

# Regular School Board Meeting

Monday, September 18, 2023 5:45 PM

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

## I. Call to Order

## II. Pledge of Allegiance

## III. Approval of Agenda

III.A. Action to approve the agenda.

## IV. Recognition of Communications Since Last Meeting

## V. Open Dialogue

## VI. Approval of Consent Agenda

VI.A. Bills

## VII. Reports

## VIII. New Business

## IX. Old Business

## X. School Finance

X.A. Action to approve Resolution Relating to \$835,000 General Obligation School Building Bonds, Series 2024A.

X.B. Action to approve certifying proposed 2023 Payable 2024 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

X.C. Action to approve the following fundraisers:

- A. *Volleyball: Block Out Cancer T-Shirts*
- B. *Student Council: Donut & Hot Cocoa; Candy Grams; Flower Grams; Spring Baskets; Homecoming Buttons; Ice Cream; Cereal Drive*
- C. *Senior Class: Carlson Orchard Pie Sales*
- D. *NHS: Fall and Spring Food Drive; Pennies for Patients; Cereal Drive; Toy Drive;*

*Airplane Toss*

E. *Yearbook: sell extra yearbooks*

**XI. Policy Administration**

**XI.A. First Reading Discussion: Policy  
705 Investments**

XI.B. Action to approve the following policies:

- F. **102 Equal Educational Opportunity** - updated equal athletic opportunity
- G. **418 Drug-Free Workplace/Drug-Free School** - legislative language reflecting marijuana legalization
- H. **419 Tobacco-Free Environment** - legislative language adding loose tobacco/tribal ritual exception
- I. **514 Bullying Prohibition Policy** - legislative language adding malicious and sadistic conduct prohibition
- J. **524 Internet Acceptable Use and Safety Policy** - added cell phone provisions
- K. **532 Use of Peace officers and Crisis Teams** - legislative language regarding reasonable force provisions
- L. **534 School Meals Policy** - updates to reflect new free meals law
- M. **515 Protection and Privacy of Pupil Records** - legislative language reflecting student's personal contact information = private data
- N. **604 Instructional Curriculum** - updated required academic standards and legislative language regarding prohibiting curriculum discrimination
- O. **613 Graduation Requirements** - updated definitions and ethnic studies course provision

**XII. Personnel**

XII.A. Action to approve the following contracts:

- P. **Rachel Raduenz** - Co School Yearbook Advisor
- Q. **Amanda Wood** - Co School Yearbook Advisor
- R. **Matt Herrmann** - JH Football Coach
- S. **Cheryl Bayerl** - Student Council
- T. **Terri Schuft-Helland** - Band Performance
- U. **Cheryl Bayerl** - NHS
- V. **Jay Rogotzke** - Assistant Girls Basketball Coach

XIII. **Other Items for the Board**

XIV. **Adjourn the Regular Board Meeting**



# Lester Prairie Schools

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

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

**REGULAR BOARD MEETING AGENDA**  
**DATE:** Monday, Sept. 18, 2023  
**LOCATION:** School Media Center  
**TIME:** 5:45 PM

## I. Call to Order

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

## II. Pledge of Allegiance

## III. Approval of Agenda

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

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

## IV. Recognition of Communications Since the Last Meeting

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

## V. Approval of Consent Agenda

- A. **Approve Previous Minutes**
  - o Regular Board Meeting: Aug. 21, 2023
- B. **Approve Bills** - Bills reviewed by R.Heimerl and Christen
  - o Board Bills: \$190,204.86
  - o Project Bills: \$62,969.16
  - o Student Activity Bills: \$1,958.34

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

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

## VI. Administrative Reports

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

**VII. School Board Committee Reports**

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

**VIII. New Business**

- A. District Data Presentation - Julie Malady and Amy Smith
  
- B. Action to approve the **Senior Class Trip** for the 2023-24 school year.

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

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

**IX. Old Business**

- A. None

**X. School Finance**

- A. Action to approve Resolution Relating to \$835,000 General Obligation School Building Bonds, Series 2024A.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve Resolution Relating to \$835,000 General Obligation School Building Bonds, Series 2023A.*

*Roll Call Vote:*

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

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

- B. Set annual Truth in Taxation meeting date (after Nov. 24<sup>th</sup> and no later than Dec. 28<sup>th</sup> and held at 6:00pm or later)
  - o Truth in Taxation meeting is set for \_\_\_\_\_ at \_\_\_\_\_pm.

C. Action to approve certifying proposed 2023 Payable 2024 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve certification of proposed Payable 2024 Property Tax Levy at the maximum amount.

Roll Call Vote:

JE \_\_\_\_\_ RH \_\_\_\_\_ MSK \_\_\_\_\_  
BH \_\_\_\_\_ KC \_\_\_\_\_ CH \_\_\_\_\_

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

- D. Action to approve the following fundraisers:
- o Volleyball: Block Out Cancer T-Shirts
  - o Student Council: Donut & Hot Cocoa; Candy Grams; Flower Grams; Spring Baskets; Homecoming Buttons; Ice Cream; Cereal Drive
  - o Senior Class: Carlson Orchard Pie Sales
  - o NHS: Fall and Spring Food Drive; Pennies for Patients; Cereal Drive; Toy Drive; Airplane Toss
  - o Yearbook: sell extra yearbooks

Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve fundraisers as presented.

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

## **XI. Policy Administration**

A. First Reading Discussion: **Policy 705 Investments**

- B. Action to approve the following policies:
- o **102 Equal Educational Opportunity** - updated equal athletic opportunity
  - o **418 Drug-Free Workplace/Drug-Free School** - legislative language reflecting marijuana legalization
  - o **419 Tobacco-Free Environment** - legislative language adding loose tobacco/tribal ritual exception
  - o **514 Bullying Prohibition Policy** - legislative language adding malicious and sadistic conduct prohibition
  - o **524 Internet Acceptable Use and Safety Policy** - added cell phone provisions

- **532 Use of Peace officers and Crisis Teams** - legislative language regarding reasonable force provisions
- **534 School Meals Policy** - updates to reflect new free meals law
- **515 Protection and Privacy of Pupil Records** - legislative language reflecting student's personal contact information = private data
- **604 Instructional Curriculum** - updated required academic standards and legislative language regarding prohibiting curriculum discrimination
- **613 Graduation Requirements** - updated definitions and ethnic studies course provision

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

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

## **XII. Personnel**

A. Action to approve the following contracts:

- **Rachel Raduenz** - Co School Yearbook Advisor
- **Amanda Wood** - Co School Yearbook Advisor
- **Matt Herrmann** - JH Football Coach
- **Cheryl Bayerl** - Student Council
- **Terri Schuft-Helland** - Band Performance
- **Cheryl Bayerl** - NHS
- **Jay Rogotzke** - Assistant Girls Basketball Coach

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

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

## **XIII. Other Items for the Board**

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

### **UPCOMING DATES and NOTES:**

- A. Parent-Teacher Conferences Oct. 5 and 9 - 3:30-7:30
- B. WEDNESDAY, October 11: Regular School Board Meeting 5:45pm
- C. October 19 and 20: Education MN Conference (no school)

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print Recon	Void	Date	Pay/Void	Amount
100		40148	52480	Check	1		Flagship Recreation		Yes	No	09/18/2023		62,969.16
												Bank Total:	\$62,969.16
												Report Total:	\$62,969.16

## Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print Recon	Void	Date	Pay/Void	Amount
SA		40152	21941	Check	1	2633	American Express		Yes	No	09/18/2023		612.94
SA		40151	21942	Check	1	2185	Berrick's		Yes	No	09/18/2023		953.52
SA		40153	21943	Check	1	2885	Glenn's Supervalu		Yes	No	09/18/2023		10.47
SA		40149	21944	Check	1	1140	Trills & Thrills		Yes	No	09/18/2023		100.00
SA		40150	21945	Check	1	2055	Unhinged Pizza		Yes	No	09/18/2023		157.98
SA		40154	21946	Check	1	3331	Wood, Amanda		Yes	No	09/18/2023		123.43
Bank Total:												\$1,958.34	
Report Total:												\$1,958.34	

## Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
100		40194	52481	Check	2633		American Express		Yes	No	No	09/18/2023	4,630.70
100		40204	52482	Check	3226		Ampion PBC C/o Department 850		Yes	No	No	09/18/2023	18.28
100		40185	52483	Check	2225		Andy's Lawn & Snow LLC		Yes	No	No	09/18/2023	1,286.00
100		40197	52484	Check	2697		Behning, David		Yes	No	No	09/18/2023	1,580.00
100		40161	52485	Check	00343		Big Don's Cathedral		Yes	No	No	09/18/2023	976.75
100		40208	52486	Check	3273		Bumps Family Restaurant		Yes	No	No	09/18/2023	610.69
100		40158	52487	Check	00126		CenterPoint Energy		Yes	No	No	09/18/2023	276.17
100		40196	52488	Check	2654		Cintas		Yes	No	No	09/18/2023	126.07
100		40156	52489	Check	00061		CITY OF LESTER PRAIRIE		Yes	No	No	09/18/2023	672.80
100		40193	52490	Check	2624		Dalco		Yes	No	No	09/18/2023	2,401.17
100		40192	52491	Check	2573		Dashir Management Services Inc		Yes	No	No	09/18/2023	23,474.27
100		40213	52492	Check	3384		East Side Jersey Dairy		Yes	No	No	09/18/2023	556.16
100		40176	52493	Check	01469		Educators Benefit Consultants		Yes	No	No	09/18/2023	64.23
100		40205	52494	Check	3253		Game One		Yes	No	No	09/18/2023	120.00
100		40211	52495	Check	3379		Glencoe Fleet Supply		Yes	No	No	09/18/2023	6.59
100		40212	52496	Check	3380		Gold Tree Apparel		Yes	No	No	09/18/2023	71.00
100		40206	52497	Check	3257		Granite Electronics		Yes	No	No	09/18/2023	998.00
100		40199	52498	Check	2799		Greater Minnesota Family Services		Yes	No	No	09/18/2023	2,898.19
100		40191	52499	Check	2483		Greater MN Communications		Yes	No	No	09/18/2023	611.00
100		40162	52500	Check	00358		GUARDIAN PEST SOLUTIONS INC		Yes	No	No	09/18/2023	85.45
100		40181	52501	Check	03921		HEALY Awards		Yes	No	No	09/18/2023	237.40
100		40174	52502	Check	01306		Herald Journal Publishing		Yes	No	No	09/18/2023	141.68
100		40175	52503	Check	01364		Harc-U-Lift		Yes	No	No	09/18/2023	8.82
100		40202	52504	Check	3143		HLS Outdoor		Yes	No	No	09/18/2023	1,146.60
100		40203	52505	Check	3216		Holton Electric Contractors		Yes	No	No	09/18/2023	1,755.90
100		40189	52506	Check	2466		Innovative Graphics		Yes	No	No	09/18/2023	1,275.00
100		40165	52507	Check	00467		Intermediate District #287		Yes	No	No	09/18/2023	609.50
100		40180	52508	Check	03789		ISD #423 Hutchinson		Yes	No	No	09/18/2023	1,228.08
100		40168	52509	Check	00568		ISD #424 Lester Prairie School		Yes	No	No	09/18/2023	927.80
100		40187	52510	Check	2350		IXL Subscriptions Department		Yes	No	No	09/18/2023	4,195.00
100		40164	52511	Check	00419		JK Sports Inc		Yes	No	No	09/18/2023	1,413.70
100		40200	52512	Check	3114		Johnson Control Fire Protection		Yes	No	No	09/18/2023	2,195.98
100		40184	52513	Check	1917		Johnson Controls, Inc.		Yes	No	No	09/18/2023	2,371.00
100		40172	52514	Check	01205		Little Crow Telemmedia Network		Yes	No	No	09/18/2023	28,000.00
100		40170	52515	Check	00796		LITZAU EXCAVATING INC.		Yes	No	No	09/18/2023	725.00
100		40163	52516	Check	00391		MARCO		Yes	No	No	09/18/2023	210.94
100		40190	52517	Check	2475		Marco Technologies LLC		Yes	No	No	09/18/2023	2,852.40
100		40167	52518	Check	00535		Menards-Hutchinson		Yes	No	No	09/18/2023	734.03
100		40157	52519	Check	00116		MN SCHOOL BOARDS ASSN		Yes	No	No	09/18/2023	315.00

## Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
100		40160	52520	Check	00306		MN STATE HIGH SCHOOL LEAGUE		Yes	No	No	09/18/2023	1,375.00
100		40182	52521	Check	1579		Music Mart		Yes	No	No	09/18/2023	326.90
100		40195	52522	Check	2634		ND Center for Distance Education		Yes	No	No	09/18/2023	2,044.00
100		40179	52523	Check	03390		PAN-O-GOLD BAKING CO		Yes	No	No	09/18/2023	138.60
100		40177	52524	Check	01974		Performance Foodservice		Yes	No	No	09/18/2023	2,851.89
100		40209	52525	Check	3315		Pink's Hardware Store		Yes	No	No	09/18/2023	244.33
100		40169	52526	Check	00596		Really Good Stuff, Inc		Yes	No	No	09/18/2023	104.48
100		40155	52527	Check	00025		Reserve Account		Yes	No	No	09/18/2023	750.00
100		40173	52528	Check	01283		SCHOOL SPECIALTY INC		Yes	No	No	09/18/2023	204.87
100		40183	52529	Check	1744		Shred Right		Yes	No	No	09/18/2023	40.00
100		40159	52530	Check	00272		SW/W/C SERVICE COOPERATIVES		Yes	No	No	09/18/2023	58,706.76
100		40186	52531	Check	2239		Sysco Western Minnesota		Yes	No	No	09/18/2023	6,834.29
100		40188	52532	Check	2454		Teacher Direct		Yes	No	No	09/18/2023	109.90
100		40207	52533	Check	3261		UHL		Yes	No	No	09/18/2023	14,949.67
100		40210	52534	Check	3369		United Art and Education		Yes	No	No	09/18/2023	518.40
100		40201	52535	Check	3119		Verhey, Tiffany		Yes	No	No	09/18/2023	243.93
100		40171	52536	Check	01150		Verified Credentials		Yes	No	No	09/18/2023	144.25
100		40178	52537	Check	03218		WAL-MART Community		Yes	No	No	09/18/2023	172.42
100		40166	52538	Check	00524		Waste Management-TC West		Yes	No	No	09/18/2023	434.45
100		40198	52539	Check	2786		Xcel Energy Solutions		Yes	No	No	09/18/2023	8,203.37

Bank Total: \$190,204.86

Report Total: \$190,204.86

CERTIFICATION OF MINUTES RELATING TO  
\$835,000 GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024A

Issuer: Independent School District No. 424 (Lester Prairie), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on September 18, 2023 at 5:45 p.m. in the Lester Prairie School Media Center.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO \$835,000 GENERAL OBLIGATION SCHOOL  
BUILDING BONDS, SERIES 2024A; AUTHORIZING ISSUANCE, PROVIDING  
FOR SALE, AND COVENANTING AND OBLIGATING THE DISTRICT TO BE  
BOUND BY AND USE THE STATE CREDIT ENHANCEMENT PROGRAM,  
AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND  
REGULATIONS UNDER THE INTERNAL REVENUE CODE

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said bonds; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 18<sup>th</sup> day of September, 2023.

