



MINNEOTA PUBLIC SCHOOLS | SCHOOL BOARD REGULAR MEETING AGENDA

Wednesday, December 17, 2025 @ 6:00 pm | Conference Room #103

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

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

1. Regular Order of Business

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

2. Presentation

- 2.1. 2025 Payable 2026 Levy Limitation and Certification/Truth-In-Taxation: Scott Monson I/D

3. Business Agenda

- 3.1. Student Enrollment
- 3.2. Student Activity Account
- 3.3. Financial Report
- 3.4. Approve Bills-Check Register.....M/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: Lindsey Larson
- 4.5. Superintendent: Scott Monson

5. Approve Consent Agenda Items M/S/V

- 5.1. Minutes of the November 24, 2025 Regular Meeting
- 5.2. Minutes of the December 10, 2025 School Board Joint Work Session with Ivanhoe
- 5.3. Personnel Items
- 5.4. Open Enrollment Request for an 11th Grade Student From Canby
- 5.5. Designate Tara Skorczewski as the District’s Minnesota Paid Family Medical Leave Administrator

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

7. Previous Business

- 7.1. Approve a Resolution Certifying the 2025 Pay 2026 Levy Limitation and Certification in the Amount of \$2,593,644.59 M/S/V-RC
- 7.2. Approve a Resolution to Accept a Proposal and Authorize Contract Negotiations for Managed Print Services M/S/V-RC
- 7.3. Approve Policies and Procedures Review – 2nd ReadingM/S/V
 - 7.3.1. Policy #535: Service Animals in Schools
 - 7.3.2. Policy #604: Instructional Curriculum
 - 7.3.3. Policy #607: Organization of Grade Levels
 - 7.3.4. Policy #608: Instructional Services-Special Education
 - 7.3.5. Policy #609: Religion
 - 7.3.6. Policy #610: Field Trips
 - 7.3.7. Policy #611: Home Schooling

- 7.3.8. Policy #613: Graduation Requirements
- 7.3.9. Policy #614: School District Testing Plan and Procedure
- 7.3.10. Policy #615: Testing Accommodations, Modifications, and Exemptions for IEP, Section 504 Plans, and LEP Students
- 7.3.11. District Procedures: Staff Communications Guidelines; Use of Personal vs. District Communication Tools

8. New Business

- 8.1. Approve a 2025-2026 School Calendar Change: Allow a Professional Development Day for Licensed Staff on Monday, January 5, 2026 M/S/V
- 8.2. Approve Minnesota Paid Leave Act Policy/Procedures and an Addendum to the District’s Handbooks and Policies..... M/S/V
- 8.3. Review Policies and Procedures Review – 1st Reading I/D
 - 8.3.1. Policy #619: Staff Development for Standards
 - 8.3.2. Policy #708: Transportation of Nonpublic School Students
 - 8.3.3. Policy #710: Extracurricular Transportation
 - 8.3.4. Policy #711: Video Recording on School Buses
 - 8.3.5. Policy #713: Student Activity Accounting
 - 8.3.6. Policy #714: Fund Balances
 - 8.3.7. Policy #721: Uniform Grant Guidance Policy Regarding Federal Revenue Resources
 - 8.3.8. Policy #903: Visitors to the School District Buildings and Sites
 - 8.3.9. Procedures: Technology Back-Up and Retention
- 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

2025 PAYABLE 2026
PROPERTY TAX HEARING

For the school year
July 1, 2025 – June 30, 2026



REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2025 Pay 2026 Proposed Property Tax Levy
 - Proposed Changes
 - Specific Purposes for Changes
- Current Year Budget (Fiscal Year 2026)
 - Distribution of Revenues by Revenue Source
 - Spending by Program Area
- Public Comment and Questions

Minnesota Statute 275.065



School District Levy and School District Funds

School District Levy

- Tax is levied in the fall of 2025 taxes are payable and collected in 2026
- District Revenue for 2026-2027 School year
- Fiscal year 2027

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 2026 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	41.90%
Community Education Fund	
Funding for Community Education programs Early Childhood Family Education and School Readiness	1.52%
Debt Service Fund	
Levy for repayment of principal and interest on district debt	56.58%
Total Levy before credits and exclusions:	100.00%



Who determines your school property tax?



A) Legislature and Governor



B) County Assessor



C) School Board

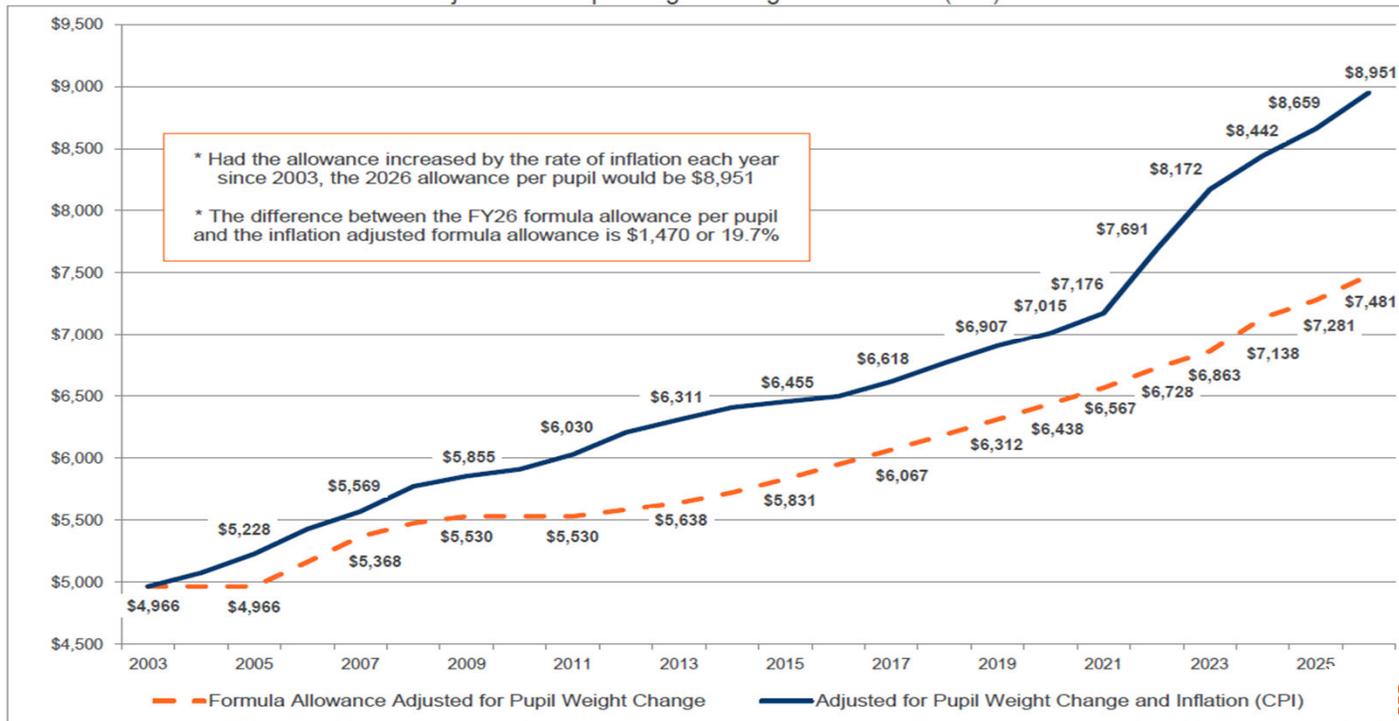


D) Voters



Funding Will Trail Inflation by \$1,470 Per Pupil in FY26

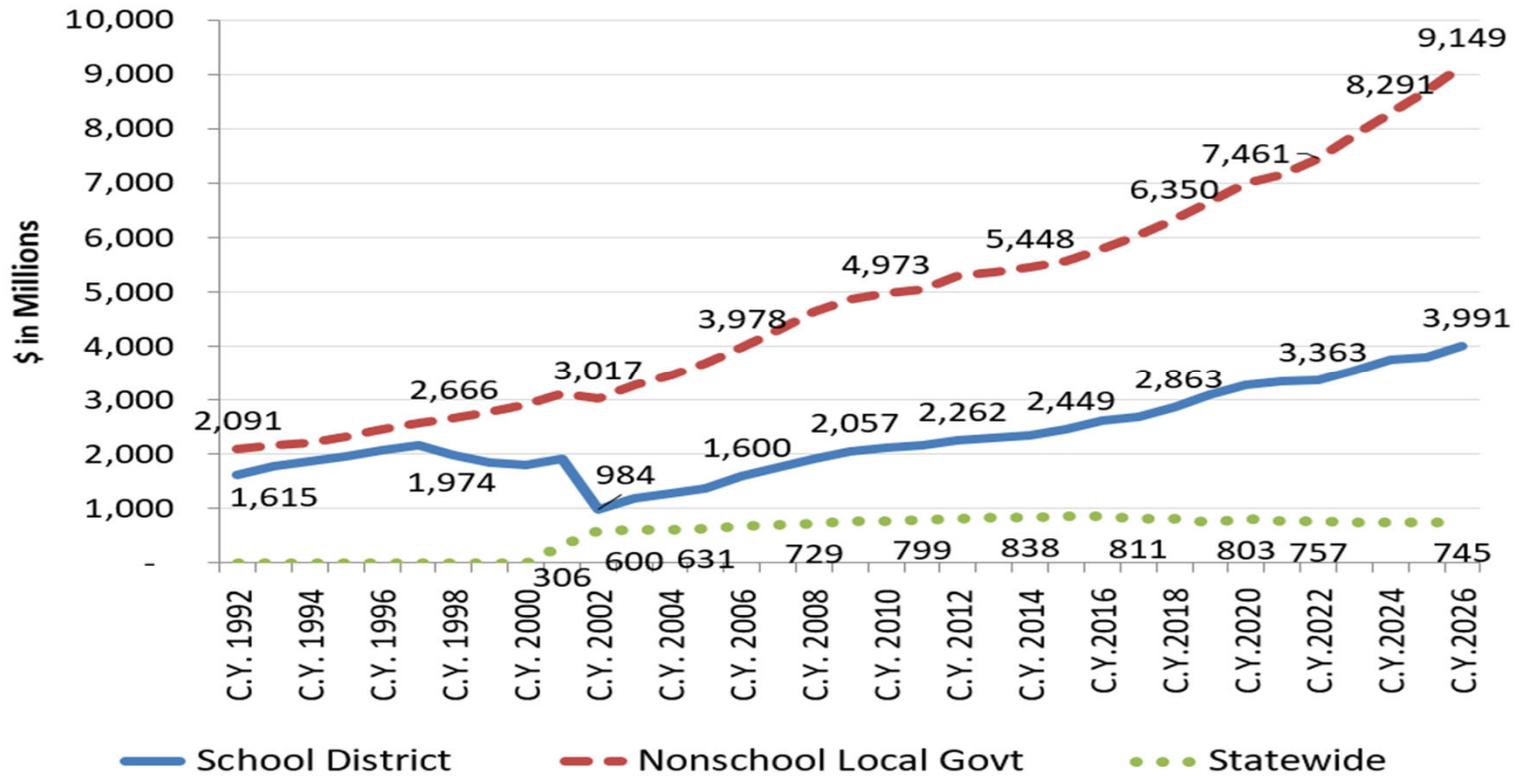
General Education Formula Allowance, 2003-2026
Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2024 CPI Inflation Estimates and Minnesota Laws 2023



Property Tax Levies: School vs Non School Payable 1992-2026



Source: MDE

The School District Levy is changing by

-\$22,394.42

Or

-0.86%

Source: MDE Levy Limitation and Certification Report for taxes payable 2026 (page 30 of 39)



Taxes Payable 2026 Levy Comparison by Peer Group

District	2025-2026 Levy Amount	Proposed + or - [Prior Year]
Canby	\$ 3,106,986.32	0.46%
Dawson-Boyd	\$ 3,136,819.68	-0.87%
KMS	\$ 2,830,332.56	-2.50%
Lakeview	\$ 2,488,069.02	-4.62%
LQPV	\$ 6,552,627.72	2.06%
MACCRAY	\$ 5,282,755.24	4.44%
Minneota	\$ 2,593,644.59	-0.86%
Ortonville	\$ 1,500,594.10	1.56%
RCW	\$ 2,591,288.70	9.54%
RTR	\$ 3,190,641.54	7.90%
Tracy Area	\$ 2,721,556.39	-2.28%
Wabasso	\$ 1,673,294.56	13.91%
YME	\$ 7,361,274.74	151.09%
Average	\$ 3,536,353.38	15.06%
Minimum	\$ 1,500,594.10	-4.62%
Maximum	\$ 7,361,274.74	151.09%
Minneota to Average	\$ (942,708.79)	-15.92%
Minneota to Average [No YME]	\$ (594,988.67)	-3.55%



SCHOOL DISTRICT BUDGET

**CURRENT SCHOOL YEAR
2025-2026**

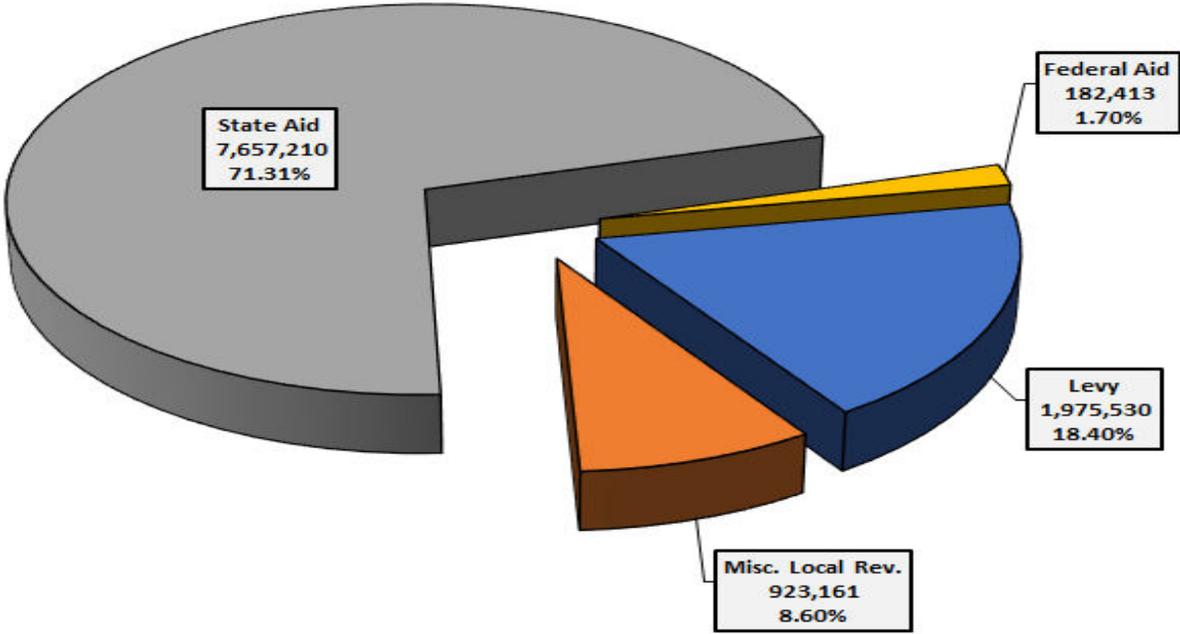


MINNEOTA PUBLIC SCHOOLS
FISCAL YEAR 2025-2026
COMPOSITE BUDGET

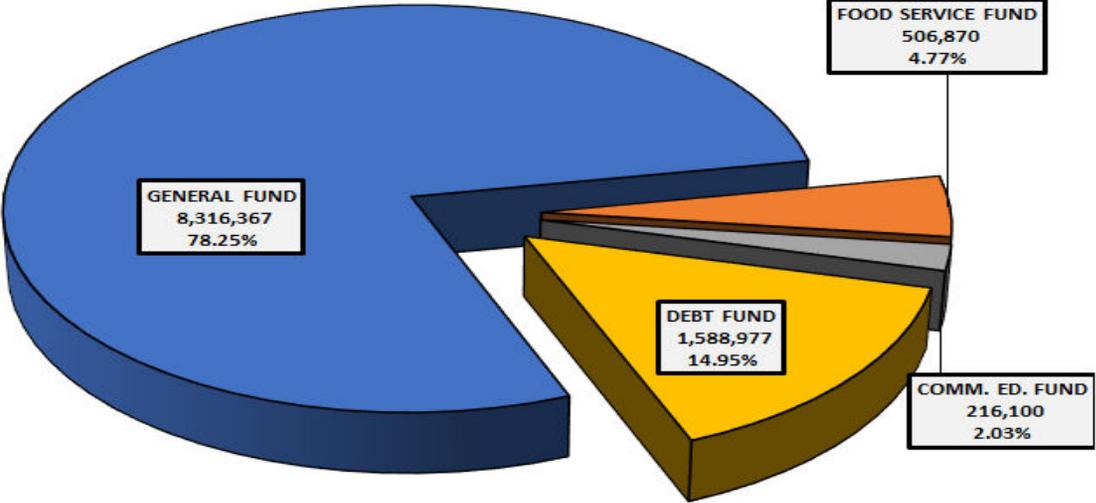
REVENUES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	BUILDING CONSTRUCTION	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 06	
Levy	\$ 1,221,517		\$ 62,028	\$ 691,985		\$ 1,975,530
Misc. Local Rev.	\$ 634,450	\$ 41,620	\$ 111,896	\$ 25,195	\$ 110,000	\$ 923,161
State Aid	\$ 6,315,487	\$ 427,750	\$ 42,176	\$ 871,797		\$ 7,657,210
Federal Aid	\$ 144,913	\$ 37,500	\$ -	\$ -	\$ -	\$ 182,413
Totals	\$ 8,316,367	\$ 506,870	\$ 216,100	\$ 1,588,977	\$ 110,000	\$ 10,738,314
EXPENSES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	BUILDING CONSTRUCTION	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 06	
Salaries/Benefits	\$ 5,564,713	\$ 192,220	\$ 218,368			\$ 5,975,301
Utilities/Travel/ Repairs/Consult/Dues	\$ 1,682,660	\$ 15,000	\$ 14,700			\$ 1,712,360
Supplies	\$ 612,583	\$ 295,900	\$ 30,410		\$ 269,350	\$ 1,208,243
Equipment / Bldg	\$ 387,620	\$ -	\$ 1,000			\$ 388,620
Debt Service		\$ -		\$ 1,552,875		\$ 1,552,875
Gifts/Bequests	\$ 31,150	\$ -				\$ 31,150
Totals	\$ 8,278,726	\$ 503,120	\$ 264,478	\$ 1,552,875	\$ 269,350	\$ 10,868,549



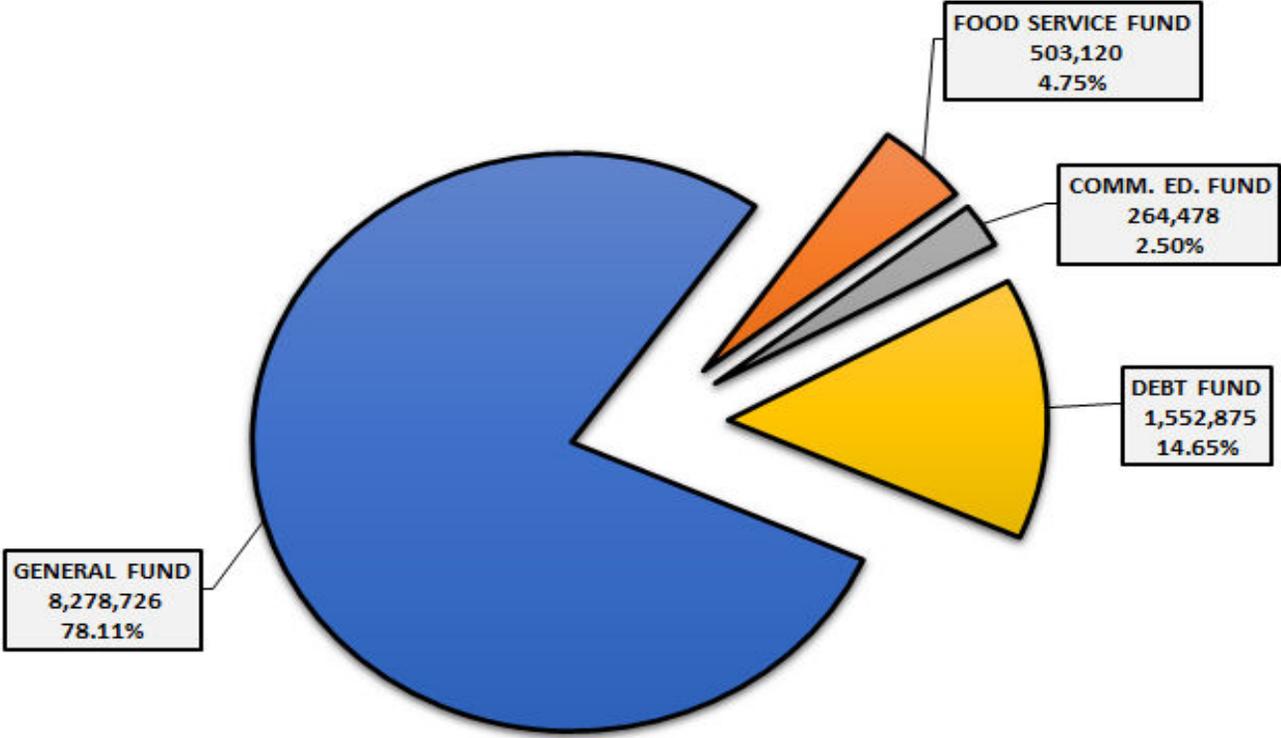
**MINNEOTA PUBLIC SCHOOL DISTRICT
FISCAL YEAR 2025-2026
REVENUE BY SOURCE**



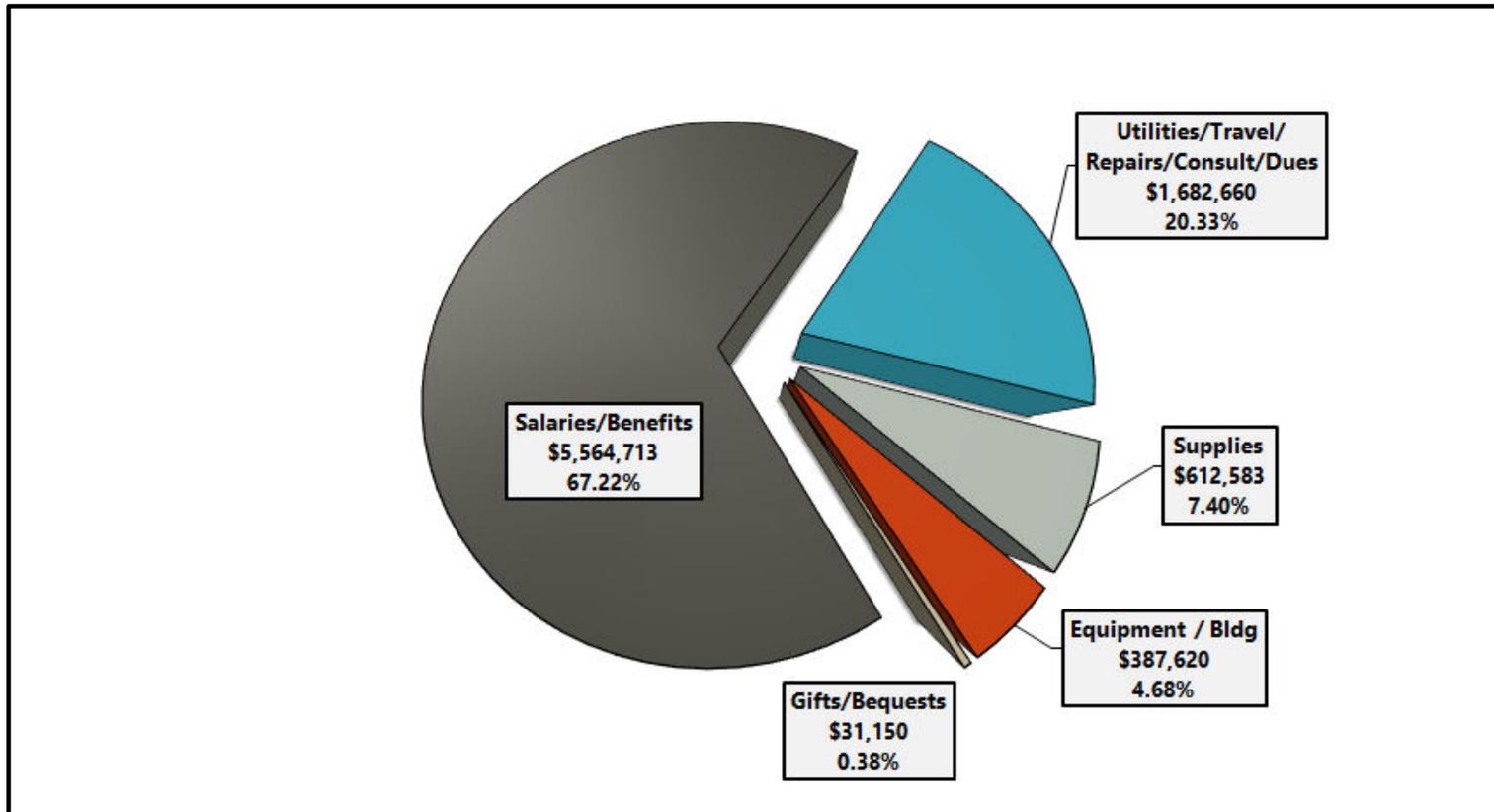
**MINNEOTA PUBLIC SCHOOL DISTRICT
FISCAL YEAR 2025-2026
REVENUE BY FUND**



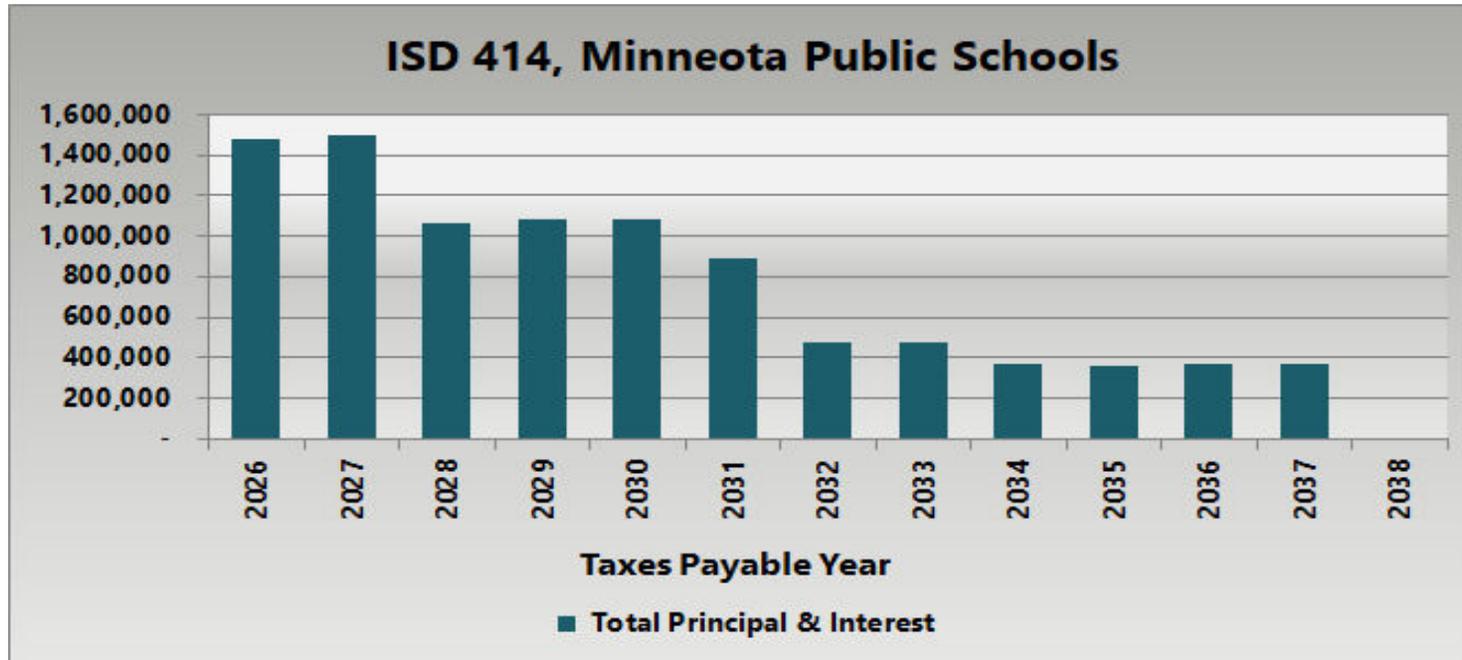
**MINNEOTA PUBLIC SCHOOL DISTRICT
FISCAL YEAR 2025-2026
EXPENDITURE BY FUND**



**MINNEOTA PUBLIC SCHOOL DISTRICT
FISCAL YEAR 2025-2026
GENERAL FUND 01 PROGRAM EXPENDITURES**



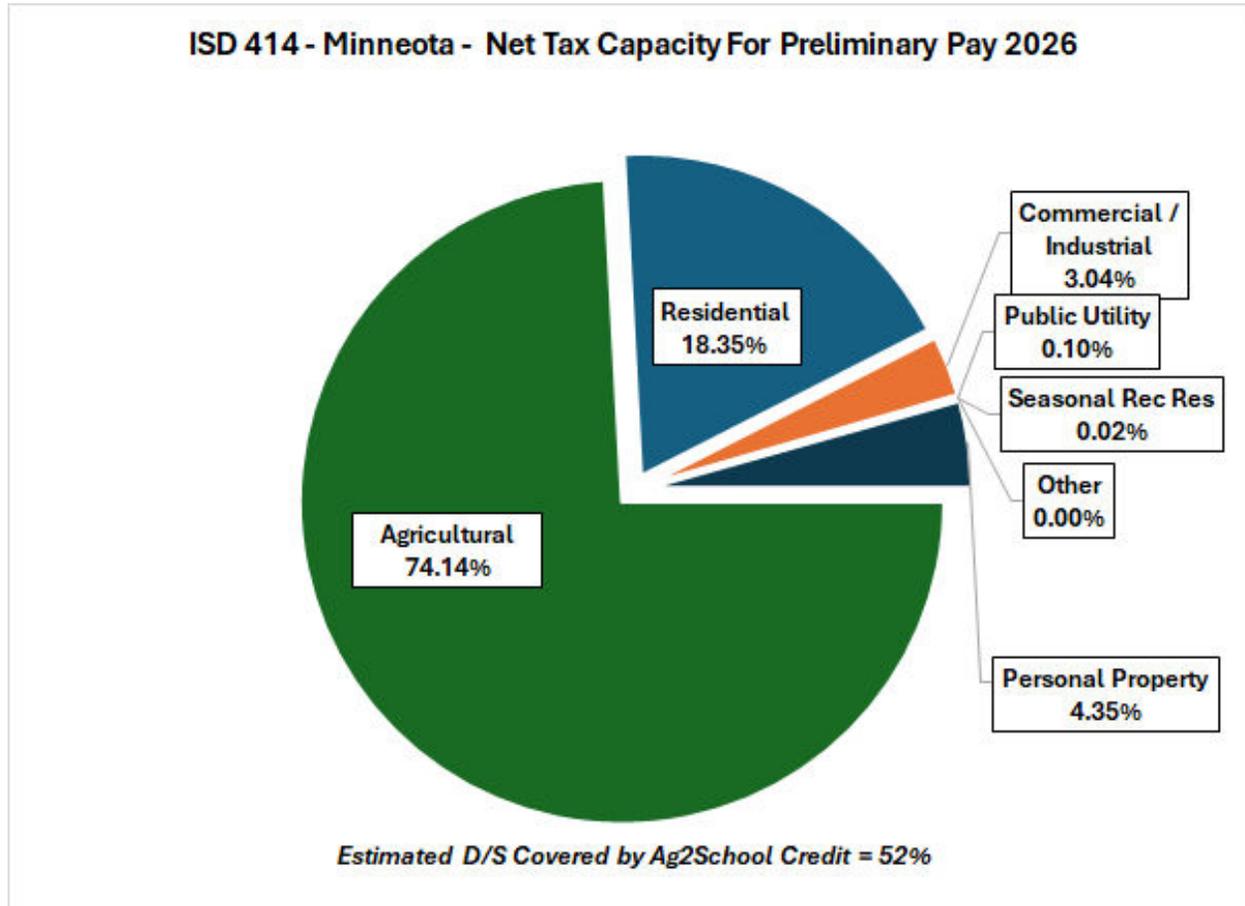
Existing Debt Levy Payments at 100%



- Includes Series 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 2026 Tax Base Composition



