PERMIT REQUEST

I, the undersigned student of this school district, do hereby request permission to park a motor vehicle in a designated student parking area.

I understand that this is a privilege and that the interior of the motor vehicle, including, but not limited to, glove and trunk compartments, is subject to search upon reasonable suspicion by school officials without my consent, without a search warrant, and with no notice to me.

I understand that if I refuse a request by a school official to open a locked motor vehicle under my control or its compartments, my parking privileges may be withdrawn, and I may be subject to discipline.

Finally, I acknowledge receipt of the school district’s motor vehicle policy.

Student Signature: _____ Date: _____ Grade: _____

Parent Signature: _____ Date: _____



Minneota Public School District Policy 528

Adopted: May 17, 2011

Revised: ~~April~~ January 2025

528 STUDENT PARENTAL, FAMILY, AND MARITAL STATUS NONDISCRIMINATION

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

- A. The school district provides equal educational opportunity for all ~~students,~~ ~~and students and~~ will not apply any rule concerning a student's actual or potential parental, family, or marital status which treats students differently on the basis of sex.
- B. The school district will not discriminate against any student, or exclude any student from its education program or activity, including any class or extracurricular activity, on the basis of such students' pregnancy, childbirth, false pregnancy, termination of pregnancy or recovery therefrom, unless the student requests voluntarily to participate in a separate portion of the program or activity of the recipient.
- C. The school district may require such a student to obtain the certification of a physician that the student is physically and emotionally able to continue participation in the normal education program or activity so long as such a certification is required of all students for other physical or emotional conditions requiring the attention of a physician.
- D. The school district will ensure that any separate and voluntary instructional program is comparable to that offered to non-pregnant students.
- E. It is the responsibility of every school district employee to comply with this policy.
- F. The school board has designated Patty Myrvik, Activities Director as its Title IX coordinator. This employee coordinates the school district's efforts to comply with and carry out its responsibilities under Title IX.

- G. Any student, parent or guardian having questions regarding the application of Title IX and its regulations and/or this policy should discuss them with the Title IX coordinator. Questions relating solely to Title IX and its regulations may be referred to the Assistant Secretary for Civil Rights of the United States Department of Education. In the absence of a specific designee, an inquiry or complaint should be referred to the superintendent or the school district human rights officer.
- H. Any reports of unlawful discrimination under this policy will be handled, ~~investigated~~investigated, and acted upon in the manner specified in Policy 522.

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

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

RESOLUTION FOR ACCEPTANCE OF GIFTS/DONATIONS/GRANTS

Member _____ introduced the following resolution and moved its adoption:

WHEREAS the below noted party(ies) has generously offered to donate to the School District.

WHEREAS the conditions on this gift are noted [or “Whereas no conditions are placed on this gift” if applicable].

Donation From Donation – Purpose/For Value Date

From Who/m	For Who/What/Purpose	Amount	Date
Photoworks	Miscellaneous Donation	\$800	11/20/24

THEREFORE, BE IT RESOLVED by the Minneota Public School Board of Education to gratefully accept these donation(s) or grant(s).

The motion for adoption of the foregoing resolution was duly seconded by _____ and upon vote being taken thereon,

The following members voted yes:

The following members voted no:

The motion carried/failed.

The foregoing resolution was approved this 17th day of December, 2024.

Ryan Runia, Clerk