\_\_\_\_\_  
School District Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption, which motion was seconded by Member \_\_\_\_\_:

RESOLUTION RELATING TO \$835,000 GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024A; AUTHORIZING ISSUANCE, PROVIDING FOR SALE, AND COVENANTING AND OBLIGATING THE DISTRICT TO BE BOUND BY AND USE THE STATE CREDIT ENHANCEMENT PROGRAM, AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

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

SECTION 1. AUTHORIZATION AND ELECTION. This Board hereby determines it is in the best interests of the District to authorize the issuance and sale of its General Obligation School Building Bonds, Series 2024A in the approximate principal amount of \$835,000 (the Bonds), the proceeds to be used to finance the acquisition and betterment of school sites and facilities, as approved by the electors at a special election held on August 13, 2019 (collectively, the Project), pursuant to Minnesota Statutes, Chapter 475.

SECTION 2. SALE. The District has retained Ehlers & Associates, Inc., in Roseville, Minnesota (Ehlers), as its independent municipal advisor in connection with the sale of the Bonds. Ehlers is authorized to solicit proposals for the purchase of the Bonds in accordance with Minnesota Statutes, Section 475.60, subdivision 2, paragraph (9). The Board shall meet at the time and place specified in the Official Statement for the Bonds to receive and consider such proposals for the purchase of the Bonds.

SECTION 3. OFFICIAL STATEMENT; PROPOSALS. Ehlers is authorized to prepare and distribute an Official Statement for the Bonds and to open, read, and tabulate the proposals for presentation to the Board.

SECTION 4. STATE CREDIT ENHANCEMENT PROGRAM. (a) The District hereby covenants and obligates itself to notify the Commissioner of the Department of Education of the State of Minnesota (the Commissioner of Education) of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be unable to make all or a portion of that payment. The Registrar for the Bonds is authorized and directed to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Registrar. The District understands that as a result of its covenant to be bound by the provision of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Departments of Management and Budget and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

SECTION 5. REIMBURSEMENT. (a) (i) The Internal Revenue Service has issued Section 1.150-2 of the Income Tax Regulations (the Regulations) dealing with the issuance of tax-exempt obligations all or a portion of the proceeds of which are to be used to reimburse the District for Project expenditures made by the District prior to the date of issuance (the Reimbursement Obligations).

(ii) The Regulations generally require that the District make a declaration of its official intent to reimburse itself for such prior expenditures out of the proceeds of a subsequently issued series of tax-exempt obligations within 60 days after payment of the expenditures, that such obligations be issued and the reimbursement allocation be made from the proceeds of such obligations within the reimbursement period (as defined in the Regulations), and that the expenditures reimbursed be capital expenditures or costs of issuance of the obligations.

(iii) The District desires to comply with requirements of the Regulations with respect to the Project.

(b) (i) The District proposes to undertake Project and to make original expenditures with respect thereto prior to the issuance of Reimbursement Obligations, and reasonably expects to issue Reimbursement Obligations for such project in the maximum principal amounts shown below:

<u>Project</u>	<u>Maximum Amount of Obligations Expected to be Issued for Project</u>
Acquisition and betterment of school sites and facilities.	\$835,000

(ii) Other than (i) de minimis amounts permitted to be reimbursed pursuant to Section 1.150-2(f)(1) of the Regulations or (ii) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, the District will not seek reimbursement for any original expenditures with respect to the foregoing Project paid more than 60 days prior to the date of adoption of this resolution. All original expenditures for which reimbursement is sought will be capital expenditures or costs of issuance of the Reimbursement Obligations.

(c) As of the date hereof, there are no District funds reserved, pledged, allocated on a long term basis or otherwise set aside (or reasonably expected to be reserved, pledged, allocated on a long term basis or otherwise set aside) to provide permanent financing for the original expenditures related to the Project other than pursuant to the issuance of the Reimbursement Obligations.

Consequently, it is not expected that the issuance of the Reimbursement Obligations will result in the creation of any replacement proceeds.

(d) The District's business manager shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Reimbursement Obligations to reimburse the source of temporary financing used by the District to make payment of the original expenditures relating to the Project. Each reimbursement allocation shall be made not later than (i) eighteen (18) months after the date of the original expenditure or (ii) eighteen (18) months after the date the Project is placed in service or abandoned (but in no event later than three (3) years after the original expenditure is paid) and shall be evidenced by an entry on the official books and records of the District maintained for the Reimbursement Obligations and shall specifically identify the original expenditures being reimbursed.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2018 MARKET VALUE	327,629,000
B.	PUPIL DATA	1	2	2019 MARKET VALUE	346,245,800
			3	2020 MARKET VALUE	364,431,300
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	381,756,100
A.	GENERAL	2	5	2022 MARKET VALUE	469,070,400
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
		6		**REFERENDUM MARKET VALUE (RMV)**	
III.	ADJUSTMENTS BY FUND		6	2018 RMV	231,784,500
A.	GENERAL	16	7	2019 RMV	242,791,900
B.	COMMUNITY SERVICE	23	8	2020 RMV	259,090,400
C.	GENERAL DEBT	24	9	2021 RMV	275,816,025
D.	OPEB/PENSION DEBT	24	10	2022 RMV	343,553,600
				**NET TAX CAPACITY (NTC)**	
IV.	ABATEMENT ADJUSTMENTS	24	11	2018 NTC	3,070,608
V.	OFFSET ADJUSTMENTS	26	12	2019 NTC	3,238,764
			13	2020 NTC	3,413,766
VI.	TACONITE ADJUSTMENTS	27	14	2021 NTC	3,589,070
			15	2022 NTC	4,455,025
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2018 SALES RATIO	97.3%
			17	2019 SALES RATIO	92.0%
			18	2020 SALES RATIO	95.0%
			19	2021 SALES RATIO	95.1%
			20	2022 SALES RATIO	88.2%
				**UNLIMITED ADJUSTED NTC (UANTC)**	
			21	2018 UANTC=(11)/(16)=	3,157,375
			22	2019 UANTC=(12)/(17)=	3,522,295
			23	2020 UANTC=(13)/(18)=	3,594,651
			24	2021 UANTC=(14)/(19)=	3,771,078
			25	2022 UANTC=(15)/(20)=	5,047,308
				**ADJUSTED NTC (ANTC)**	
			26	2018 ANTC	3,157,375
			27	2019 ANTC	3,522,295
			28	2020 ANTC	3,594,651
			29	2021 ANTC	3,771,078
			30	2022 ANTC	4,487,583
				**AG MODIFIED ANTC FOR LTFM**	
			31	2018 AG MODIFIED ANTC	2,702,198
			32	2019 AG MODIFIED ANTC	2,986,111
			33	2020 AG MODIFIED ANTC	3,058,039
			34	2021 AG MODIFIED ANTC	3,252,272
			35	2022 AG MODIFIED ANTC	3,870,204
				**ADJUSTED ADM**	
			47	2020-21 ADJ ADM (ACT)	485.13
			48	2021-22 ADJ ADM (ACT)	482.51
			49	2022-23 ADJ ADM (PRE)	485.08
			50	2023-24 ADJ ADM (EST)	501.00
			51	2024-25 ADJ ADM (EST)	467.00
			52	2025-26 ADJ ADM (EST)	467.00
				**ADJUSTED PUPIL UNITS**	
			53	2020-21 ADJ PU (ACT)	534.76
			54	2021-22 ADJ PU (ACT)	529.58
			55	2022-23 ADJ PU (PRE)	533.21
			56	2023-24 ADJ PU (EST)	553.40
			57	2024-25 ADJ PU (EST)	516.40
				**VOLUNTARY PRE-K ADJUSTED ADM**	
			58	2020-21 ADJ VPK ADM	
			59	2021-22 ADJ VPK ADM	
			60	2022-23 ADJ VPK ADM	
			61	2023-24 ADJ VPK ADM	
			62	2024-25 ADJ VPK ADM	
				**VOL PRE-K ADJUSTED PUPIL UNITS**	
			63	2020-21 ADJ VPK PU	
			64	2021-22 ADJ VPK PU	
			65	2022-23 ADJ VPK PU	
			66	2023-24 ADJ VPK PU	
			67	2024-25 ADJ VPK PU	

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

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



***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] = .23647604	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 487.67	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 148.38	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 76,623.43	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 76,623.43
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 186,518.80	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 3,759,908.40
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 75,431.16
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 30,812.11
**SMALL SCHOOLS REVENUE**		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 3,950,169.20	111	GIFTED & TALENTED 6,713.20
57	2024-25 ADJ PU (EST) 516.40	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 184,077.88	112	EXTENDED TIME
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .46208333	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 77,974.06	126	BASIC SKILLS 338,701.08
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 = 251.37	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) = 129,807.47	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS 129,807.47
**TRANSPORTATION SPARSITY**		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 262,051.94	161	TRANSPORT SPARSITY 76,623.43
142	ATTENDANCE AREA 41.59	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 4,417,996.85	**OPERATING CAPITAL**	
143	SQUARE MILES PER RES PU =(142)/(46)= .0815	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 29.97	104	DECLINING ENROLL 75,431.16
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .2000	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.2997	110	PENSION ADJUSTMENT 30,812.11
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .0815	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 220.67	111	GIFTED & TALENTED 6,713.20
		166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2	112	EXTENDED TIME
		167	YEAR ROUND PU SERVED	126	BASIC SKILLS 338,701.08
		168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 114,986.79	138	SPARSITY
		169	UNEQUALIZED REVENUE =(57)X(166)= 1,032.80	141	SMALL SCHOOLS 129,807.47

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>		
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00		AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
57	2024-25 ADJ PU (EST)	516.40	184	PHASEOUT OF LINE (183)	197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	373,873.60	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =		693.87
173	TIER 1 LOR CAP/APU	300	186	FY 2025 ANNUAL INFLATION FACTOR		1.0257
174	TIER 2 LOR CAP/APU	724	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	<b>**REFERENDUM CAPS**</b>	
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198	INFLATION FACTOR AS SET IN STATUTE
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	199	STANDARD CAP = [2079.50X(198) - \$300=
177	TOTAL, TIER 1 = (57)X(175) =	154,920.00	190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300
178	TOTAL, TIER 2 = (57)X(176) =	218,953.60	191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	201	FY 2025 ALT CAP =[(200)X(198)] -\$300 =
	<b>**REFERENDUM ALLOWANCES**</b>		192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	138	SPARSITY REVENUE
	<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>		193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)
	<b>**REF AUTH W/O INFLATION**</b>		194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)	693.87			57	2024-25 ADJ PU (EST)
180	PHASEOUT OF LINE (179)				204	FY 2025 REFER REVENUE = (57)X(203) =
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY					358,314.47
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS	693.87				

***TRANSITION REVENUE***		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
205	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174)	203	FY 2025 DISTRICT REFERENDUM REV/ADJ PU	693.87	177 TOTAL, TIER 1 = (57)X(175) = 154,920.00
206	TRANSITION REVENUE = (57)X(205) =	173	TIER 1 LOR CAP/APU	300	178 TOTAL, TIER 2 = (57)X(176) = 218,953.60
		224	= GTR OF ZERO OR [(223)-(203)-(173)] =		10 2022 RMV 343,553,600 46 2024-25 RES PU (EST) 510.40
		57	2024-25 ADJ PU (EST)	516.40	
		225	= LSR OF \$100,000 OR [(57)X(224)] =		235 FY 2025 RMV/RES PU = (10)/(46) = 673,106.58
207	METRO 5TH PERCENTILE 7,591.96	226	= (221)+(225) =	34,960.28	236 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (235)/\$880,000 = .76489384
208	METRO 95TH PERCENTILE 9,725.69	227	BOTH RUR AND MET = = 0.25X(226)	8,740.07	237 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (235)/\$587,244= 1.00000000
209	METRO GAP =(208)-(207) =	2,133.73			
210	RURAL 5TH PERCENTILE 7,581.00	228	= \$50.00X(57) =	25,820.00	
211	RURAL 95TH PERCENTILE 9,691.97	229	EQUITY REVENUE =(226)+(227)+(228)=	69,520.35	238 TIER 1 LOR LEVY = (177)X(236) = 118,497.35
212	RURAL GAP =(211)-(210) =	2,110.97			
213	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR			
214	DIST'S REGION'S EQUITY GAP = (209) OR (212)=	2,110.97			
215	DIST'S REGION'S 95TH PCT = (208) OR (211)=	9,691.97			
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(204)+(206)+ [(173)X(57)]/(57) =	8,274.87			
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =	1,417.10			
218	EQUITY INDEX = (217)/(214) =	.67130277			
219	= \$80X(218) =	53.70			
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219)	67.70			
57	2024-25 ADJ PU (EST)	516.40			
221	= (57)X(220) =	34,960.28			
222	FY 2025 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01			
223	=0.10X[(222)] =	134.70			
		30	2022 ANTC	4,487,583	
		57	2024-25 ADJ PU (EST)	516.40	
		231	FY 2025 ANTC/ADJ PU =(30)/(57)=	8,690.13	229 EQUITY REVENUE 69,520.35
		232	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (231)/\$22,912 =	.37928291	242 LEVY RATIO FOR EQUITY =(235)/\$510,000 1.00000000
		233	OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =	43,220.80	243 EQUITY LIMIT = (229)X(237) = 69,520.35
		234	OPERATING CAP AID =(168)-(233)=	71,765.99	244 EQUITY AID = (229)-(243) =
					***EQUITY AIDS & LEVIES***
					206 TRANSITION REVENUE
					245 LEVY RATIO FOR TRANSITION =(235)/\$510,000 1.00000000

***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(237) =	235	FY 2025 RMV/RES PU 673,106.58	269	TIER 1 AID = (262)-(266) =
247	TRANSITION AID =(206)-(246) =	257	TIER 1 = LSR OF 1	263	TIER 2 AID
		258	OR (235)/\$567,000 = 1.00000000	270	TOTAL AID = (269)+(263) =
			TIER 2 = LSR OF 1		
			OR (235)/\$290,000 = 1.00000000		
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 693.87	259	TIER 1 LEVY = (254)X(257) = 237,544.00	271	AID (TBRA) ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) = 120,770.47	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 1.00
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 993.87
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) = 358,314.47	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] =
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	262	TIER 1 AID = (254)-(259) =	275	REF AND LOR REV = (177)+(204) = 513,234.47
251	TIER 1 = LSR OF (203) OR (248) = 460.00	263	TIER 2 AID = (255)-(260) =	276	CAPPED TBRA = LSR OF (274) OR (275) =
252	TIER 2 = [LSR OF (203) OR (250)]-(251) = 233.87	264	TOTAL AID = (262)+(263) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) =	**EQUALIZATION AID LIMIT**		277	TIER 2 REF AID
		101	FY 2025 FORMULA ALLOW 7,281	278	TIER 1 REF AID
		57	ADJ PU (EST) 516.40	279	TIER 1 LOR AID
		265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 785,057.10	280	TIER 1 LOR LEVY
204	REFERENDUM REVENUE ALL AUTHORITIES 358,314.47	266	REFERENDUM EQUALIZATION AID CAP = GRT OF (264)-(265) OR 0 =	281	TIER 1 REF LEVY
254	TOTAL, TIER 1 = (57)X(251) = 237,544.00	**REFERENDUM LEVY WITH AID LIMIT**		282	TIER 2 REF LEVY
255	TOTAL, TIER 2 = (57)X(252) = 120,770.47	267	TIER 1 LEVY = (259)+(266) = 237,544.00	283	UNEQL REF LEVY
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =	260	TIER 2 LEVY 120,770.47		
		256	UNEQUALIZED LEVY		
		268	TOTAL = (267) +(260)+(256) = 358,314.47		