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

70% in Pay 2026 and thereafter

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



Tax Base History – RMV and NTC

MINNEOTA PUBLIC SCHOOL DISTRICT TAX BASE HISTORY

Assessment Year	Taxes Payable	RMV - Referendum Market Value	% Change	NTC - Net Tax Capacity	% Change
2025	2026	235,596,600	6.502%	9,661,612	-1.570%
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	



MINNEOTA PUBLIC SCHOOL DISTRICT GENERAL FUND GROSS LEVY COMPARISON

Total % Change = -1.611%

	Actual 2024 Pay 2025	Proposed 2025 Pay 2026	Dollar Difference
1 Referendum	-	-	\$0.00
2 Local Optional	232,358.45	248,737.08	16,378.63
3 Equity	83,396.20	83,104.10	(292.10)
4 Capital Projects Referendum	334,550.34	323,507.39	(11,042.95)
5 Achievement & Integration	14,597.50	12,159.72	(2,437.78)
6 Operating Capital	95,368.22	101,345.25	5,977.03
7 Alt Teacher Comp (Q Comp)	53,136.15	51,514.19	(1,621.96)
8 Remployment Insurance	(423.10)	181.00	604.10
9 Safe Schools	20,449.44	21,217.32	767.88
10 Career Technical	96,451.67	90,966.80	(5,484.87)
11 Annual OPEB	0.00	12,043.00	12,043.00
12 LTFM Equalized	0.00	0.00	0.00
13 LTFM Unequalized	242,455.20	207,164.60	(35,290.60)
14 Building/Land Lease	23,095.00	24,194.00	1,099.00
15 Fac & Equip Bond Adjust.	(90,930.00)	(89,355.00)	1,575.00
16 Tax Abatement / Other Adj.	9.40	(61.32)	(70.72)
Total Gross Levy	1,104,514.47	1,086,718.13	(\$17,796.34)



MINNEOTA PUBLIC SCHOOL DISTRICT COMMUNITY SERVICE GROSS LEVY COMPARISON

Total % Change = -7.427%

	Actual 2024 Pay 2025	Proposed 2025 Pay 2026	Dollar Difference
1 Basic Community Education	23,000.00	\$23,000.00	\$0.00
2 Early Child Family	18,810.96	15,613.13	(3,197.83)
3 Home Visiting	349.46	331.21	(18.25)
4 Adults w/ Disabilities	499.48	499.48	0.00
5 School Age Care	0.00	0.00	0.00
6 Other Adjustments	0.00	0.00	0.00
7 Tax Abatement	(5.45)	42.52	47.97
Total Gross Levy	\$42,654.45	\$39,486.34	(\$3,168.11)



MINNEOTA PUBLIC SCHOOL DISTRICT DEBT SERVICE GROSS LEVY COMPARISON

Total % Change = -0.097%

	Actual 2024 Pay 2025	Proposed 2025 Pay 2026	Dollar Difference
1 Voter Approved Debt Service	\$738,990.00	\$750,750.00	\$11,760.00
2 Debt Service Aid Ineligible	90,930.00	89,355.00	(1,575.00)
3 LTFM Bond Debt Service	710,237.38	722,433.06	12,195.68
4 Debt Excess	(71,215.18)	(96,349.90)	(25,134.72)
5 Tax Abatement	(72.11)	1,251.96	1,324.07
6 Other Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Gross Levy	\$1,468,870.09	\$1,467,440.12	(\$1,429.97)



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

- 1. Changes in market values**
- 2. Changes in class rates/history**
- 3. Market value exclusion**

(Adjusted Pay 2025 credit amount and value range)

- 4. Voter approved referendums**
- 5. State adjustments**

(i.e. Ag2School Tax Credit Program)

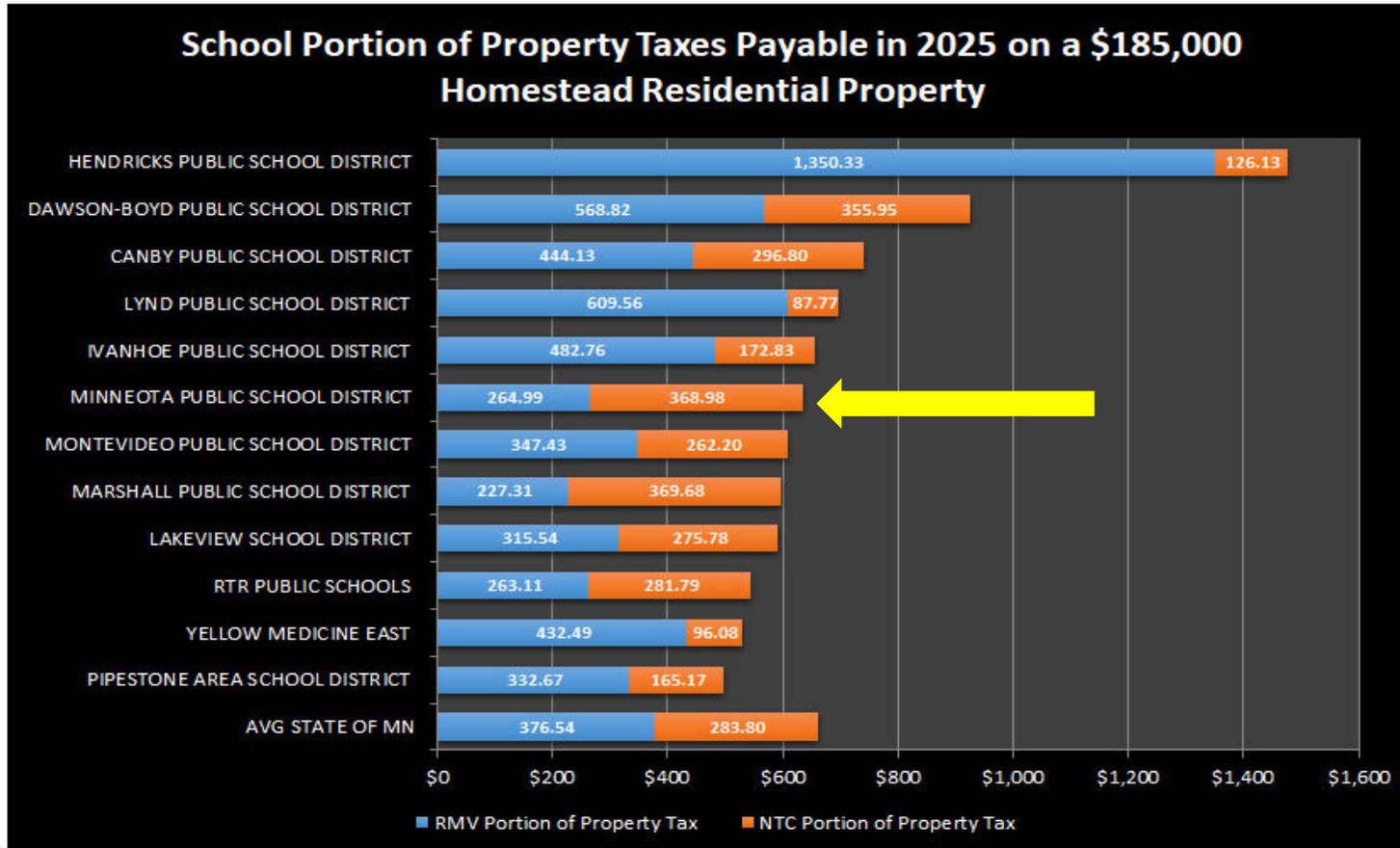
- 6. New programs authorized or mandated by legislature**

(i.e. LTFM Revenue Program 2015)



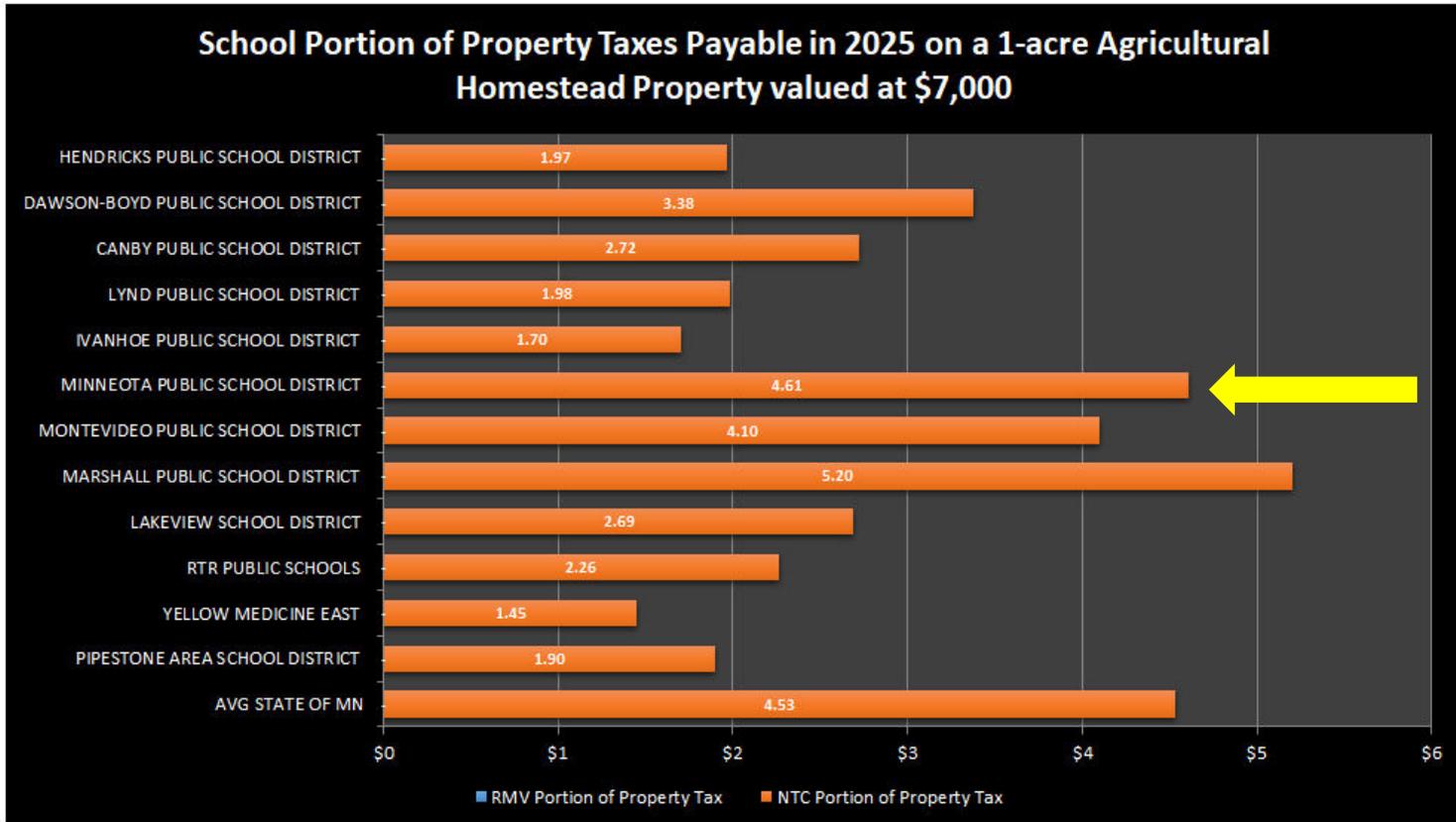
Neighbor Comparison Graph on a \$185,000 Res. Homestead

PAY 2025 SCHOOL DISTRICT NEIGHBOR COMPARISON GRAPH



Neighbor Comparison Graph on a \$7,000/Acre Ag. Homestead

PAY 2025 SCHOOL DISTRICT NEIGHBOR COMPARISON GRAPH (Includes offset for Ag2School Debt Service Credit)



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	\$ 1,086,718.13
Community Services	\$ 39,486.34
Debt	<u>\$ 1,467,440.12</u>
Total Proposed Tax Levy	\$ 2,593,644.59

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 \$2,593,644.59. 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

STUDENT ENROLLMENT

Grade	2020-2021 Funded	2021-2022 Funded	2022-2023 Funded	2023-2024 Funded	2024-2025 Funded	Current	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
PreK	6.8	6.1	5.3	7.6	9.4	46	45	45	45
HK/K	22.6	39.3	31.8	42.1	29.7	40	33	22	30
1st Grade	31.1	23.8	39.1	33.0	41.2	31	41	33	22
2nd Grade	30.1	31.4	25.5	41.8	32.8	45	33	43	35
3rd Grade	42.3	33.9	32.6	29.0	42.2	34	46	42	44
4th Grade	28.0	42.9	36.3	31.5	30.9	41	34	46	42
5th Grade	37.0	24.9	46.6	37.5	33.2	33	43	36	48
6th Grade	36.2	37.5	23.5	46.2	38.1	33	33	43	36
7th Grade	46.8	47.6	53.3	42.6	53.4	49	44	38	51
8th Grade	46.4	46.3	48.1	54.3	45.4	53	50	45	39
9th Grade	45.0	50.1	44.9	49.3	54.7	50	56	58	50
10th Grade	45.6	43.7	49.0	45.1	50.3	53	50	56	59
11th Grade	48.3	45.0	42.7	46.2	46.0	53	53	50	56
12th Grade	49.2	45.7	42.6	42.7	43.0	46	52	52	52
Total (K-12)	508.8	512.2	516.0	541.1	540.8	561	568	564	564
Total (PreK-12)	515.6	518.3	521.4	548.7	550.2	607	613	609	609
K-12 +/- from Previous Year	-17.8	3.4	3.8	25.1	-0.3	20	7	-4	0



Student Activity Account – Month End November 2025

Fund #	Description	Receipt	Expense
4	Student Council - HyVee Stores		\$ 274.48
4	Student Council - Pepsi		\$ 258.00
4	Student Council - Dodie Deryick		\$ 45.00
4	Student Council - Brad's Market		\$ 745.96
8	Junior Class - Wyhe's Fundraising		\$ 1,512.00
14	FFA - EwellEducation Services		\$ 63.00
14	FFA - Brad's Market		\$ 127.47
15	FCCLA - Nothing Bundt Cakes		\$ 4,431.50
15	FCCLA - Country Side Auto		\$ 500.00
4	Student Council - Lobby Pop	\$ 314.75	
4	Student Council - Lobby Pop	\$ 580.00	
8	Junior Class - Hot Cocoa	\$ 215.00	
8	Junior Class - Puffins	\$ 2,305.00	
9	Senior Class - Tip Night	\$ 1,038.60	
14	FFA - Raffle	\$ 1,162.00	
15	FCCLA - Bundt Cakes	\$ 6,915.00	
November 2025 Totals		\$ 12,530.35	\$ 7,957.41

Fund Name	FY26 Beginning Balance	November 2025		Year-To-Date			Ending Balance	+/- From SOY
		Receipts	Expenses	Receipts	Expenses	Transfers		
FCCLA	\$ 15,529.65	\$ 6,915.00	\$ 4,931.50	\$ 21,549.00	\$ 32,211.78	\$ -	\$ 4,866.87	-68.7%
FFA	\$ 2,392.22	\$ 1,162.00	\$ 190.47	\$ 1,162.00	\$ 1,369.78	\$ -	\$ 2,184.44	-8.7%
Grade 11	\$ 5,156.18	\$ 2,520.00	\$ 1,512.00	\$ 10,330.50	\$ 2,919.00	\$ (4,356.18)	\$ 8,211.50	59.3%
Grade 12	\$ 21.27	\$ 1,038.60	\$ -	\$ 1,038.60	\$ 265.89	\$ 4,334.91	\$ 5,128.89	24013.3%
National Honor Society	\$ 737.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737.48	0.0%
Student Council	\$ 6,108.65	\$ 894.75	\$ 1,323.44	\$ 5,030.35	\$ 2,177.11	\$ 21.27	\$ 8,983.16	47.1%
November 2025 Totals	\$ 29,945.45	\$ 12,530.35	\$ 7,957.41	\$ 39,110.45	\$ 38,943.56	\$ (0.00)	\$ 30,112.34	0.6%

FINANCIAL REPORT

CASH FLOW | END OF NOVEMBER 2025

Account	Description - Use	Beginning Balance	Dividends - Interest	Credits - Revenue	Debits - Expenditures	Total Fixed Income	Ending Balance	
State Bank of Taunton [0200]	General	\$ 404,126.10		\$ 922,875.00	\$ 792,394.39		\$ 534,606.71	32.3%
State Bank of Taunton [0218]	Student Activities	\$ 25,539.40		\$ 12,530.35	\$ 7,957.41		\$ 30,112.34	17.9%
State Bank of Taunton [0226]	Petty Cash	\$ 500.00		\$ 400.00	\$ -		\$ 900.00	80.0%
State Bank of Taunton [0234]	Payroll	\$ 554.10		\$ 284,190.84	\$ 284,190.84		\$ 554.10	0.0%
PMA-MN Trust [2023A]	2023A	\$ 478,479.87	\$ 1,519.87	\$ -	\$ -	\$ -	\$ 479,999.74	0.3%
PMA-MN Trust [2023B]	2023B	\$ 2,067,932.26	\$ 6,568.65	\$ -	\$ -	\$ -	\$ 2,074,500.91	0.3%
PMA-MN Trust [Operating]	Investments	\$ 3,968,067.83	\$ 9,444.27	\$ 322,463.05	\$ 450,000.00	\$ 894,900.00	\$ 3,849,975.15	-3.0%
End of November 2025 Statement Totals: All Depositories		\$ 6,945,199.56	\$ 17,532.79	\$ 1,542,459.24	\$ 1,534,542.64	\$ 894,900.00	\$ 6,970,648.95	0.4%
Net Cash Flow Increase From November 1, 2025 to November 30, 2025							\$ 25,449.39	0.4%



FINANCIAL REPORT

ALL FUNDS | EXPENSES & REVENUES

Sequence: L, Fd		202405			202505			202605		
Description	Budget			Budget			Budget			
	BUD24	Year to Date	%	BUD25	Year to Date	%	ADP26	Year to Date	%	
01 General Fund	(7,760,002.00)	(1,831,835.38)	24%	(7,967,047.00)	(2,144,237.65)	27%	(8,316,367.00)	(2,213,031.22)	27%	
02 Food Service Fund	(497,500.00)	(120,373.47)	24%	(501,520.00)	(134,945.44)	27%	(506,870.00)	(145,547.70)	29%	
04 Community Service	(174,041.00)	(51,806.73)	30%	(191,756.00)	(77,612.48)	40%	(216,100.00)	(75,482.09)	35%	
06 Building Construction Fund	(2,635,533.00)	(2,574,488.20)	98%	(85,000.00)	(54,212.93)	64%	(110,000.00)	(122,983.62)	112%	
07 Debt Service Fund	(1,178,297.00)	(601,941.31)	51%	(1,714,917.00)	(1,068,595.01)	62%	(1,588,977.00)	(1,010,743.38)	64%	
21 Student Activity Account	0.00	1,146.02	0%	0.00	4,946.29	0%	0.00	(166.89)	0%	
R Revenue	(12,245,373.00)	(5,179,299.07)	42%	(10,460,240.00)	(3,474,657.22)	33%	(10,738,314.00)	(3,567,954.90)	33%	
01 General Fund	7,904,910.00	2,667,396.01	34%	7,930,185.00	2,949,968.81	37%	8,278,726.00	2,645,636.69	32%	
02 Food Service Fund	475,972.00	163,778.28	34%	517,663.00	172,883.97	33%	503,120.00	169,581.20	34%	
04 Community Service	240,967.00	71,469.31	30%	253,575.00	84,293.31	33%	264,478.00	90,025.48	34%	
06 Building Construction Fund	36,000.00	35,378.78	98%	264,358.00	0.00	0%	269,350.00	137,089.90	51%	
07 Debt Service Fund	1,177,800.00	126,400.00	11%	1,545,578.00	246,202.50	16%	1,552,875.00	168,075.00	11%	
E Expenditure	9,835,649.00	3,064,422.38	31%	10,511,359.00	3,453,348.59	33%	10,868,549.00	3,210,408.27	30%	



FINANCIAL REPORT

FUND 1 | GENERAL FUND REVENUES

Sequence: Fd, O/S		202405			202505			202605		
Description	Budget			Budget			Budget			
	BUD24	Year to Date	%	BUD25	Year to Date	%	ADP26	Year to Date	%	
01 General Fund										
000 Local Revenues	(1,818,631.00)	(491,256.57)	27%	(1,630,758.00)	(486,273.21)	30%	(1,845,370.00)	(663,312.86)	36%	
200 State Revenues	(4,736,729.00)	(1,115,135.41)	24%	(4,884,767.00)	(1,353,433.99)	28%	(5,004,144.00)	(1,338,378.92)	27%	
300 State Revenues	(1,017,477.00)	(185,617.91)	18%	(1,227,801.00)	(190,111.38)	15%	(1,321,940.00)	(187,731.42)	14%	
400 Federal Revenues from State	(148,519.00)	(37,997.99)	26%	(183,735.00)	(114,113.01)	62%	(90,032.00)	(22,700.52)	25%	
500 Federal Revenues from Fed Sou	(38,646.00)	0.00	0%	(39,986.00)	0.00	0%	(54,881.00)	0.00	0%	
600 Loc Sales, Ins Recov & Jdgmnt	0.00	(1,827.50)	0%	0.00	(306.06)	0%	0.00	(907.50)	0%	
01 General Fund	(7,760,002.00)	(1,831,835.38)	24%	(7,967,047.00)	(2,144,237.65)	27%	(8,316,367.00)	(2,213,031.22)	27%	



FINANCIAL REPORT

FUND 1 | GENERAL FUND EXPENSES

Sequence: Fd, O/S	202405			202505			202605		
	Budget			Budget			Budget		
	Description	BUD24	Year to Date %	BUD25	Year to Date %	ADP26	Year to Date %		
01 General Fund									
100 Salaries & Wages	4,295,935.00	1,283,559.50 30%	4,413,774.00	1,405,309.93 32%	4,409,427.00	1,447,821.35 33%			
200 Employee Benefits	1,119,935.00	317,449.28 28%	1,142,232.00	329,165.19 29%	1,156,833.00	363,769.23 31%			
300 Purchased Services	1,443,025.00	483,852.38 34%	1,488,118.00	537,333.31 36%	1,709,709.00	527,561.19 31%			
400 Supplies & Materials	787,395.00	379,221.02 48%	662,199.00	503,761.15 76%	607,083.00	250,362.65 41%			
500 Capital Expenditures	234,000.00	188,120.34 80%	194,112.00	157,436.91 81%	364,524.00	40,805.34 11%			
800 Other Expenditures	24,620.00	15,193.49 62%	29,750.00	16,962.32 57%	31,150.00	15,316.93 49%			
01 General Fund	7,904,910.00	2,667,396.01 34%	7,930,185.00	2,949,968.81 37%	8,278,726.00	2,645,636.69 32%			



FINANCIAL REPORT

EXECUTIVE SUMMARY

-  Positive net cash flow (+\$25,449); ending balance of \$6.97M
-  General Fund revenues strong; account “balance” increased to \$534,607
-  Expenditures at 37% of budget—consistent with seasonal trends
-  Investment portfolio remains strong at \$3.85M, earning ~4% yield
-  Bond accounts stable with ongoing interest earnings
-  Overall financial position remains stable heading into next quarter



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 (MN02-31273-0101) Operating

11/1/2025 - 11/30/2025

Investment Pool Summary		IS
Beginning Market Balance		\$3,073,167.83
Dividends		\$9,444.27
Purchases		\$322,463.05
Redemptions		(\$450,000.00)
Ending Market Balance		\$2,955,075.15
Average Monthly Rate		3.865%
NAV / Share Price		1.000
Total		\$2,955,075.15
Total Fixed Income		\$894,900.00
Account Total		\$3,849,975.15

Your Representative(s)

Xander Nguyen

(612) 509-2564

xnguyen@pmanetwork.com

Steve Pumper

(612) 509-2565

spumper@pmanetwork.com

Representatives are associated with PMA Securities, LLC

Minnesota ISD #414

504 N. Monroe St.

Minneota, MN 56264



PTMA Financial Solutions

2135 CityGate Lane, 7th Floor
Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (MN02-31273-0101) Operating

IS 11/1/2025 - 11/30/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
11922371	11/10/2025	11/10/2025	Online Wire Redemption	(\$200,000.00)	\$0.00	\$1.000	(200,000.000)
1195206	11/13/2025	11/13/2025	State Funds Purchase, ISD 0414	\$0.00	\$41,636.87	\$1.000	41,636.870
11967374	11/14/2025	11/14/2025	State Funds Purchase, ISD 0414	\$0.00	\$54,610.14	\$1.000	54,610.140
11978222	11/17/2025	11/17/2025	State Funds Purchase, MN State-MMB ACH	\$0.00	\$15,349.77	\$1.000	15,349.770
12033661	11/24/2025	11/24/2025	Online Wire Redemption	(\$250,000.00)	\$0.00	\$1.000	(250,000.000)
12055407	11/26/2025	11/26/2025	State Funds Purchase, ISD 0414	\$0.00	\$210,866.27	\$1.000	210,866.270
	11/30/2025	11/30/2025	Total Dividend Reinvestment	\$0.00	\$9,444.27	\$1.000	9,444.270
				(\$450,000.00)	\$331,907.32		(118,092.680)

Beginning Market Value: \$3,073,167.83 | Ending Market Value: \$2,955,075.15



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				11/30/2025		IS Account Balance	\$2,955,075.15	3.865%	\$1.000	\$2,955,075.15	\$2,955,075.15
CD	N	1373684-1	02/04/2025	02/04/2025	02/04/2026	T Bank, National Association, TX	\$239,800.00	4.179%		\$249,820.19	\$239,800.00
CD	N	1373683-1	02/04/2025	02/04/2025	02/04/2026	GBank, NV	\$239,800.00	4.177%		\$249,816.45	\$239,800.00
CD	N	1389332-1	10/02/2025	10/02/2025	04/03/2026	Western Alliance Bank, CA	\$180,000.00	3.833%		\$183,459.15	\$180,000.00
CD	N	1373682-1	02/04/2025	02/04/2025	07/28/2026	Cornerstone Bank, NE	\$235,300.00	4.149%		\$249,715.77	\$235,300.00
							\$3,849,975.15			\$3,887,886.71	\$3,849,975.15

Time and Dollar Weighted Average Portfolio Yield: 4.093%

Weighted Average Portfolio Maturity: 123.42 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	76.756%	\$2,955,075.15	IS Account
CD	23.244%	\$894,900.00	Certificate of Deposit

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool 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 or the balance at statement date for pool 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" for fixed term investments or the balance at statement date for pool investments.

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 (MN02-31273-0201) 2023A Bonds (Municipal Advisory Account)

11/1/2025 - 11/30/2025

Investment Pool Summary		IS
Beginning Market Balance		\$478,479.87
Dividends		\$1,519.87
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$479,999.74
Average Monthly Rate		3.865%
NAV / Share Price		1.000
Total		\$479,999.74
Total Fixed Income		\$0.00
Account Total		\$479,999.74

Your Representative(s)

Xander Nguyen

(612) 509-2564

xnguyen@pmanetwork.com

Steve Pumper

(612) 509-2565

spumper@pmanetwork.com

Representatives are associated with PMA Securities, LLC

Minnesota ISD #414

504 N. Monroe St.

Minnesota, MN 56264



PTMA Financial Solutions

2135 CityGate Lane, 7th Floor
Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (MN02-31273-0201) 2023A Bonds

IS 11/1/2025 - 11/30/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	11/30/2025	11/30/2025	Total Dividend Reinvestment	\$0.00	\$1,519.87	\$1.000	1,519.870
				\$0.00	\$1,519.87		1,519.870

Beginning Market Value: \$478,479.87 | Ending Market Value: \$479,999.74



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				11/30/2025		IS Account Balance	\$479,999.74	3.865%	\$1.000	\$479,999.74	\$479,999.74
							\$479,999.74			\$479,999.74	\$479,999.74

Time and Dollar Weighted Average Portfolio Yield: n/a

Weighted Average Portfolio Maturity: n/a

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	100.000%	\$479,999.74	IS Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool 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 or the balance at statement date for pool 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" for fixed term investments or the balance at statement date for pool investments.



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 (MN02-31273-0202) 2023B Taxable Bonds (Municipal Advisory Account)

11/1/2025 - 11/30/2025

Investment Pool Summary		IS
Beginning Market Balance		\$2,067,932.26
Dividends		\$6,568.65
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$2,074,500.91
Average Monthly Rate		3.865%
NAV / Share Price		1.000
Total		\$2,074,500.91
Total Fixed Income		\$0.00
Account Total		\$2,074,500.91

Your Representative(s)

Xander Nguyen

(612) 509-2564

xnguyen@pmanetwork.com

Steve Pumper

(612) 509-2565

spumper@pmanetwork.com

Representatives are associated with PMA Securities, LLC

Minnesota ISD #414

504 N. Monroe St.

Minneota, MN 56264



PTMA Financial Solutions

2135 CityGate Lane, 7th Floor
Naperville, IL 60563



MNTrust Monthly Statement

Minnesota ISD #414

Transaction Activity (MN02-31273-0202) 2023B Taxable Bonds

IS 11/1/2025 - 11/30/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	11/30/2025	11/30/2025	Total Dividend Reinvestment	\$0.00	\$6,568.65	\$1.000	6,568.650
				\$0.00	\$6,568.65		6,568.650

Beginning Market Value: \$2,067,932.26 | Ending Market Value: \$2,074,500.91



MNTrust Monthly Statement

Minnesota ISD #414

Current Portfolio

11/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
IS				11/30/2025		IS Account Balance	\$2,074,500.91	3.865%	\$1.000	\$2,074,500.91	\$2,074,500.91
							\$2,074,500.91			\$2,074,500.91	\$2,074,500.91

Time and Dollar Weighted Average Portfolio Yield: n/a

Weighted Average Portfolio Maturity: n/a

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	100.000%	\$2,074,500.91	IS Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool 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 or the balance at statement date for pool 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" for fixed term investments or the balance at statement date for pool investments.

Minneota Public School
Detail Payment Register By Check
Fund Summary

Fund	Description	Total
01	General Fund	\$466,147.79
02	Food Service Fund	\$29,743.71
04	Community Service	\$4,258.27
Report Total		\$500,149.77

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	00211			SW/WC SERVICE COOPERATIVES		Wire			
			B 01 215 027	Group Health Insurance			\$36,174.30		
PO#:	Voucher #:	51412	Invoice	Invoice No: 11/3 Health Ins.	11/24/2025		Paid Amt:	\$36,174.30	
							Check Amount:	\$36,174.30	
SBT	00127			COMMISSIONER OF REVENUE		Wire			
			B 01 215 013	ST TAX			\$6,536.86		
PO#:	Voucher #:	51407	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$6,536.86	
							Check Amount:	\$6,536.86	
SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire			
			B 01 215 017	PERA			\$8,195.20		
PO#:	Voucher #:	51408	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$8,195.20	
							Check Amount:	\$8,195.20	
SBT	00710			TEACHERS RETIREMENT		Wire			
			B 01 215 018	TRA			\$24,775.06		
PO#:	Voucher #:	51410	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$24,775.06	
							Check Amount:	\$24,775.06	
SBT	2313			Educators Benefit Consultants		Wire			
			B 01 215 000	PAYROLL DEDUCTIONS			\$1,613.88		
			B 01 215 085	MED FSA			\$825.00		
			B 01 215 086	PAYROLL DEDUCTIONS			\$645.83		
PO#:	Voucher #:	51403	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$3,084.71	
							Check Amount:	\$3,084.71	
SBT	3017			EFTPS		Wire			
			B 01 215 010	FICA/MD			\$29,402.92		
			B 01 215 011	FED TAX			\$10,877.70		
PO#:	Voucher #:	51405	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$40,280.62	
							Check Amount:	\$40,280.62	
SBT	3022			Common Remitter		Wire			
			B 01 215 005	PAYANNU			\$5,828.91		
PO#:	Voucher #:	51411	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$5,828.91	
			B 01 215 005	PAYANNU			\$200.34		
PO#:	Voucher #:	51409	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$200.34	
			B 01 215 005	PAYANNU			\$598.41		
PO#:	Voucher #:	51404	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$598.41	
							Check Amount:	\$6,627.66	

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	2819			EMC Insurance Companies		Wire		
				E 01 005 940 000 000 340 Property, Liability		\$5,889.38		
				E 01 005 760 000 720 340 Auto		\$669.70		
PO#:	Voucher #:	51422	Invoice	Invoice No: 7002753616	11/25/2025		Paid Amt:	\$6,559.08
							Check Amount:	\$6,559.08
SBT	00127			COMMISSIONER OF REVENUE		Wire		
				B 01 215 013 ST TAX		\$6,154.84		
PO#:	Voucher #:	51507	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$6,154.84
							Check Amount:	\$6,154.84
SBT	00594			PUBLIC EMPLOYEES RETIREMENT		Wire		
				B 01 215 017 PERA		\$7,101.92		
PO#:	Voucher #:	51508	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$7,101.92
							Check Amount:	\$7,101.92
SBT	00710			TEACHERS RETIREMENT		Wire		
				B 01 215 018 TRA		\$24,520.88		
PO#:	Voucher #:	51510	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$24,520.88
							Check Amount:	\$24,520.88
SBT	2313			Educators Benefit Consultants		Wire		
				B 01 215 000 PAYROLL DEDUCTIONS		\$1,613.88		
				B 01 215 085 MED FSA		\$825.00		
				B 01 215 086 PAYROLL DEDUCTIONS		\$645.83		
PO#:	Voucher #:	51503	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$3,084.71
							Check Amount:	\$3,084.71
SBT	3017			EFTPS		Wire		
				B 01 215 010 FICA/MD		\$27,844.24		
				B 01 215 011 FED TAX		\$10,214.88		
PO#:	Voucher #:	51505	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$38,059.12
							Check Amount:	\$38,059.12
SBT	3022			Common Remitter		Wire		
				B 01 215 005 PAYANNU		\$5,828.91		
PO#:	Voucher #:	51511	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$5,828.91
				B 01 215 005 PAYANNU		\$200.34		
PO#:	Voucher #:	51509	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$200.34
				B 01 215 005 PAYANNU		\$598.41		
PO#:	Voucher #:	51504	Invoice	Invoice No: S2026110	12/10/2025		Paid Amt:	\$598.41
							Check Amount:	\$6,627.66

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	01418			HORACE MANN		Wire		
			B 01	215 051	Payroll Deduction	\$231.60		
PO#:	Voucher #:	51537	Invoice	Invoice No:	Car Ins	11/30/2025	Paid Amt:	\$231.60
							Check Amount:	\$231.60
SBT	52505	4009		AG PLUS COOPERATIVE		Check		
			E 01	005 760 000 720 440	Fuel	\$37.65		
PO#:	Voucher #:	51399	Invoice	Invoice No:	10/31/25 Stmt	11/19/2025	Paid Amt:	\$37.65
							Check Amount:	\$37.65
SBT	52506	3861		CASH		Check		
			E 01	300 294 211 000 369	11/21 Student Band Members	\$525.00		
			E 01	300 294 211 000 369	11/21 Band Director	\$35.00		
PO#:	Voucher #:	51402	Invoice	Invoice No:	11/21 State Band	11/19/2025	Paid Amt:	\$560.00
							Check Amount:	\$560.00
SBT	52507	4546		Delano Public Schools		Check		
			E 01	300 294 221 000 369	12/13 Wrestling Invite	\$275.00		
PO#:	Voucher #:	51400	Invoice	Invoice No:	12/13 Wrestling	11/19/2025	Paid Amt:	\$275.00
							Check Amount:	\$275.00
SBT	52508	3625		NEW ULM BASKETBALL ASSOCIATION		Check		
			E 04	005 505 280 321 305	2/14 6th Boys Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51373	Invoice	Invoice No:	2/14 6th Boys Comm	11/19/2025	Paid Amt:	\$300.00
			E 04	005 505 280 321 305	2/17 4th Boys Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51375	Invoice	Invoice No:	2/14 4th Boys Comm	11/19/2025	Paid Amt:	\$300.00
			E 04	005 505 280 321 305	2/28 5th Girls Comm Ed Basketball	\$225.00		
PO#:	Voucher #:	51362	Invoice	Invoice No:	2/28 5th Girls Comm	11/19/2025	Paid Amt:	\$225.00
			E 04	005 505 280 321 305	2/28 4th Girls Comm Ed Basketball	\$225.00		
PO#:	Voucher #:	51361	Invoice	Invoice No:	2/28 4th Girls Comm	11/19/2025	Paid Amt:	\$225.00
			E 04	005 505 280 321 305	2/14 5th Boys Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51374	Invoice	Invoice No:	2/14 5th Boys Comm	11/19/2025	Paid Amt:	\$300.00
			E 04	005 505 280 321 305	2/28 6th Girls Comm Ed Basketball	\$225.00		
PO#:	Voucher #:	51363	Invoice	Invoice No:	2/28 6th Girls Comm	11/19/2025	Paid Amt:	\$225.00
							Check Amount:	\$1,575.00
SBT	52509	3975		NLS BASKETBALL		Check		
			E 04	005 505 280 321 305	2/15 6th Girls Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51358	Invoice	Invoice No:	2/15 6th Girls Comm	11/19/2025	Paid Amt:	\$300.00
			E 04	005 505 280 321 305	2/15 5th Girls Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51359	Invoice	Invoice No:	2/15 5th Girls Comm	11/19/2025	Paid Amt:	\$300.00

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52509	3975		NLS BASKETBALL		Check		
			E 04	005 505 280 321 305	2/15 4th Girls Comm Ed Basketball	\$300.00		
PO#:	Voucher #:	51360	Invoice	Invoice No: 2/15 4th Girls Comm	11/19/2025	Paid Amt:	\$300.00	
						Check Amount:	\$900.00	
SBT	52510	00122		VIKING COCA-COLA BOTTLING		Check		
			E 01	300 298 239 000 401	Fanta Orange	\$33.50		
			E 01	300 298 239 000 401	Barqs Root Beer	\$33.50		
			E 01	300 298 239 000 401	Mello Yello	\$167.50		
			E 01	300 298 239 000 401	Sprite	\$67.00		
			E 01	300 298 239 000 401	Diet Dr Pepper	\$33.50		
			E 01	300 298 239 000 401	Dr Pepper	\$134.00		
			E 01	300 298 239 000 401	Diet Coke	\$100.50		
			E 01	300 298 239 000 401	Coke	\$33.50		
			E 01	300 298 239 000 401	Berry Blast Powerade	\$66.00		
PO#:	Voucher #:	51401	Invoice	Invoice No: 3807116	11/19/2025	Paid Amt:	\$669.00	
						Check Amount:	\$669.00	
SBT	52511	4322		AFSCME		Check		
			B 01	215 080	11/10 Dues	\$405.05		
			B 01	215 080	11/25 Dues	\$405.05		
PO#:	Voucher #:	51417	Invoice	Invoice No: Nov 25 Dues	11/24/2025	Paid Amt:	\$810.10	
						Check Amount:	\$810.10	
SBT	52512	00017		AMERICAN FAMILY ASSURANCE		Check		
			B 01	215 026	Group Cancer - Payroll Deduction	\$1,168.00		
PO#:	Voucher #:	51420	Invoice	Invoice No: 003680	11/24/2025	Paid Amt:	\$1,168.00	
						Check Amount:	\$1,168.00	
SBT	52513	3303		Legal Shield		Check		
			B 01	215 033	Group Legal - Payroll Deduction	\$181.40		
PO#:	Voucher #:	51416	Invoice	Invoice No: 11/15/2025	11/24/2025	Paid Amt:	\$181.40	
						Check Amount:	\$181.40	
SBT	52514	1080		MN NCPERS Life Insurance		Check		
			B 01	215 025	Group Life - Payroll Deduction	\$16.00		
PO#:	Voucher #:	51415	Invoice	Invoice No: 185001122025	11/24/2025	Paid Amt:	\$16.00	
						Check Amount:	\$16.00	
SBT	52515	2490		USABLE Life		Check		
			B 01	215 027	Group Life - Payroll Deduction	\$44.80		
PO#:	Voucher #:	51413	Invoice	Invoice No: 0006045227	11/24/2025	Paid Amt:	\$44.80	

Minneota Public School
Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52515	2490		USAbLe Life		Check			
			B 01	215 027	Group Life - Payroll Deduction		\$109.20		
PO#:	Voucher #:	51414	Invoice	Invoice No: 0006045218	11/24/2025	Paid Amt:	\$109.20		
						Check Amount:	\$154.00		
SBT	52516	4518		VSP Insurance Co (CT)		Check			
			B 01	215 034	Group Vision - Payroll Deduction		\$227.98		
PO#:	Voucher #:	51418	Invoice	Invoice No: 824002550	11/24/2025	Paid Amt:	\$227.98		
						Check Amount:	\$227.98		
SBT	52517	4633		Cary Thein		Check			
			R 01	300 298 270 000 050	Dance Team Refund		\$110.00		
PO#:	Voucher #:	51429	Invoice	Invoice No: Dance Team Refund	11/25/2025	Paid Amt:	\$110.00		
						Check Amount:	\$110.00		
SBT	52518	4099		Cole Papers Inc		Check			
			E 01	005 810 000 000 401	Advenger Rev AGM Batts Pad Holder		\$14,000.00		
			E 01	005 810 000 000 401	Red Buffer Pad 14"		\$36.18		
			E 01	005 810 000 000 401	White Super Polish Pad		\$18.09		
PO#:	Voucher #:	51432	Invoice	Invoice No: 10645370	11/25/2025	Paid Amt:	\$14,054.27		
						Check Amount:	\$14,054.27		
SBT	52519	4277		Demme Learning		Check			
			E 01	300 420 000 740 433	Spelling you see Level B-Jack and Jill		\$65.43		
			E 01	300 420 000 740 433	Shipping		\$25.00		
PO#: 11269	Voucher #:	51433	Invoice	Invoice No: S016096	11/25/2025	Paid Amt:	\$90.43		
						Check Amount:	\$90.43		
SBT	52520	01527		FRANKS ELECTRIC & PLUMBING INC		Check			
			E 02	005 770 000 701 350	Garbage Disposal Work		\$80.00		
PO#:	Voucher #:	51423	Invoice	Invoice No: 27127-C	11/25/2025	Paid Amt:	\$80.00		
						Check Amount:	\$80.00		
SBT	52521	4336		Jessica Verly		Check			
			E 01	005 760 000 723 360	Transportation Agreement - 11/13 - 11/21		\$689.50		
PO#:	Voucher #:	51424	Invoice	Invoice No: 11/13 - 11/21	11/25/2025	Paid Amt:	\$689.50		
						Check Amount:	\$689.50		
SBT	52522	00380		JOHNSON CONTROL INC		Check			
			E 01	005 865 000 380 350	Boilers need to be Tuned		\$1,300.50		
PO#:	Voucher #:	51425	Invoice	Invoice No: 1-136750067235	11/25/2025	Paid Amt:	\$1,300.50		
						Check Amount:	\$1,300.50		

Minneota Public School
Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52523	01568		Minneota Education Minnesota Organization		Check			
			B 01	215 028 DUES			\$1,261.77		
PO#:	Voucher #:	51406	Invoice	Invoice No: S2026100	11/25/2025		Paid Amt:	\$1,261.77	
							Check Amount:	\$1,261.77	
SBT	52524	3865		Minnesota State High School League		Check			
			E 01	300 298 000 000 401 FY26 State Football Medals			\$110.00		
PO#:	Voucher #:	51430	Invoice	Invoice No: FY26 State FB	11/25/2025		Paid Amt:	\$110.00	
			E 01	300 298 000 000 401 FY26 Section Football Medals			\$88.00		
PO#:	Voucher #:	51431	Invoice	Invoice No: FY26 Sec FB	11/25/2025		Paid Amt:	\$88.00	
							Check Amount:	\$198.00	
SBT	52525	3722		MN RIVER VALLEY EDUCATION DISTRICT		Check			
			E 01	005 640 000 316 305 FY26 Flexible Year PD Funds			\$2,765.00		
PO#:	Voucher #:	51426	Invoice	Invoice No: 26-12	11/25/2025		Paid Amt:	\$2,765.00	
							Check Amount:	\$2,765.00	
SBT	52526	3640		Scale Center		Check			
			E 01	300 294 221 000 401 Annual Inspection of Wrestling Scale			\$225.00		
PO#:	Voucher #:	51427	Invoice	Invoice No: 24936	11/25/2025		Paid Amt:	\$225.00	
							Check Amount:	\$225.00	
SBT	52527	4632		South Central Service Cooperative		Check			
			E 01	300 211 000 000 390 PSEO Classes			\$3,822.00		
PO#:	Voucher #:	51428	Invoice	Invoice No: 24515	11/25/2025		Paid Amt:	\$3,822.00	
							Check Amount:	\$3,822.00	
SBT	52528	2256		Southwest Coaches Inc.		Check			
			E 01	300 294 211 000 369 Coach to State Football			\$3,000.00		
PO#:	Voucher #:	51421	Invoice	Invoice No: 2158	11/25/2025		Paid Amt:	\$3,000.00	
							Check Amount:	\$3,000.00	
SBT	52529	4093		ABBY WAGNER		Check			
			E 01	300 296 213 000 305 12/2 C Squad GBB Official			\$60.00		
PO#:	Voucher #:	51445	Invoice	Invoice No: 12/2 C Squad GBB	12/2/2025		Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
SBT	52530	3324		BLAIR MILLER		Check			
			E 01	300 296 213 000 305 12/2 JV/V GBB Official			\$150.00		
PO#:	Voucher #:	51441	Invoice	Invoice No: 12/2 JV/V GBB	12/2/2025		Paid Amt:	\$150.00	
							Check Amount:	\$150.00	

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52531	2323		Borch Sporting Goods		Check		
			E 01 300 296 213 000 401	Legacy GBB- SKU 76-8148		\$624.00		
PO#: 11329	Voucher #:	51434	Invoice	Invoice No: AYA003491-YA01	12/2/2025		Paid Amt:	\$624.00
			E 01 300 294 213 000 401	SKU-76-8138 Mens Spalding Legacy TF1000 B		\$780.00		
			E 01 300 294 213 000 401	SNR-75 KBA Slipp Nott Replacement Sheets		\$50.00		
PO#: 11336	Voucher #:	51435	Invoice	Invoice No: AYA003531-YA01	12/2/2025		Paid Amt:	\$830.00
							Check Amount:	\$1,454.00
SBT	52532	4439		Braeden Panka		Check		
			E 01 300 294 213 000 305	12/2 JH BBB Official		\$60.00		
PO#:	Voucher #:	51439	Invoice	Invoice No: 12/2 JH BBB	12/2/2025		Paid Amt:	\$60.00
							Check Amount:	\$60.00
SBT	52533	3267		CRAIG NORLAND		Check		
			E 01 300 296 213 000 305	12/2 JV/V GBB Official		\$150.00		
PO#:	Voucher #:	51443	Invoice	Invoice No: 12/2 JV/V GBB	12/2/2025		Paid Amt:	\$150.00
							Check Amount:	\$150.00
SBT	52534	1107		KEVEN LARSON		Check		
			E 01 300 296 213 000 305	12/2 C Squad GBB Official		\$60.00		
PO#:	Voucher #:	51442	Invoice	Invoice No: 12/2 C Squad GBB	12/2/2025		Paid Amt:	\$60.00
							Check Amount:	\$60.00
SBT	52535	4112		NATHAN SERBUS		Check		
			E 01 300 296 213 000 305	12/2 JV/V GBB Official		\$150.00		
PO#:	Voucher #:	51444	Invoice	Invoice No: 12/2 JV/V GBB	12/2/2025		Paid Amt:	\$150.00
							Check Amount:	\$150.00
SBT	52536	2176		Pepper of Minneapolis		Check		
			E 01 300 258 233 000 430	11426390E (Not) Alone E Print		\$75.00		
			E 01 300 258 233 000 430	11501831E Going Home E Print		\$55.00		
PO#: 11341	Voucher #:	51438	Invoice	Invoice No: 368039710	12/2/2025		Paid Amt:	\$130.00
							Check Amount:	\$130.00
SBT	52537	4242		Ryan Dalager		Check		
			E 01 300 294 213 000 305	12/2 JH BBB Official		\$60.00		
PO#:	Voucher #:	51440	Invoice	Invoice No: 12/2 JH BBB	12/2/2025		Paid Amt:	\$60.00
							Check Amount:	\$60.00
SBT	52538	2238		SNA Lockbox - Certification		Check		
			E 02 005 770 000 701 366	SB Renewal		\$17.00		
PO#:	Voucher #:	51436	Invoice	Invoice No: 441591	12/2/2025		Paid Amt:	\$17.00
							Check Amount:	\$17.00

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52539	3092		Southwest Health & Human Serv		Check		
			E 02	005 770 000 701 305	2026 License Renewal	\$300.00		
PO#:	Voucher #:	51437	Invoice	Invoice No: 808	12/2/2025	Paid Amt:	\$300.00	
						Check Amount:	\$300.00	
SBT	52540	4093		ABBY WAGNER		Check		
			E 01	300 296 213 000 305	12/4 JH GBB Official	\$60.00		
PO#:	Voucher #:	51459	Invoice	Invoice No: 12/4 JH GBB	12/3/2025	Paid Amt:	\$60.00	
						Check Amount:	\$60.00	
SBT	52541	4250		American Welding & Gas, Inc		Check		
			E 01	300 301 000 830 433	Acetylene Cylinder	\$20.40		
			E 01	300 301 000 830 433	Oxygen Cylinder	\$20.40		
			E 01	300 301 000 830 433	Argon CO2 Cylinder	\$71.40		
			E 01	300 301 000 830 433	Shipping	\$18.21		
PO#:	Voucher #:	51451	Invoice	Invoice No: 0011279404	12/3/2025	Paid Amt:	\$130.41	
						Check Amount:	\$130.41	
SBT	52542	2927		Big Stone Therapies, Inc.		Check		
			E 01	005 404 000 740 394	PT Mileage	\$12.60		
			E 01	005 404 000 740 394	PT Drive Time	\$70.70		
			E 01	005 404 000 740 394	PT	\$681.80		
			E 01	005 404 000 740 394	PTA Mileage	\$1.40		
			E 01	005 404 000 740 394	PTA Drive Time	\$35.00		
			E 01	005 404 000 740 394	PTA	\$399.00		
PO#:	Voucher #:	51452	Invoice	Invoice No: 30303	12/3/2025	Paid Amt:	\$1,200.50	
						Check Amount:	\$1,200.50	
SBT	52543	4452		Bob Slaba		Check		
			E 01	300 296 213 000 305	12/4 JV/V GBB Official	\$150.00		
PO#:	Voucher #:	51463	Invoice	Invoice No: 12/4 JV/V GBB	12/3/2025	Paid Amt:	\$150.00	
						Check Amount:	\$150.00	
SBT	52544	4208		COORDINATED BUSINESS SYSTEMS		Check		
			E 01	005 257 000 302 560	Monthly Useage Statement	\$1,673.10		
PO#:	Voucher #:	51453	Invoice	Invoice No: INV504929	12/3/2025	Paid Amt:	\$1,673.10	
						Check Amount:	\$1,673.10	
SBT	52545	4444		Eric Hansen		Check		
			E 01	300 296 213 000 305	12/4 JV/V GBB Official	\$150.00		
PO#:	Voucher #:	51460	Invoice	Invoice No: 12/4 JV/V GBB	12/3/2025	Paid Amt:	\$150.00	
						Check Amount:	\$150.00	

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52546	4094		ESJD - SIOUX FALLS		Check		
			E 02	005 770 000 701 490	Food	\$18.15		
			E 02	005 770 000 701 495	Milk	\$3,674.76		
PO#:	Voucher #:	51446	Invoice	Invoice No: 11/30/25 Stmt	12/3/2025	Paid Amt:	\$3,692.91	
						Check Amount:	\$3,692.91	
SBT	52547	3483		FIRST		Check		
			E 01	300 292 209 000 369	#4182 FIRST Robotics Competition Registration	\$6,300.00		
			E 01	300 292 209 000 369	Mysite Ground Ship Season Specific Only	\$50.00		
PO#: 11293	Voucher #:	51447	Invoice	Invoice No: INV152753	12/3/2025	Paid Amt:	\$6,350.00	
						Check Amount:	\$6,350.00	
SBT	52548	3830		GARY KACZMAREK		Check		
			E 01	300 296 213 000 305	12/4 JV/V GBB Official	\$150.00		
PO#:	Voucher #:	51461	Invoice	Invoice No: 12/4 JV/V GBB	12/3/2025	Paid Amt:	\$150.00	
						Check Amount:	\$150.00	
SBT	52549	00275		GISLASON'S HARDWARE		Check		
			E 01	005 810 191 000 401	Grounds Supplies	\$153.96		
			E 01	005 810 000 000 401	Custodial Supplies	\$82.42		
			E 01	300 301 000 830 433	Shop Supplies	\$402.99		
			E 02	005 770 000 701 401	Kitchen Supplies	\$4.59		
PO#:	Voucher #:	51448	Invoice	Invoice No: 11/30/25 Stmt	12/3/2025	Paid Amt:	\$643.96	
						Check Amount:	\$643.96	
SBT	52550	3638		IS Restaurant Design Equipment & Supply		Check		
			E 02	005 770 000 701 350	Tilt Fryer Repair & Labor	\$430.00		
PO#:	Voucher #:	51449	Invoice	Invoice No: AR21285	12/3/2025	Paid Amt:	\$430.00	
						Check Amount:	\$430.00	
SBT	52551	2505		Minneota Bus Service		Check		
			E 01	005 760 000 726 360	Band Runs	\$503.82		
			E 01	005 760 000 720 305	Routes	\$6,946.22		
			E 01	005 760 000 723 360	ECSE Trips	\$1,411.20		
			E 01	005 760 000 723 360	Single Student Transport	\$1,425.12		
			E 01	300 296 227 733 305	Volleyball Bussing	\$844.58		
			E 01	300 294 211 733 305	Football Bussing	\$3,164.10		
			E 01	100 790 000 733 305	Elementary AR Field Trip	\$104.82		
PO#:	Voucher #:	51450	Invoice	Invoice No: November 2025 Trips	12/3/2025	Paid Amt:	\$14,399.86	
						Check Amount:	\$14,399.86	