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	312	LOCAL OPTIONAL LEVY LIMIT = (311)+(239) = 337,450.95
284	TIER 1 REF AID = (269)-(278) =			313	LOCAL OPTIONAL AID = (286)+ (241)+ (307)= 36,422.65
285	TIER 2 REF AID = (263)-(277) =		72,243.33		
286	TIER 1 LOR AID = (240)-(279) = 36,422.65	299	FY 2015 COMBINED AID FOR GUARANTEE = (297)+(298) = 219,318.74		**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
287	TIER 1 LOR LEVY = (238)-(280) = 118,497.35			314	TIER 1 REF LEVY = (288)-(308) = 237,544.00
288	TIER 1 REF LEVY = (267)-(281) = 237,544.00	300	FY 2025 COMBINED REVENUE = (172)+(204) = 732,188.07	315	TIER 2 REF LEVY = (289)-(309) = 120,770.47
289	TIER 2 REF LEVY = (260)-(282) = 120,770.47			316	UNEQL LEVY = (290)-(310) =
290	UNEQL REF LEVY = (256)-(283) =	301	FY 2025 COMBINED INITIAL AID = (291)+(241) = 36,422.65		
291	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (276)+(284) + (285)+(286) = 36,422.65	302	REVENUE RATIO = LESSER OF 1 OR [(300)/(296)] = 1.00000000	317	TOTAL REFERENDUM LEVY = (314)+(315)+(316)= 358,314.47
292	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (287)+(288) + (289)+(290) = 476,811.82	303	2012 RMV 165,699,700	318	TOTAL REFERENDUM EQUALIZATION AID = (276)+(284)+(285) + (308)+(309)+(310) - (279)-(280) =
		10	2022 RMV 343,553,600		
		304	RMV RATIO = LESSER OF 1 OR [(303)/(10)] = .48231106		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
	**REFERENDUM AID GUARANTEE**	305	FY 2025 MINIMUM COMBINED AID = (299)X(302)X(304) = 105,779.85	146	TRANSPORT ALLOWANCE 487.67
293	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	306	FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE IF (293)=0 THEN 0, ELSE GREATER OF 0 OR [(305)-(301)] =	319	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 297,196.04		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	320	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
295	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 193,339.76			321	CHARTER ALT ATTENDANCE ADJUST = (146)X(319) + \$223X(320) =
296	FY 2015 COMBINED REVENUE = (294)+(295) = 490,535.80	307	TIER 1 LOR LEVY	322	2024-25 RES PU ATTENDING MN STATE ACADEMIES
297	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 147,075.41	308	TIER 1 REF LEVY	323	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(322) =
		309	TIER 2 REF LEVY	324	ALT ATTEND ADJUST TO AID = (321)+(323) =
		310	UNEQL REF LEVY		
			**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		
		311	TIER 1 LOR LEVY = (287)-(307) = 118,497.35		
		239	TIER 2 LOR LEVY = (239) = 218,953.60		



***REEMPLOYMENT INSURANCE LEVY***		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***		
364	EST FY 2024 EXPEND	380	LAST YEAR REVENUE	57	2024-25 ADJ PU (EST)	516.40
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=		(FY 2023 CTE AID REPORT, LINE 16)	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	51.95
			20,968.85			
	<b>**SAFE SCHOOLS LEVY**</b>	381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000
			20,968.85			
366	SAFE SCH LVY REQUEST? NO	382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	196,232.00
57	2024-25 ADJ PU (EST) 516.40		21,600.95			
367	SAFE SCH LEVY LIMIT = \$36X(57) =	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		<b>**ADDITIONAL LTFM REVENUE**</b> FOR QUALIFIED H&S PROJECTS > \$100,000	
		384	CAREER TECH REVENUE = (382)+(383) =	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	181,240.48
	<b>**SAFE SCHOOLS INTERMEDIATE LEVY**</b>		21,600.95			
368	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	29	2021 ANTC			
		56	2023-24 ADJ PU (EST)	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
369	INTERMEDIATE LEVY ALLOWANCE <= \$15	385	FY 2024 ANTC/ADJ PU = (29)/(56) =			
			6,814.38			
370	SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =	386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
			.89521545			
	<b>**JUDGMENT LEVY**</b>	387	CAREER TECH LEVY LIMIT = (384)X(386) =	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
371	DISTRICT JUDGMENTS		19,337.50			
372	INTERMED JUDGMENTS	388	EST CAREER TECH AID = (384)-(387) =	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =	181,240.48
373	JUDGMENT LIMIT =(371)+(372) =		2,263.45			
					<b>**ANNUAL OTHER POSTEMPLOYMENT**</b> BENEFITS (OPEB)	
	<b>**ICE ARENA LEVY**</b>	389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID		<b>**ADDITIONAL LTFM REVENUE**</b> FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
374	FY 2023 NET OPR COSTS					
375	ICE ARENA LEVY LIMIT = 100% OF (374) =	390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766	NET LTFM REQ DEBT SERVICE FOR VPK	
	<b>**FY 2024 CAREER &amp; TECHNICAL**</b>	391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	407	NEW PAYGO LTFM LEVY FOR VPK	
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET			408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =	377,472.48
377	FY 2024 ESTIMATED DISTRICT BUDGET					
	61,717.00		<b>**CAPITAL RELATED LEVY LIMITATIONS**</b>			
378	FY 2024 EST BUDGET = (376)+(377) =				<b>**LONG TERM FACILITIES MAINTENANCE**</b> REVENUE (LTFM)	
	61,717.00					
379	PRELIMINARY REVENUE = .35X(378) =	400	LTFM PLAN APPROVAL STATUS		APPROVED	
	21,600.95					

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 377,472.48	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 100,901.03
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 95,330.97
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 377,472.48	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 181,240.48
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 276,571.45
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 377,472.48	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 181,240.48	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2024-25 ADJ PU (EST) 516.40	764	NET ALT FAC/H&S DEBT 181,240.48
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 196,232.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 3,870,204	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 529.58	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 181,240.48	424	FY 2022 ANTC PER APU = (35)/(54) = 7,308.06	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 181,240.48
**OLD LAW DEFERRED MAINTENANCE**		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 181,240.48
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .51419253
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 33,049.60	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .48580747	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 93,192.50
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 214,290.08	428	LTFM AID RATIO = 1-(427) = .51419253	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 93,192.50
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 100,901.03	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 88,047.98
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 95,330.97	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	377,472.48			
			456	ADMINISTRATIVE SPACE	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY 2024 JOINT	
	= (422)-(768) =	196,232.00		474	FY 2024 NONJOINT
				475	FY 2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		458	INSTRUCTIONAL/STORAGE	
	= (423)-(436) =	14,991.52	459	FY 2024 JOINT	476
				459	FY 2025 JOINT
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	***APPROVED REGULAR***
	= (432)-(438) =	7,708.53		= (456) TO (459) =	CAPITALIZED LEASES
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		
	= GTR OF ZERO OR				
	(442)-(443) =	7,282.99	461	***ADMINISTRATIVE SPACE***	477
			462	FY 2024 JOINT	FY 2025 NONJOINT
445	GEN FUND LTFM UNEQUAL LIMIT				**INSTRUCTIONAL/STORAGE**
	= GTR OF ZERO OR				
	(441)-(443)-(444) =	181,240.48	463	***INSTRUCTIONAL/STORAGE***	479
			464	FY 2024 JOINT	FY 2025 NONJOINT
446	TOTAL GEN FUND LTFM LEVY		464	FY 2025 JOINT	
	= (444)+(445) =	188,523.47			**EXCESS FUNDS CAP LEASE**
			465	***EXCESS FUNDS CAP LEASE***	
			466	FY 2024 JOINT	481
			466	FY 2025 JOINT	482
	**DISABLED ACCESS LIMIT**				
447	FY 1992-FY 2025		467	TOT INTERMED CAPITALIZED	483
	APPROV DIS ACC COSTS	54,628.00		= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE			-(465)-(466) =	-[(481)+(482)] =
	1991 COMPONENT DIST X				
	150,000) OR 300,000 =	300,000.00	468	TOT INTERMED LEASE COSTS	484
449	LSR OF (447) OR (448)	54,628.00		= (460)+(467) =	TOTAL APPROVED REGULAR
					LEASE COST & CARRYOVER
					=(471)+(476)+(483)=
450	FIRST YEAR DISABLED		57	2024-25 ADJ PU (EST)	516.40
	ACCESS LEVY CERTIFIED	1993	469	INTERMED PUPIL UNIT MAX	
451	LAST YEAR TO CERTIFY			LIMIT = \$65X(57) =	
	= (450)+7 YEARS =	2000			485
452	TOTAL CUM CERT LEVY		470	INTERMED LEASE LIMIT	REG PUPIL UNIT MAXIMUM
	(PAY 93 TO PAY 22)	54,628.00		=LSR (468) OR (469) =	LIMIT = \$212X(57) =
					109,476.80
453	CERT LEVY PAY 2023		471	INTERMED CARRYOVER (INCL	486
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)	REGULAR MAX LIMIT
	= (452)+(453) =	54,628.00		= (468)-(470) =	=GTR (485) OR (486)=
					109,476.80
455	DISABLED ACCESS LIMIT				488
	= GREATER OF ZERO				REGULAR LEASE LIMIT
	OR (449)-(454)=				=LSR (484) OR (487)=
					**APPROVED REG OPERATING LEASES**
					**ADMINISTRATIVE SPACE**
	LEASE LEVY LIMITATION		472	FY 2024 NONJOINT	489
			473	FY 2025 NONJOINT	TOTAL LEASE LEVY LIMIT
	DIST'S SHARE OF JOINT				= (470)+(488) =
	LEASE FOR INTERMED DIST				
	287, 288, 916 AND 917				

***INITIAL CAPITAL RELATED LEVIES***		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***		
233	OPERATING CAPITAL	43,220.80	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT
446	LT FAC MAINTENANCE	188,523.47		LEVY LIMITATION		SUBMITTED? NO
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER
489	LEASE LEVY			+(509) =		FIVE YEARS OF AGE
490	COOP BLDG REPAIR			1,016,367.54		135
491	OTHER CAPITAL (MEMO)				614	GTR OF 150 OR (613) =
492	CAP PROJECTS REFER					150
				**COMMUNITY SERVICE**	615	ECFE ALLOWANCE
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		0.023X(100) =
	= (233)+(446)+(455)					167.46
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	616	FY 2025 EARLY CHILD
	+(492) =	231,744.27	601	GTR OF (600) OR 1,335		FAMILY REVENUE
						IF (611) = YES
			602	YOUTH SERVICE PROG?		= (614)X(615),
						IF ANNUAL REPT = YES
	**OTHER INITIAL GENERAL LEVIES**		603	AFTER SCHOOL		
494	CONSOLIDATION/			ENRICHMENT?	NO	30
	TRANSITION					2022 ANTC
495	REORGANIZATION		604	FY 2025 GENERAL REVENUE		4,487,583
	OPERATING DEBT			= \$6.35X(601) =	19,640.55	617
496	HEALTH BENEFITS					ECFE TAX RATE
497	ADDL RETIREMENT		605	FY 2025 YOUTH SERVICE		618
	(MPLS AND STP)			REV = \$1.00X(601) =		= (617)X(30) =
498	SEVERANCE					619
499	ADMIN DISTRICT		606	FY 2025 AFTER SCHOOL		EARLY CHILD LEVY LIMIT
500	SWIMMING POOL			REVENUE = \$1.85X(601)		= LESSER OF (616)
501	TREE GROWTH			NOT TO EXCEED 10,000		OR (618) =
502	CONSOLIDATION/			AND \$0.43XPOPULATION		
	RETIREMENT			IN EXCESS OF 10,000		**HOME VISITING LIMIT**
503	ECON DEVELOP ABATE		607	FY 2025 COMMUNITY		621
504	OTHER GENERAL (MEMO)			EDUCATION REVENUE		DIST PLANS TO LEVY FOR
				= (604)+(605)+(606) =	19,640.55	FY 2025 HOME VISIT?
505	SUBTOTAL, OTHER INITIAL					NO
	GENERAL LEVIES					
	= (494) TO (504) =		30	2022 ANTC	4,487,583	622
				STANDARD COMM ED LEVY		HOME VISITING REVENUE
			608	= 0.00375X(30) =	16,828.44	IF (621) = YES
						AND (618) > \$0,
						= \$3.00X(613),
						ELSE = \$0
	**INITIAL GENERAL FUND LEVY**		609	COMM ED LEVY LIMIT		231
506	GENERAL RMV VOTER APPROVED			LSR (607) OR (608) =	16,828.44	FY 2025 ANTC/ADJ PU
	=(317) =	358,314.47				8,690.13
			610	FY 2025 EST GROSS COMM ED		623
507	GENERAL RMV OTHER			AID = (607)-(609) =	2,812.11	HOME VISIT LEVY RATIO
	=(312)+(243)					= LESSER OF 1 OR
	+(246) =	406,971.30				(231)/\$17,250 =
						.50377565
				**EARLY CHILD FAMILY EDUCATION**		624
508	GENERAL NTC					FY 2025 HOME VISIT LIMIT
	VOTER APPROVED					= (622)X(623)
	=(492)					
				FY 2023 ECFE ANNUAL REPORT		625
				MUST BE SUBMITTED TO CERTIFY		FY 2025 EST HOME VISIT
				EARLY CHILDHOOD FAMILY ED &		AID =(622)-(624)
				HOME VISIT LEVIES FOR FY 2025		
509	GENERAL NTC OTHER		611	DIST PLANS TO LEVY FOR		
	=(338)+(361)+(365)			FY 2025 ECFE REVENUE?	NO	
	+(367)+(370)+(373)					
	+(375)+(387)+(391)					
	+(493)-(492)+(505) =	251,081.77				

***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***	***DEBT EQUAL AID CONT.***
626	ADULTS WITH DISABILITIES REQUEST? NO	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =	**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) = 936,476.00
628	FY 2023 ADULTS WITH DISABILITIES REVENUE	700 ALT FAC REGULAR REQ DEBT SERV LEVY	
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)=	701 ALT FAC/H&S REQ DEBT SERV LEVY 201,495.00	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =	702 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715 VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID 190,838.00
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703 NEW LTFM REQ DEBT SERVICE FOR VPK	716 NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) = 190,838.00
**SCHOOL-AGE CARE**		705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) = 201,495.00	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)	**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2022 ANTC 4,487,583		
46	2024-25 RES PU (EST) 510.40	706 NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 8,792.29		719 FACIL BOND-MS 123B.62 88,935.00
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720 EQUIP BOND-MS 123B.61
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	707 TACONITE BONDS REQ DEBT SERV LEVY	721 REORG OPER DEBT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708 TAC FUNDING FOR BONDS (NOT IRRRB)	722 ECON DEV ABATEMENT
**COMMUNITY SERVICE SUMMARY**		709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723 JUDGMENT
638	OTHER COMM ED (MEMO)	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724 OTHER NON-VOTER
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 16,828.44	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023 936,476.00	725 INELG LEASE PURCHASE
		712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) = 88,935.00
			727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 88,935.00
			728 GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 1,417,744.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 1,127,314.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS =
30	2022 ANTC 4,487,583	745	APPROVED DEBT EXCESS TO BE RETAINED		-(719)-(720)-(748) = 88,935.00-
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 123,330.09		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 936,476.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 94,135.71
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 123,330.09	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 29,194.38
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 123,330.09
	**FUND 7 DEBT BALANCE**	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 1,226,906.00		**LONG TERM FACILITIES MAINT AID**
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .10052122	763	NET ALT FAC REG DEBT = (700)-(753) =
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 94,135.71	764	NET ALT FAC/H&S DEBT = (701)-(754) = 181,240.48
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) = 20,254.52	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 194,217.29	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
740	PAY 22 DEBT EXCESS LEVY REDUCTION	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 181,240.48
741	PAY 23 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	436	LTFM DEBT EQUAL REV 181,240.48
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 70,887.20			438	LTFM DEBT EQUAL AID 93,192.50
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 123,330.09			439	LTFM DEBT EQUAL LEVY 88,047.98
				440	LTFM DEBT UNEQUAL Lvy
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 108,302.50