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
SBT	52552	4251		Morgan Sanow		Check
			E 01 300 296 213 000 305	12/4 JH GBB Official		\$60.00
PO#:	Voucher #:	51462	Invoice	Invoice No: 12/4 JH GBB	12/3/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
SBT	52553	1337		Morris Area High School		Check
			E 01 300 294 221 000 369	12/5 Wrestling Invite		\$200.00
PO#:	Voucher #:	51458	Invoice	Invoice No: 12/5 Wrestling	12/3/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
SBT	52554	00829		POSTMASTER		Check
			E 01 005 110 000 000 329	PO Box Rental		\$106.00
PO#:	Voucher #:	51454	Invoice	Invoice No: Jan 2026	12/3/2025	Paid Amt: \$106.00
						Check Amount: \$106.00
SBT	52555	01833		RTR PUBLIC SCHOOL		Check
			E 01 300 296 213 000 369	12/6 Girls Hoop Classic		\$80.00
PO#:	Voucher #:	51455	Invoice	Invoice No: 12/6 Girls Hoop	12/3/2025	Paid Amt: \$80.00
						Check Amount: \$80.00
SBT	52556	2021		SIMPLEXGRINNELL LP		Check
			E 01 005 865 000 363 305	January 2026-December 2026		\$981.33
PO#:	Voucher #:	51457	Invoice	Invoice No: 25107222	12/3/2025	Paid Amt: \$981.33
						Check Amount: \$981.33
SBT	52557	3740		TMB Boys Basketball		Check
			E 01 300 294 213 000 369	12/6 Prairie Hoops Classic		\$80.00
PO#:	Voucher #:	51456	Invoice	Invoice No: 12/6 Prairie hoops	12/3/2025	Paid Amt: \$80.00
						Check Amount: \$80.00
SBT	52559	3558		ADVANCED HEALTH, SAFETY, & SECURITY		Check
			E 01 005 257 000 000 305	Doors Yearly Subscription - November 2025 to N		\$875.00
PO#:	Voucher #:	51467	Invoice	Invoice No: IN6160MN	12/5/2025	Paid Amt: \$875.00
						Check Amount: \$875.00
SBT	52560	4009		AG PLUS COOPERATIVE		Check
			E 01 005 760 000 720 440	Bus Fuel		\$5,955.14
			E 01 005 760 000 720 440	Van Fuel		\$611.94
			E 01 005 810 192 000 440	Building Fuel 7502 @ 2.37		\$17,779.74
PO#:	Voucher #:	51480	Invoice	Invoice No: 11/30/25 Stmt	12/5/2025	Paid Amt: \$24,346.82
						Check Amount: \$24,346.82
SBT	52561	00240		Brad's Market		Check
			E 01 300 331 000 830 433	FACS Class Supplies		\$459.44

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
SBT	52561	00240		Brad's Market		Check
			E 02	005 770 000 701 490	Food Service - Bread	\$1,470.00
			E 02	005 770 000 701 490	Food Service	\$929.83
			E 01	100 203 035 000 401	Viking Valor Supplies	\$46.15
			E 01	300 260 000 000 430	Science Supplies	\$30.19
			E 04	005 582 000 344 430	School Readiness Supplies	\$121.27
PO#:	Voucher #:	51472	Invoice	Invoice No: 11/30/25 Stmt	12/5/2025	Paid Amt: \$3,056.88
						Check Amount: \$3,056.88
SBT	52562	4636		Brendan Reiss		Check
			E 01	300 298 000 000 185	Extracurricular Games	\$40.00
PO#:	Voucher #:	51488	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt: \$40.00
						Check Amount: \$40.00
SBT	52563	4617		Carla Thompson		Check
			E 01	300 298 000 000 185	10/16 - 10/31 Games	\$45.00
PO#:	Voucher #:	51487	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt: \$45.00
						Check Amount: \$45.00
SBT	52564	01943		CHAD REISS		Check
			E 01	300 298 000 000 185	Extracurricular Games	\$40.00
PO#:	Voucher #:	51485	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt: \$40.00
						Check Amount: \$40.00
SBT	52565	2276		DREW BOUWMAN		Check
			E 01	300 298 000 000 185	Extracurricular Games	\$45.00
PO#:	Voucher #:	51481	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt: \$45.00
						Check Amount: \$45.00
SBT	52566	2712		DVS Renewal		Check
			E 01	005 760 000 720 401	Vehicle Tab Renewals	\$162.00
PO#:	Voucher #:	51470	Invoice	Invoice No: Feb 26 Renewal	12/5/2025	Paid Amt: \$162.00
						Check Amount: \$162.00
SBT	52567	4525		Emily Rybinski		Check
			E 01	300 298 000 000 185	Extracurricular Games	\$85.00
PO#:	Voucher #:	51486	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt: \$85.00
						Check Amount: \$85.00
SBT	52568	00317		HOFFMAN & BROBST		Check
			E 01	005 110 000 000 305	Professional Audit Services	\$18,750.00
PO#:	Voucher #:	51473	Invoice	Invoice No: 52589	12/5/2025	Paid Amt: \$18,750.00
						Check Amount: \$18,750.00

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52569	4231		JASMINE DESMET		Check		
			E 01 300 298 000 000 185	Extracurricular Games		\$85.00		
PO#:	Voucher #:	51482	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt:	\$85.00	
						Check Amount:	\$85.00	
SBT	52570	2385		JASON MYHRE		Check		
			E 01 300 298 000 000 185	Extracurricular Games		\$45.00		
PO#:	Voucher #:	51484	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt:	\$45.00	
						Check Amount:	\$45.00	
SBT	52571	4434		Kurt Fier		Check		
			E 01 300 298 000 000 185	Extracurricular Games		\$40.00		
PO#:	Voucher #:	51483	Invoice	Invoice No: 10/16 - 10/31 Games	12/5/2025	Paid Amt:	\$40.00	
						Check Amount:	\$40.00	
SBT	52572	1067		LALEMAN'S SEPTIC AND DRAIN CLEANING		Check		
			E 01 005 810 191 000 350	Porta Potty Services		\$3,460.00		
PO#:	Voucher #:	51479	Invoice	Invoice No: 10002	12/5/2025	Paid Amt:	\$3,460.00	
						Check Amount:	\$3,460.00	
SBT	52573	01175		MINN. ELEVATOR SERVICE, INC.		Check		
			E 01 005 865 000 347 305	December Monthly Service		\$219.43		
PO#:	Voucher #:	51474	Invoice	Invoice No: 1159753	12/5/2025	Paid Amt:	\$219.43	
						Check Amount:	\$219.43	
SBT	52574	1828		Minneota Building Materials		Check		
			E 01 300 301 000 830 433	Shop Supplies - HS		\$701.41		
			E 01 300 255 000 000 430	Shop Supplies - JH		\$481.59		
PO#:	Voucher #:	51475	Invoice	Invoice No: 11/30/25 Stmt	12/5/2025	Paid Amt:	\$1,183.00	
						Check Amount:	\$1,183.00	
SBT	52575	2505		Minneota Bus Service		Check		
			E 01 005 760 000 720 305	Tuition Routes		\$5,385.06		
			E 01 005 760 000 720 305	Regular Routes		\$34,991.58		
PO#:	Voucher #:	51476	Invoice	Invoice No: December 2025 Trips	12/5/2025	Paid Amt:	\$40,376.64	
						Check Amount:	\$40,376.64	
SBT	52576	00528		MUSIC STREET		Check		
			E 01 300 258 233 000 430	SOE Book 3 Drums & Mallet		\$8.50		
PO#:	Voucher #:	51466	Invoice	Invoice No: 213263234	12/5/2025	Paid Amt:	\$8.50	
						Check Amount:	\$8.50	
SBT	52577	00560		OTTERTAIL POWER CO		Check		
			E 01 005 810 184 000 330	School Building Electricity		\$3,982.70		

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
SBT	52577	00560		OTTERTAIL POWER CO		Check	
			E 01	005 810 192 000 330	Ballfield Electricity	\$265.41	
			E 01	005 810 192 000 330	Liftump Electricity	\$22.54	
			E 01	005 810 192 000 330	Garage Electricity	\$22.21	
PO#:	Voucher #:	51468	Invoice	Invoice No:	11/30/25 Stmt	12/5/2025	Paid Amt: \$4,292.86
							Check Amount: \$4,292.86
SBT	52578	00602		Performance Foodservice - Marshall		Check	
			E 02	005 770 000 701 490	Food Service	\$9,186.98	
			E 02	005 770 000 707 490	Ala Carte	\$693.06	
			E 02	005 770 000 701 401	Supplies	\$1,513.33	
PO#:	Voucher #:	51477	Invoice	Invoice No:	11/30/25 Stmt	12/5/2025	Paid Amt: \$11,393.37
							Check Amount: \$11,393.37
SBT	52579	00211		SW/WC SERVICE COOPERATIVES		Check	
			E 01	005 406 000 740 396	Visually Impaired - 1/4 Billing Salary	\$390.00	
			E 01	005 401 000 740 396	Speech 1/4 Billing - Salary	\$16,538.00	
			E 01	005 401 000 740 396	Speech 1/4 Billing - Salary	\$8,672.25	
			E 01	005 401 000 740 397	Speech 1/4 Billing - Benefits	\$5,622.92	
			E 01	005 401 000 740 397	Speech 1/4 Billing - Benefits	\$2,948.56	
			E 01	005 401 000 740 366	Speech 1/4 Billing - Travel	\$1,494.18	
			E 01	005 401 000 740 366	Speech 1/4 Billing - Travel	\$2,849.08	
			E 01	005 404 000 740 396	OT 1/4 Billing - Salary	\$9,139.50	
			E 01	005 420 000 740 396	Pyschologist 1/4 Billing - Salary	\$5,297.00	
			E 01	005 405 000 740 396	Deaf/HOH Billing - Salary	\$5,945.25	
			E 01	005 405 000 740 397	Deaf/HOH Billing - Benefits	\$4,042.77	
			E 01	005 405 000 740 366	Deaf/HOH Billing - Travel	\$2,826.73	
PO#:	Voucher #:	51471	Invoice	Invoice No:	11/30/25 Stmt	12/5/2025	Paid Amt: \$65,766.24
			E 01	005 110 000 000 305	Bank Reconciliation Assistance	\$340.00	
			E 01	005 257 000 000 305	Technology Integration - AI Guidance	\$234.75	
			E 01	005 257 000 000 305	Technology Integration	\$1,077.33	
			E 01	005 257 000 000 305	Cybersecurity Services	\$503.16	
			E 01	005 257 000 000 305	Tech Support	\$1,985.08	
PO#:	Voucher #:	51469	Invoice	Invoice No:	11/30/25 Stmt	12/5/2025	Paid Amt: \$4,140.32
							Check Amount: \$69,906.56
SBT	52580	4403		Sysco Western Minnesota, Inc.		Check	
			E 02	005 770 000 701 490	Food Service	\$11,119.09	
			E 02	005 770 000 707 490	Ala Carte	\$149.48	

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
SBT	52580	4403		Sysco Western Minnesota, Inc.		Check
			E 02 005 770 000 701 401	Supplies		\$157.44
PO#:	Voucher #:	51478	Invoice	Invoice No: 11/30/25 Stmt	12/5/2025	Paid Amt: \$11,426.01
						Check Amount: \$11,426.01
SBT	52581	4093		ABBY WAGNER		Check
			E 01 300 296 213 000 305	12/8 JH GBB Official		\$60.00
PO#:	Voucher #:	51499	Invoice	Invoice No: 12/8 JH GBB	12/8/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
SBT	52582	4583		Easton Johnston		Check
			E 01 300 296 213 000 305	12/8 JH GBB Official		\$60.00
PO#:	Voucher #:	51498	Invoice	Invoice No: 12/8 JH GBB	12/8/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
SBT	52585	01008		Willmar Middle School		Check
			E 01 300 294 221 000 369	12/8 Wrestling Invite		\$100.00
PO#:	Voucher #:	51502	Invoice	Invoice No: 12/8 Wrestling	12/8/2025	Paid Amt: \$100.00
						Check Amount: \$100.00
SBT	52586	01568		Minneota Education Minnesota Organization		Check
			B 01 215 028	DUES		\$1,261.77
PO#:	Voucher #:	51506	Invoice	Invoice No: S2026110	12/10/2025	Paid Amt: \$1,261.77
						Check Amount: \$1,261.77
SBT	52587	4634		A.C.T. Dust Collectors		Check
			E 01 005 810 000 000 401	DCF22711 Cartridge Filter for ACT Dust Collect		\$1,204.80
			E 01 005 810 000 000 401	Freight		\$120.00
PO#: 11343	Voucher #:	51464	Invoice	Invoice No: 0122644-IN	12/9/2025	Paid Amt: \$1,324.80
						Check Amount: \$1,324.80
SBT	52588	4093		ABBY WAGNER		Check
			E 04 005 505 280 321 305	12/13 Comm Ed Official		\$125.00
PO#:	Voucher #:	51520	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
SBT	52589	4640		Adam Dalager		Check
			E 04 005 505 280 321 305	12/13 Comm Ed Official		\$125.00
PO#:	Voucher #:	51522	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
SBT	52590	4309		AMTRUST FINANCIAL		Check
			E 01 100 203 000 000 270	Workers Compensation Insurance		\$6,819.00

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
SBT	52590	4309		AMTRUST FINANCIAL		Check		
			E 01	300 211 000 000 270	Workers Compensation Insurance	\$6,819.00		
PO#:	Voucher #:	51535	Invoice	Invoice No: 31139133	12/10/2025	Paid Amt:	\$13,638.00	
						Check Amount:	\$13,638.00	
SBT	52591	3695		AP Design		Check		
			E 01	300 294 211 000 401	9" Footbal Rock Star	\$75.20		
			E 01	300 294 211 000 401	Football Banner	\$90.40		
			E 01	300 294 211 000 401	Football High Relief Gold Medal	\$58.80		
			E 01	300 294 211 000 401	Spirit Mascot Viking	\$52.00		
PO#:	Voucher #:	51526	Invoice	Invoice No: 97680	12/10/2025	Paid Amt:	\$276.40	
						Check Amount:	\$276.40	
SBT	52592	3843		BENSON FOOD SERVICE		Check		
			E 01	005 640 000 316 366	Breakfast Meal - Paraprofessional	\$270.00		
			E 01	005 640 000 316 366	Lunch Meal - Paraprofessional	\$289.00		
PO#:	Voucher #:	51516	Invoice	Invoice No: 0	12/10/2025	Paid Amt:	\$559.00	
						Check Amount:	\$559.00	
SBT	52593	2323		Borch Sporting Goods		Check		
			E 01	300 296 213 000 401	UA PRIMETIME W'S JERSEY ROY M	\$528.00		
			E 01	300 296 213 000 401	UA PRIMETIME W'S JERSEY ROY L	\$660.00		
			E 01	300 296 213 000 401	UA PRIMETIME W'S SHORTS ROY S	\$66.00		
			E 01	300 296 213 000 401	UA PRIMETIME W'S SHORTS ROY M	\$660.00		
			E 01	300 296 213 000 401	UA PRIMETIME W'S SHORTS ROY L	\$462.00		
PO#: 11347	Voucher #:	51536	Invoice	Invoice No: AYA003128-YA02	12/10/2025	Paid Amt:	\$2,376.00	
						Check Amount:	\$2,376.00	
SBT	52594	4439		Braeden Panka		Check		
			E 01	300 294 213 000 305	12/12 JH BBB Official	\$60.00		
PO#:	Voucher #:	51515	Invoice	Invoice No: 12/12 JH BBB	12/10/2025	Paid Amt:	\$60.00	
			E 04	005 505 280 321 305	12/13 Comm Ed Official	\$125.00		
PO#:	Voucher #:	51519	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt:	\$125.00	
						Check Amount:	\$185.00	
SBT	52595	4642		Charlie Josephson		Check		
			E 04	005 505 280 321 305	12/13 Comm Ed Official	\$125.00		
PO#:	Voucher #:	51524	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt:	\$125.00	
						Check Amount:	\$125.00	
SBT	52596	4574		DSC Communications		Check		
			E 01	005 110 000 000 401	Battery 2300Mah LiON IP55	\$116.00		

Minneota Public School

Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
SBT	52596	4574		DSC Communications		Check
			E 01	005 110 000 000 401 Shipping		\$20.00
PO#:	Voucher #:	51528	Invoice	Invoice No: 2512429	12/10/2025	Paid Amt: \$136.00
						Check Amount: \$136.00
SBT	52597	4639		Elen Skaar		Check
			R 04	005 582 000 344 050 BS Preschool Refund		\$912.00
PO#:	Voucher #:	51513	Invoice	Invoice No: Preschool Refund	12/10/2025	Paid Amt: \$912.00
						Check Amount: \$912.00
SBT	52598	4374		Granite Telecommunications		Check
			E 01	005 810 000 000 320 Monthly Usage Statement		\$168.51
PO#:	Voucher #:	51518	Invoice	Invoice No: 725176064	12/10/2025	Paid Amt: \$168.51
						Check Amount: \$168.51
SBT	52599	4336		Jessica Verly		Check
			E 01	005 760 000 723 360 Transportation Agreement - 11/24 through 12/4		\$696.50
PO#:	Voucher #:	51534	Invoice	Invoice No: 11/24 - 12/4	12/10/2025	Paid Amt: \$696.50
						Check Amount: \$696.50
SBT	52600	1107		KEVEN LARSON		Check
			E 01	300 294 213 000 305 12/12 JH BBB Official		\$60.00
PO#:	Voucher #:	51514	Invoice	Invoice No: 12/12 JH BBB	12/10/2025	Paid Amt: \$60.00
						Check Amount: \$60.00
SBT	52601	4638		KLQP		Check
			E 01	300 294 211 000 369 Sponsor Minneota		\$150.00
PO#:	Voucher #:	51512	Invoice	Invoice No: 32929	12/10/2025	Paid Amt: \$150.00
						Check Amount: \$150.00
SBT	52602	2738		Lyon County Auditor/Treasurer		Check
			E 01	005 010 000 000 305 Minneota Public Schools - Real Estate Tax		\$56.00
PO#:	Voucher #:	51531	Invoice	Invoice No: 28-108016-0	12/10/2025	Paid Amt: \$56.00
						Check Amount: \$56.00
SBT	52603	00332		MARSHALL INDEPENDENT		Check
			E 01	005 110 000 000 305 School Counselor - Long Term Advertisement		\$799.35
PO#:	Voucher #:	51532	Invoice	Invoice No: 084590	12/10/2025	Paid Amt: \$799.35
						Check Amount: \$799.35
SBT	52604	2217		MASSP		Check
			E 01	005 640 000 316 366 Full Winter Conference - LL		\$305.00
PO#:	Voucher #:	51527	Invoice	Invoice No: WC12123	12/10/2025	Paid Amt: \$305.00
						Check Amount: \$305.00

Minneota Public School
Detail Payment Register By Check

Check Number: 52505-2147483647 Payment Date: 11/19/2025-12/31/2025 Period: 202605-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
SBT	52605	2253		MN Dept of Labor & Industry		Check			
			E 01	005 865 000 347 305	Elv 1040804 Elevator Annual Op		\$145.00		
PO#:	Voucher #:	51530	Invoice	Invoice No: 0000087287	12/10/2025	Paid Amt:	\$145.00		
						Check Amount:	\$145.00		
SBT	52606	4251		Morgan Sanow		Check			
			E 04	005 505 280 321 305	12/13 Comm Ed Official		\$125.00		
PO#:	Voucher #:	51521	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
SBT	52607	01254		PATZER'S HARDWARE		Check			
			E 01	005 810 191 000 401	Grass Seed TC Landscaper		\$179.99		
PO#:	Voucher #:	51529	Invoice	Invoice No: 8726175	12/10/2025	Paid Amt:	\$179.99		
						Check Amount:	\$179.99		
SBT	52608	4018		PEMBERTON LAW, P.L.L.P		Check			
			E 01	005 010 000 000 305	Professional Services		\$84.00		
PO#:	Voucher #:	51525	Invoice	Invoice No: 63	12/10/2025	Paid Amt:	\$84.00		
						Check Amount:	\$84.00		
SBT	52609	4423		Redwood Area Schools		Check			
			E 01	300 294 221 000 369	12/20 Wrestling Invite		\$425.00		
PO#:	Voucher #:	51517	Invoice	Invoice No: 12/20 Wrestling	12/10/2025	Paid Amt:	\$425.00		
						Check Amount:	\$425.00		
SBT	52610	4641		Sawyer DeSmet		Check			
			E 04	005 505 280 321 305	12/13 Comm Ed Official		\$125.00		
PO#:	Voucher #:	51523	Invoice	Invoice No: 12/13 Comm Ed	12/10/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
SBT	52611	2474		School Nurse Supply, Inc.		Check			
			E 01	005 720 000 000 401	#23480 Instant Cold Packs - 5" x 9" Large (24-c		\$290.00		
			E 01	005 720 000 000 401	#20231 Non-Woven Disposable Covers - 7" x 10"		\$76.00		
			E 01	005 720 000 000 401	#39685 Infectious Waste Disposal Bags - 1 Gal		\$4.49		
PO#: 11334	Voucher #:	51533	Invoice	Invoice No: INV1075230	12/10/2025	Paid Amt:	\$370.49		
						Check Amount:	\$370.49		
						Report Total:	\$500,149.77		

LEADERSHIP

REPORTS

MHS Activities and CE Report

December 2025

4 year Fall Participation Numbers

Activity	2022-2023	2023-2024	2024-2025	2025-2026
Cross Country	10	12	9	11
Football	94	92	96	95
Volleyball	58	58	58	60
FFA	35	38	36	31
Fall Musical	28	30	35	44

Winter Activities

JH Knowledge Bowl-Sub Section Dec 16 @ SMSU

GBB: 3-0; 12/12 @ Lakeview; 12/18 v RCW

BBB: Open Season @ Candy Cane @ WWG 12/12-12/13

WR: Morris Invite Champs; Tri @ MACCRAY 12/11;
Delano Invite 12/13

One Act Completed Auditions and start rehearsals 12/11

OTHER

Community Education:

Small Towne Crafting Dec 17 6:00p @ MHS-Adult opportunity

Robots & Rockets Jan 5-7 Grades 5-7 3:30 @ MHS

Babysitting Clinic Mar 2-4 Grades 5 and up 3:30 @ MHS

Open Gym: Youth Sundays Dec 7-Feb 22 12:30-3:00; Adults Wednesdays Dec 3-Mar 4 6:30-8:30

Enrollment as of 12/09/25 is 303 (up 4 since 11/19)

PreK: 46
K: 40 (up 1)
1: 31
2: 45
3: 34 (up 1)
4: 41 (up 1)
5: 33 (up 1)
6: 33

Quarter 2 Attendance

Attendance has remained consistently strong across October–December, with weekly averages generally ranging between 96–98%.

Week 9	96.91%
Week 10	98.11%
Week 11	96.24%
Week 12	97.40%
Week 13	96.97%
Week 14	96.77%
Week 15	95.45%

Elementary Updates

School Board Report

Nicolle Johnston

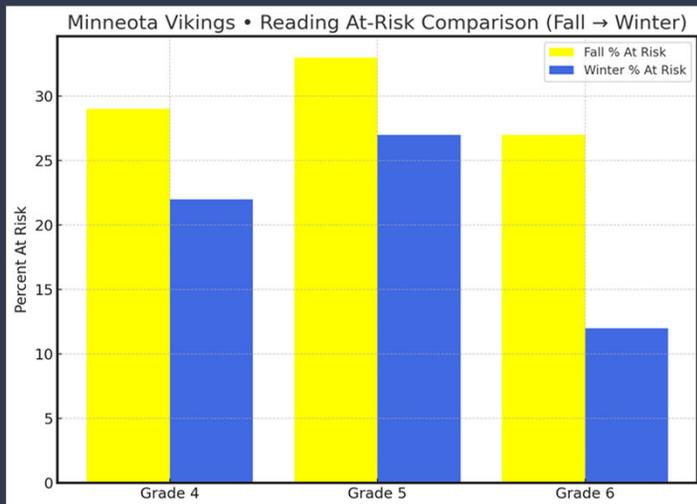


2025 Winter Dyslexia Screening Update

Grades 4-6

22/107 (20%): # of Students identified as having characteristics of Dyslexia and require additional screening with Capti ReadBasix

Grade	# identified as at risk in fall	# identified as at risk in winter
4	12/41 (29%)	9/41 (22%)
5	11/33 (33%)	9/33 (27%)
6	9/33 (27%)	4/33 (12%)



Tier 1 aReading Proficiency Data

	4	5	6
Fall	70.8%	66.7%	72.7%
winter	77.5%	71.9%	87.9%

Key Takeaways

- All three grade levels saw reductions in the percentage of students identified as “at risk” in reading.
- The largest improvement occurred in 6th grade, decreasing the percentage of at risk readers from 27% to 12%.
- Grades 4 and 5 both showed moderate improvement, indicating strong Tier 1 instruction and effective intervention supports.
- Winter diagnostic follow-up (READ Act requirement) will continue for students who remain flagged.

2025 Winter Reading Screening Data

K-3

STRENGTHS & NEEDS

Grade K: Early Reading Skills (letter names and sounds in the fall to blending and decoding nonsense words in the winter)

- **Every** child grew from fall to winter.
 - 3 students went from high risk to some risk
 - 2 students went from some risk to no risk
 - 4 students who were flagged as some risk were 1 point away from the target benchmark score.
-
- While there are gains, the demands rise from fall to winter in reading skills and we have a larger group on the bubble just below the winter target.
 - We may need more robust Tier 1 phonological/phonemic work and small-group early decoding as we push toward spring targets.

Grade 2 CBM-Reading (fluency assessment)

- Fall: 7 of 45 students exceeded the benchmark
 - Winter: 15 of 45 students exceeded the benchmark

 - Fall: 6 students at high risk
 - Winter: 2 students at high risk

 - 13/45 students doubled or tripled their fluency score from fall to winter.

 - Fall proficiency was 57% compared to 67% in winter
-

- 15/45 students are flagged as at-risk

Grade 3 CBM-R (fluency)

- Students are adding a lot of words correct per minute (around +20 wcpm on average).

 - Even with the higher winter expectations, a majority of Grade 3 is still meeting or beating the new target
-

- 13/45 students are flagged as at-risk



Sponsors: 29 (over 100 kids could have been sponsored)

We had to turn sponsors down.

20 families signed up to be recipients.

🎄 Christmas Angels Overview

Christmas Angels is a confidential school program that connects generous sponsors with families who may need extra support during the holiday season. Sponsors purchase gifts for children based on age-appropriate wish lists, helping ensure all students experience joy during the holidays.

→ Our program is lead by Tiffany Johnson (school social worker)

Key Program Features

- ✓ Completely confidential for families
- ✓ Families are school-identified (no public sign-ups)
- ✓ Sponsors receive age-appropriate wish lists (not names)
- ✓ Gifts are distributed privately through the school
- ✓ Participation is voluntary for both families and sponsors



ELEMENTARY HOLIDAY DRESS- UP DAYS



Monday,
Dec 22nd

Pajama Day!



Tuesday,
Dec 23rd

Red Vs. Green

- Team Santa (**Wear Red**)
- Team Grinch (**Wear Green**)



Upcoming Important Dates

Dec 17: K-12 Teacher Holiday Challenge

Dec 23: End of Quarter 2

Jan 19: No School JSD

Feb 13-16: No School

SUPERINTENDENT'S REPORT



Inclement weather



Mock OSHA inspection



State budget forecast



MN Paid Leave [*January 1*]



Summer “Bounce Back”

CONSENT

AGENDA

MINNEOTA PUBLIC SCHOOLS – ISD #414

NOVEMBER 24, 2025 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 Monday, November 24, 2025 at 5:30 pm in the Conference Room.

Roll call was taken. Members present included Jon Buysse, Ryan Runia, Tom Skorczewski, Julie Mead, Emily Coequyt, Martin Hennen, and Abby Thostenson. Nicolle Johnston, Lindsey Larson, Jared Josephson, Karen Dalager, Kim Caster, Brandon Caster, and Scott Monson also attended.

Motion by Mead, second by Runia, to approve the meeting agenda as presented. Motion passed unanimously.

School Board Members and administration shared points of Viking Pride, which included staff and student accomplishments, celebrations, and recognitions.

Superintendent Monson reviewed student enrollment, the Student Activity Fund/Account in October 2025, and the monthly financial report for month end October 2025

Motion by Buysse, second by Hennen, to approve the payment of bills and the check register as presented. Motion passed unanimously.

School Board Committee reports and administrators reports were reviewed.

Motion by Mead, second by Runia, to approve the Consent Agenda as amended. Motion passed unanimously.

Motion by Buysse, second by Mead, to approve the 2nd reading of ten (10) policies and procedures. Motion passed unanimously.

Motion by Runia, second by Hennen, to accept/approve the 2024-2025 Financial Audit as presented. Motion passed unanimously.

Motion by Mead, second by Buysse, to approve four (4) policies with substantive changes as presented. Motion passed unanimously.

The Board reviewed eleven (11) district policies and procedures for the 1st Reading, but no formal action was taken.

The Board reviewed the 2025 SWWC Service Cooperative Board of Directors' Election information, but no formal action was taken.

The Board reviewed the Safe Routes to Schools Walking Audit, but no formal action was taken.

Motion by Skorczewski, second by Runia, to schedule a Joint Work Session with the Ivanhoe School Board for Wednesday, December 10, 2025 at 7:00 pm.

Motion by Mead, second by Skorczewski, to Approve a Resolution for Acceptance of Gifts/Donations/Grants. Motion passed unanimously by roll call vote.

Motion by Skorczewski, second by Runia, to enter Closed Session at 6:35 pm for the purpose of labor negotiations strategy. Motion passed unanimously.

Motion by Skorczewski, second by Runia, to re-enter Open Session at 6:59 pm. Motion passed unanimously.

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

The meeting was adjourned at 6:59 pm.

Martin Hennen, Clerk

MINNEOTA PUBLIC SCHOOLS – ISD #414

DECEMBER 10, 2025 IVANHOE-MINNEOTA JOINT SCHOOL BOARD WORK SESSION MINUTES

A Joint Work Session of the Board of Education of ISD #403 (Ivanhoe) and the Board of Education of ISD #414 (Minneota), was called to order by Chair Abby Thostenson on Wednesday, December 10, 2025 at 7:00 pm in the Conference Room.

All in attendance recited the Pledge of Allegiance.

Motion by Buysse, second by Runia, to approve the Work Session agenda as presented. Motion passed unanimously.

Ivanhoe Board Members present included: Rebecca Johnson, Becky Paluch, Heather Moen, Sara Citterman, Justin Jerzak, and Dan Popowski. Ivanhoe Superintendent Loy Woelber also attended, along with Principal Walker Hennen.

Minneota Board Members present included: Jon Buysse, Ryan Runia, Tom Skorczewski, Julie Mead, Emily Coequyt, Martin Hennen, and Abby Thostenson. Superintendent Scott Monson also attended.

Kim Caster, Brandon Caster, Jared Josephson, Karen Dalager, and Brent Beck attended the meeting, along with Mike Hoheisel and Riley Fischer from RW Baird.

Introductions were made by each person attending the meeting.

The group reviewed a few survey results from Ivanhoe and Minneota School Board Members, and Mike Hoheisel led the group through a conversation regarding a potential consolidation of the Ivanhoe and Minneota districts at some point in the future.

Specific areas of discussion focused on tax impact and finances, facilities and buildings, and timelines.

Members of both School Boards shared thoughts, ideas, and perspectives, and positive dialogue and sharing took place during the meeting.

No formal decisions were made during the meeting.

Superintendent Monson shared that his focus will shift to continued work with RW Baird, including: 1) a timeline for additional discovery and actions, 2) a consistent focus on how to keep Board Members from both districts informed and involved, and 3) efforts to communicate specifics about a potential consolidation to members of both districts.

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

The meeting was adjourned at 9:15 pm.

Martin Hennen, Clerk

Consent Agenda Personnel Items | November 2025

Resignation or Termination			
Name	Position	Effective Date	Details
Emily Citterman	Junior Varsity Volleyball Coach	Immediately	Personal Reasons
New Contract or New Hire			
Name	Position	Salary-Wages	Effective Date
Alan Panka	Head Girls' Basketball Coach	MEMO Contract	2025-2026 Season
Bryce Jeppesen	Assistant Girls' Basketball Coach	MEMO Contract	2025-2026 Season
Ireland Stassen	C Squad Girls' Basketball Coach	MEMO Contract	2025-2026 Season
Joe Hennen	Junior High Girls' Basketball Coach	MEMO Contract	2025-2026 Season
Richard Hennen	Junior High Girls' Basketball Coach	MEMO Contract	2025-2026 Season
Brock Buysse	Junior High Wrestling Coach	MEMO Contract	2025-2026 Season
Kris Fier	Junior High Wrestling Coach	MEMO Contract	2025-2026 Season
Drew Bouwman	Wrestling Volunteer		2025-2026 Season
Cedric Williams	Wrestling Volunteer		2025-2026 Season
Lucas Damm	Wrestling Volunteer		2025-2026 Season
Luke Peterson	Wrestling Volunteer		2025-2026 Season
Hunter Pfantz	Wrestling Volunteer		2025-2026 Season

PREVIOUS

BUSINESS

RESOLUTION CERTIFYING 2025 PAYABLE 2026 PROPERTY TAX LEVY

Independent School District No. 414 | Minneota Public Schools | Minneota, Minnesota

Member _____ introduced the following resolution and moved its adoption:

BE IT RESOLVED by the School Board of Independent School District No. 414, Minneota Public Schools, State of Minnesota, that the following proposed final 2025 payable 2026 property tax levy be hereby certified to the Lyon County Auditor, Lincoln County Auditor, and Yellow Medicine County Auditor in the total amount of \$2,593,644.59, as set forth in the 2025 Payable 2026 Levy Limitation and Certification Report issued by the Minnesota Department of Education.

BE IT FURTHER RESOLVED that the School Board authorizes the administration to submit all required levy certification forms to the appropriate County Auditors and to the Minnesota Department of Education.

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 on this 17th day of December, 2025.

Martin Hennen, School Board Clerk

PUPIL DATA CONT		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) =	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2022-23 ADJ SRP ADM		15.60		11.00
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) =
71	2025-26 ADJ SRP ADM		2,157.40		20.00
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,775 =
73	2022-23 ADJ SRP PU		33,655.44		35,500.00
74	2023-24 ADJ SRP PU			119	2026-27 ADM SRV (EST)
75	2024-25 ADJ SRP PU				528.49
76	2025-26 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2026-27 ADJ SRP PU				.02081402
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =	121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 3,497,595.02	122	EL PUPIL UNITS = (116)X(121) =
		108	PENSION ADJUST RATE .0231		1.99
78	2022-23 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	123	EL CONCENTRATION REV = (122)X\$630 =
79	2023-24 EXT ADM (ACT)		80,794.44		1,253.70
80	2024-25 EXT ADM (PRE)	110	TOTAL PENSION ADJ REV = (106)+(109) =	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) =
81	2025-26 EXT ADM (EST)		80,794.44		9,492.29
82	2026-27 EXT ADM (EST)			124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) =
83	2027-28 EXT ADM (EST)				46,245.99
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**	125	BASIC SKILLS REVENUE = (115)+(124) =
84	2022-23 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =		233,172.76
85	2023-24 EXT TIME PU		6,968.00		
86	2024-25 EXT TIME PU				
87	2025-26 EXT TIME PU				
88	2026-27 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST)	126	ATTENDANCE AREA FOR SPARSITY
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		175.62
100	FY2027 FORMULA ALLOW 7,705			127	DIST TO NEAREST HS 15.2
57	2026-27 ADJ PU (EST) 536.00			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
101	BASIC REVENUE = (57)X(100) = 4,129,880.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)=		25.0
			186,926.77	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
		114	COMPENSATORY PILOT		.20
56	2025-26 ADJ PU (EST) 551.60	115	TOTAL COMPENSATORY REV = (113)+(114) =	130	2026-27 ADM SRV, 7-12
57	2026-27 ADJ PU (EST) 536.00		186,926.77		287.38

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
	.16383951		674.89	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
	67,565.82		315.84		169,290.24
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =		**INITIAL GEN ED REVENUE**
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	101	BASIC 4,129,880.00
	67,565.82		176,748.95	104	DECLINING ENROLL 33,655.44
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	110	PENSION ADJUSTMENT 80,794.44
	61,780.42		171,436.26	111	GIFTED & TALENTED 6,968.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	112	EXTENDED TIME
	NO		180,008.07	124	BASIC SKILLS 233,172.76
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	137	SPARSITY 67,565.82
	67,565.82		176,748.95	140	SMALL SCHOOLS 128,784.72
	SMALL SCHOOLS REVENUE			160	TRANSPORT SPARSITY 169,290.24
57	2026-27 ADJ PU (EST)	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39)	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) =
	536.00		4,126,519.60		4,850,111.42
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 =		**OPERATING CAPITAL**
	.44166667		192,295.81	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.99
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109)	163	MAINTENANCE COST INDEX = 1+[.01X(162)] =
	240.27		168,386.93		1.4299
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
	128,784.72				234.86
	TRANSPORTATION SPARSITY	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 =
141	ATTENDANCE AREA				2.00
	175.62	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	166	YEAR ROUND PU SERVED
142	SQUARE MILES PER RES PU = (141)/(46) =		360,682.74	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =
	.3583				126,956.96
143	SPARSITY INDEX = GTR OF (142) OR 0.2 =			168	UNEQUALIZED REVENUE = (57)X(165) =
	.3583				1,072.00
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =				
	.2000				

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025
57	2026-27 ADJ PU (EST)	536.00	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	388,064.00	185	FY2027 ANNUAL INFLATION FACTOR	1.0237	
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =		**REFERENDUM CAPS**
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =
176	TOTAL, TIER 1 = (57)X(174) =	160,800.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =
177	TOTAL, TIER 2 = (57)X(175) =	227,264.00	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE
	REFERENDUM ALLOWANCES				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
	REF AUTH W/O INFLATION				57	2026-27 ADJ PU (EST)
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)				203	FY2027 REFER REVENUE = (57)X(202) =
179	PHASEOUT OF LINE (178)					
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY					
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS					

TRANSITION REVENUE		***EQUITY REVENUE CONT***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY2027 DISTRICT REFERENDUM REV/ADJ PU	176	TOTAL, TIER 1 = (57)X(174) = 160,800.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU 300.00	177	TOTAL, TIER 2 = (57)X(175) = 227,264.00
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2024 RMV 220,462,500
		57	2026-27 ADJ PU (EST) 536.00	46	2026-27 RES PU (EST) 490.20
		224	= LSR OF \$100,000 OR [(57)X(223)] =	234	FY2027 RMV/RES PU = (10)/(46) = 449,739.90
206	METRO 5TH PERCENTILE 8,015.96	225	= (220)+(224) = 50,384.00	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .51106807
207	METRO 95TH PERCENTILE 10,379.48	226	BOTH RUR AND MET = 0.25X(225) = 12,596.00	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 = .66990877
208	METRO GAP = (207)-(206) = 2,363.52	57	2026-27 ADJ PU (EST) 536.00	237	TIER 1 LOR LEVY = (176)X(235) = 82,179.75
209	RURAL 5TH PERCENTILE 8,005.00	227	= \$50.00X(57) = 26,800.00	238	TIER 2 LOR LEVY = (177)X(236) = 152,246.15
210	RURAL 95TH PERCENTILE 10,418.80	228	EQUITY REVENUE = (225)+(226)+(227) = 89,780.00	239	TIER 1 LOR AID = (176)-(237) = 78,620.25
211	RURAL GAP = (210)-(209) = 2,413.80	30	2024 ANTC 9,870,408	240	TIER 2 LOR AID = (177)-(238) = 75,017.85
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR	57	2026-27 ADJ PU (EST) 536.00		***EQUITY AIDS & LEVIES***
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,413.80	230	FY2027 ANTC/ADJ PU = (30)/(57) = 18,414.94	228	EQUITY REVENUE 89,780.00
214	DIST'S REGION'S 95TH PCT = (207) OR (210)= 10,418.80	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .80372469	241	LEVY RATIO FOR EQUITY = (234)/\$510,000 = .88184294
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) = 8,005.00	232	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 125,884.96	242	EQUITY LIMIT = (228)X(241) = 79,171.86
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 2,413.80	233	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 101,176.85	243	EQUITY AID = (228)-(242) = 10,608.14
217	EQUITY INDEX = (216)/(213) = 1.00000000	30	2024 ANTC 9,870,408		***TRANSITION AIDS & LEVIES***
218	= \$80X(217) = 80.00	57	2026-27 ADJ PU (EST) 536.00	205	TRANSITION REVENUE
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218) 94.00	230	FY2027 ANTC/ADJ PU = (30)/(57) = 18,414.94	244	LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 = .88184294
57	2026-27 ADJ PU (EST) 536.00	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .80372469		
220	= (57)X(219) = 50,384.00	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 101,176.85		
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR 1,484.69	233	OPERATING CAP AID = (167)-(232) = 25,780.11		
222	= 0.10X[(221)] = 148.47				

TRANSITION AIDS & LEVIES CONT		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) =	234	FY2027 RMV/RES PU 449,739.90	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID = (205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID =
			OR (234)/\$567,000 = .79319206	269	TOTAL AID = (268)+(262) =
		257	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 67,565.82	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	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 160,800.00
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
250	TIER 1 = LSR OF (202) OR (247) =	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	263	TOTAL AID = (261)+(262) =	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) =	100	FY2027 FORMULA ALLOW 7,705	277	TIER 1 REF AID
		57	ADJ PU (EST) 536.00	278	TIER 1 LOR AID
	BREAKDOWN OF REFERENDUM REVENUES	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 871,670.00	279	TIER 1 LOR LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	280	TIER 1 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) =	**REFERENDUM LEVY WITH AID LIMIT**		281	TIER 2 REF LEVY
254	TOTAL, TIER 2 = (57)X(251) =	266	TIER 1 LEVY = (258)+(265) =	282	UNEQL REF LEVY
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	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) = 234,425.90
	= (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) = 153,638.10
285	TIER 1 LOR AID				
	= (239)-(278) = 78,620.25	298	FY 2015 COMBINED AID		
286	TIER 1 LOR LEVY		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
	= (237)-(279) = 82,179.75		= (296)+(297) = 240,040.79		AFTER REF AID GUARANTEE
287	TIER 1 REF LEVY			313	TIER 1 REF LEVY
	= (266)-(280) =	299	FY2027 COMBINED REVENUE		= (287)-(307) =
288	TIER 2 REF LEVY		= (171)+(203) = 388,064.00	314	TIER 2 REF LEVY
	= (259)-(281) =				= (288)-(308) =
289	UNEQL REF LEVY	300	FY2027 COMBINED	315	UNEQL LEVY
	= (255)-(282) =		INITIAL AID		= (289)-(309) =
			= (240)+(290) = 153,638.10		
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	317	TOTAL REFERENDUM
	+(284)+(285) = 78,620.25	302	2012 RMV 111,072,200		EQUALIZATION AID
291	REFERENDUM AND LOR LEVY	10	2024 RMV 220,462,500		= (275)+(283)+(284)
	BEFORE AID GUARANTEE	303	RMV RATIO =		+(307)+(308)+(309)
	= (286)+(287)		LESSER OF 1 OR		-(278)-(279) =
	+(288)+(289) = 82,179.75		[(302)/(10)] = .50381448		
		304	FY2027 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
	REFERENDUM AID GUARANTEE		COMBINED AID		(CHARTER TRANSPORT AND
292	FY 2015 REFERENDUM AID		= (298)X(301)X(303) = 120,936.03		MN STATE ACAD ADJ'S ONLY)
	INCREASE FROM GUARANTEE	305	FY2027 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 674.89
	(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) 381,352.15				SCHOOLS TRANSPORTED
294	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
	REPORT LINE 198)		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
295	FY 2015 COMBINED REVENUE	306	TIER 1 LOR LEVY	321	2026-27 RES PU ATTENDING
	= (293)+(294) = 381,352.15	307	TIER 1 REF LEVY		MN STATE ACADEMIES
296	FY 2015 REFERENDUM	308	TIER 2 REF LEVY	322	MN STATE ACADEMIES
	EQUALIZATION PLUS	309	UNEQL REF LEVY		ALT ATTENDANCE ADJ
	HOLD HARMLESS AID				= -(100)X(321) =
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**	323	ALT ATTEND ADJUST
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		TO AID
	LINES 276 & 287) 240,040.79				= (320)+(322) =
		310	TIER 1 LOR LEVY		
			= (286)-(306) = 82,179.75		
		238	TIER 2 LOR LEVY		
			= (238) = 152,246.15		

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	70,082.28	**LONG TERM FAC MAINT REV (LTFM)**
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	70,082.28	400 LTFM PLAN APPROVAL STATUS APPROVED
SAFE SCHOOLS LEVY				**INITIAL LTFM REVENUE**	
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	70,082.28	57 2026-27 ADJ PU (EST) 536.00
57	2026-27 ADJ PU (EST) 536.00				401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 57.54
365	SAFE SCH LEVY LIMIT = \$36X(57) = 19,296.00	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
SAFE SCHOOLS INTERMEDIATE LEVY		382	CAREER TECH REVENUE = (380)+(381) =	70,082.28	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 203,680.00
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	29	2023 ANTC 9,424,291		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	56	2025-26 ADJ PU (EST) 551.60		
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	383	FY2026 ANTC/ADJ PU = (29)/(56) =	17,085.37	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 457,460.53
JUDGMENT LEVY		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
369	DISTRICT JUDGMENTS	385	CAREER TECH LEVY LIMIT = (382)X(384) =	70,082.28	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K 293,807.41
370	INTERMED JUDGMENTS	386	EST CAREER TECH AID = (382)-(385) =		770 NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K
371	JUDGMENT LIMIT = (369)+(370) =	**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
ICE ARENA LEVY		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	12,043.00	406 NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K
372	FY2025 NET OPR COSTS	388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) = 751,267.94
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	12,043.00	
FY2026 CAREER & TECHNICAL					
374	SHARE OF FY2026 EST COOPERATIVE BUDGET				
375	FY2026 ESTIMATED DISTRICT BUDGET 112,266.57				
376	FY2026 EST BUDGET = (374)+(375) = 112,266.57				
377	PRELIMINARY REVENUE = .35X(376) = 39,293.30				

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 547.97
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) = 751,267.94	425	FY2024 ANTC PER APU = (35)/(54) = 10,876.65
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 954,947.94	426	STATEWIDE ANTC/APU 13,658.23	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
	OLD LAW HEALTH & SAFETY (H&S)	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .63453703	429	LTFM AID RATIO = 1-(428) = .36546297
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	430	LTFM INITIAL EQUAL AID = (424)X(429) = 74,437.50
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 34,304.00	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 129,242.50
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 785,571.94	432	2015 TOTAL ALT FAC GRANDFATHER AID
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =		**LTFM REVENUE**	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 74,437.50
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 954,947.94	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 129,242.50
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 751,267.94
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 457,460.53	421	DISTRICT LTFM REVENUE = (419)-(420) = 954,947.94	436	TOTAL LTFM LEVY = (434)+(435) = 880,510.44
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 293,807.41	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		**DEBT SERV PORTION OF LTFM REV**
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	423	TOTAL LTFM REVENUE = (421)+(422) = 954,947.94	765	NET ALT FAC REG DEBT
768	NET LTFM REQ DEBT SERVICE FOR VPK	57	2026-27 ADJ PU (EST) 536.00	766	NET ALT FAC/H&S DEBT 457,460.53
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 203,680.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 293,807.41
		35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 5,960,076	768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT	***DISABLED ACCESS LIMIT***	***APPROVED INTERMED CAPITALIZED***
770 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448 FY 1992 - FY2027 APPROV DIS ACC COSTS 36,725.00	**ADMINISTRATIVE SPACE** 462 FY2026 JOINT 5,512.00 463 FY2027 JOINT
771 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 751,267.94	449 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	**INSTRUCTIONAL/STORAGE** 464 FY2026 JOINT 16,196.00 465 FY2027 JOINT
437 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 203,680.00	450 LSR OF (448) OR (449) 36,725.00	**EXCESS FUNDS CAP LEASE** 466 FY2026 JOINT 467 FY2027 JOINT
429 LTFM AID RATIO .36546297	451 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 2000	468 TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 21,708.00
438 LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 74,437.50	452 LAST YEAR TO CERTIFY = (451)+7 YEARS = 2007	469 TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 24,194.00
439 LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 74,437.50	453 TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 36,725.00	57 2026-27 ADJ PU (EST) 536.00 470 INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 34,840.00
440 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 129,242.50	454 CERT LEVY PAY 2025	471 INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 24,194.00
441 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 547,587.94	455 TOTAL CERTIFIED LEVY = (453)+(454) = 36,725.00	472 INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
GEN FUND PORTION OF LTFM REV	456 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	**LEASE LEVY LIMITATION**
423 TOTAL LTFM REVENUE 954,947.94	DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	**APPROVED REG OPERATING LEASES**
442 TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 203,680.00	**APPROVED INTERMEDIATE OPERATING**	**ADMINISTRATIVE SPACE** 473 FY2026 NONJOINT 474 FY2027 NONJOINT
443 LTFM GEN FUND EQUAL REV = (424)-(437) =	**ADMINISTRATIVE SPACE** 457 FY2026 JOINT 458 FY2027 JOINT	**INSTRUCTIONAL/STORAGE**
444 LTFM GEN FUND EQUAL AID = (433)-(439) =	**INSTRUCTIONAL/STORAGE** 459 FY2026 JOINT 2,486.00 460 FY2027 JOINT	475 FY2026 NONJOINT 476 FY2027 NONJOINT
445 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	461 TOT INTERMEDIATE OPERATING = (457) TO (460) = 2,486.00	477 REG OPERATING LEASES = SUM (473) TO (476)=
446 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 203,680.00		
447 TOTAL GEN FUND LTFM LEVY = (445)+(446) = 203,680.00		

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 2,500
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 2,500
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE = \$6.35X(601) = 15,875.00
481	FY2027 NONJOINT	501	ADMIN DISTRICT	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 2,500.00
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 4,625.00
482	FY2026 NONJOINT	503	TREE GROWTH	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 23,000.00
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	30	2024 ANTC 9,870,408
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	608	STANDARD COMM ED LEVY = 0.003128X(30) = 30,874.64
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) =	506	OTHER GENERAL (MEMO)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 23,000.00
57	2026-27 ADJ PU (EST) 536.00	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	610	FY2027 EST GROSS COMM ED AID = (607)-(609) =
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 113,632.00	**INITIAL GENERAL FUND LEVY**		**EARLY CHILD FAMILY EDUCATION**	
487	COMM APPROVED LIMIT	508	GENERAL RMV VOTER APPROVED = (316) =	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 113,632.00	509	GENERAL RMV OTHER = (311)+(242) +(245) = 313,597.76	611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) =	510	GENERAL NTC VOTER APPROVED = (493) 323,507.39	612	ECFE ANNUAL REPORT SUBMITTED? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 24,194.00	511	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 492,275.88	613	POPULATION UNDER FIVE YEARS OF AGE 125
INITIAL CAPITAL RELATED LEVIES		TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,129,381.03		614	GTR OF 150 OR (613) = 150
232	OPERATING CAPITAL 101,176.85			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
447	LT FAC MAINTENANCE 203,680.00				
456	DISABLED ACCESS				
490	LEASE LEVY 24,194.00				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER 323,507.39				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 652,558.24				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***		
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	26,583.00	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)	
30	2024 ANTC	9,870,408	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV	
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY
618	= (617)X(30) =	17,480.30		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY 486,045.00
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	17,480.30	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 312,166.00
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	9,102.70	30	2024 ANTC 9,870,408	703	NEW LTFM REQ DEBT SERVICE FOR VPK
	HOME VISITING LIMIT		46	2026-27 RES PU (EST) 490.20	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) = 20,135.47	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0 375.00		635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) = 798,211.00
230	FY2027 ANTC/ADJ PU	18,414.94	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =		
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 = 1.00000000		637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)
624	FY2027 HOME VISIT LIMIT = (622)X(623) = 375.00			**COMMUNITY SERVICE SUMMARY**	707	NATURAL DISASTER REQ DEBT SERV LEVY
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)
	ADULTS WITH DISABILITIES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 40,855.30	708	TACONITE BONDS REQ DEBT SERV LEVY
626	ADULTS WITH DISABILITIES REQUEST? NO				709	TAC FUNDING FOR BONDS (NOT IRRRB)
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =				710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =
628	FY 23 ADULTS WITH DISABILITIES REVENUE				711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =				712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025 342,195.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 1,638,316.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 96,349.90
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 750,750.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 342,195.00	30	2024 ANTC 9,870,408	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 96,349.90
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 342,195.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 96,349.90
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 408,555.00		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,638,316.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .05881033
720	FACIL BOND-MS 123B.62 89,355.00	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 20,124.60
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) = 28,584.47
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 288,214.18	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) = 18,358.59
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 38,733.30	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 71,215.18	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 81,915.80		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 89,355.00				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 497,910.00				

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) = 408,555.00	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) = 89,355.00	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 723,773.50	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 750,750.00	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 813,128.50	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,563,878.50	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 342,195.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT
				1022	24 PAY 25 LEVY
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT 80,771.50	1023	FY2026 TRANSITION LEVY ADJUSTMENT
		1008	24 PAY 25 LEVY 80,771.50		
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) = 80,771.50		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
		1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) = 80,771.50	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)
	LEVY LIMITATION ADJUSTMENTS	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 294.70-	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
A	IN GENERAL, IF WE HAVE:			1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
B	FINAL LEVY AUTHORITY		**FY2026 LOR TIER 2**		
C	PREVIOUSLY CALCULATED AUTHORITY		LEVY ADJUSTMENT	1027	24 PAY 25 LIMIT
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN:	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 155,896.81	1028	24 PAY 25 LEVY
	IF A>B, D=A-B			1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1027) =
	IF A<C, D=A-C			1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1028) =
	OTHERWISE D=ZERO			1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT
	GENERAL FUND ADJUSTMENTS	1013	24 PAY 25 LIMIT 156,467.70		
	FY2026 OPERATING	1014	24 PAY 25 LEVY 156,467.70		
	CAPITAL LEVY ADJUSTMENT	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014)) 570.89-		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 96,603.91				
1001	24 PAY 25 LIMIT 96,505.18		**FY2026 EQUITY LEVY ADJUSTMENT**		
1002	24 PAY 25 LEVY 96,505.18	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 77,531.24		
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 98.73	1017	24 PAY 25 LIMIT 77,815.16		
	FY2026 LOR TIER 1 LEVY ADJUST	1018	24 PAY 25 LEVY 77,815.16		
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 80,476.80	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 283.92-		

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)	**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		1058	TIER 2 LEVY
1035	24 PAY 25 LIMIT	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		1059	UNEQL LEVY
1036	24 PAY 25 LEVY	1048	TIER 1 LEVY	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1049	TIER 2 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1050	UNEQL LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	
FY2026 UNEQUAL REF LEVY ADJ		1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)	**FY2026 LOR TBRA ALLOCATION ADJ**		1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	**FY2026 INTEGRATION ADJUSTMENT**	
1043	24 PAY 25 LEVY	1055	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21) 11,929.50
1044	24 PAY 25 LEVY	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT 11,412.89
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	1067		1067	24 PAY 25 LEVY 11,412.89
		1068		1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 516.61

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***	
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338) 50,414.00	1083	23 PAY 24 LIMIT	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 65,564.25
		1084	23 PAY 24 LEVY		
1070	24 PAY 25 LIMIT 49,068.11	1085	TOTAL ADJUSTMENT		
1071	24 PAY 25 LEVY 49,068.11			1104	22 PAY 23 LIMIT 61,150.72
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 1,345.89	1086	24 PAY 25 ADJ LIMIT	1105	22 PAY 23 LEVY 61,150.72
		1087	24 PAY 25 ADJ LEVY		
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 4,413.53
FY26 & FY25 CAPITAL RELATED ADJ				1107	23 PAY 24 ADJ LIMIT
				1108	23 PAY 24 ADJ LEVY
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**			
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64) 204,516.00	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 4,413.53
1074	24 PAY 25 LIMIT				
1075	24 PAY 25 LEVY	1090	23 PAY 24 LIMIT 186,884.00		
		1091	23 PAY 24 LEVY 186,884.00		
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1092	TOTAL ADJUSTMENT = (1089)-(1090) = 17,632.00	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 159,891.06
		1093	24 PAY 25 ADJ LIMIT 17,632.00	1111	22 PAY 23 LIMIT 149,127.82
		1094	24 PAY 25 ADJ LEVY 17,632.00	1112	22 PAY 23 LEVY 149,127.82
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST		
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64) 203,224.00			1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 10,763.24
1078	24 PAY 25 LIMIT 203,224.00			1114	23 PAY 24 ADJ LIMIT
1079	24 PAY 25 LEVY 203,224.00			1115	23 PAY 24 ADJ LEVY
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST	1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 68,148.56	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) 10,763.24
		1097	22 PAY 23 LIMIT 68,563.97		
		1098	22 PAY 23 LEVY 68,563.97		
				1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 63,164.52
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1098)) = 415.41-		
				1118	22 PAY 23 LIMIT 58,912.52
		1100	23 PAY 24 ADJ LIMIT 485.08-	1119	22 PAY 23 LEVY 58,912.52
		1101	23 PAY 24 ADJ LEVY 485.08-		
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 69.67	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) = 4,252.00