***NATURAL DISASTER DEBT EQUAL***			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2022 ANTC	4,487,583	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	135,994.73	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	448,758	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	135,994.73	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2021-22 ADJ PU (ACT)	529.58	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	8,473.85	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	135,994.73	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.21787373	54	2021-22 ADJ PU (ACT)	529.58	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.78212627	790	2022 ANTC /ADJ APU = (30)/(54) =	8,473.85	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	936,476.00
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	.65362101	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	190,838.00
	**DEBT EQUALIZATION AID**					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	88,935.00
732	DEBT EQUAL BASE	936,476.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	108,302.50
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	94,135.71	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.34637899	778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =				
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	842,340.29	796	TIER 2 DEBT AID = (789)X(794) =				
30	2022 ANTC	4,487,583	797	TOTAL DEBT EQ AID = (795)+(796) =				
781	= .1050X(30) =	471,196.22	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	706,345.56	799	VOTER APPR DEBT AID = (797)-(798) =				

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 1,127,314.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 197,237.50	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,324,551.50	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY 2024 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 36,320.00
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	22 PAY 23 LIMIT 36,221.25
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	22 PAY 23 LEVY 36,221.25
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 98.75
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY 2024 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**			1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 94,747.27
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	22 PAY 23 LIMIT 94,028.19
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE			1008	22 PAY 23 LEVY 94,028.19
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 94,028.19
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 94,028.19
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 719.08
913	JUNE 2022 FUND 47-464				

***FY 2024 LOR TIER 2*** LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***	
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	231,059.49	1026 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)
1013	22 PAY 23 LIMIT	227,603.20	1027 22 PAY 23 LIMIT	223,766.09	
1014	22 PAY 23 LEVY	227,603.20	1028 22 PAY 23 LEVY	223,766.09	1041 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	3,456.29	1029 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	223,766.09	1042 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
	**FY 2024 EQUITY LEVY ADJUSTMENT**		1030 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	223,766.09	1043 22 PAY 23 LEVY 1044 22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	73,173.38	1031 FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	1,711.25	1045 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	22 PAY 23 LIMIT	71,199.81			1046 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	22 PAY 23 LEVY	71,199.81			
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	1,973.57			
	**FY 2024 TRANSITION LEVY ADJUST**		1032 FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	129,423.66	1047 FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)		1033 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1021	22 PAY 23 LIMIT		1034 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)		**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)
1022	22 PAY 23 LEVY		1035 22 PAY 23 LIMIT	125,541.42	
1023	FY 2024 TRANSITION LEVY ADJUSTMENT		1036 22 PAY 23 LEVY	125,541.42	1048 TIER 1 LEVY 1049 TIER 2 LEVY 1050 UNEQL LEVY
	**FY 2024 1ST TIER REFERENDUM** LEVY ADJUST		1037 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	125,541.42	1051 TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	225,477.34	1038 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	125,541.42	1052 TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)		1039 FY 2024 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	3,882.24	1053 FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

***FY 2024 LOR TBRA ALLOCATION ADJ***		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1066	22 PAY 23 LIMIT		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 6,867.52
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT	1083	21 PAY 22 LIMIT
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES		**FY 2024 ALT TEACHER COMP ADJ**	1084	21 PAY 22 LEVY
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 6,867.52
1057	TIER 1 LEVY	1070	22 PAY 23 LIMIT	1086	22 PAY 23 ADJ LIMIT 3,642.02
1058	TIER 2 LEVY	1071	22 PAY 23 LEVY	1087	22 PAY 23 ADJ LEVY 3,642.02
1059	UNEQL LEVY	1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 3,225.50
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
			**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64) 197,820.00
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 5,024.78	1090	21 PAY 22 LIMIT 193,116.00
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1074	22 PAY 23 LIMIT 2,029.34	1091	21 PAY 22 LEVY 193,116.00
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1075	22 PAY 23 LEVY 2,029.34	1092	TOTAL ADJUSTMENT = (1089)-(1090) = 4,704.00
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 2,995.44	1093	22 PAY 23 ADJ LIMIT 4,704.00
			**FY 2024 LTFM UNEQUAL LEVY ADJ***	1094	22 PAY 23 ADJ LEVY 4,704.00
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 199,710.00	1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
			**3 YEAR PRIOR ADJUSTMENTS***		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1078	22 PAY 23 LIMIT 199,710.00	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 33,831.68
		1079	22 PAY 23 LEVY 199,710.00	1097	20 PAY 21 LIMIT 34,420.73
		1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST	1098	20 PAY 21 LEVY 34,420.73

***FY 2022 OPER CAP ADJ CONT.***		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1098)) =	589.05-	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	56,134.21
1100	21 PAY 22 ADJ LIMIT	1,520.17	1133	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031)	196,974.03
1101	21 PAY 22 ADJ LEVY	1,520.17	1118	20 PAY 21 LIMIT	61,596.54
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) =	2,109.22-	1119	20 PAY 21 LEVY	61,596.54
	**FY 2022 LOR TIER 1 LEVY ADJ**		1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1119)) =	5,462.33-
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	74,437.59	1121	21 PAY 22 ADJ LIMIT	107.12
			1122	21 PAY 22 ADJ LEVY	107.12
1104	20 PAY 21 LIMIT	82,769.97	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	5,569.45-
1105	20 PAY 21 LEVY	82,769.97		**FY 2022 TRANSITION LEVY ADJ**	
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	8,332.38-	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	
1107	21 PAY 22 ADJ LIMIT		1138	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)	123,852.87
1108	21 PAY 22 ADJ LEVY		1139	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)	117,917.25
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	8,332.38-	1125	20 PAY 21 LIMIT	
	**FY 2022 LOR TIER 2 LEVY ADJUST**		1126	20 PAY 21 LEVY	
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	181,530.41	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH	
1111	20 PAY 21 LIMIT	201,850.52	1128	21 PAY 22 ADJ LIMIT	
1112	20 PAY 21 LEVY	201,850.52	1129	21 PAY 22 ADJ LEVY	
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	20,320.11-	1130	FY 2022 TRANSITION LEVY ADJUSTMENT	
1114	21 PAY 22 ADJ LIMIT			***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST	
1115	21 PAY 22 ADJ LEVY		1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	177,144.83
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	20,320.11-	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	196,974.03
			1141	TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	5,935.62
			1142	21 PAY 22 ADJ LIMIT	4,069.34
			1143	21 PAY 22 ADJ LEVY	4,069.34
			1144	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	1,866.28

***FY 2022 UNEQUAL REF LEVY ADJ***		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT	1162	21 PAY 22 ADJ LEVY		**FY 2022 INTEGRATION ADJUSTMENT**
1150	21 PAY 22 ADJ LEVY	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT		**FY 2022 REFERENDUM HOLD HARM**	1177	20 PAY 21 LIMIT
	**FY 2022 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES	1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC		**FY 2022 REEMPLOYMENT ADJUSTMENT**
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT		**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT	1183	FY 2022 EXPEND ACTUAL 7,284.03
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 7,284.03
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT 6,500.00
				1186	21 PAY 22 LEVY 6,500.00
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1185)) = 784.03
					**FY 2022 SAFE SCHOOLS ADJUST**
				1188	SAFE SCH Lvy REQUEST YES
				54	2021-22 ADJ PU (ACT) 529.58
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 19,064.88

***FY 2022 SAFE SCHOOLS ADJ CONT.***		***FY 2022 LTFM EQUAL ADJ CONT.***		***FY 2022 CAREER TECHNICAL ADJ***				
1190	20 PAY 21 LIMIT	18,151.20	1206	20 PAY 21 LIMIT	1227	FY 2022 CAREER TECH		
1191	20 PAY 21 LEVY	18,151.20	1207	20 PAY 21 LEVY		LEVY AUTHORITY		
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT		(FY 2022 CTE AID REPORT		
	= ((1189)-(1190)) =	913.68		= (1205)-(1206) =	1,344.18	LINE 21)	17,398.18	
			1209	21 PAY 22 ADJ LIMIT		1228	21 PAY 22 LIMIT	17,664.37
			1210	21 PAY 22 ADJ LEVY		1229	21 PAY 22 LEVY	17,664.37
	**FY 2022 SAFE SCHOOLS**		1211	22 PAY 23 ADJ LIMIT		1230	FY 2022 CAREER TECH	
	INTERMEDIATE ADJUST		1212	22 PAY 23 ADJ LEVY			ADJUSTMENT	
1193	SAFE SCH INTERMEDIATE		1213	FY 2022 EQUAL LIMIT ADJUST			= ((1227)-(1229)) =	266.19-
	LEVY ALLOW			= (1209)+(1211) =				
54	2021-22 ADJ PU (ACT)	529.58						
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST			**FY 2022 HEALTH BENEFIT**	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =		1231	LEVY ADJUST	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED			FY 2022 ACTUAL COST	
1195	20 PAY 21 LIMIT			LEVY ADJUST			(LIMITED TO \$600,000)	
1196	20 PAY 21 LEVY			= (1208)-(1213) =	1,344.18	1232	21 PAY 22 LIMIT	
						1233	21 PAY 22 LEVY	
1197	FY 2022 SAFE SCHOOLS					1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
			1216	FY 2022 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY 2022 ANNUAL OPEB LEVY ADJ**	
	**FY 2022 ALTERNATE TEACHER**			(FROM FY 2022 WEBSITE				
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	198,673.13	1235	FY 2022 ACTUAL COST	
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT	191,596.00		(FIN 797+OBJ 291)	
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY	191,596.00	1236	PRORATION FACTOR TO	
	EDUC REVENUE REPORT,						REFLECT STATEWIDE CAP	1.00000000
	LINE 317)		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL	
				= (1216)-(1217) =	7,077.13		OPEB LEVY AUTH	
1199	20 PAY 21 LIMIT		1220	21 PAY 22 ADJ LIMIT	6,612.00	1238	22 PAY 23 LIMIT	
1200	20 PAY 21 LEVY		1221	21 PAY 22 ADJ LEVY	6,612.00	1239	22 PAY 23 LEVY	
1201	TOTAL ADJUST TO PAY 21		1222	22 PAY 23 ADJ LIMIT		1240	FY 2022 ANNUAL	
	ALT COMP LEVY AUTH		1223	22 PAY 23 ADJ LEVY			OPEB ADJUSTMENT	
							(NO ADJUSTMENT)	
1202	21 PAY 22 ADJ LIMIT		1224	FY 2022 UNEQUAL LIMIT ADJUST				
1203	21 PAY 22 ADJ LEVY			= (1220)+(1222) =	6,612.00			
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1225	FY 2022 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =	6,612.00			
			1226	FY 2022 LTFM UNEQUALIZED				
	**FY 2022 LTFM EQUALIZED LEVY ADJ**			LEVY ADJUST				
1205	FY 2022 EST LTFM			= (1219)-(1224) =	465.13			
	EQUALIZED LEVY AUTHORITY							
	(FROM FY 2022 WEBSITE							
	REPORT, LINE 63)	1,344.18						

***PAY 21 LEASE LEVY ADJUST***		***FY 2022 NET LEASE COSTS***		***FY 2022 NET LEASE COSTS***	
***FY 2021 AND FY 2022 LEASE COST WITH A PAY 21 LEVY (PAY 22 LEASE LEVY FOR FY 2022 & 2023 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)***	1329	PAY 22 OPER INTERMED	1347	FY 2022 ADJUSTED COSTS (PAY 21) = (1328) - (1323)-(1324)+(1346)=	
	1330	PAY 22 CAP INTERMED			
	1331	PAY 22 OPER JOINT	3,037.00		
	1332	PAY 22 OPER NON-J ADM			
	1333	PAY 22 OPER NON-J OTH	5,385.00	1348	PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) = 13,267.00
**FY 2021 PAY 20 NET LEASE COSTS**	1334	PAY 22 CAPITAL JOINT	2,586.00		
	1335	PAY 22 CAP NON-J ADM			
	1336	PAY 22 CAP NON-J OTH			
1300	PAY 20 OPER INTERMED			1349	DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311)+(1319)+(1320) =
1301	PAY 20 CAP INTERMED				
1302	PAY 20 TIES CAPITAL	1337	FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)= 11,008.00		
1303	PAY 20 OPER JOINT				
1304	PAY 20 OPER NON-J ADM			54	2021-22 ADJ PU (ACT) 529.58
1305	PAY 20 OPER NON-J	1338	TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1305)+(1313)+(1314) 10,295.00	1350	INTERM PUPIL UNIT AUTH = \$65X(54) = 34,422.70
1306	PAY 20 CAPITAL JOINT				
1307	PAY 20 CAP NON-J ADM				
1308	PAY 20 CAPITAL NON-J				
1309	FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)=	1339	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 570) 61,878.65	1351	INTERM LEASE AUTH = LSR OF (1349) OR (1350) =
				1352	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH =(1349)-(1351)=
**FY 2021 PAY 21 NET LEASE COSTS**	1340	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS LSR (1305) OR (1339)=		1353	PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) = 13,267.00
1310	PAY 21 OPER INTERMED				
1311	PAY 21 CAP INTERMED			54	2021-22 ADJ PU (ACT) 529.58
1312	PAY 21 OPER JOINT 1,789.00	1341	REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] = 61,878.65	1354	PAY 21 PUPIL UNIT MAX AUTH = \$212X(54) = 112,270.96
1313	PAY 21 OPER NON-J ADM			1355	PAY 21 COMMISSIONER APPROVED LIMIT
1314	PAY 21 OPER NON-J OTH 10,295.00	1342	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) = 10,295.00		
1315	PAY 21 CAPITAL JOINT 1,183.00				
1316	PAY 21 CAP NON-J ADM				
1317	PAY 21 CAP NON-J OTH				
1318	FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)= 13,267.00	1343	FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342)= 13,267.00		
**FY 2022 PAY 21 NET LEASE COSTS**	1344	TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =		**FY 2022 NET LEASE COSTS**	
1319	PAY 21 OPER INTERMED			1356	REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) = 112,270.96
1320	PAY 21 CAP INTERMED				
1321	PAY 21 TIES CAPITAL			1357	TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) = 13,267.00
1322	PAY 21 OPER JOINT				
1323	PAY 21 OPER NON-J ADM			1358	TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) = 13,267.00
1324	PAY 21 OPER NON-J OTH				
1325	PAY 21 CAPITAL JOINT				
1326	PAY 21 CAP NON-J ADM				
1327	PAY 21 CAP NON-J OTH				
1328	FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)=	1345	ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)		
		1346	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=		