FY2024 EQUITY LEVY ADJ CONT		***FY2024 2ND TIER REF LEVY ADJ***		***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES	
1121	23 PAY 24 ADJ LIMIT	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
			REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY	1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT		TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1121)) =		(FROM PAY 24 LEVY	1153	PAY 23 ALLOC OF TBRA
	4,252.00		REPORT, LINE 1037)		TO VOTER-APPR REF LEVY
FY2024 TRANSITION LEVY ADJ		1140	PAY 23 LEVY BEFORE		(FROM PAY 23 LEVY RPT,
1124	FY2024 TRANSITION LEVY AUTH		TBRA AND HOLD HARM ADJ		LINES 277 TO 279)
	(FROM FY2024 GENED		(FROM PAY 24 LEVY	1154	FY2024 TBRA ALLOC TOT ADJ
	REV RPT, LINE 222)		REPORT, LINE 1038)		= (1153)-(1152) =
1125	22 PAY 23 LIMIT	1141	TOTAL ADJUST TO PAY 23	1155	23 PAY 24 ADJ LIMIT
1126	22 PAY 23 LEVY		2ND TIER REF LEVY AUTH	1156	23 PAY 24 ADJ LEVY
1127	TOTAL ADJUST TO PAY 23	1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
	TRANSITION LEVY AUTH	1143	23 PAY 24 ADJ LEVY		
1128	23 PAY 24 ADJ LIMIT	1144	FY2024 2ND TIER REF		**FY2024 LOR TBRA ADJUST**
1129	23 PAY 24 ADJ LEVY		LEVY ADJUSTMENT	1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION				TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT		**FY2024 UNEQUAL REF LEVY ADJ**		(FROM FY2024 GENED
		1145	FY2024 UNEQUAL REF LEVY AUTH		REV RPT, LINE 265)
	FY2024 1ST TIER VOTER		(FROM FY2024 GENERAL	1159	ALLOCATION OF TBRA
	APPROVED REFER LEVY ADJUST		EDUC REVENUE REPORT,		(FROM PAY 23 LEVY RPT,
			LINE 255)		LINE 276)
1131	FY2024 1ST TIER REF LEVY AUTH	1146	PAY 23 LIMIT BEFORE	1160	FY2024 ALLOCATION OF TBRA
	(FROM FY2024 GENED		TBRA AND HOLD HARM ADJ		LOR LEVY TIER 1 ADJUSTMENT
	REV RPT, LINE 254)		(FROM PAY 24 LEVY		= (1158)-(1159) =
1132	PAY 23 LIMIT BEFORE	1147	PAY 23 LEVY BEFORE	1161	23 PAY 24 ADJ LIMIT
	TBRA AND HOLD HARM ADJ		TBRA AND HOLD HARM ADJ	1162	23 PAY 24 ADJ LEVY
	(FROM PAY 24 LEVY		(FROM PAY 24 LEVY	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
	REPORT, LINE 1029)		REPORT, LINE 1046)		
1133	PAY 23 LEVY BEFORE	1148	TOTAL ADJUST TO PAY 23		**FY2024 REFERENDUM HOLD HARM**
	TBRA AND HOLD HARM ADJ		UNEQUAL REF LEVY AUTH	1164	FY2024 ALLOC OF HOLD HARM
	(FROM PAY 24 LEVY	1149	23 PAY 24 ADJ LIMIT		(FROM FY2024 GENED REV RPT
	REPORT, LINE 1030)	1150	23 PAY 24 ADJ LEVY		LINES 294 TO 296)
1134	TOTAL ADJUST TO PAY 23	1151	FY2024 UNEQUAL REF	1165	PAY 23 HOLD HARM ALLOC
	1ST TIER REF LEVY AUTH		LEVY ADJUSTMENT		(FROM PAY 23 LEVY RPT,
1135	23 PAY 24 ADJ LIMIT				LINES 304 TO 306)
1136	23 PAY 24 ADJ LEVY	1166	FY2024 HOLD HARM TOTAL		= (1165)-(1164) =
1137	FY2024 1ST TIER REF				
	LEVY ADJUSTMENT				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT		1202	23 PAY 24 ADJ LIMIT	295.48-
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY		1203	23 PAY 24 ADJ LEVY	295.48-
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1185)) =	181.00	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	
			54	2023-24 ADJ PU (ACT)	547.97			
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	19,726.92	1206	22 PAY 23 LIMIT	
			1190	22 PAY 23 LIMIT	17,805.60	1207	22 PAY 23 LEVY	
			1191	22 PAY 23 LEVY	17,805.60	1208	TOTAL ADJUSTMENT	
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	1,921.32	1209	23 PAY 24 ADJ LIMIT	
						1210	23 PAY 24 ADJ LEVY	
1173	23 PAY 24 ADJ LIMIT		**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	
1174	23 PAY 24 ADJ LEVY					1212	24 PAY 25 ADJ LEVY	
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	
			54	2023-24 ADJ PU (ACT)	547.97	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	
FY2024 INTEGRATION ADJUSTMENT			1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1215	FY2024 LTFM EQUALIZED LEVY ADJUST	
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	9,946.65	1195	22 PAY 23 LIMIT		**FY2024 LTFM UNEQUAL LEVY ADJ**		
			1196	22 PAY 23 LEVY		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	208,228.60
1177	22 PAY 23 LIMIT	11,101.97	1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST				
1178	22 PAY 23 LEVY	11,101.97				1217	22 PAY 23 LIMIT	187,948.00
1179	TOTAL ADJUSTMENT = (1176)-(1178) =	1,155.32-				1218	22 PAY 23 LEVY	187,948.00
1180	23 PAY 24 ADJ LIMIT	1,162.98-	**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST					
1181	23 PAY 24 ADJ LEVY	1,162.98-				1219	TOTAL ADJUSTMENT = (1216)-(1217) =	20,280.60
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1180) =	7.66	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	47,138.00	1220	23 PAY 24 ADJ LIMIT	
			1199	22 PAY 23 LIMIT	47,433.48	1221	23 PAY 24 ADJ LEVY	
FY2024 REEMPLOYMENT ADJUSTMENT			1200	22 PAY 23 LEVY	47,433.48			
1183	FY2024 EXPEND ACTUAL	181.00	1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH = ((1198)-(1200)) =	295.48-	1222	24 PAY 25 ADJ LIMIT	16,796.00
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	181.00				1223	24 PAY 25 ADJ LEVY	16,796.00

1224	FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	16,796.00	***FY2024 LTFM UNEQUAL ADJ CONT***	***PAY 23 LEASE LEVY ADJUST***	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =		
1225	FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =	16,796.00		FY2023 AND FY2024 LEASE COST WITH A PAY 23 LEVY (PAY 24 LEASE LEVY FOR FY2024 & 2025 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1314	FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =		
1226	FY2024 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1224) =	3,484.60		**PAY 23 FY2023 LEASE COSTS** LEASE COSTS	54	2023-24 ADJ PU (ACT)	547.97	
	FY2024 CAREER TECHNICAL ADJ		1300	INTERMEDIATE	5,406.00			
1227	FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21)	70,082.28	1301	NON-JOINT		1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) =	116,169.64
1228	23 PAY 24 LIMIT	49,197.76		** CAPITALIZED LEASES **		1316	PAY 23 COMMISSIONER APPROVED LIMIT	
1229	23 PAY 24 LEVY	49,197.76	1302	INTERMEDIATE	4,445.00	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	116,169.64
1230	FY2024 CAREER TECH ADJ = ((1227)-(1228))	20,884.52	1303	NON-JOINT		1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	
	FY2024 HEALTH BENEFIT LEVY ADJ		1304	PAY 23 FY2023 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=	9,851.00	1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	9,851.00
1231	FY2024 ACTUAL COST (LIMITED TO \$600,000)			**PAY 23 FY2024 LEASE COSTS**				
1232	23 PAY 24 LIMIT		1305	INTERMEDIATE				
1233	23 PAY 24 LEVY		1306	NON-JOINT			**PAY 23 NET LEASE COSTS**	
1234	FY2024 HEALTH BENEFITS ADJUST			** CAPITALIZED LEASES **		1320	22 PAY 23 LIMIT	11,169.00
	FY2024 ANNUAL OPEB LEVY ADJ		1307	INTERMEDIATE		1321	22 PAY 23 LEVY	11,169.00
1235	FY2024 ACTUAL COST (FIN 797+OBJ 291)		1308	NON-JOINT		1322	PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) =	1,318.00-
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=				
1237	PRORATED ANNUAL OPEB LEVY AUTH		1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	9,851.00			
1238	24 PAY 25 LIMIT		54	2023-24 ADJ PU (ACT)	547.97			
1239	24 PAY 25 LEVY		1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	35,618.05			
1240	FY2024 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)		1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =	9,851.00			

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2010	GENERAL = (2005)/(2009) = .49259119	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .01666714	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .49074167	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =
2013	OPEB DEBT SERVICE = (2008)/(2009) =	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =
2014	TOTAL 1.00000000	2028	TOTAL	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)		**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE	2034	COMMUNITY SERVICE	2057	IN 1ST 6 MO OF 2025 2,551.16-
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	SCHOOL TAXES ADDED
2018	TOTAL	2036	OPEB DEBT SERVICE	2058	IN 1ST 6 MO OF 2025
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 2,551.16-
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] = 2,551.16
2020	GENERAL = (2019)X(2015) =	2038	GENERAL = (2024) +(2029)+(2033) =	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) =	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=	2060	GENERAL = (2059)-(2061) -(2062)-(2063) = 1,256.68
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	2061	COMMUNITY SERVICE = (2059)X(2011) = 42.52
2023	TOTAL	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) = 1,251.96
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL 2,551.16
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	2043	GENERAL 184.16	2064	GENERAL
2027	OPEB DEBT = [(2004)X (2013)] =	2044	COMMUNITY SERVICE 4.15	2065	COMMUNITY SERVICE
2004	TOTAL	2045	GENERAL DEBT SERVICE 212.12	2066	GENERAL DEBT SERVICE
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	**PAY 25 REGULAR ABATEMENT LEVY**		2068	TOTAL
		2047	GENERAL 184.16		
		2048	COMMUNITY SERVICE 4.15		
		2049	GENERAL DEBT SERVICE 212.12		
		2050	OPEB DEBT SERVICE		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 1,256.68	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,467,440.12	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 42.52			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 1,251.96		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 2,551.16			3024	COM SERV NEGATIVE OFFSET
	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
	GEN FUND INITIAL LEVY SUMMARY	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) =			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 331,841.18			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) = 323,507.39		**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 431,369.56			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,086,718.13		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
	COM SERV INITIAL LEVY SUMMARY	3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 39,486.34	3013	GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
	GEN DBT SERV INITIAL LEVY SUMMARY	3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 707,850.10	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 759,590.02	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =		
		3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 444.69 57 2026-27 ADJ PU (EST) 536.00
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 707,850.10	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 759,590.02	**FY2027 TAC ADD REF REV**
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
		3507	GEN DEBT OTHER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

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

FY2027 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	5013	***GENERAL DEBT SERVICE FUND*** GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) =	5025	***TOTAL, ALL FUNDS*** TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	GENERAL FUND		707,850.10		2,593,644.59
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) =	5014	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) =	5026	TOTAL AID = (5006)+(5010) +(5016) =
			759,590.02		6,215,306.77
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	5027	TOTAL MAX EFFORT AID USED = (5017) =
	331,841.18		1,467,440.12	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016	TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) =	5029	TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) =
	323,507.39		74,437.50		8,808,951.36
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) =	5017	MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =		
	431,369.56	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) +(5017)+(5018) =		
	1,086,718.13		1,541,877.62		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) =		**OPEB/PENSION DEBT SERVICE FUND**		
	6,131,766.57	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) =				
	7,218,484.70	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
	COMMUNITY SERVICE FUND	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =		
	39,486.34				
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =				
	9,102.70				
5011	TACONITE RECEIPTS = -1X(4045) =				
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) =				
	48,589.04				

I. COMPUTATION OF 2025 PAYABLE 2026 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	313,597.76	18,243.42	N/A			331,841.18
GEN-NTC VOTER-EXEMP	323,507.39		N/A			323,507.39
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	492,275.88	62,163.00-	1,256.68			431,369.56
TOTAL GENERAL	1,129,381.03	43,919.58-	1,256.68			1,086,718.13
COM SERV-EXEMP	40,855.30	1,411.48-	42.52			39,486.34
DEBT-VOTER-NONEXEMP	750,750.00	44,151.86-	1,251.96			707,850.10
DEBT-OTHER-NONEXEMP	813,128.50	53,538.48-				759,590.02
TOTAL DEBT SERV	1,563,878.50	97,690.34-	1,251.96			1,467,440.12
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,734,114.83	143,021.40-	2,551.16			2,593,644.59

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,104,514.47	1,086,718.13	17,796.34-	1.61-
COMMUNITY SERVICE	42,654.45	39,486.34	3,168.11-	7.43-
GENERAL DEBT SERVICE	1,468,870.09	1,467,440.12	1,429.97-	.10-
OPEB DEBT SERVICE				
TOTAL	2,616,039.01	2,593,644.59	22,394.42-	.86-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,104,514.47			
COMMUNITY SERVICE	42,654.45			
GENERAL DEBT SERVICE	1,468,870.09			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,616,039.01			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER					
(5002)	GENERAL-RMV OTHER	315,754.65	315,754.65	331,841.18	331,841.18	
(5003)	GENERAL-NTC VOTER	334,550.34	334,550.34	323,507.39	323,507.39	
(5004)	GENERAL-NTC OTHER	454,209.48	454,209.48	431,369.56	431,369.56	
(5009)	COMMUNITY SERV-NTC OTHER	42,654.45	42,654.45	39,486.34	39,486.34	
(5013)	GENL DEBT-NTC VOTER	706,581.62	706,581.62	707,850.10	707,850.10	*1
(5014)	GENL DEBT-NTC OTHER	762,288.47	762,288.47	759,590.02	759,590.02	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,104,514.47	1,104,514.47	1,086,718.13	1,086,718.13	
(5009)	COMMUNITY SERVICES FUND	42,654.45	42,654.45	39,486.34	39,486.34	
(5015)	GENERAL DEBT SERVICE FUND	1,468,870.09	1,468,870.09	1,467,440.12	1,467,440.12	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	315,754.65	315,754.65	331,841.18	331,841.18	
	NET TAX CAPACITY	2,300,284.36	2,300,284.36	2,261,803.41	2,261,803.41	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,041,131.96	1,041,131.96	1,031,357.49	1,031,357.49	
	OTHER	1,574,907.05	1,574,907.05	1,562,287.10	1,562,287.10	
TOTAL LEVY						
	TOTAL LEVY	2,616,039.01	2,616,039.01	2,593,644.59	2,593,644.59	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

2,593,644.59

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	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER					*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST					*2
(1039)	FY2026 2ND TIER REF ADJUST					*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST					
(1144)	FY2024 2ND TIER REF ADJUST					
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED					
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	80,771.50	80,771.50	82,179.75	82,179.75	*3
(238)	2ND TIER LOCAL OPTIONAL	156,467.70	156,467.70	152,246.15	152,246.15	*3
(242)	EQUITY	77,815.16	77,815.16	79,171.86	79,171.86	*3
(245)	TRANSITION					*3
(1011)	FY2026 LOR TIER 1 ADJUST	622.36-	622.36-	294.70-	294.70-	*3
(1015)	FY2026 LOR TIER 2 ADJUST	10,713.46-	10,713.46-	570.89-	570.89-	*3
(1019)	FY2026 EQUITY ADJUST	599.58-	599.58-	283.92-	283.92-	*3
(1023)	FY2026 TRANSITION ADJUST					*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	1,313.91	1,313.91	4,413.53	4,413.53	
(1116)	FY2024 LOR TIER 2 ADJUST	5,141.16	5,141.16	10,763.24	10,763.24	
(1123)	FY2024 EQUITY ADJUST	6,205.85	6,205.85	4,252.00	4,252.00	
(1130)	FY2024 TRANSITION ADJUST					
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	25.23-	25.23-	35.84-	35.84-	
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	315,754.65	315,754.65	331,841.18	331,841.18	

FOOTNOTES:

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

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM	334,550.34	334,550.34	323,507.39	323,507.39	
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	334,550.34	334,550.34	323,507.39	323,507.39	

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	96,505.18	96,505.18	101,176.85	101,176.85	*3
(337)	ALT TEACHER COMP (Q COMP)	49,068.11	49,068.11	50,168.30	50,168.30	*4
(359)	ACHIEVEMENT & INTEGRATION	11,412.89	11,412.89	11,635.45	11,635.45	*5
(363)	FY2026 REEMPLOYMENT INS					
(365)	SAFE SCHOOLS	19,252.80	19,252.80	19,296.00	19,296.00	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	70,082.28	70,082.28	70,082.28	70,082.28	
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)			12,043.00	12,043.00	
(445)	LT FACILITIES EQUAL					*4
(446)	LT FACILITIES UNEQUAL	203,224.00	203,224.00	203,680.00	203,680.00	
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	23,095.00	23,095.00	24,194.00	24,194.00	
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	472,640.26	472,640.26	492,275.88	492,275.88	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	705.70-	705.70-	98.73	98.73	*3
(1102)	FY2024 OPER CAPITAL ADJUST	431.26-	431.26-	69.67	69.67	
(1072)	FY2026 ALT TEACHER COMP ADJUST	6,050.59	6,050.59	1,345.89	1,345.89	*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	1,982.55-	1,982.55-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST	3,184.61	3,184.61	516.61	516.61	*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST			7.66	7.66	*5
(1187)	FY2024 REEMPLOYMENT ADJUST	423.10-	423.10-	181.00	181.00	
(1192)	FY2024 SAFE SCHOOLS ADJUST	1,196.64	1,196.64	1,921.32	1,921.32	
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	26,369.39	26,369.39	20,884.52	20,884.52	
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	17,632.00	17,632.00			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST	16,796.00	16,796.00			
(1215)	FY2024 LTFM EQUAL ADJUST					
(1226)	FY2024 LTFM UNEQUAL ADJUST	4,803.20	4,803.20	3,484.60	3,484.60	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	72,489.82	72,489.82	28,510.00	28,510.00	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST			1,318.00-	1,318.00-	
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST	90,930.00-	90,930.00-	89,355.00-	89,355.00-	
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST	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-	1,256.68	1,256.68	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	90,920.60-	90,920.60-	89,416.32-	89,416.32-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	472,640.26	472,640.26	492,275.88	492,275.88	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	72,489.82	72,489.82	28,510.00	28,510.00	
(5004)	TOTAL GENERAL - NTC OTHER	454,209.48	454,209.48	431,369.56	431,369.56	

FOOTNOTES:

- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	23,000.00	23,000.00	23,000.00	23,000.00	*13
(619)	EARLY CHILD FAMILY	18,839.82	18,839.82	17,480.30	17,480.30	*14
(624)	HOME VISITING	369.00	369.00	375.00	375.00	
(631)	ADULTS W/ DISABILITIES	499.48	499.48			
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	28.86-	28.86-	1,867.17-	1,867.17-	
(1407)	FY2024 HOME VISITING ADJUST	19.54-	19.54-	43.79-	43.79-	
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST			499.48	499.48	
(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-	42.52	42.52	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	42,654.45	42,654.45	39,486.34	39,486.34	

FOOTNOTES:

- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	338,310.00	338,310.00	342,195.00	342,195.00	*15
(811)	DEBT SERVICE-AID INELIG	400,680.00	400,680.00	408,555.00	408,555.00	*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	32,336.27-	32,336.27-	44,151.86-	44,151.86-	
(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-	1,251.96	1,251.96	*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	706,581.62	706,581.62	707,850.10	707,850.10	*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG	90,930.00	90,930.00	89,355.00	89,355.00	*15
(772)	LT FACILITIES DEBT SERVICE	725,668.57	725,668.57	723,773.50	723,773.50	*15
(1708)	FY2026 LTFM DEBT SERV ADJ	6,945.70-	6,945.70-	.63-	.63-	
(1715)	FY2025 LTFM DEBT SERV ADJ	6,457.98-	6,457.98-			
(1726)	FY2024 LTFM DEBT SERV ADJ	2,027.51-	2,027.51-	1,339.81-	1,339.81-	
(1703)	REDUCTION FOR DEBT EXCESS	38,878.91-	38,878.91-	52,198.04-	52,198.04-	
(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	762,288.47	762,288.47	759,590.02	759,590.02	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

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

FOOTNOTES:

- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

**RESOLUTION TO ACCEPT A PROPOSAL AND AUTHORIZE
CONTRACT NEGOTIATIONS FOR MANAGED PRINT SERVICES**

Member _____ introduced the following resolution and moved its adoption:

WHEREAS, Minneota Public Schools issued a Request for Proposals (RFP) for Managed Print Services in order to evaluate options to improve operational efficiency, service quality, and cost effectiveness related to district printing and copying services; and

WHEREAS, the District received three proposals in response to the RFP; and

WHEREAS, District administration has reviewed the submitted proposals in accordance with the criteria outlined in the RFP; and

WHEREAS, administration has identified a proposal that best meets the needs of the District and recommends proceeding with contract negotiations;

BE IT RESOLVED, that the School Board of Minneota Public Schools hereby accepts the proposal submitted by [Vendor Name] for Managed Print Services; and

BE IT FURTHER RESOLVED, that the School Board authorizes the Superintendent or designee to enter into contract negotiations with [Vendor Name] for Managed Print Services, with the understanding that final contract terms and pricing shall be presented to the School Board for approval prior to execution; and

THEREFORE, BE IT RESOLVED, that the School Board reserves the right to reject any or all proposals or to discontinue negotiations if satisfactory terms cannot be reached.

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 on the 17th day of December, 2025.

Martin Hennen, Clerk



Minneota Public School District Policy 535

Adopted: September 2023

Revised: ~~July~~ December 2025

535 SERVICE ANIMALS IN SCHOOLS

I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

II. GENERAL STATEMENT OF POLICY

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

III. DEFINITIONS

A. Service Animal

A “service animal” is a dog (regardless of breed or size) or miniature horse that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

B. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

C. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal.

2. Examples of “work or tasks” include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.
3. The crime deterrent effects of an animal’s presence and the provision of emotional support, well-being, comfort, or companionship are not “work or tasks” for the purposes of this policy.

D. Trainer

A “trainer” is a person who is training a service animal and is affiliated with a recognized training program for service animals.

IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school- sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. It is an unfair discriminatory practice to prohibit a person with a disability from taking a service animal into the public place or conveyance to aid persons with disabilities, and if the service animal is properly harnessed or leashed so that the person with a disability may maintain control of the service animal.
- C. The school district shall not require a person with a disability to make an extra payment or pay an additional charge when taking a service animal into any school district building.
- D. When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person’s disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
 1. Is the service animal required because of a disability; and
 2. What work or tasks is the service animal trained to perform.

- E. School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability has completed and submitted the request form described in Part VI., below.
- F. An individual with a disability may not be required to provide documentation such as proof that the animal has been certified, trained, or licensed as a service animal.

V. REQUIREMENTS FOR ALL SERVICE ANIMALS

- A. The service animal must be required for the individual with a disability.
- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
- G. In the case of a student who is unable to care for and/or supervise his or her service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise his or her service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the building principal of the school the student

attends. The principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.

- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.
- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
 - 1. Any of the requirements described in Part V., above, are not met.
 - 2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
 - 3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
 - 4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

VIII. ADDITIONAL LIMITATIONS FOR MINIATURE HORSES

In assessing whether a miniature horse may be permitted in a school building or on school grounds as a service animal, the following factors shall be considered:

- A. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- B. Whether the handler has sufficient control of the miniature horse;

- C. Whether the miniature horse is housebroken; and
- D. Whether the miniature horse's presence in a specific building or on school grounds compromises legitimate health and safety requirements.

IX. ALLERGIES; FEAR OF ANIMALS

If a student or employee notifies the school district that he or she is allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not life threatening are not a valid reason for prohibiting the presence of a service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

X. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student's IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a Section 504 student, to reasonably accommodate the student's access to the school district's programs and activities.

XI. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of his or her position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

XII. LIABILITY

- A. The owner of the service animal or non-service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person's possession as a service animal may be subject to criminal liability.

Legal References: Section 504 of the Rehabilitation Act of 1973
28 C.F.R. § 35.104 ([ADA Regulations](#));
28 C.F.R. § 35.130(b)(7) ([ADA Regulations](#))
28 C.F.R. § 35.136 (ADA Regulations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
Minn. Stat. § 256C.02 (Public Accommodations)
Minn. Stat. § 363A.19 (Discrimination Against Disabilities Prohibited)
Minn. Stat. § 609.226 (Harm Caused by Dog)
Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

Cross References: MSBA/MASA Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Policy 521 (Student Disability Nondiscrimination)

APPROVAL REQUEST FORM FOR USE OF A SERVICE ANIMAL

Please turn in your request to the Superintendent OR Building Principal

Student/Employee Name: _____ Date: _____

Parent or authorized representative name(s) and contact information (*please include email, phone number, and address*):

Building: _____

Type of service animal: _____

Name of service animal: _____ Name of handler: _____

Is the service animal required because of a disability: _____

What work or tasks is the service animal trained to perform: _____

Checklist for Completion of Form

Attached is documentation that the service animal is:

- Properly licensed
 Properly and currently vaccinated

I have read and understand the School District's policy regarding service animals and will abide by the terms of the policy.

I understand that if my service animal: is out of control and/or the animal's handler does not effectively control the animal's behavior; is not housebroken or the animal's presence or behavior fundamentally interferes in the functions of the School District; or behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a direct threat to the health and safety of others that cannot be eliminated by reasonable modifications, the School District has the discretion to exclude or remove my service animal from its property.

I agree to be responsible for any and all damage to School District property, personal property, and any injuries to individuals caused by my service animal. I agree to indemnify, defend, and hold harmless the School District, its school board members, administrators, employees, and agents, from and against any and all claims, actions, suits, judgments, and demands brought by any party arising on account of, or in connection with, any activity of or damage caused by my service animal.

Superintendent/Administrator Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

Employee Signature: _____ Date: _____

Note: This Registration/Agreement is valid until the end of the current school year. It must be renewed prior to the start of each subsequent school year or whenever a different service animal will be used.



Minneota Public School District Policy 604

Adopted: February 2012

Revised: JulyDecember 20254

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship;
4. health and physical education;
5. the arts;
6. career and technical education; and
7. world languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

C. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.

- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- G. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 1. language arts;
 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 5. physical education;
 6. health, for which locally developed academic standards apply; and
 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

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

V. CPR AND AED INSTRUCTION

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

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

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:

1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
 2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
 5. help students access education and career options;
 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student on track for graduation, making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

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

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.101 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
~~Minn. Stat. § 120B.021 (Required Academic Standards)~~
~~Minn. Stat. § 120B.022 (Elective Standards)~~
~~Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)~~
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

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



Minneota Public School District Policy 607

Adopted: February 2012

Revised: July/December 2025

607 ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this policy is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT OF POLICY

- A. It is the policy of the school district to address the groupings of grade levels as recognized in Minnesota Statutes, section 120A.05, as follows:

Elementary:	Grades Pre-Kindergarten through 6
Secondary:	Grades 7 through 12
Junior High:	Grades 7 through 8
Senior High:	Grades 9 through 12

- B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.
- C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

III. DEFINITIONS

- A. "Kindergarten" means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

- B. “Pre-kindergarten” means a program designed for students younger than five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

Legal References: Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions)
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

Cross References: None



Minneota Public School District Policy 608

Adopted: February 2012

Revised: ~~July~~December 2025

608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

III. CHILDREN FROM BIRTH THROUGH AGE SEVEN EXPERIENCING DEVELOPMENTAL DELAYS

- A. "Child with a disability" means a child identified under federal and state special education law as deaf or hard-of-hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children. A licensed physician, an advanced practice registered nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability.
- B. In addition to Paragraph A, every child under age three, and, at local district discretion, every child from age three to age ~~six~~seven, who needs special instruction and services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children ~~under age three from birth through age two~~ and by the rules of the Commissioner of the Minnesota Department of Education for children ages three through ~~six~~seven, because the child has a substantial delay or has an ~~identifiable~~ diagnosed physical or mental condition or disorder with a high probability of resulting in developmental delay known to hinder normal development is a child with a disability.
- C. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children, is not a child with a disability.

IV. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for children with a disability who are properly the responsibility of the school district and who meet the criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified children with a disability are provided special education and related services which are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.
- D. The school district may conduct an assessment for developmental adapted physical education, as defined in Minnesota Rules, part 3525.1352, as a stand-alone evaluation without conducting a comprehensive evaluation of the student in accordance with prior written notice provisions in Minnesota Statutes, section 125A.091, subdivision 3a. A parent or guardian may request that the school district conduct a comprehensive evaluation of the parent's or guardian's student.