***COMMUNITY SERVICE ADJUST***		**FY 2023 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***	
1412	***ADULTS W/DISABILITIES*** ADJUST	1710	21 PAY 22 LIMIT	100,195.56	1902 TOTAL OPEB DEBT SERV
		1711	21 PAY 22 LEVY	100,195.56	ADJ VOTER APPROVED
		1712	TOTAL ADJUSTMENT		= (1900)+(1901) =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		ADJ =(1709)-(1710)=	2,571.70-	
		1713	22 PAY 23 ADJ LIMIT	2,571.70-	1903 REDUCTION DEBT EXCESS, NON-VOTER =GTR OF
		1714	22 PAY 23 ADJ LEVY	2,571.70-	[(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)				
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =		284.63-		1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
		1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	104,022.28	
	**GENERAL DEBT SERVICE ADJUST**				**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1717	20 PAY 21 LIMIT	107,393.93	**INITIAL ABATEMENT LEVY ADJUST**
	94,135.71-	1718	20 PAY 21 LEVY	107,393.93	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	3,371.65-	2000 SCHOOL TAXES ABATED IN 2022
					552.39-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1720	21 PAY 22 ADJ LIMIT	3,150.06-	2001 SCHOOL TAXES ADDED IN 2022
	94,135.71-	1721	21 PAY 22 ADJ LEVY	3,150.06-	2002 NET CHANGE IN SCHOOL TAXES
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1722	22 PAY 23 ADJ LIMIT		= (2000)+(2001) =
	29,194.38-	1723	22 PAY 23 ADJ LEVY		552.39-
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =	3,150.06-	2003 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =	3,150.06-	552.39
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=	221.59-	2023 FY 2024 ABATEMENT AID
					344.48
		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	29,409.68-	2004 INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)				207.91
	94,830.72				**PAY 21 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1706	22 PAY 23 LIMIT				2005 GENERAL
	94,824.43				812,131.98
1707	22 PAY 23 LEVY				2006 COMMUNITY SERVICE
	94,824.43				40,786.52
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=				2007 GENERAL DEBT SERVICE
	6.29				1,126,672.87
					2008 OPEB DEBT SERVICE
					2009 TOTAL
					1,979,591.37
		1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =		
		1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)				
	97,623.86				

***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)=	.41025234	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02060350	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO
2012	GEN DEBT SERVICE =(2007)/(2009)=	.56914416	2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE=(2045)-(2049) OR MEMO
2013	OPEB DEBT SERVICE =(2008)/(2009)=		2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE=(2046)-(2050) OR MEMO
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL
**ABATEMENT AID BY FUND (FROM** PART III OF FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	81.76	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023
2016	COMMUNITY SERVICE	2.54	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023
2017	GENERAL DEBT SERVICE	260.18	2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)
2018	TOTAL	344.48	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL		
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**		**ADVANCE ABATEMENT AUTH BY FUND**	
2020	GENERAL =(2019)X(2015)=	81.76	2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)
2021	COMMUNITY SERVICE =(2019)X(2016)=	2.54	2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=
2022	GENERAL DEBT SERVICE =(2019)X(2017)=	260.18	2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=
2023	TOTAL	344.48	2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	2059	TOTAL
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=	144.86	**CARRY-OVER ABATE LEVY AUTHORITY**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)	
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	8.84	2043	GENERAL	2064	GENERAL
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	54.21	2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE
2027	OPEB DEBT [(2003)X (2013)] =		2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE
2004	TOTAL = (2003)-(2023)	207.91	2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
**ABATEMENT INTEREST ADJUSTMENT**			**PAY 23 REGULAR ABATEMENT LEVY**		2068	TOTAL
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		2047	GENERAL		
			2048	COMMUNITY SERVICE		
			2049	GENERAL DEBT SERVICE		
			2050	OPEB DEBT SERVICE		

***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT.***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,201,060.32	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=		**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			3024	COM SERV NEGATIVE OFFSET
	**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	3010	OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =		
	**GEN FUND INITIAL LEVY SUMMARY**				**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) = 345,945.04	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (507)+(1382) = 378,898.30			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =		***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 +(509)+(1384)+(2038) +(2051)+(2069) = 172,714.93			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 897,558.27	3012	GENERAL	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
	**COM SERV INITIAL LEVY SUMMARY**	3013	GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 16,552.65	3014	OPEB/PENSION DEBT SERVICE	3030	GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
	**GEN DBT SERV INITIAL LEVY SUMMARY**		**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3031	GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 1,033,232.50	3015	GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]		
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 167,827.82	3016	GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]		
		3017	GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		
		3018	GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
		3019	COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 609.07 57 2024-25 ADJ PU (EST) 516.40
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033	GDS OTH NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	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) =			**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 1,033,232.50	
		3501	GEN DEBT OTHER 167,827.82	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]		**MAXIMUM EFFORT LOAN AID**	**FY 2025 TAC ADD REF REV**
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND	3503	PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND	3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	
		3507	GEN DEBT OTHER =	
		3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

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

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

***FY 2025 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***		
<b>**GENERAL FUND**</b>		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	1,033,232.50	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =	2,115,171.24
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	345,945.04	5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	167,827.82	5026 TOTAL AID = (5006)+(5010) + (5016) =	4,974,156.26
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	378,898.30	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	1,201,060.32	5027 TOTAL MAX EFFORT AID USED = (5017) =	
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=		5016 TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	93,452.68	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =	
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	172,714.93	5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) =	7,089,327.50
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	897,558.27	5018 TACONITE RECEIPTS = -(4051)-(4061) =			
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)=	4,877,888.93	5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=	1,294,513.00		
<b>**COMMUNITY SERVICE FUND**</b>		<b>**OPEB/PENSION DEBT SERVICE FUND**</b>				
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =		5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=			
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	5,775,447.20	5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=			
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	16,552.65	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =			
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	2,814.65	5023 TACONITE RECEIPTS = -(4049)-(4059) =			
5011	TACONITE RECEIPTS = -(4045) =		5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)			
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)	19,367.30				

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	358,314.47	12,369.43-	N/A			345,945.04
GEN-RMV OTHER-EXEMP	406,971.30	28,073.00-	N/A			378,898.30
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	251,081.77	78,511.70-	144.86			172,714.93
TOTAL GENERAL	1,016,367.54	118,954.13-	144.86			897,558.27
COM SERV-EXEMP	16,828.44	284.63-	8.84			16,552.65
DEBT-VOTER-NONEXEMP	1,127,314.00	94,135.71-	54.21			1,033,232.50
DEBT-OTHER-NONEXEMP	197,237.50	29,409.68-				167,827.82
TOTAL DEBT SERV	1,324,551.50	123,545.39-	54.21			1,201,060.32
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,357,747.48	242,784.15-	207.91			2,115,171.24

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

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	905,098.32	897,558.27	7,540.05-	.83-
COMMUNITY SERVICE	41,182.39	16,552.65	24,629.74-	59.81-
GENERAL DEBT SERVICE	1,120,637.99	1,201,060.32	80,422.33	7.18
OPEB DEBT SERVICE				
TOTAL	2,066,918.70	2,115,171.24	48,252.54	2.33

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

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	905,098.32			
COMMUNITY SERVICE	41,182.39			
GENERAL DEBT SERVICE	1,120,637.99			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,066,918.70			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	345,767.88	345,767.88	345,945.04		
(5002)	GENERAL-RMV OTHER	368,294.54	368,294.54	378,898.30		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	191,035.90	191,035.90	172,714.93		
(5009)	COMMUNITY SERV-NTC OTHER	41,182.39	41,182.39	16,552.65		
(5013)	GENL DEBT-NTC VOTER	936,573.45	936,573.45	1,033,232.50		*1
(5014)	GENL DEBT-NTC OTHER	184,064.54	184,064.54	167,827.82		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	905,098.32	905,098.32	897,558.27		
(5009)	COMMUNITY SERVICES FUND	41,182.39	41,182.39	16,552.65		
(5015)	GENERAL DEBT SERVICE FUND	1,120,637.99	1,120,637.99	1,201,060.32		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	714,062.42	714,062.42	724,843.34		
	NET TAX CAPACITY	1,352,856.28	1,352,856.28	1,390,327.90		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,282,341.33	1,282,341.33	1,379,177.54		
	OTHER	784,577.37	784,577.37	735,993.70		
TOTAL LEVY						
	TOTAL LEVY	2,066,918.70	2,066,918.70	2,115,171.24		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER	223,766.09	223,766.09	237,544.00		*2
(315)	2ND TIER RMV REFER	125,541.42	125,541.42	120,770.47		*2
(316)	UNEQUALIZED RMV REFER					
(1031)	FY 2024 1ST TIER REF ADJUST			1,711.25		*2
(1039)	FY 2024 2ND TIER REF ADJUST	7,437.07	7,437.07	3,882.24		*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ					
(1137)	FY 2022 1ST TIER REF ADJUST	14,709.26-	14,709.26-	19,829.20-		
(1144)	FY 2022 2ND TIER REF ADJUST	3,732.56	3,732.56	1,866.28		
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	345,767.88	345,767.88	345,945.04		
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	94,028.19	94,028.19	118,497.35		*3
(239)	2ND TIER LOCAL OPTIONAL	227,603.20	227,603.20	218,953.60		*3
(243)	EQUITY	71,199.81	71,199.81	69,520.35		*3
(246)	TRANSITION					*3
(1011)	FY 2024 LOR TIER 1 ADJUST			719.08		*3
(1015)	FY 2024 LOR TIER 2 ADJUST			3,456.29		*3
(1019)	FY 2024 EQUITY ADJUST	1,286.39	1,286.39	1,973.57		*3
(1023)	FY 2024 TRANSITION ADJUST					*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD					
(1109)	FY 2022 LOR TIER 1 ADJUST	6,180.94-	6,180.94-	8,332.38-		
(1116)	FY 2022 LOR TIER 2 ADJUST	15,073.42-	15,073.42-	20,320.11-		
(1123)	FY 2022 EQUITY ADJUST	4,568.69-	4,568.69-	5,569.45-		
(1130)	FY 2022 TRANSITION ADJUST					
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES					
(1373)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	368,294.54	368,294.54	378,898.30		

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(233)	OPERATING CAPITAL	36,221.25	36,221.25	43,220.80		*3
(338)	ALT TEACHER COMP (Q COMP)					*4
(361)	ACHIEVEMENT & INTEGRATION					*5
(365)	FY 2024 REEMPLOYMENT INS	5,000.00	5,000.00			
(367)	SAFE SCHOOLS	19,324.80	19,324.80			
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	18,337.44	18,337.44	19,337.50		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	2,029.34	2,029.34	7,282.99		*4
(445)	LT FACILITIES UNEQUAL	199,710.00	199,710.00	181,240.48		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	12,759.00	12,759.00			
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY 2024 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	293,381.83	293,381.83	251,081.77		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	2,321.97-	2,321.97-	98.75		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	50.20	50.20	2,109.22-		
(1072)	FY 2024 ALT TEACHER COMP ADJUST					*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST					
(1068)	FY 2024 ACHIEVE & INTEG ADJUST					*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST					*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	15,000.00-	15,000.00-	784.03		
(1192)	FY 2022 SAFE SCHOOLS ADJUST	106.56	106.56	913.68		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	475.14-	475.14-	266.19-		
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST					
(1076)	FY 2024 LTFM EQUAL ADJUST	3,642.02	3,642.02	2,995.44		
(1080)	FY 2024 LTFM UNEQUAL ADJUST	4,704.00	4,704.00			
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST			3,225.50		
(1095)	FY 2023 LTFM UNEQUAL ADJUST					
(1215)	FY 2022 LTFM EQUAL ADJUST			1,344.18		
(1226)	FY 2022 LTFM UNEQUAL ADJUST	2,523.20-	2,523.20-	465.13		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	11,817.53-	11,817.53-	7,451.30		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST			2,972.00		
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST	90,615.00-	90,615.00-	88,935.00-		
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	470.23	470.23	144.86		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	383.63-	383.63-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	90,528.40-	90,528.40-	85,818.14-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	293,381.83	293,381.83	251,081.77		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	11,817.53-	11,817.53-	7,451.30		
(5004)	TOTAL GENERAL - NTC OTHER	191,035.90	191,035.90	172,714.93		

FOOTNOTES:

\*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

\*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	25,579.11	25,579.11	16,828.44		*13
(619)	EARLY CHILD FAMILY	9,314.30	9,314.30			*14
(624)	HOME VISITING	146.61	146.61			
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	5,381.00	5,381.00			*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	1.88-	1.88-	454.83-		
(1407)	FY 2022 HOME VISITING ADJUST	46.92-	46.92-	52.08		
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST	800.00	800.00	118.12		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	27.73	27.73	8.84		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	17.56-	17.56-			*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	41,182.39	41,182.39	16,552.65		

FOOTNOTES:

- \*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	935,688.00	935,688.00	936,476.00		*15
(808)	DEBT SERVICE-AID INELIG			190,838.00		*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS			94,135.71-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	995.39	995.39	54.21		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	109.94-	109.94-			*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	936,573.45	936,573.45	1,033,232.50		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	90,615.00	90,615.00	88,935.00		*15
(769)	LT FACILITIES DEBT SERVICE	94,824.43	94,824.43	108,302.50		*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	2,571.70-	2,571.70-	6.29		
(1715)	FY 2023 LTFM DEBT SERV ADJ					
(1726)	FY 2022 LTFM DEBT SERV ADJ	1,196.81	1,196.81	221.59-		
(1703)	REDUCTION FOR DEBT EXCESS			29,194.38-		
(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	184,064.54	184,064.54	167,827.82		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- \*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT



Melissa Radeke &lt;radeke@lp.k12.mn.us&gt;

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## Fundraisers: last call and approvals

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**Mike Bjork** <bjork@lp.k12.mn.us>

Thu, Aug 24, 2023 at 2:00 PM

To: Melissa Radeke &lt;radeke@lp.k12.mn.us&gt;

Senior class (Class of 2024) - Carlson Orchard Pie sales - late October

[Quoted text hidden]

--

Mike Bjork

Science Teacher

Driver's Education

Trap Shooting Coach

Assistant Softball Coach

Lester Prairie High School

131 Hickory Street N.

Lester Prairie, MN 55354

(320) 395-2521

Trap Shooting Coach at Ridgewater College

Check out my Teacher Page at Donors Choose - <http://www.donorschoose.org/mike.bjork>

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Melissa Radeke <radeke@lp.k12.mn.us>

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## Fundraiser/School Baord

1 message

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Rachel Raduenz <raduenz@lp.k12.mn.us>  
To: Melissa Radeke <radeke@lp.k12.mn.us>

Thu, Aug 24, 2023 at 1:46 PM

Hello!

Here is my official request to be added to the School Board Agenda.

I would like to sell the extra yearbooks that we have in storage in my back room. The rates of the yearbooks would depend on the age of the yearbook as well as if it is a hardcover or softcover yearbook.

The money would go into the Yearbook fund, with hope to purchase new camera equipment as cameras do wear out after some time.

If you need anything else from me, please let me know.

Thanks!

--  
Mrs. Rachel Raduenz (Stender)  
Social Studies Teacher  
Yearbook Advisor



Melissa Radeke <radeke@lp.k12.mn.us>

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## Fundraisers

1 message

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**Cheryl Bayerl** <cherylbayerl@lp.k12.mn.us>  
To: Melissa Radeke <radeke@lp.k12.mn.us>

Thu, Aug 31, 2023 at 6:19 AM

Good morning,

I would like to request the following fundraisers:

NHS-Fall and Spring Food Drive

Pennies for Patients

Toy Drive

*Airplane Toss*

Student Council and NHS- Cereal Drive

Thank you!

Cheryl

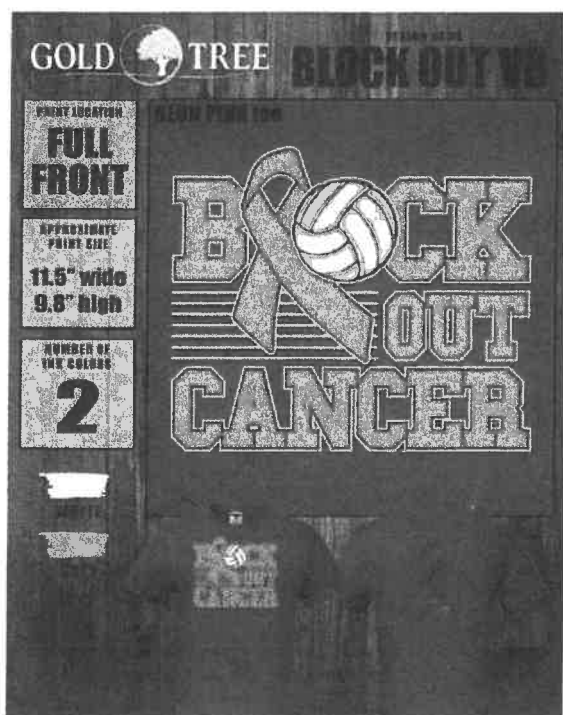
# Bulldog Volleyball is ready to Block Out Cancer!

Want to join us?

Order your shirt today!

\$X from every shirt will be given back to Cancer  
research!

(Ordering is open 8/28-9/15)





Melissa Radeke <radeke@lp.k12.mn.us>

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## Fundraisers: last call and approvals

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**Cheryl Bayerl** <cherylbayerl@lp.k12.mn.us>  
To: Melissa Radeke <radeke@lp.k12.mn.us>

Thu, Aug 24, 2023 at 9:56 AM

Student Council:  
Donut & Hot Cocoa  
Candy Grams  
Flower Grams  
Spring Baskets  
Homecoming Buttons

*Ice Cream Fundraiser*

Thank you

[Quoted text hidden]

--

**Cheryl Bayerl**  
Data & Systems Coordinator  
Kids Depot Coordinator  
Student Council Advisor  
Lester Prairie Public School District #424  
Office: 320-395-2521 ext 1100  
Cell: 320-420-4218  
Email: [cherylbayerl@lp.k12.mn.us](mailto:cherylbayerl@lp.k12.mn.us)

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Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 705

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022

## **705 INVESTMENTS**

***[Note: The provisions of this policy substantially reflect legal requirements.]***

### **I. PURPOSE**

The purpose of this policy is to establish guidelines for the investment of school district funds.

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

The policy of this school district is to comply with all state laws relating to investments and to guarantee that investments meet certain primary criteria.

### **III. SCOPE**

This policy applies to all investments of the surplus funds of the school district, regardless of the fund accounts in which they are maintained, unless certain investments are specifically exempted by the school board through formal action.

### **IV. AUTHORITY; OBJECTIVES**

- A. The funds of the school district shall be deposited or invested in accordance with this policy, Minnesota Statutes chapter 118A and any other applicable law or written administrative procedures.
- B. The primary criteria for the investment of the funds of the school district, in priority order, are as follows
  - 1. Safety and Security. Safety of principal is the first priority. The investments of the school district shall be undertaken in a manner that seeks to ensure the preservation of the capital in the overall investment portfolio.
  - 2. Liquidity. The funds shall be invested to assure that funds are available to meet immediate payment requirements, including payroll, accounts payable, and debt service.
  - 3. Return and Yield. The investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

### **V. DELEGATION OF AUTHORITY**

- A. The \_\_\_\_\_ of the school district is designated as the investment officer of the school district and is responsible for investment decisions and activities under the direction of the school board. The investment officer shall operate the school district's investment program consistent with this policy. The investment officer may delegate certain duties to a designee or designees but shall remain responsible for the operation of the program.

- B. All officials and employees that are a part of the investment process shall act professionally and responsibly as custodians of the public trust and shall refrain from personal business activity that could conflict with the investment program or which could reasonably cause others to question the process and integrity of the investment program. The investment officer shall avoid any transaction that could impair public confidence in the school district.

**VI. STANDARD OF CONDUCT**

The standard of conduct regarding school district investments to be applied by the investment officer shall be the "prudent person standard." Under this standard, the investment officer shall exercise that degree of judgment and care, under the circumstances then prevailing, that persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, investing not for speculation and considering the probable safety of their capital as well as the probable investment return to be derived from their assets. The prudent person standard shall be applied in the context of managing the overall investment portfolio of the school district. The investment officer, acting in accordance with this policy and exercising due diligence, judgment, and care commensurate with the risk, shall not be held personally responsible for a specific security's performance or for market price changes. Deviations from expectations shall be reported in a timely manner and appropriate actions shall be taken to control adverse developments.

**VII. MONITORING AND ADJUSTING INVESTMENTS**

The investment officer shall routinely monitor existing investments and the contents of the school district's investment portfolio, the available markets, and the relative value of competing investment instruments.

**VIII. INTERNAL CONTROLS**

The investment officer shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed by the school board and shall be annually reviewed for compliance by the school district's independent auditors. The internal controls shall be designed to prevent and control losses of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions by officers, employees, or others. The internal controls may include, but shall not be limited to, provisions relating to controlling collusion, separating functions, separating transaction authority from accounting and record keeping, custodial safekeeping, avoiding bearer form securities, clearly delegating authority to applicable staff members, limiting securities losses and remedial action, confirming telephone transactions in writing, supervising and controlling employee actions, minimizing the number of authorized investment officials, and documenting transactions and strategies.

**IX. PERMISSIBLE INVESTMENT INSTRUMENTS**

The school district may invest its available funds in those instruments specified in Minnesota Statutes sections 118A.04 and 118A.05, as these sections may be amended from time to time, or any other law governing the investment of school district funds. The assets of an other postemployment benefits (OPEB) trust or trust account established pursuant to Minnesota Statutes section 471.6175 to pay postemployment benefits to employees or officers after their termination of service, with a trust administrator other than the Public Employees Retirement Association, may be invested in instruments authorized under Minnesota Statutes chapter 118A or Minnesota Statutes section 356A.06, subdivision 7. Investment of funds in an OPEB trust account under Minnesota Statutes section 356A.06, subdivision 7, as well as the overall asset allocation strategy for OPEB investments, shall be governed by an OPEB Investment Policy Statement (IPS) developed between the investment officer, as designed here,

and the trust administrator.

**X. PORTFOLIO DIVERSIFICATION; MATURITIES**

- A. Limitations on instruments, diversification, and maturity scheduling shall depend on whether the funds being invested are considered short-term or long-term funds. All funds shall normally be considered short-term except those reserved for building construction projects or specific future projects and any unreserved funds used to provide financial-related managerial flexibility for future fiscal years.
- B. The school district shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
  - 1. The investment officer shall prepare and present a table to the school board for review and approval. The table shall specify the maximum percentage of the school district's investment portfolio that may be invested in a single type of investment instrument, such as U.S. Treasury Obligations, certificates of deposit, repurchase agreements, banker's acceptances, commercial paper, etc. The approved table shall be attached as an exhibit to this policy and shall be incorporated herein by reference.
  - 2. The investment officer shall prepare and present to the school board for its review and approval a recommendation as to the maximum percentage of the total investment portfolio that may be held in any one depository. The approved recommendation shall be attached as an exhibit or part of an exhibit to this policy and shall be incorporated herein by reference.
  - 3. Investment maturities shall be scheduled to coincide with projected school district cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. Maturities for short-term and long-term investments shall be timed according to anticipated need. Within these parameters, portfolio maturities shall be staggered to avoid undue concentration of assets and a specific maturity sector. The maturities selected shall provide for stability of income and reasonable liquidity.

**XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS**

Before the school district invests any surplus funds in a specific investment instrument, a competitive bid or quotation process shall be utilized. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, quotations or bids shall be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis, which includes a yield curve, will normally be used to determine which maturities would be most advantageous. Quotations or bids shall be requested for various options with regard to term and instrument. The school district will accept the quotation or bid which provides the highest rate of return within the maturity required and within the limits of this policy. Generally, all quotations or bids will be computed on a consistent basis, i.e., a 360-day or a 365-day yield. Records will be kept of the quotations or bids received, the quotations or bids accepted, and a brief explanation of the decision that was made regarding the investment. If the school district contracts with an investment advisor, bids are not required in those circumstances specified in the contract with the advisor.

## **XII. QUALIFIED INSTITUTIONS AND BROKER-DEALERS**

- A. The school district shall maintain a list of the financial institutions that are approved for investment purposes.
- B. Prior to completing an initial transaction with a broker, the school district shall provide to the broker a written statement of investment restrictions which shall include a provision that all future investments are to be made in accordance with Minnesota statutes governing the investment of public funds. The broker must annually acknowledge receipt of the statement of investment restrictions and agree to handle the school district's account in accordance with these restrictions. The school district may not enter into a transaction with a broker until the broker has provided this annual written agreement to the school district. The notification form to be used shall be that prepared by the State Auditor. A copy of this investment policy, including any amendments thereto, shall be provided to each such broker.

## **XIII. SAFEKEEPING AND COLLATERALIZATION**

- A. All investment securities purchased by the school district shall be held in third-party safekeeping by an institution designated as custodial agent. The custodial agent may be any Federal Reserve Bank, any bank authorized under the laws of the United States or any state to exercise corporate trust powers, a primary reporting dealer in United States Government securities to the Federal Reserve Bank of New York, or a securities broker-dealer defined in Minnesota Statutes section 118A.06. The institution or dealer shall issue a safekeeping receipt to the school district listing the specific instrument, the name of the issuer, the name in which the security is held, the rate, the maturity, serial numbers and other distinguishing marks, and other pertinent information.
- B. Deposit-type securities shall be collateralized as required by Minnesota Statutes section 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA, or other federal deposit coverage.
- C. Repurchase agreements shall be secured by the physical delivery or transfer against payment of the collateral securities to a third party or custodial agent for safekeeping. The school district may accept a safekeeping receipt instead of requiring physical delivery or third-party safekeeping of collateral on overnight repurchase agreements of less than \$1,000,000.

## **XIV. REPORTING REQUIREMENTS**

- A. The investment officer shall generate daily and monthly transaction reports for management purposes. In addition, the school board shall be provided a monthly report that shall include data on investment instruments being held as well as any narrative necessary for clarification.
- B. The investment officer shall prepare and submit to the school board a quarterly investment report that summarizes recent market conditions, economic developments, and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the investment portfolio in terms of investment securities, maturities, risk characteristics, and other features. The report shall summarize changes in investment instruments and asset allocation strategy approved by the investment officer for an OPEB trust in the most recent quarter. The report shall explain the quarter's total investment return and compare the return with

budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concern and suggested or planned revisions of investment strategies. Copies of the report shall be provided to the school district's auditor.

- C. Within ninety (90) days after the end of each fiscal year of the school district, the investment officer shall prepare and submit to the school board a comprehensive annual report on the investment program and investment activity of the school district for that fiscal year. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest revisions and improvements that might be made in the investment program.
- D. If necessary, the investment officer shall establish systems and procedures to comply with applicable federal laws and regulations governing the investment of bond proceeds and funds in a debt service account for a bond issue. The record keeping system shall be reviewed annually by the independent auditor or by another party contracted or designated to review investments for arbitrage rebate or penalty calculation purposes.

**XV. DEPOSITORIES**

The school board shall annually designate one or more official depositories for school district funds. The treasurer or the chief financial officer of the school district may also exercise the power of the school board to designate a depository. The school board shall be provided notice of any such designation by its next regular meeting. The school district and the depository shall each comply with the provisions of Minnesota Statutes section 118A.03 and any other applicable law, including any provisions relating to designation of a depository, qualifying institutions, depository bonds, and approval, deposit, assignment, substitution, addition, and withdrawal of collateral.

**XVI. ELECTRONIC FUNDS TRANSFER OF FUNDS FOR INVESTMENT**

The school district may make electronic fund transfers for investments of excess funds upon compliance with Minnesota Statutes section 471.38.

***Legal References:***

Minn. Stat. § 118A.01 (Definitions)  
Minn. Stat. § 118A.02 (Depositories; Investing; Sales, Proceeds, Immunity)  
Minn. Stat. § 118A.03 (When and What Collateral Required)  
Minn. Stat. § 118A.04 (Investments)  
Minn. Stat. § 118A.05 (Contracts and Agreements)  
Minn. Stat. § 118A.06 (Safekeeping; Acknowledgements)  
Minn. Stat. § 356A.06, Subd. 7 (Investments; Additional Duties)  
Minn. Stat. § 471.38 (Claims)  
Minn. Stat. § 471.6175 (Trust for Postemployment Benefits)

***Cross References:***

MSBA/MASA Model Policy 703 (Annual Audit)  
  
Minnesota Legal Compliance Audit Guide for School Districts Prepared by the Office of the State Auditor

## **102 EQUAL EDUCATIONAL OPPORTUNITY**

### **I. PURPOSE**

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

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

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

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

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

**Section 504 Coordinator:**  
Christine Mattson  
[mattson@lp.k12.mn.us](mailto:mattson@lp.k12.mn.us)  
320-395-2521

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

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

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

## **418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL**

### **I. PURPOSE**

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (~~including~~ edible cannabinoid products), and controlled substances without a physician's prescription.

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

- A. Use or possessions of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and controlled substances, before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), or controlled substances in any school location.
- C. An individual may not use or possess cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products in a public school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13, including all facilities whether owned, rented, or leased, and all vehicles that the school district owns, leases, rents, contracts for, or controls.
- D. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

### **III. DEFINITIONS**

- A. "Alcohol" includes any alcoholic beverage containing more than one-half of one percent alcohol by volume.
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.

- C. “Edible cannabinoid product” means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.
- D. “Nonintoxicating cannabinoid” means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by ~~injection, inhalation, ingestion, or by any other immediate means. any route of administration.~~
- E. “Medical cannabis” means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; (4) combustion with use of dried raw cannabis; or (5) any other method approved by the commissioner.
- F. “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.
- G. “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.
- H. ~~“Sell” means to sell, give away, barter, deliver, exchange, distribute or dispose of to another, or to manufacture; or to offer or agree to perform such an act, or to possess with intent to perform such an act.~~
- I. “Toxic substances” includes (1) glue, cement, aerosol paint, containing toluene benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the Commissioner.
- J. ~~“Use” means to sell, buy, manufacture, distribute, dispense, be under the influence of, or consume in any manner, including, but not limited to, consumption by injection, inhalation, ingestion, or by any other immediate means. includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and/or controlled substances, whether or not for the purpose of receiving remuneration or consideration.~~

#### IV. EXCEPTIONS

- A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance, except medical cannabis, **nonintoxicating cannabinoids, or edible cannabinoid products**, which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.
- B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes section 624.701, Subdivision 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).
- C. **A violation of this policy does not occur when a person uses or possesses a toxic substance unless they do so with the intent of inducing or intentionally aiding another in inducing intoxication, excitement, or stupefaction of the central nervous system, except under the direction and supervision of a medical doctor.**

#### V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance, **except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products**, must comply with the school district's student medication policy.
- B. Employees who have a prescription from a physician for medical treatment with a controlled substance **except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products**, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.
- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances, **intoxicating cannabinoids, or edible cannabinoid products** in a school location except with the express permission of the superintendent.
- F. No person is permitted to possess or use medical cannabis, **nonintoxicating cannabinoids, or edible cannabinoid products** on a school bus or van; or on the

grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medial cannabis, **nonintoxicating cannabinoids, or edible cannabinoid products.**

- G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes 624.701, Subdivision 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

## **VI. SCHOOL PROGRAMS**

- A. Starting in the 2026-2027 school year, the school district must implement a comprehensive education program on cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, for students in middle school and high school. The program must include instruction on the topics listed in Minnesota Statutes, section 120B.215, subdivision 1 and must:
  - 1. respect community values and encourage students to communicate with parents, guardians, and other trusted adults about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl; and
  - 2. refer students to local resources where students may obtain medically accurate information about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, and treatment for a substance use disorder.
- B. School district efforts to develop, implement, or improve instruction or curriculum as a result of the provisions of this section must be consistent with Minnesota Statutes, sections 120B.10 and 120B.11.
- C. Notwithstanding any law to the contrary, the school district shall have a procedure for a parent, a 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 pursuant to this article. The district must allow a parent or adult student to opt out of instruction under this article with no academic or other penalty for the student and must inform parents and adult students of this right to opt out.