Legal References: Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.027 (Rulemaking)
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)



Minneota Public School District Policy 609

Adopted: February 23, 2012

Revised: ~~July~~December 20254

609 RELIGION AND RELIGIOUS AND CULTURAL OBSERVANCES

I. PURPOSE

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

III. RESPONSIBILITY

- A. The superintendent shall be responsible for ensuring that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:
 - 1. The proposed activity must have a secular purpose.
 - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.

3. The activity must not foster excessive governmental relationships with religion.
 4. Notwithstanding the foregoing guidelines, reasonable efforts must be made to accommodate any student who wishes to be excused from a curricular activity for a religious observance or American Indian cultural practice, observance, or ceremony. The school district must provide annual notice to parents of this policy.
- B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

Legal References: U. S. Const., amend. I
Minn. Stat. § 120A.22, Subd. 12 (Compulsory Instruction)
Minn. Stat. § 120A.35 (Absence From School for Religious and Cultural Observances)
Minn. Stat. § 121A.10 (Moment of Silence)
Good News Club v. Milford Central School, 533 U.S. 98 (2001)
Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290 (2000)
Tangipahoa Parish Bd. of Educ. v. Freiler, 530 U.S. 1251 (2000)
Lemon v. Kurtzman, 403 U.S.602 (1971)
[Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1, 690 F.3d 996 \(8th Cir. 2012\)](#)
Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)
Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)
Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)
Florey v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)
Roark v. South Iron R-1 Sch. Dist., 573 F.3d 556 (8th Cir. 2009)
Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728, 599 F.Supp.2d 1136 (D. Minn. 2009)
LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)
Minn. Op. Atty. Gen. 63 (1940)
Minn. Op. Atty. Gen. 120 (1924)
Minn. Op. Atty. Gen. 121 (1924)

Cross References: MSBA/MASA Model Policy 801 (Equal Access to School Facilities)



Minneota Public School District Policy 610

Adopted: August 20, 2012

Revised: ~~March~~ December 2025

610 FIELD TRIPS

I. PURPOSE

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

II. GENERAL STATEMENT OF POLICY

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

A. Instructional Trips

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (Minnesota Statutes section 123B.37)

B. Supplementary Trips

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (Minnesota Statutes section 123B.36)

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

III. REGULATIONS

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activity.
- B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or school-owned vehicle.
- D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.
- E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.
 1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.
 2. An employee must obtain pre-approval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If preapproval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

Legal References: Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)
Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721, 327 F.3d 675 (8th Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8th Cir. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 423 (Employee – Student Relationships)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 707 (Transportation of Public School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)



Minneota Public School District Policy 611

Adopted: June 2012

Revised: FebruaryDecember 20254

611 HOME SCHOOLING

I. PURPOSE

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

II. GENERAL STATEMENT OF POLICY

The Compulsory Attendance Law (Minnesota Statutes, section 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (~~Minnesota Statutes, section 120A.22, Subd. 1~~)

III. CONDITIONS FOR HOME SCHOOLING

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minnesota Statutes, section 120A.22.

IV. IMMUNIZATION

The parent or guardian of a home-schooled child shall submit statements as required by Minnesota Statutes, section 121A.15, Subds. 1, 2, 3, ~~and 4~~, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of homeschooling in Minnesota and the grade 7 year. (~~Minnesota Statutes, section 121A.15~~)

V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS

Upon formal request as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided under state law . The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to state law for this purpose. If curriculum has both physical and electronic components, the school

district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

VI. PUPIL SUPPORT SERVICES

Upon formal request as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided under state law. The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to state law.

VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (where five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students.

VIII. SHARED TIME PROGRAMS

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

IX. OPTIONAL COOPERATIVE ARRANGEMENTS

A. Activities

- 1. Minnesota State High School League sponsored activities (where six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school which is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League bylaws. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.

- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
 - c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.
2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

B. Transportation Services

- 1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
- 2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 120A.24 (Reporting)
 Minn. Stat. § 120A.26 (Enforcement and Prosecution)
 Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)
 Minn. Stat. § 123B.36 (Authorized Fees)
 Minn. Stat. § 123B.41 (Definitions)
 Minn. Stat. § 123B.42 (Textbooks, Individual Instruction or Cooperative Learning Material; Standard Tests)
 Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
 Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
 Minn. Stat. § 123B.86 (Equal Treatment - Transportation)
 Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
 Minn. Stat. § 124D.03 (Enrollment Options Program)
 Minn. Rules Ch. 3540 (Nonpublic Schools)

Cross References: MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
 MSBA/MASA Model Policy 510 (School Activities)



Minneota Public School District

Policy 613

Adopted: September 20, 2011

Revised: July/December 2025

613 GRADUATION REQUIREMENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

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

IV. DISTRICT ASSESSMENT COORDINATOR

The Elementary Principal or their designee shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements

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

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and
2. Consistent with this paragraph and Minnesota Statutes section 120B.125 (*see Policy 604, Section II.H.*), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124F.08, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit

to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.

3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

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

A. Credit Requirements

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;
3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;
5. One credit in the arts and career and tech field sufficient to satisfy all of the state or local academic standard in the arts;
6. One and one-half credits of physical education and health;
7. Personal Finance (senior class); and
8. A total of 23 credits

B. Credit Equivalencies

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

VII. GRADUATION STANDARDS REQUIREMENTS

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

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.

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

VIII. EARLY GRADUATION

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

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

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum,

Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (~~Every Student Succeeds Act~~~~No Child Left Behind Act~~)

Cross References:

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



Minneota Public School District Policy 614

Adopted: June 19, 2012

Revised: ~~July~~December 2025

614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

I. PURPOSE

The purpose of this policy is to set forth the school district's testing plan and procedure.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

III. DUTIES OF SCHOOL DISTRICT TEST ADMINISTRATOR

A. Superintendent

1. Responsibilities before testing.
 - a. Designate a district assessment coordinator and district technology coordinator.
 - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
 - c. Annually review and recertify staff who have access to MDE secure systems.
 - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - e. Establish a culture of academic integrity.
 - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
 - g. Ensure student information is current and accurate.

- h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
- i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
- j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
- k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
- l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.

2. Responsibilities after testing.

- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
- b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
- c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
- d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
- e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
- f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.

- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.

- b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
 - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
- d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
- e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
- f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
- g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.
- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
 - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
 - (2) Verify staff complete any and all test-specific training.
- i. Maintain security of test content, test materials, and record of all staff involved.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.

- (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
- j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
 - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
 - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
 - b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
 - c. Return secure test materials as outlined in applicable manuals and resources.
 - d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
 - e. Review student assessment data and resolve any issues.
 - f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
 - g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

1. Responsibilities before testing.

- a. Designate a school assessment coordinator and technology coordinator for the building.
- b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
- c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
- e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
- f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
- g. Verify that all test monitors and test administrators receive proper training for test administration.
- h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
- i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.

2. Responsibilities on testing day(s).

- a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
- b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.

3. Responsibilities after testing.

- a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
- b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibilities before testing.
 - a. Implement test administration and test security policies and procedures.
 - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
 - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
 - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
 - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
 - g. Maintain security of test content and test materials.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from

students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

- (4) Identify need for additional test materials to district assessment coordinator.
- (5) Provide MTAS student data collection forms if necessary.
- (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
- (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
- b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
- c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
- d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
- e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.
- f. Report security breaches to the district assessment coordinator as soon as possible.

3. Responsibilities after testing.

- a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
- b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

- c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- d. Return secure test materials as outlined in applicable manuals and resources.
- e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
- f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

- 1. Ensure that district is prepared for online test administration and provide technical support to district staff.
- 2. Acquire all necessary user identifications and passwords.
- 3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- 4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- 5. Attend district training and any service provider technology training.
- 6. Review, use, and be familiar with all service provider technical documentation.
- 7. Prepare computers and devices for online testing.
- 8. Confirm site readiness.
- 9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

- 1. Responsibilities before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.

- e. Be knowledgeable regarding student accommodations.
 - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
- a. Before test.
 - (1) Receive and maintain security of test materials.
 - (2) Verify that all test materials are received.
 - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
 - (4) Verify student testing tickets and appropriate allowable materials.
 - (5) Assign numbered test books to individual students.
 - (6) Complete information as directed.
 - (7) Record extra test materials.
 - b. During test.
 - (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
 - (2) Follow all directions and scripts exactly.
 - (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
 - (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.
 - (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
 - (6) Do not review, discuss, capture, email, post, or share test content in any format.
 - (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.

- (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
 - (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
 - (11) Report any possible security breaches as soon as possible.
- c. After test.
- (1) Follow directions and scripts exactly.
 - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
 - (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

1. Before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
 - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
2. Responsibility on testing day(s).
 - a. Before the test.
 - (1) Maintain security of materials.

- (2) Confirm appropriate MTAS materials are available and prepared for student.
- b. During the test.
 - (1) Administer each task to each student and record the score.
 - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
 - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (4) Document and report and unusual circumstances to district or school assessment coordinator.
- c. After the test.
 - (1) Keep materials secure.
 - (2) Return all materials.
 - (3) Return objects and manipulatives to classroom.
 - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator

1. Responsibilities before testing.
 - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
 - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
 - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
2. Responsibilities after testing.
 - a. Ensure accurate enrollment of students in schools during the accountability windows.

- b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
- c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

IV. TEST SECURITY

- A. Test Security Procedures will be adopted by school district administration.
- B. Students will be informed of the following:
 - 1. The importance of test security;
 - 2. Expectation that students will keep test content secure;
 - 3. Expectation that students will act with honesty and integrity during test administration;
 - 4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.
 - 5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
- C. Staff will be informed of the following:
 - 1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
 - 2. Other contact information and options for reporting security concerns.

V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:
1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
 2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
 3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
 4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
 5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
 6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
 7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
 8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
 9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
 10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

~~VI. RETALIATION PROHIBITED~~

~~An employee who discloses information to the MDE Commissioner or a parent or guardian about service disruptions or technical interruptions related to administering assessments under this section is protected under section 181.932, governing disclosure of information by employees.~~

Legal References: Minn. Stat. § 13.34 (Examination Data)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.36, Subd. 2 (School Accountability)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (~~Every Student Succeeds Act~~~~No Child Left Behind Act~~)

Cross References: MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
Minnesota Pearson Access Next Resources and Forms:
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>



Minneota Public School District Policy 615

Adopted: June 2012

Revised: ~~July~~December 20254

615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS

I. PURPOSE

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

II. GENERAL STATEMENT OF POLICY

A. Minnesota Test of Academic Skills (MTAS)

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
 - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
 - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
 - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;

- (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
 - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
 - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.
- b. MTAS participation decisions must not be made on the following factors:
- (1) Student's disability category;
 - (2) Placement;
 - (3) Participation in a separate, specialized curriculum;
 - (4) An expectation that the student will receive a low score on the MCA;
 - (5) Language, social, cultural, or economic differences;
 - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
 - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
 - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.

- c. For students in grades that the MTAS is not administered:
 - (1) the student must have cognitive functioning significantly below age level;
 - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
 - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
 - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
 - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student's disability category;
 - b. Participation in a separate, specialized curriculum;
 - c. Current level of English language proficiency;
 - d. The expectation that the student will receive a low score on the ACCESS for ELs;
 - e. Language, social, cultural, or economic differences;
 - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

III. DEFINITION OF TERMS

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through minnesota.pearsonaccessnext.com/policies-and-procedures.

IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING

See [Chapter 4 of](#) the current “Procedures Manual for the Minnesota Statewide Assessments” [~~Chapters 4 and 9, along with others~~] and the Guidelines for Administration of Accommodations and Linguistic Supports.

V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>
Alternate ACCESS for ELLs Participation Guidelines, <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 616 (School District System Accountability)



Minneota Public School District District Procedures

Adopted: December 2025

DISTRICT PROCEDURES:

STAFF COMMUNICATIONS GUIDELINES

USE OF PERSONAL VS. DISTRICT COMMUNICATION TOOLS

1. PURPOSE

To maintain professional boundaries, ensure transparency, and protect both staff and students, Minneota Public Schools expects all school-related communication with students and parents/guardians to occur through district-approved channels.

2. BACKGROUND

Consistent, professional, and timely communication among staff, students, and families is essential to supporting student learning and fostering trust within the community. Establishing clear expectations for communication hours, the use of personal devices, and engagement with parents and guardians promotes professionalism and protects the well-being of all staff members. These procedures are intended to:

- ⇒ Demonstrate the district's commitment to **respectful and responsive communication**.
- ⇒ Ensure **clarity and consistency** in communication across all schools and grade levels.
- ⇒ Provide **documentation and accountability** in all staff–family interactions.
- ⇒ Reinforce **professional boundaries** and promote a healthy work-life balance for staff.
- ⇒ Strengthen **trust and transparency** between the district, staff, and families.

3. APPROVED COMMUNICATIONS METHODS

All communication related to school business, activities, or student matters must occur using one or more of the following district-approved platforms:

- ⇒ District email accounts (e.g., @minneotaschools.org).
- ⇒ District-approved communication tools (such as JMC, Seesaw, Google Classroom, or Remind).
- ⇒ School-provided phones or messaging systems.
- ⇒ Official district social media or activity accounts (when approved by administration).

4. RATIONALE

Using district communication tools:

- ⇒ Ensures records of communication are accessible if needed for documentation.
- ⇒ Helps the district meet data privacy and record retention requirements (Minn. Stat. §13.32 – the Minnesota Government Data Practices Act).
- ⇒ Protects student privacy and staff professionalism.
- ⇒ Reduces the risk of misunderstandings or unmonitored exchanges.

5. **STAFF COMMUNICATIONS HOURS**

To promote a healthy work-life balance and maintain professionalism in communications, staff are expected to conduct work-related communications (including emails, phone calls, texts, and messaging) during established hours, **7:00 a.m. to 7:00 p.m.**, Monday through Friday. Communications outside these hours should be limited, typically for **urgent or emergency situations** that require immediate attention. Supervisors and staff are encouraged to plan ahead and respect these boundaries whenever possible.

6. **PERSONAL CELL PHONES AND ACCOUNTS**

Staff should not use personal cell phones, personal email accounts, or personal social media accounts/applications to communicate with students or parents regarding school matters. Exceptions may be granted by an administrator only in urgent or emergency situations where district tools are temporarily unavailable.

If an exception occurs, staff should:

- ⇒ Limit the communication to factual, school-related information.
- ⇒ Notify an administrator as soon as possible.
- ⇒ Transition the conversation back to a district-approved platform once feasible.

7. **PERSONAL PHONE AND COMMUNICATION GUIDELINES**

To protect both staff and students and to maintain professionalism:

- ⇒ If staff need to use personal phones for work purposes—such as during a field trip—use should be limited to short, necessary voice calls.
- ⇒ Staff should not share personal phone numbers with students or families.
- ⇒ If a personal phone must be used, a brief follow-up email from the staff member’s district account should summarize the communication for documentation purposes.

8. **EXPECTATIONS AND ACCOUNTABILITY**

Staff are responsible for using district systems appropriately and checking district email regularly.

The line between professional and personal relationships can be blurred within the context of social media. When employees choose to join or engage with school district students, families or fellow employees in a social media context that exists outside those approved by the district, they are advised to maintain their professionalism as district employees. Employees are responsible for their behavior or activity on these networks. Employees must report inappropriate student behavior, illegal actions or violations of school district policies governed by mandated reporting to their supervisor.

Employees have a responsibility to maintain appropriate employee-student relationships, whether on or off duty. Both case law and public expectations hold educational employees to a higher standard of conduct than the general public. Employees are expected to ensure the safety of students. When employees, including coaches and co-curricular advisors, choose to join or engage with social networking groups, they do so as an employee of the district and have responsibility for monitoring content and reporting inappropriate behavior or activity on these networks. Employees are responsible for protecting the safety of minors. State and federal-mandated reporting laws apply to school district employees participating in the social media context.

Employees must protect confidential information. Students, parents, and colleagues should not be cited or obviously referenced without their approval. Ask permission before posting someone's picture on a social network or publishing a conversation that was meant to be private. Student photos require parental consent. It is acceptable to discuss general details about projects, lessons, or events and to use non-identifying pseudonyms for an individual (e.g., Teacher A) so long as the information provided does not make it easy for someone to identify the individual or violate any privacy laws. Furthermore, public social networking sites are not the place to conduct school business with students or parents.

District social media technologies are provided for educational use. Use of social media for personal use during district time or on district equipment is prohibited. Social media published times during the work day reflect negatively on the district and may result in disciplinary action. Repeated use of personal communication tools for school business may be subject to administrative review and corrective action.

Questions about approved tools or access should be directed to building administration or technology staff.

9. PROFESSIONAL JUDGMENT

All interactions—verbal, digital, or written—should reflect the highest standards of respect, professionalism, and student safety.

The privacy and reputations of students, families, and employees will be respected and protected. Information which might damage the reputation of students or staff members shall not be released, except as provided by law or by other Board policy.

When in doubt, communicate through official district systems or seek administrative guidance before sending messages through any personal channel.

10. RECORD RETENTION AND DOCUMENTATION

Staff should not delete school-related communications until retention timelines are met. The district may archive digital messages for compliance under Minn. Stat. §138.17 and FERPA.

NEW

BUSINESS



TO: Minneota School Board Members

FROM: Scott Monson, Superintendent

DATE: Friday, December 12, 2025

**SUBJECT: 2025-2026 SCHOOL CALENDAR REVISION
JANUARY 5, 2026 PROFESSIONAL DEVELOPMENT DAY PROPOSAL**

The Artificial Intelligence Task Force met in late November and had a very productive discussion. The Task Force—made up of three board members [*Abby, Emily, and Julie*], both principals [*Nicolle and Lindsey*], Devann Shultz, three teachers [*Bryce Jeppesen, David Moriarty, and Kaley Buysse*], and me—spent our afternoon focusing on potential next steps for our district’s AI planning.

One clear recommendation emerged from the discussions: our licensed staff need dedicated time to learn about artificial intelligence, including both its benefits and challenges, as well as practical tips for those already using AI tools.

To meet that need, the task force discussed how we might structure intentional time with staff. The group agreed that this topic is significant enough to merit repurposing a currently scheduled student contact day for a full day of professional development.

The proposed structure would include a half-day devoted to AI learning and a half-day focused on curriculum work—priority standards, scope and sequence, and other PK–12 curriculum needs.

I recommend approval of a calendar adjustment that would make Monday, January 5, 2026—currently a student contact day—a full day of professional development for licensed staff. This would allow us to move forward with two priority areas for the district, and we do not see another feasible way to create meaningful time for this work to happen.

Thank you for your time, consideration, and support for our students and staff.

MINNEOTA PUBLIC SCHOOLS | PAID LEAVE LANGUAGE

Overview

Minneota Public Schools provides time off to eligible employees who qualify for Minnesota Paid Leave (MNPL) benefits under Minnesota law. Minneota Public Schools is a participant in the State of Minnesota's Paid Leave program.

Premiums

MNPL benefits are funded through premium contributions payable to the State of Minnesota. The premium cost will be split between Minneota Public Schools and employee as follows: Minneota Public Schools will pay 50% of the required premium and employees will pay 50% of the premium cost through payroll deductions starting January 1, 2026.

Eligibility

Eligibility determinations for MNPL benefits are made by the State of Minnesota. Generally, to be eligible for MNPL, an employee must:

- Meet the requirements for the reasons for leave.
- Work at least 50% of the time from a location in Minnesota, including employees who work from home or spend time in other states occasionally.
- Meet the financial eligibility requirements by having earned over a specific amount of wages as defined by Minnesota law at the time of an employee's requested leave.

Benefit Amount

An employee's weekly MNPL benefits are calculated and determined by the Minnesota Department of Employment and Economic Development (DEED).

Benefit Year

The benefit year is a 12-month period measured forward from an employee's first day of leave taken.

Leave Entitlement and Usage

DEED may approve MNPL leave for the following conditions in a benefit year:

- Up to 12 weeks of medical leave (for the employee) to take care of the employee for a serious health condition, including pregnancy, childbirth, recovery, or surgery.
- Up to 12 weeks of family leave to:
 - Bond with a child through birth, adoption, or foster placement
 - Care for a family member with a serious health condition
 - Support a military family member called to active duty
 - Receive covered types of care for the employee or a family member because of domestic abuse, sexual assault, or stalking

MINNEOTA PUBLIC SCHOOLS | PAID LEAVE LANGUAGE

Employees can take both types of leave in the same year but cannot exceed 20 weeks total within a single benefit year. For example, an employee may be entitled to 12 weeks of family leave to bond with a child and another 8 weeks of medical leave for their serious health condition. An employee's benefit year starts the first day they take Paid Leave. There is no waiting period for MNPL if an employee is granted the benefit.

Definitions

- Family member includes:
 - Spouse or partner
 - Child (including biological, adopted, step, or foster children, or a child the employee raises even if they are not legally related)
 - Parent or person who raised the employee
 - Sibling
 - Grandchild or grandparent
 - In-laws (including son, daughter, father, or mother)
 - Anyone close to the employee who depends on them like family, even if not related by blood
- A serious health condition means a physical or mental illness, injury, impairment, condition, or substance use disorder. Care for a serious condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school, or do regular daily activities. This includes childbirth, conditions related to pregnancy, or surgery.

Notice

Prior to starting a claim with the State, employees must notify Tara Skorczewski, Business Manager, of their intention to take leave.

- If the need is foreseeable, employees shall provide at least 30 days' notice prior to the start of the leave.
- If the leave is not foreseeable, employees shall still be able to take leave under MN Paid Leave but must notify Tara Skorczewski, Business Manager, as soon as practicable.

How to Apply for Minnesota Paid Leave/Claim Submission and Completion

After notifying Tara Skorczewski, Business Manager, employees may apply for MN Paid Leave. It is the employee's responsibility to initiate a claim and to provide all necessary supporting information and documents in a timely manner as required. If the employee fails to initiate a claim and/or provide all requested information within the required timelines, the claim may be denied or closed.

Determination of Claim Approval or Denial

Minneota Public Schools does not make the determination of whether or not an employee's claim is approved or denied. Minneota Public Schools will provide information to the State as requested; however, Minneota Public Schools does not determine the outcome of the claim.

MINNEOTA PUBLIC SCHOOLS | PAID LEAVE LANGUAGE

Intermittent Leave

Employees may apply for intermittent leave when it is reasonable and appropriate to the needs of the individual requiring care.

1. Eligibility. In addition to the other eligibility requirements under the MN Paid Leave law, employees seeking intermittent leave must have at least eight hours of accumulated leave, unless more than 30 days have lapsed since taking the initial leave.
2. Notice. In situations where employees seek MNPL on an intermittent basis, employees must make a reasonable effort to provide written notice to Tara Skorczewski, Business Manager, of the need for intermittent leave *before* applying for MNPL benefits. As part of the notice, employees must provide the Minneota Public Schools with the following:
 - A. Proposed intermittent leave schedule; and
 - B. A completed certification from a health care provider identifying:
 - i. The necessity of the leave.
 - ii. A reasonable estimate of the frequency, duration, and treatment schedule.
3. Increments of Leave & Maximum Number of Hours. Consistent with other forms of leave provided by the school district, employees may take intermittent leave in increments of 15 minutes. If eligible for intermittent leave, the Minneota Public Schools allows a maximum of 480 hours of intermittent leave in any 12-month period. After reaching the maximum amount of allowed intermittent leave, employees may request continuous MNPL provided the continuous leave does not exceed the maximum amount of MNPL allowed by law.

Interaction with Other Laws and Benefits

MNPL will run concurrently with any leave and/or wage supplement for which an employee may be eligible for under local, state, or federal law, which may include: Family and Medical Leave Act (FMLA), and/or Minnesota Women’s Economic Security Act (WESA) pregnancy and parenting leave.

The school district offers a short-term disability (STD) policy that may run concurrently and require its own filing requirement pursuant to the terms of the STD policy. Please see Tara Skorczewski, Business Manager, for more information. STD payments may be reduced, pursuant to the terms of the STD policy, as a result of receiving state-paid benefits.

Supplementing MNPL Benefits with Accrued Paid Leave

The school district does not allow employees using MN Paid Leave to supplement, or “top off,” MN Paid Leave benefits with accumulated leave balances.

MINNEOTA PUBLIC SCHOOLS | PAID LEAVE LANGUAGE

Accrual of Vacation and Sick Leave During Paid Leave

In accordance with MNPL, benefits paid directly by the State are not considered wages paid by the employer. Accordingly, employees will not accrue vacation or sick leave for any hours or days during which they are receiving MNPL benefits.

Maintaining Health Coverage During Leave

Unless the employee revokes coverage while on MNPL, Minneota Public Schools will continue to provide group health insurance coverage for an employee on MNPL under the same conditions as the coverage was provided before the employee took leave. An employee must continue to make timely payments of their share of the premiums for such coverage. If the employee is not using paid time off to cover part or all of the leave, the employee will be responsible for remitting their portion of health premiums to Minneota Public Schools in order to ensure continuation of benefits.

Reinstatement

Upon return from covered MNPL, employees will be reinstated to their previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit, and seniority credit as of the date of leave as long as they have worked for Minneota Public Schools for a minimum of 90 calendar days.

Upon return to work, if it becomes evident that the employee is unable to perform the key essential functions of their position (with or without reasonable accommodation), the Minneota Public Schools may engage in an interactive process, consistent with the American with Disability Act (ADA) and/or Minnesota Human Rights Act (MHRA) and other applicable workplace policies, including workplace safety protocols, to determine appropriate next steps.

Retaliation

Minneota Public Schools will not interfere or retaliate against employees who request or take leave in accordance with the MN Paid Leave law.

How to Apply for Minnesota Paid Leave

After notifying Tara Skorczewski, Business Manager, employees may apply for MNPL through the Minnesota Paid Leave's portal online or by calling DEED's MN Paid Leave office.



Minneota Public School District Policy 619

Adopted: March 2014

Revised: July/January 20264

619 STAFF DEVELOPMENT FOR STANDARDS

I. PURPOSE

The purpose of this policy is to establish opportunities for staff development which advance the staff's ability to work effectively with the Graduation Assessment Requirements and with students as they progress to achievement of those Graduation Assessment Requirements and meet the requirements of federal law.

II. GENERAL STATEMENT OF POLICY

The school district is committed to developing staff policies and processes for continuous improvement of curriculum, instruction, and assessment to ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels.

III. STANDARDS FOR STAFF DEVELOPMENT

- A. The Advisory Committee for Comprehensive Continuous Improvement of Student Achievement (Committee) shall address the needs of all staff in prioritizing staff development which will ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels. The Committee will advise the school board on the planning of staff development opportunities.
- B. The school district shall place a high priority on staff development including activities, programs, and other efforts to implement the Graduation Assessment Requirements effectively and to upgrade that implementation continuously.
- C. Staff development plans for the school district shall address identified needs for Graduation Assessment Requirements implementation throughout all levels of the school district programs.
- D. In service, staff meeting, and district and building level staff development plans and programs shall focus on improving implementation of the Graduation Assessment Requirements at all levels for all students, including those with special needs.

IV. TRAINING AND PROFESSIONAL DEVELOPMENT

- A. Paraprofessionals. The school district will provide each paraprofessional who assists a licensed teacher in providing student instruction with initial training. Such training will include training in emergency procedures, confidentiality, vulnerability, reporting obligations, discipline, policies, roles and responsibilities, and building orientation. Training will be provided within the first 60 days a paraprofessional begins supervising or working with students.

Additionally, with regard to paraprofessionals providing support to special education students, the school district will ensure that annual training opportunities are required to enable the paraprofessional to further develop the knowledge and skills that are specific to the students with whom the paraprofessional works, including understanding disabilities, the unique and individual needs of each student according to the student's disability and how the disability affects the student's education and behavior, following lesson plans, and implementing follow-up instructional procedures and activities.

B. Teachers/Administrators

1. The school district will provide high quality and ongoing professional development activities as required by state and federal laws.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.363 (Credential for Education Paraprofessionals)
Minn. Stat. § 122A.16 (Qualified Teacher Defined)
Minn. Stat. § 122A.60 (Staff Development Program)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 616 (School District System Accountability)



Minneota Public School District Policy 708

Adopted: January 2023

Adopted: July~~January~~ 2026⁴

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in Minnesota Statutes, sections 123B.88 and 123B.92 when applicable.
- B. Upon the request of a parent or guardian, the school district must provide school bus transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation must be provided whether or not there is another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means.
- C. The school district may provide school bus transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school must pay the cost of such transportation provided outside the school district boundaries.

- D. The school district must provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school.
- E. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.
- F. The school board and a nonpublic school may mutually agree to a written plan for the board to provide nonpublic pupil transportation to nonpublic school students. The school district must report the number of nonpublic school students transported and the nonpublic pupil transportation expenditures incurred in the form and manner specified by the Minnesota Commissioner of Education.
- G. If the school board provides pupil transportation through the school's employees, the school board may transport nonpublic school students according to the plan and retain the nonpublic pupil transportation aid attributable to that plan. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- H. A school board that contracts for pupil transportation services may enter into a contractual arrangement with a school bus contractor according to the written plan adopted by the school board and the nonpublic school to transport nonpublic school students and retain the nonpublic pupil transportation aid attributable to that plan for the purposes of paying the school bus contractor. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services included in the contract that are not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- I. Additional transportation to and from a nonpublic school may be provided at the expense of the school district when such services are provided in the discretion of the school district.