## VII. ENFORCEMENT

### A. Students

1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids (including edible cannabinoid products),
2. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.
3. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counseling service, which may be provided by school based mental health service providers; and/or to law enforcement officials when appropriate.

### B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction.
2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.
3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.
4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

### C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

***Legal References:*** Minn. Stat. § 120B.215 (Education on Cannabis Use and Substance Use)  
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)  
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)  
Minn. Stat. § 152.01, Subd. 15a (Definitions)  
Minn. Stat. § 152.0264 (Cannabis Sale Crimes)  
Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)  
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)  
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)  
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)  
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)  
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)  
Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)  
Minn. Stat. § 342.56 (Limitations)  
Minn. Stat. § 609.684 (Abuse of Toxic Substances)  
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)  
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)  
21 U.S.C. § 812 (Schedules of Controlled Substances)  
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)  
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)  
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

***Cross References:*** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)  
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 516 (Student Medication)

**419 TOBACCO-FREE ENVIRONMENT; POSSESSION AND USE OF TOBACCO, TOBACCO-RELATED DEVICES, AND ELECTRONIC DELIVERY DEVICES; VAPING AWARENESS AND PREVENTION INSTRUCTION**

**I. PURPOSE**

The purpose of this policy is to maintain a learning and working environment that is tobacco free.

**II. GENERAL STATEMENT OF POLICY**

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district or person smokes or uses tobacco, ~~or~~ tobacco-related devices, or carries or uses an activated electronic delivery device in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student ~~to~~ possesses any type of tobacco, ~~or~~ tobacco-related devices, or electronic delivery devices in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.

[Note: The following language is not required by law but is recommended by MSBA for inclusion in this policy.]

- D. The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, tobacco-related devices, or electronic delivery devices. The school district will not promote or allow promotion of tobacco products or electronic delivery devices on school property or at school-sponsored events.

### III. DEFINITIONS

- A. “Electronic delivery device” means any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption through inhalation of aerosol or vapor from the product. Electronic delivery device includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately. Electronic delivery device excludes drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- B. “Heated tobacco product” means a tobacco product that produces aerosols containing nicotine and other chemicals which are inhaled by users through the mouth.
- C. “Tobacco” means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- D. “Tobacco-related devices” means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking, or inhalation of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.
- E. “Smoking” means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking carrying or using an activated electronic delivery device. ~~includes carrying a lighted cigar, cigarette, pipe, or any other lighted smoking equipment.~~
- F. “Vaping” means using an activated electronic delivery device or heated tobacco product.

### IV. EXCEPTION

It shall not be a violation of this policy for an Indian adult to light tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. **An American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices.** An Indian is a person who is a member of an Indian tribe as defined under Minnesota law.

## **V. VAPING PREVENTION INSTRUCTION**

- A. The school district must provide vaping prevention instruction at least once to students in grades 6 through 8.
- B. The school district may use instructional materials based upon the Minnesota Department of Health's school e-cigarette toolkit or may use other smoking prevention instructional materials with a focus on vaping and the use of electronic delivery devices and heated tobacco products. The instruction may be provided as part of the school district's locally developed health standards.

## **VI. ENFORCEMENT**

- A. All individuals on school premises shall adhere to this policy.
- B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.
- C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.
- D. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota or federal law, and school district policies.
- E. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area of program at which the violation occurred.
- F. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act and is a petty misdemeanor. A court injunction may be instituted against a repeated violator.
- G. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area or program at which the violation occurred.

- F. No persons shall be discharged, refused to be hired, penalized, discriminated against, or in any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

**VII. DISSEMINATION OF POLICY**

- A. This policy shall appear in the student handbook.
- B. The school district will develop a method of discussing this policy with students and employees.

***Legal References:*** Minn. Stat. § 120B.238 (Vaping Awareness and Prevention)  
Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)  
Minn. Stat. § 609.685 (Sale of Tobacco to Children)  
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

***Cross References:*** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA Service Manual, Chapter 2, Students; Rights, Responsibilities and Behavior

## 514 BULLYING PROHIBITION POLICY

### I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and teachers' ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, it is the school district's intent to prevent bullying and to take action to investigate, respond, remediate, and discipline those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, and other similar disruptive behavior.

### II. GENERAL STATEMENT OF POLICY

- A. An act of bullying, by either an individual student or a group of students, is expressly prohibited:
1. on the school premises, at the school functions or activities, on the school transportation;
  2. by the use of electronic technology and communications on the school premises, during the school functions or activities, on the school transportation, or on the school computers, networks, forums, and mailing lists; or
  3. by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.

~~on school district property or at school-related functions. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees. The misuse of technology including, but not limited to, teasing, intimidating, defaming, threatening, or terrorizing another student, teacher, administrator, volunteer, contractor, or other employee of the school~~

~~district by sending or posting e-mail messages, instant messages, text messages, digital pictures or images, or website postings, including blogs, also may constitute an act of bullying regardless of whether such acts are committed on or off school district property and/or with or without the use of school district resources.~~

- B. A school-aged child who voluntarily participates in a public school activity, such as a cocurricular or extracurricular activity, is subject to the policy provisions applicable to the public school students participating in the activity.
- C. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources. This policy also applies to sexual exploitation.
- D. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, and sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.  
  
Malicious and sadistic conduct and sexual exploitation by a school district or school staff member, independent contractor, or enrolled student against a staff member, independent contractor, or student that occurs as described in Article II.A above is prohibited.
- E. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.
- F. Apparent permission or consent by a student being bullied does not lessen the prohibitions contained in this policy.
- G. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

- H. False accusations or reports of bullying against another student are prohibited.
- I. A person who engages in an act of bullying, reprisal, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline for that act in accordance with school district’s policies and procedures. The school district may take into account the following factors:
  - 1. The developmental and maturity levels of the parties involved;
  - 2. The levels of harm, surrounding circumstances, and nature of the behavior;
  - 3. Past incidences or past or continuing patterns of behavior;
  - 4. The relationship between the parties involved; and
  - 5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

- J. The school district will act to investigate all complaints of bullying and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

### **III. DEFINITIONS**

For purposes of this policy, the definitions included in this section apply.

- A. “Bullying” means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:
  - 1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the

prohibited conduct, and the conduct is repeated or forms a pattern; or

2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying, **malicious and sadistic conduct, and sexual exploitation as defined in this policy.**

"Cyberbullying" means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

- B. "Immediately" means as soon as possible but in no event longer than 24 hours.
- C. "Intimidating, threatening, abusive, or harming conduct" means, but is not limited to, conduct that does the following:
  1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property;
  2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
  3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

**D. "Malicious and sadistic conduct" means creating a hostile learning environment by**

acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.

- E. “On school premises, on school district property, at school functions or activities, or on school transportation” means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student’s walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.
- D. “Prohibited conduct” means bullying, or cyberbullying, **malicious and sadistic conduct, sexual exploitation, as defined in this policy** or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about **prohibited conduct bullying**.
- E. “Remedial response” means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.
- F. “Student” means a student enrolled in a public school or a charter school.

#### **IV. REPORTING PROCEDURE**

- A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district’s ability to take action against an alleged perpetrator based solely on an anonymous report may be limited.
- B. The school district encourages the reporting party or complainant to use the report form available from the school district office, but oral reports shall be considered complaints as well.
  - a. The building principal or Dean of Students is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly

to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

- D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include bullying. Any such person who receives a report of, observes, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.
- E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.
- F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, or work assignments, or educational or work environment.
- G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

## **V. SCHOOL DISTRICT ACTION**

- A. Within three days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.

- B. The school district may take immediate steps, at its discretion, to protect the target or victim of the bullying or other prohibited conduct, complainant, reporter, students, or others pending completion of an investigation of bullying or other prohibited conduct, consistent with applicable law.

The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

- C. Upon completion of the investigation, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy, and other applicable school district policies; and applicable regulations.

- D. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident and the remedial action taken or disciplinary action taken, to the extent permitted by law.

In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

## **VI. RETALIATION OR REPRISAL**

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides

information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy.

## **VII. TRAINING AND EDUCATION**

- A. The school district annually will provide information and any applicable and appropriate training to school district personnel regarding this policy.

The school district shall require ongoing professional development, consistent with Minn. Stat. § 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:

- i. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;
  - ii. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;
  - iii. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
  - iv. The incidence and nature of cyberbullying; and
  - v. Internet safety and cyberbullying.
- B. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.
- C. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the victim, and to make resources or referrals to resources available to victims of bullying.
- D. The school district may implement violence prevention and character

development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

## VIII. NOTICE

- A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.
- B. This policy or a summary thereof must be conspicuously posted in the administrative offices of the school district and the office of each school.
- C. This policy must be given to each school employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See MSBA/MASA Model Policy 506) distributed to parents at the beginning of each school year.
- E. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school district's or a school's website.
- F. The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.

## IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minn. Stat. § 121A.031 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definition of Public School)  
Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 121A.03 (Sexual, Religious and Racial Harassment and Violence)  
Minn. Stat. § 121A.031 (School Student Bullying Policy)  
**Minn. Stat. § 121A.0312 (Malicious and Sadistic Conduct)**  
Minn. Stat. § 121A.0311 (Notice of Rights and Responsibilities of Students)

and Parents under the Safe and Supportive Minnesota Schools Act)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.69 (Hazing Policy)  
Minn. Stat. Ch. 124E (Charter School)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. § 1232g *et seq.* (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 413 (Harassment and Violence)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)  
MSBA/MASA Model Policy 423 (Employee-Student Relationships)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 507 (Corporal Punishment)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)  
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
MSBA/MASA Model Policy 526 (Hazing Prohibition)  
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
MSBA/MASA Model Policy 711 (Video Recording on School Buses)  
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

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*ISD 424 Policy 524*

## **524 INTERNET ACCEPTABLE USE, SAFETY, AND DATA PRIVACY POLICY**

### **I. PURPOSE**

This policy sets forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

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

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

### **III. LIMITED EDUCATIONAL PURPOSE**

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

### **IV. USE OF SYSTEM IS A PRIVILEGE**

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

## **V. GUIDELINES IN USE OF ELECTRONIC TECHNOLOGIES**

- A. Electronic technologies are assets of the district and are protected from unauthorized access, modification, destruction or disclosure. Use of personal devices, while on district property, is subject to all policies and guidelines, as applicable, plus any state and federal laws related to Internet use, including copyright laws.
- B. The district reserves the right to monitor, read, or copy any item on or using the district's electronic technologies, including its network.
- C. Students and employees will not vandalize, damage or disable any electronic technology or system used by the district.
- D. By authorizing use of the district system, the district does not relinquish control over materials on the system or contained in files on the system. Users should not expect privacy in the contents of personal files on the district system.
- E. Routine maintenance and monitoring of electronic technologies, including the district network, may lead to a discovery that a user has violated this policy, another school district policy or the law.

## **VI. UNACCEPTABLE USES OF ELECTRONIC TECHNOLOGIES & DISTRICT NETWORK**

- A. While not an exhaustive list, the following uses of the school district electronic technologies while either on/off district property and/or personal electronic technologies while on district property and district network ("electronic technologies") are considered unacceptable:
  - 1. Users will not use the school district system or equipment to create, access, review, upload, download, complete, store, print, post, receive, transmit or distribute:
    - a. pornographic, obscene or sexually explicit material or other visual depictions that are harmful to minors;
    - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
    - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
    - d. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment, discrimination or threatens the safety of others;
    - e. orders for shopping online during time designated as work time by the district;
    - f. storage of personal photos, videos, music or files not related to educational purposes for any length of time; and
    - g. information or materials that could cause damage or danger of disruption to the educational process.
  - 2. Users will not use the school district system or equipment to knowingly or recklessly post, transmit, or distribute false or defamatory information

about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.

3. Users will not use the school district system or equipment to engage in any illegal act or violate any local, state, or federal statute or laws.
4. Users will not use electronic technologies for political campaigning.
5. Users will not use the school district system or equipment to vandalize, damage, or disable the property of another person or organization. Users will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify or change the school district system software, hardware or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
6. Users will not use the school district system or equipment to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
7. Users must not deliberately or knowingly delete a student or employee file.
8. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
  - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
  - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
    - (1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be

designated as directory information in accordance with Policy 515; or

- (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

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

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as “Facebook,” “Twitter,” “Instagram,” “Snapchat,” TikTok, and “Reddit,” and similar websites or applications.
9. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person’s account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
  10. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person’s property without the person’s prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
  11. Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
  12. Users will not use the school district system to engage in bullying or

cyberbullying in violation of the school district's Bullying Prohibition Policy. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.

- B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

## **VII. USER NOTIFICATION**

Users will be notified of the school district policies relating to Internet use. This notification shall include the following:

- A. Notification that Internet use is subject to compliance with district policies.
- B. Disclaimers limiting the district's liability relative to:
  - 1. Information stored on district disks, hard drives, or servers.
  - 2. Information retrieved through district computers, networks or online resources.
  - 3. Personal property used to access district computers, networks or online resources.

4. Unauthorized financial obligations resulting from use of district resources or accounts to access the Internet.
- C. A description of the privacy rights and limitations of district sponsored or managed Internet accounts.
  - D. Notification that the collection, creation, reception, maintenance and dissemination of data via the Internet, including electronic communications, is governed by Public and Private Personnel Data Policy and Protection and Privacy of Student Records Policy.
  - E. Notification that should the user violate the district's acceptable use policy, the user's access privileges may be revoked, academic sanctions may result, school disciplinary action may be taken, and/or appropriate legal action may be taken.
  - F. Notification that all provisions of the acceptable use policy are subordinate to local, state and federal laws.
  - G. Family Notification
    1. Notification that, even though the district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
    2. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student or the student's parents.

## **VIII. INTERNET USE AGREEMENT**

- A. The proper use of the internet and educational technologies and the educational value to be gained from proper usage is the joint responsibility of students, parents and employees of the district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a district account or educational technologies to access the internet.
- C. The internet use agreement form (Appendix I) for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office.

## **IX. LIMITATION ON SCHOOL DISTRICT LIABILITY**

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays

or changes in or interruptions of service or misedeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

**X. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE**

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

**XI. EMPLOYEES**

- A. Use of Email

The district provides access to electronic mail for district communication between district employees and students, families, and community.

  - 1. The email system will not be used for outside business ventures or other activities that conflict with board policy.
  - 2. All district emails are subject to review by the district.
  - 3. Appropriate language must be used when communicating using the district email system or network.
  - 4. All emails are assumed to be documents that can be disclosed to the public unless the content of the email is protected as private or confidential

information under data privacy laws. All information contained in an email must be treated in accordance with Policy 406, Public and Private personnel Data, and Policy 515, Protection and Privacy of Student Records, regarding student and employee data privacy.