IV. STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district must provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the school district of attendance and where the special instruction and services are provided within the school district, the school district must provide necessary

transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school must pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law.

- B. When the disabling conditions of a student with a disability are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling conditions and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Each driver and aide assigned to a vehicle transporting students with a disability must (1) be instructed in basic first aid and procedures for the students under their care; (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities; (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and (4) ensure that proper safety devices are in use and fastened properly.
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system: (1) the student's name and address; (2) the nature of the student's disabilities; (3) emergency health care information; and (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.
- E. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the due process procedures provided for in Minnesota Statutes chapter 125A.

V. APPLICATION OF GENERAL POLICY

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

Legal References:
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.86 (Equal Treatment)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)

Minn. Stat. § 123B.91, Subd. 1a (School District Bus Safety Requirements)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)
Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)
Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)
Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)
Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)
Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)
Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)
Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)
Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References:

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



Minneota Public School District Policy 710

Adopted: July 2023

Revised: ~~June~~January 2026

710 EXTRACURRICULAR TRANSPORTATION

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION

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

IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES

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

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

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

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

V. FEES

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

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

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



Minneota Public School District Policy 711

Adopted: November 2022

Revised: September/January 2026

711 VIDEO RECORDING ON SCHOOL BUSES

I. PURPOSE

The transportation of students to and from school is an important function of the school district, and transportation by the school district is a privilege and not a right for an eligible student. The behavior of students and employees on the bus is a significant factor in the safety and efficiency of school bus transportation. Student and employee misbehavior increases the potential risks of injury. Therefore, the school district believes that video recording student passengers and employees on the school bus will encourage good behavior and, as a result, promote safety. The purpose of this policy is to establish a school bus video recording system.

II. GENERAL STATEMENT OF POLICY

A. Placement

1. Every morning and afternoon, each and every school bus operated by Minneota Public Schools – who contracts transportation services through 4.0 – and operated by the school district shall be equipped with a fully enclosed box for placement and operation of a video camera and conspicuously placed signs notifying riders that their conversations or actions may be recorded.
2. A video camera will not necessarily be installed in each and every school bus contracted through 4.0 and operated by the school district, but cameras may be rotated from bus to bus without prior notice to students.
3. Video cameras will be placed on a particular school bus, to the extent possible, where the school district has received complaints of inappropriate behavior.

B. Use of Video Recordings

1. A video recording of the actions of student passengers and/or employees may be used by the school district as evidence in any disciplinary action brought against any student or employee arising out of the student's or employee's conduct on the bus.

2. A video recording will be released only in conformance with the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13 and the Family Educational Rights and Privacy Act, 20 United States Code section 1232g and the rules and/or regulations promulgated thereunder.
3. Video recordings will be viewed by school district personnel on a random basis and/or when discipline problems on the bus have been brought to the attention of the school district.
4. A video recording will be retained by the school district until re-looped or until the conclusion of disciplinary proceedings in which the video recording is used for evidence.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.585 (Notice of Recording Device)
Minn. Stat. § 138.17 (Government Records, Administration)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)

Cross References:

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)



Minneota Public School District Policy 713

Adopted: February 2004

Revised: November/January 2026

713 STUDENT ACTIVITY ACCOUNTING

I. PURPOSE

The school board recognizes the need to provide alternative paths to learning, skill development for its students, and activities for student enjoyment. It also understands its commitment to and obligation for assuring maximum accountability for public funds and student activity funds. For these reasons, the school board will assume control over and/or oversee funds for student activities as set forth in this policy.

II. GENERAL STATEMENT OF POLICY

A. Curricular and Cocurricular Activities

The school board shall take charge of, control over, and account for all student activity funds that relate to curricular and cocurricular activities.

B. Extracurricular Activities

The school board shall review and account for all student activity accounting that relates to extracurricular activities.

C. Non-Student Activities

In overseeing student activity accounts under this policy, the school board shall not maintain or account for funds generated by non-students including, but not limited to, convenience funds of staff members, booster club funds, parent-teacher organization or association funds, or funds donated to the school district for specified purposes other than student activities.

III. DEFINITIONS

A. Cocurricular Activity

A “cocurricular activity” means those portions of the school-sponsored and directed activities designed to provide opportunities for students to participate in such experiences on an individual basis or in groups, at school and at public events, for

improvement of skills (i.e., interscholastic sports, band, etc.). Cocurricular activities are not offered for school credit, cannot be counted toward graduation, and have *one or more* of the following characteristics:

1. They are conducted at regular and uniform times during school hours, or at times established by school authorities;
2. They are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit; and
3. They are partially, primarily, or totally funded by public moneys for general instructional purposes under direction and control of the school board.

B. Curricular Activity

A “curricular activity” means those portions of the school program for which credit is granted, whether the activity is part of a required or elective program.

C. Extracurricular (Noncurricular/Supplementary) Activity

An “extracurricular (noncurricular/supplementary) activity” means all direct and personal services for students for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities have *all* of the following characteristics:

1. They are not offered for school credit nor required for graduation;
2. They generally are conducted outside school hours or, if partly during school hours, at times agreed by the participants and approved by school authorities;
3. The content of the activities is determined primarily by the student participants under the guidance of a staff member or other adult.

D. Public Purpose Expenditure

A “public purpose expenditure” is one which benefits the community as a whole, is directly related to the functions of the school district, and does not have as its primary objective the benefit of private interest.

IV. MANAGEMENT AND CONTROL OF ACTIVITY FUNDS

A. Curricular and Cocurricular Activities

1. All money received on account of cocurricular activities shall be turned over to the treasurer, who shall deposit such funds in the general fund, to be disbursed for expenses and salaries connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.

2. The treasurer shall account for all revenues and expenditures related to curricular and cocurricular activities in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS) and school district policies and procedures.

B. Extracurricular Activities

1. Any and all costs of extracurricular activities may be provided from school revenues.
2. All money received or expended for extracurricular activities shall be recorded in the same manner as other revenues and expenditures of the school district and shall be turned over to the treasurer, who shall deposit such funds in the general fund, to be disbursed for expenses and salaries connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.
3. The treasurer shall account for all revenues and expenditures related to extracurricular activities under board control in accordance with UFARS and MAFA and school district policies and procedures.
4. All student activity funds will be collected and expended:
 - a. in compliance with school district policies and procedures;
 - b. under the general direction of the principal and with the participation of students and faculty members who are responsible for generating the revenue;
 - c. in a manner which does not produce a deficit or an unreasonably large accumulation of money to a particular student activity fund;
 - d. for activities which directly benefit the majority of those students making the contributions in the year the contributions were made whenever possible; and
 - e. in a manner which meets a public purpose.
5. Activity accounts of a graduated class will be terminated prior to the start of the school year following graduation. Any residual money from a graduating class activity fund will remain in the general fund and may be used for any school district purpose. Prior to depositing such accounts, all donations or gifts accepted for the specific purpose of the student activity account shall be administered in accordance with the terms of the gift or donation and school district policy.

V. DEMONSTRATION OF ACCOUNTABILITY

A. Annual External Audit

The school board shall direct its independent certified public accountants to audit, examine, and report upon student activity accounts as part of its annual school district audit in accordance with state law.

B. Fundraiser Report

The administration will prepare a fundraising report semi-annually which will be reviewed by the school board in May and November. The report will list the activity, type of fundraisers, timing, purpose, and results.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.35 (General Policy)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.38 (Hearing)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)
Minn. Rules Part 3500.1050 (Definitions for Pupil Fees)
Visina v. Freeman, 252 Minn. 177, 89 N.W.2d 635 (1958)
Minn. Op. Atty. Gen. 159a-16 (May 10, 1966)

Cross References: Uniform Financial Accounting and Reporting Standards (AUFARS)
MSBA/MASA Model Policy 510 (School Activities)
MSBA/MASA Model Policy 511 (Student Fundraising)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)
MSBA/MASA Model Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
MSBA/MASA Model Policy 706 (Acceptance of Gifts)



Minneota Public School District Policy 714

Adopted: May 2011

Revised: August/January 2026

714 FUND BALANCE

I. PURPOSE

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

III. DEFINITIONS

- A. “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- B. “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- C. “Enabling legislation” means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

- D. “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.
- E. “Nonspendable” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- F. “Restricted” fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- G. “Unassigned” fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- H. “Unrestricted” fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

V. MINIMUM FUND BALANCE

- A. The school district will strive to maintain a minimum unassigned general fund balance of 12%-15% (twelve to fifteen percent) of the annual budget.
- B. In the event the district’s unassigned general fund balance drops below 15% (fifteen percent) or is projected to fall below 15% (fifteen percent) at the end of a fiscal year, the Superintendent shall make recommendations how to initiate the following measures to create a balanced or a surplus budget.
 - 1. Reduce expenses through implementation of cost containment measures.
 - 2. Seek opportunities to increase revenue. Consider fee increases where appropriate.

3. If permitted by state law, request from voters additional revenue through an increase in the operating levy referendum or other financial options.
 4. A combination of the above items.
- C. The Superintendent will propose recommendations to the Finance Committee and the full School Board, and those recommendations will be considered by the School Board.

VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order: restricted, committed, assigned, and unassigned.

VII. COMMITTING FUND BALANCE

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

VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the Superintendent, in consultation with the School Board Finance Committee. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

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

IX. REVIEW

The school board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

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

Cross References: None



Minneota Public School District Policy 721

Adopted: August 2017

Revised: November/January 2026

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. “Federal award” has the meaning, depending on the context, in either paragraph 1, 2, or 3 of this definition:

1. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, [section 200.101](#) (Applicability); or
2. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, [section 200.101](#) (Applicability).

3. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations, [section](#) 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
 4. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$3,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).
 2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$~~175~~50,000 (periodically adjusted for inflation).
 3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$~~5~~10,000.
- G. “Compensation for personal services” includes all remuneration, paid currently or

accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, [§section 200.431](#) (Compensation - Fringe Benefits).

- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, [section 200.431\(g\)](#) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.
- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency

policiesy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered~~used when possible~~.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).
4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.

- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
 - 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
 - 2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, [section](#) 180.215.

V. **MANAGING EQUIPMENT AND SAFEGUARDING ASSETS**

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, [sections](#) 200.311, 200.314, and 200.315.

B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align be in compliance with guidance in “Standards for Internal Control in the Federal Government,” issued by the Comptroller General of the United States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with the United States Constitution, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district’s compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.

2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at:
<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
3. “Omni Circular” or “2 Code of Federal Regulations, Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 Code of Federal Regulations, Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;

13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law. 2 Code of Federal Regulations, Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);

9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 Code of Federal Regulations, [section 200.441](#) as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps, or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.

- b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
- c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
- d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

- 1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
- 2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
- 3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.

c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific

requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entitywide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations, [section 200.447\(d\)](#)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

Legal References: 2 C.F.R. § 200.12 (Definitions: Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.214 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Federal Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Federally-Owned and Exempt Property)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Financial Reporting)
2 C.F.R. § 200.339
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)

2 C.F.R. § 200.474 (Transportation Costs)
2 C.F.R. § 200.475 (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
~~[MSBA/MASA Model Policy 210.1 \(Conflict of Interest – Charter School Board Members\)](#)~~
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)



Minneota Public School District Policy 903

Adopted: March 20, 2018

Revised: September/January 2026

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

I. PURPOSE

The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

II. GENERAL STATEMENT OF POLICY

- A. The school board encourages interest on the part of parents and community members in school programs and student activities. The school board welcomes visits to school buildings and school property by parents and community members provided the visits are consistent with the health, education and safety of students and employees and are conducted within the procedures and requirements established by the school district.
- B. The school board reaffirms its position on the importance of maintaining a school environment that is safe for students and employees and free of activity that may be disruptive to the student learning process or employee working environment.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

- A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.
- B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. RESPONSIBILITY

- A. The school district administration shall present recommended visitor and post-secondary enrollment options student procedures and requirements to the school board for review and approval. The procedures should reflect input from employees, students, and advisory groups, and shall be communicated to the school community and the general public. Upon approval by the school board, such procedures and requirements shall be an addendum to this policy.

- B. The superintendent shall be responsible for providing coordination that may be needed throughout the process and providing for periodic school board review and approval of the procedures.

V. VISITOR LIMITATIONS

- A. An individual, post-secondary enrollment options student, or group may be denied permission to visit a school or school property, or such permission may be revoked if the visitor(s) does not comply with the school district procedures and regulations or if the visit is not in the best interest of students, employees, or the school district.
- B. Visitors, including post-secondary enrollment options students, are authorized to park vehicles on school property at times and in locations specified in the approved visitor procedures and requirements which are an addendum to this policy or as otherwise specifically authorized by school officials. When unauthorized vehicles of visitors are parked on school 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 property.
- C. An individual, post-secondary enrollment options student, or group who enters school property without complying with the procedures and requirements may be guilty of criminal trespass and thus subject to criminal penalty. Such persons may be detained by the school principal, or a person designated by the school principal, in a reasonable manner for a reasonable period of time pending the arrival of a police officer.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options [Act/Program](#))
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)

Cross References: None



Minneota Public School District District Procedures

Adopted: August 2023

Updated: October/January 2026

DISTRICT PROCEDURES: BACKUP AND RETENTION

1. PURPOSE

The purpose of these backup procedures is to ensure that critical data is securely backed up, and can be easily recovered in the event of a disaster, system failure, or data loss. These procedures apply to all data and systems owned by Minneota Public Schools – ISD 414 and defines the backup requirements, procedures, and responsibilities for the Technology Director.

2. DEFINITION

Backup is the process of creating a copy of the data on our system that we would use for recovery in case your original data was lost or corrupted. We could also use backup to recover copies of older files if we have previously deleted them from our system(s).

3. STUDENT RECORDS

3.1 Student records will be retained in accordance with the Minnesota General Records Retention Schedule for School Districts and all applicable state and federal laws.

3.2 Student cumulative records are permanent records and must be retained indefinitely.

4. EMAIL AND CLOUD COLLABORATION RECORDS

4.1 Official district email and collaboration records will be retained through Google Vault (or Microsoft 365 retention policies, if applicable).

4.2 The district will retain email and associated electronic records for a minimum of ten (10) years, unless longer retention is required by law, the state schedule, audit needs, a legal hold, or superintendent directive.

4.3 Deletion of items from user accounts does not override retention policies or legal holds.

5. STUDENT INFORMATION SYSTEM (SIS) / MARSS-REALATED DATA

5.1 SIS data, including attendance, enrollment, and other MARSS-reported elements, will be retained in accordance with the Minnesota General Records Retention Schedule for School Districts and maintained long enough to support MARSS reporting, corrections, and audit requirements.

~~3.6.~~ PROCEDURES AND SCHEDULE BACKUP PROCEDURES, SAFEGUARDS, AND SCHEDULE

Backup Frequency:

6.1 All critical data must be backed up **daily**.

6.2 All non-critical data should be backed up **at least weekly**~~once a week~~.

Official Storage Locations:

6.3 District data must be created, stored, and maintained only in approved district storage systems to ensure proper backup and retention.

6.4 Approved/official storage locations include:

- Staff Shared Drive (FS1) district network storage, and
- Google Workspace for Education storage (e.g., Google Shared Drives and Google Drive files/documents).

6.5 Data stored outside approved locations (including personal cloud accounts or unmanaged services) is not considered an official record and may not be backed up or recoverable.

Cloud Retention and Archiving (Google Vault):

6.6 The district will use Google Vault to automatically retain and archive official records stored in Google Workspace, including Gmail, and Google Drive/Shared Drives, in accordance with district retention requirements and applicable law.

6.7 Vault retention rules—including retention length, holds, and eDiscovery settings—will be configured and maintained by the Technology Director.

6.8 Deletion of items from user accounts does not override Vault retention rules or legal holds.

Local Storage Restrictions:

6.9 District data must not be stored on local computer hard drives, USB devices, or other non-approved storage media.

6.10 Temporary local storage for active work may be used only when necessary and must be transferred to an approved storage location as soon as practical.

6.11 Data left on local devices is **strongly discouraged** and may not be included in district backups.

Backup Retention:

6.12 Daily backups must be retained for a minimum of 7 days.

6.13 Weekly backups must be retained for a minimum of 4 weeks.

6.14 Monthly backups must be retained for a minimum of 6 months.

6.15 Annual backups must be retained for a minimum of 7 years.

Backup Storage:

6.16 Backup data must be stored securely, in multiple locations.

6.17 Any backup media must be rotated on a regular basis to ensure that the most recent data is always available.

Backup Encryption Requirements:

6.18 All district backups must be encrypted in transit (during transfer) and at rest (while stored), using industry-standard encryption methods.

6.19 Any backup media or devices used for storage (including USB drives, NAS devices, external drives, or tape media) must be encrypted or stored within an encrypted backup system.

6.20 Use of encrypted backup media is strongly encouraged whenever removable or portable storage is required to support backup operations.

Backup Verification:

6.21 The Technology Director must verify the integrity of backups through scheduled test restores every 6 months.

6.22 The Technology Director will retain backup verification and test-restore logs for compliance and audit purposes. Logs will be stored in an approved district location and retained according to district retention requirements.

6.23 Any failed backup must be immediately investigated, corrected, and documented.

~~6.18 The Technology Director must verify the integrity of all backups by conducting test restores every 6 months.~~

~~6.19 Failed backups must be immediately investigated and remediated.~~

4.7. RESPONSIBILITIES

7.1 ~~4.1~~ The Technology Director is responsible for implementing and maintaining the backup retention, encryption, and recovery procedures.

4.2 Department managers, with assistance from the Technology Director, are responsible for identifying and classifying critical data ~~ensuring that all critical data is identified and backed up as per these procedures.~~

4.3 All staff must save district data to designated network or cloud storage ~~employees are responsible for ensuring that data is saved to the designated network~~ locations to ensure proper backups and retention.

7.4 All staff are responsible for ensuring district data is stored only in approved storage locations and not on local computer drives or personal cloud accounts. Approved storage locations included the Staff Shared Drive (FS1) and Google Docs.

5.8. DISASTER RECOVERY

5.1 In the event of a disaster or system failure, the Technology Director (or another designated staff member) will restore data from the most recent backup.

5.2 The Technology Director will prioritize data recovery according to the needs of the district, as defined in the disaster recovery plan.

6.9. PROCEDURES REVIEW

6.1 These backup procedures will be reviewed **annually** to ensure that they remain relevant and effective.

6.2 Any changes to these backup procedures must be reviewed by the Technology Director and Superintendent prior to being communicated to relevant staff.

7.10. COMPLIANCE

Employees who violate these procedures may be subject to appropriate disciplinary action up to and including discharge as well as both civil and criminal penalties. Non-employees, including, without limitation, contractors, may be subject to termination of contractual agreements, denial of access to IT resources, and other actions as well as both civil and criminal penalties.

8.11. EXCEPTIONS TO THESE PROCEDURES

Requests for exceptions to these procedures shall be reviewed by the Technology Director. Departments requesting exceptions shall provide such requests to the Technology Director. The request should specifically state the scope of the exception along with justification for granting the exception, the potential impact or risk attendant upon granting the exception, risk mitigation measures to be undertaken by the Technology Director, initiatives, actions, and a timeframe for achieving the minimum compliance level with the procedures set forth herein. The Technology Director shall review such requests, confer with the Superintendent, and communicate back with/to the requesting department.

9.12. RESPONSIBLE DEPARTMENT

12.1 The Technology Director and Superintendent are responsible for updating and maintaining these procedures, along with compliance with the procedures.

12.2 In the absence of the Technology Director, a designated and trained backup staff member shall carry out responsibilities.

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, Purpose/For, Value, and Date

From Who/m	For Who/What/Purpose	Amount	Date
LYFT Funding Grant	Precision Pathways: A Unique Approach to Building the Future Workforce with Waterjet and Laser Fabrication	\$ 18,293	12/5/2025
LYFT Funding Grant	Minneota Spirit Box Initiative: A Career-Connected Retail Pathway for Experiential Business Management	\$ 14,925	12/5/2025
Total Monthly Donations		\$ 33,218	

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 on this 17th day of December, 2025.

Martin Hennen, Clerk



CAREER PATHWAYS

Launch Your Future Today

LYFT Funding Award Letter

Date: November 24th, 2025

To: David Moriarty

Congratulations, your partnership has been awarded **\$18,293** for the **Precision Pathways: A Unique Approach to Building the Future Workforce with Waterjet and Laser Fabrication** project at Minnesota High School. We appreciate all the work your team has dedicated toward the writing of the grant application and your commitment to helping build a new career and technical education (CTE) model for our region. **You are listed as the primary contact for this grant and will be receiving all communications. It is your responsibility to share and coordinate all fiscal and reporting information and reports with your partners.** Please read the following information about LYFT Career Pathways grant requirements carefully.

Fund Distribution Process

Upon approval of your LYFT Pathways application, the lead project contact person should communicate with LYFT staff about the reimbursement process. The grant does not specify that specific school finance codes must be used, so that will be up to the fiscal host of the local LYFT partnership. The SWWC (as fiscal host) uses Finance Code - 000 and Program Code - 399.

To request your awarded LYFT Pathways funds.

1. Reimbursement for LYFT Pathway bills paid:
 - a. **Send an invoice** to the SWWC at LYFT@swsc.org OR Attention Eriann Faris - SWSC, 100 London Road, Marshall, MN 56258.
 - b. Please **include the name of your partnerships CTE Project** (as listed on the LYFT application).
 - c. Include a **copy of the original invoice that was paid.**
 - d. Provide **proof that the invoice has been paid (i.e.,** payment register showing the check number, vendor name, and dollar amount, OR a copy of the cancelled check. School districts can send a copy of the posted activity audit report)
 - e. Upon receiving the appropriate documentation, a check will be mailed to the school/organization making the request

Use of Funds

- Funds should only be used for the expenditures that were indicated in your application. If there are changes to the types of expenditures or significant changes in line-item amounts, we would ask that you communicate those through a revised LYFT Career Pathways Budget form.
- Your initial budget is an estimate of funds needed, and your partnership is not required to use all the funds requested. Any unused funds at the end of the project period will be made available for other LYFT Career Pathway partnership projects.
- Funds CANNOT be used for building or construction acquisitions, site or ground acquisitions, building additions or expansions. Funds are NOT available to support one-time classes or

other projects (i.e. field trips, keynote speakers, etc.), fundraising campaigns, or event sponsorships. The use of funds to cover student tuition (i.e. contracted costs with colleges or student-per-seat costs to pay for an instructor) is discouraged but may be considered if a significant need exists. Funding for student or teacher travel is permitted but is limited to 50% of total travel costs for the applicant's project funding period.

- LYFT Pathway funds (which originate from the Minnesota Legislature) can only fund approved budget expenses from Minnesota school districts, agencies, and business partners.

Equipment and major purchase policy

- Equipment (and other major purchases) should only be made after there is reasonable certainty that students will participate in the CTE course or project.
- The LYFT Career Pathways project is required to keep an inventory of all equipment purchased through the grant. All equipment must be tagged and maintained through the inventory tracking system at the Southwest and West Central Service Cooperative (SWWC).
- If schools withdraw from the partnership, it is expected that the equipment purchased through the grant will continue to be used for its intended purpose. If it is no longer going to be used for its intended purpose the equipment will be redistributed (whenever possible) to another school that is offering the CTE course/program.

Release for student pictures and videos

Throughout the course of the LYFT Career Pathways initiative, pictures and videos will be taken of students, teachers, other school staff, and project partners. These images and videos will be used for reporting to MDE and the Minnesota Legislature and may be used for informational and promotional purposes. Your partnership is responsible for making sure that students and other project participants have given proper consent for the use of their images and comments about their involvement in LYFT Career Pathways supported projects. If you have students or other participants that have declined the use of their images or comments, please LYFT staff know.

Reporting Requirements

A final report, which details project outcomes, must be completed within 15 days of the end of the applicant's funded project period of June 15th, 2026, and emailed to LYFT@swsc.org. Report forms can be found here <https://www.lyftpathways.org/grant-funding>.

Acknowledgement of Funding Support

Please provide acknowledgement for the use of LYFT Pathways grant funds on any printed or media materials related to your project. A sample statement might be:

"LYFT Career Pathway funding support was made available for this project through the rural Minnesota CTE Legislative grant". Additionally, you may consider using the following on your social media and websites: <https://www.lyftpathways.org/resources/resource-details/~board/resources/post/share-the-message>

For questions about your award or reporting requirements contact:

Eriann Faris, CTE Project Coordinator

507-537-2271

Eriann.Faris@swwc.org



CAREER PATHWAYS

Launch Your Future Today

LYFT Funding Award Letter

Date: November 24th, 2025

To: David Moriarty

Congratulations, your partnership has been awarded **\$14,925** for the **Minneota Spirit Box Initiative: A Career-Connected Retail Pathway for Experiential Business Management** project at Minneota High School. We appreciate all the work your team has dedicated toward the writing of the grant application and your commitment to helping build a new career and technical education (CTE) model for our region. **You are listed as the primary contact for this grant and will be receiving all communications. It is your responsibility to share and coordinate all fiscal and reporting information and reports with your partners.** Please read the following information about LYFT Career Pathways grant requirements carefully.

Fund Distribution Process

Upon approval of your LYFT Pathways application, the lead project contact person should communicate with LYFT staff about the reimbursement process. The grant does not specify that specific school finance codes must be used, so that will be up to the fiscal host of the local LYFT partnership. The SWWC (as fiscal host) uses Finance Code - 000 and Program Code - 399.

To request your awarded LYFT Pathways funds.

1. Reimbursement for LYFT Pathway bills paid:
 - a. **Send an invoice** to the SWWC at LYFT@swsc.org OR Attention Eriann Faris - SWSC, 100 London Road, Marshall, MN 56258.
 - b. Please **include the name of your partnerships CTE Project** (as listed on the LYFT application).
 - c. Include a **copy of the original invoice that was paid.**
 - d. Provide **proof that the invoice has been paid (i.e.,** payment register showing the check number, vendor name, and dollar amount, OR a copy of the cancelled check. School districts can send a copy of the posted activity audit report)
 - e. Upon receiving the appropriate documentation, a check will be mailed to the school/organization making the request

Use of Funds

- Funds should only be used for the expenditures that were indicated in your application. If there are changes to the types of expenditures or significant changes in line-item amounts, we would ask that you communicate those through a revised LYFT Career Pathways Budget form.
- Your initial budget is an estimate of funds needed, and your partnership is not required to use all the funds requested. Any unused funds at the end of the project period will be made available for other LYFT Career Pathway partnership projects.
- Funds CANNOT be used for building or construction acquisitions, site or ground acquisitions, building additions or expansions. Funds are NOT available to support one-time classes or

other projects (i.e. field trips, keynote speakers, etc.), fundraising campaigns, or event sponsorships. The use of funds to cover student tuition (i.e. contracted costs with colleges or student-per-seat costs to pay for an instructor) is discouraged but may be considered if a significant need exists. Funding for student or teacher travel is permitted but is limited to 50% of total travel costs for the applicant's project funding period.

- LYFT Pathway funds (which originate from the Minnesota Legislature) can only fund approved budget expenses from Minnesota school districts, agencies, and business partners.

Equipment and major purchase policy

- Equipment (and other major purchases) should only be made after there is reasonable certainty that students will participate in the CTE course or project.
- The LYFT Career Pathways project is required to keep an inventory of all equipment purchased through the grant. All equipment must be tagged and maintained through the inventory tracking system at the Southwest and West Central Service Cooperative (SWWC).
- If schools withdraw from the partnership, it is expected that the equipment purchased through the grant will continue to be used for its intended purpose. If it is no longer going to be used for its intended purpose the equipment will be redistributed (whenever possible) to another school that is offering the CTE course/program.

Release for student pictures and videos

Throughout the course of the LYFT Career Pathways initiative, pictures and videos will be taken of students, teachers, other school staff, and project partners. These images and videos will be used for reporting to MDE and the Minnesota Legislature and may be used for informational and promotional purposes. Your partnership is responsible for making sure that students and other project participants have given proper consent for the use of their images and comments about their involvement in LYFT Career Pathways supported projects. If you have students or other participants that have declined the use of their images or comments, please LYFT staff know.

Reporting Requirements

A final report, which details project outcomes, must be completed within 15 days of the end of the applicant's funded project period of June 15th, 2026, and emailed to LYFT@swsc.org. Report forms can be found here <https://www.lyftpathways.org/grant-funding>.

Acknowledgement of Funding Support

Please provide acknowledgement for the use of LYFT Pathways grant funds on any printed or media materials related to your project. A sample statement might be:

"LYFT Career Pathway funding support was made available for this project through the rural Minnesota CTE Legislative grant". Additionally, you may consider using the following on your social media and websites: <https://www.lyftpathways.org/resources/resource-details/~board/resources/post/share-the-message>

For questions about your award or reporting requirements contact:

Eriann Faris, CTE Project Coordinator

507-537-2271

Eriann.Faris@swwc.org