5. All emails to a student's parents or guardians about a student must adhere to the following precautions:
  - a. Do not put information in an email that you would not put on district letterhead.
  - b. Emails containing student information should be sent to the parent or guardian's personal email address unless requested otherwise.
  - c. A phone call is the means for sharing confidential student information. Do not leave voice mail messages containing confidential information.
6. Employees will not provide access to their email accounts to non-employees.
7. All emails should include the employee's name and telephone number at the bottom of the email.
8. It is recommended that electronic mail contain a confidentiality notice, similar to the following:

If the information in this email relates to an individual or student, it may be private data under state or federal privacy laws. This individual private data should not be reviewed, distributed or copied by any person other than the intended recipients(s), unless otherwise permitted under law. If you are not the intended recipient, any further review, dissemination, distribution, or copying of this electronic communication or any attachment is strictly prohibited. If you have received an electronic communication in error, you should immediately return it to the sender and delete it from your system.
9. Employees will report inappropriate emails to administration.
10. Emails having content governed by the district's record retention schedule must be kept in accordance with the retention schedule.

#### B. Use of Electronic Technologies

1. Electronic technologies are provided primarily for work-related, educational purposes.
2. Inappropriate use of electronic technologies includes, but not limited to:
  - a. Posting, viewing, downloading or otherwise receiving or transmitting offensive, defamatory, pornographic or sexually explicit materials;
  - b. Posting, viewing, downloading or otherwise receiving or transmitting materials that use language or images that advocate violence or discrimination toward other persons;
  - c. Posting, Viewing, downloading or otherwise receiving or transmitting material that may constitute harassment or discrimination contrary to district policy and state and federal

- law;
  - d. Engaging in computer hacking or other related activities;
  - e. Attempting to, actually disabling or compromising the security of information contained on the district network or any computer; and
  - f. Engaging in any illegal act in violation of any local, state or federal laws.
3. Employees may participate in public internet discussions groups using the electronic technologies, but only to the extent that the participation:
    - a. Is work-related;
    - b. Does not reflect adversely on the district;
    - c. Is consistent with district policy; and
    - d. Does not express any position that is, or may be interpreted as, inconsistent with the district's mission, goal or strategic plan.
  4. Employees may not use the district network or electronic technologies to post unauthorized or inappropriate personal information about another individual on social networks.
  5. Employees will observe all copyright laws. Information posted, viewed or downloaded from the internet may be protected by copyright.

#### C. Employee Responsibilities

1. Employees who are transferring positions or leaving positions must leave all work-related files and electronic technologies, including form letters, handbooks, databases, procedures, and manuals, regardless of authorship, for their replacements.
2. Individual passwords for computers are confidential and must not be shared.
  - a. If an employee's password is learned by another employee, the password should be changed immediately.
  - b. An Employee is responsible for all activity performed using the employee's password.
  - c. No employee should attempt to gain access to another employee's documents without prior express authorization.
  - d. An active terminal with access to private data must not be left unattended and must be protected by password protected screen savers.
3. Employees are expected to use technology necessary to perform the duties of their position.
4. Employees who fail to adhere to district policy are subject to disciplinary action in accordance with their collective bargaining agreement or contract. Disciplinary action may include suspension or withdrawal of internet or email access, payment for damages or repair, termination and/or referral to civil or criminal authorities for prosecution.

## **XII. DISTRICT WEB PRESENCE**

The district website was established to provide a learning experience for employees and

students and to provide a venue for communications with parents and the community.

A. District Website

1. The district will establish and maintain a website. The website will include information regarding the district, its schools, district curriculum, extracurricular activities and community education.
2. The district webmaster will be responsible for maintaining the district website and monitoring district web activity.
3. All website content will support and promote the district's missions, goals and strategic direction.
4. The district's website will provide parents with a web portal to classroom related calendars, grades, attendance, assignments, and resources.

### **XIII. RECORDS MANAGEMENT AND ARCHIVING**

All technological data is under the Minnesota Government Data Practices Act, the Family Educational Rights and Privacy Act, Records Retention Schedule, and school board policy.

### **XIV. FILTER**

- A. With respect to any of its computers with Internet access, and personal devices accessing the district network, the School District will follow the guidelines provided by the Children's Internet Protection Act, and will monitor the online activities of users and employ technology protection measures during any use of such computers by users. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
1. Obscene;
  2. Child pornography; or
  3. Harmful to minors.
- B. The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that:
1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
  2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
  3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. An administrator, supervisor or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.

- D. The school district will educate students about appropriate online behavior

## **XV. CONSISTENCY WITH OTHER SCHOOL POLICIES**

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

## **XVI. LIMITED EXPECTATION OF PRIVACY**

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents may have the right at any time to investigate or review the contents of their child's files and e-mail files in accordance with the school district's Protection and Privacy of Pupil Records Policy. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minnesota Statutes Chapter 13 (Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

## **XVII. INTERNET USE AGREEMENT**

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.

- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user and the parent or guardian. The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

## **XVIII. LIMITATION ON SCHOOL DISTRICT LIABILITY**

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

## **XIX. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS**

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

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

## **XX. SCHOOL-ISSUED DEVICES**

- A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:
1. any location-tracking feature of a school-issued device;
  2. any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
  3. student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.
- C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:
1. the activity is limited to a noncommercial educational purpose for

instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;

2. the activity is permitted under a judicial warrant;
  3. the school district is notified or becomes aware that the device is missing or stolen;
  4. the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
  5. the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or
  6. the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.
- D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

## **XXI. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN**

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

## **XXII. IMPLEMENTATION; POLICY REVIEW**

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

notifications, if necessary, to reflect the adoption of these guidelines and procedures.

- C. The school district educational technologies policy and procedures are available for review by all parents, guardians, staff and members of the community.
- D. Due to the rapid changes in educational technologies, ***the school board shall conduct an annual review of this policy.***

***Legal References:*** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 121A.031 (School Student Bullying Policy)  
Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)  
Minn. Stat. § 125B.15 (Internet Access for Students)  
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)  
15 U.S.C. § 6501 *et seq.* (Children’s Online Privacy Protection Act)  
17 U.S.C. § 101 *et seq.* (Copyrights)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))  
47 C.F.R. § 54.520 (FCC rules implementing CIPA)  
*Mahanoy Area Sch. Dist. v. B.L.*, 594 U.S. \_\_\_, 141 S. Ct. 2038 (2021)  
*Tinker v. Des Moines Indep. Cmty. Sch. Dist.*, 393 U.S. 503 (1969)  
*United States v. Amer. Library Assoc.*, 539 U.S. 1942003)  
*Sagehorn v. Indep. Sch. Dist. No. 728*, 122 F.Supp.2d 842 (D. Minn. 2015)  
*R.S. v. Minnewaska Area Sch. Dist. No. 2149*, 894 F.Supp.2d 1128 (D. Minn. 2012)  
*Tatro v. Univ. of Minnesota*, 800 N.W.2d 811 (Minn. App. 2011), *aff’d* on other grounds 816 N.W.2d 509 (Minn. 2012)  
*S.J.W. v. Lee’s Summit R-7 Sch. Dist.*, 696 F.3d 771 (8<sup>th</sup> Cir. 2012)  
*Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist.*, 853 F.Supp.2d 888 (W.D. Mo. 2012)  
*M.T. v. Cent. York Sch. Dist.*, 937 A.2d 538 (Pa. Commw. Ct. 2007)

***Cross References:*** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Grievance Procedures and Process)  
MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)  
MSBA/MASA Model Policy 806 (Crisis Management Policy)  
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

## **532 USE OF PEACE OFFICERS AND CRISIS TEAMS TO REMOVE STUDENTS WITH IEPs FROM SCHOOL GROUNDS - RESTRICTIVE PROCEDURES**

### **I. PURPOSE**

The purpose of this policy is to describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school grounds.

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

The school district is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

All students, including those with IEPs, are subject to the terms of the school district's discipline policy. Building level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the school district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

### **III. DEFINITIONS**

For purposes of this policy, the following terms have the meaning given them in this section:

- A. "Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee shall serve as the leader of the crisis team.
- B. "Emergency" means a situation in which immediate intervention is necessary to protect a student or other individual from physical injury.
- C. "Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the

enforcement of general criminal laws of the state and who has the full power of arrest. The term “peace officer” includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

- D. “Police liaison officer” is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.
- E. The phrase “remove the student from school grounds” is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.
- F. “Student with an IEP” or “the student” means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).
- G. All other terms and phrases used in this policy shall be defined in accordance with applicable state and federal law or ordinary and customary usage.

#### **IV. REMOVAL OF STUDENTS WITH IEPs FROM SCHOOL GROUNDS**

##### **A. Removal By Crisis Team**

If the behavior of a student with an IEP escalates to the point where the student’s behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team may be summoned. The crisis team may attempt to de-escalate the student’s behavior by means including, but not limited to, those described in the student’s IEP and/or behavior intervention plan. When such measures fail, or when the crisis team determines that the student’s behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student’s behavior cannot be safely managed, school personnel may immediately request assistance from the police liaison officer or a peace officer.

##### **B. Removal By Police Liaison Officer or Peace Officer**

If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team, building administrator, or the building administrator’s designee, may request that the police liaison officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student with an IEP to appropriate authorities. If the school district reports a crime committed by a student with an IEP, school personnel shall transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and school district's policy, Protection and Privacy of Pupil Records.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police liaison officer or other agents of the school district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
2. In removing a student with an IEP from school grounds, police liaison officers and school district personnel are further prohibited from engaging in the following conduct:
  - a. Corporal punishment prohibited by Minnesota Statutes section 121A.58;
  - b. Requiring the student to assume and maintain a specified physical position, activity, or posture that induces physical pain;
  - c. Totally or partially restricting a child's senses as punishment;
  - d. Denying or restricting the student's access to equipment and devices such as walkers, wheelchairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device shall be returned to the child as soon as possible;
  - e. Interacting with a child in a manner that constitutes sexual abuse, neglect or physical abuse under Minnesota Statutes Chapter 260E;

- f. Physical holding (as defined in Minnesota Statutes section 125A.0941) that restricts or impairs a child's ability to breathe, restricts or impairs a child's ability to communicate distress, places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen, or results in straddling a child's torso;
  - g. Withholding regularly scheduled meals or water; and/or
  - h. Denying the student access to toilet facilities.
3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

D. Parental Notification

The building administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or IIP.

F. Effect of Policy in an Emergency; Use of Conditional Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the school district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's IEP, IIP, or behavior intervention plan authorizes the use of one or more conditional procedures, the crisis team may employ those conditional procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minnesota Statutes, section 125A.0942, Subdivision 5, and otherwise comply with the requirements of section 125A.0942.

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive

procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report, in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)  
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)  
Minn. Stat. § 121A.67, Subd. 2 (Aversive and Deprivation Procedures)  
Minn. Stat. §§ 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)  
Minn. Stat. § 609.06 (Authorized Use of Force)  
Minn. Stat. § 609.379 (Permitted Actions)  
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))  
20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education Improvement Act of 2004 (IDEA))  
34 C.F.R. § 300.535 (IDEA Regulation Regarding Involvement of Law Enforcement)

**Cross References:** MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 507 (Corporal Punishment)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
MSBA/MASA Model Policy 806 (Crisis Management Policy)

## 534 SCHOOL MEALS POLICY

*Note: In 2021, the Minnesota legislature amended Minnesota Statutes, section 124D.111 to require that ~~now states that~~ Minnesota school districts that participate in the national school lunch program ~~must~~ adopt a school meals policy. In 2023, the Minnesota legislature amended the statute to create the free school meals program.*

### I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for ~~a la carte items or second school~~ meals as well as to maintain the financial integrity of the school nutrition program.

### II. PAYMENT OF MEALS

- A. ~~Students have use of a meal account. Students cannot purchase a la carte items or second meals without sufficient funds in the account. Families may add money to student's accounts via an electronic payment or by paying at the school office. If the school district participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage below the federal percentage determined for all meals to be reimbursed at the free rate via the Community Eligibility Provision must participate in the free school meals program. All meal purchases are to be prepaid before meal service begins. Families may pay for meals by sending payment in cash/check to the school or using the online system. A student who does not have sufficient funds will not be allowed to charge meals or a la carte items until additional money is deposited in the student's account.~~
- B. ~~A school that participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage at or above the federal percentage determined for all meals to be reimbursed at the free rate must participate in the federal Community Eligibility Provision in order to participate in the free school meals program.~~

~~If the school district receives school lunch aid under Minnesota Statutes section~~

~~124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.~~

C. ~~A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.~~

D. Each school that participates in the free school meals program must:

(1) participate in the United States Department of Agriculture School Breakfast Program and the United States Department of Agriculture National School Lunch Program; and

(2) provide to all students at no cost up to two federally reimbursable meals per school day, with a maximum of one free breakfast and one free lunch.

~~A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.~~

E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.

F. When a student has a negative account balance, the student will not be allowed to charge breakfast and/or a la carte items.

### III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

A. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero.

B. Families will be notified of an outstanding negative balance once the negative balance reaches +\$10.00. Families will be notified by email and letters sent home.

C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, ~~providing alternative meals not specifically related to dietary needs; providing non-reimbursable meals;~~ or affixing stickers, stamps, or pins.

### IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free or reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of more than \$0, not paid prior to end of the year, will be turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The School district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

**V. COMMUNICATION OF POLICY**

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
  - 1. all households at or before the start of each school year;
  - 2. students and families who transfer into the school district, at the time of enrollment; and
  - 3. all school district personnel who are responsible for enforcing this policy.
- B. The school district will post this policy on the school district's website, in addition to providing the required written notification described above.

**Legal References:** *Minn. Stat.* § 123B.37 (Prohibited Fees)  
*Minn. Stat.* § 124D.111, Lunch Aid; Food Service Accounting

42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)  
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)  
7 C.F.R. § 220.8 (School Breakfast Program Regulations)  
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local  
Meal Charge Policies (2016)  
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges:  
Clarification on Collection of Delinquent Meal Payments (2016)  
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance  
and Q&A

***Cross References:***    *None*

## **515 PROTECTION AND PRIVACY OF PUPIL RECORDS**

### **I. PURPOSE**

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

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

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 U.S.C. §1232g, *et seq.*, (Family Educational Rights and Privacy Act) 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and Minnesota Rules Parts 1205.0100-1205.2000.

### **III. DEFINITIONS**

#### **A. Authorized Representative**

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

#### **B. Biometric Record**

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

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

Date of attendance, as referred to in Directory Information, means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom and including the period during which a student is working under a work-

study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. "Directory information," **under federal law**, means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to: the student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, dates of attendance, grade level, enrollment status (i.e. full-time or part-time), participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received, and the most recent educational agency or institution attended. It also includes the name, address and telephone number of the student's parent(s).

Directory information does not include:

- a) a student's social security number;
  - b) a student's identification number (ID) user ID, or other unique personal identifier used by a student for purposes of accessing or communication in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
  - c) a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student; personally identifiable data which references religion, race, color, social position or nationality; or
  - d) data collected from nonpublic school students, other than those who receive shared time educational services, shall not be designated as directory information unless written consent is given by the student's parent or guardian.
2. **Under Minnesota law, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."**  
[Note: The federal definition includes all of the types of information specifically referenced as directory information. The federal definition applies to information requests by military recruiting officers, as set out in Article XI below.]

E. Education Records

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

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.
  - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
    - (1) made or maintained by a physician, psychiatrist, psychologist or other recognized professional or paraprofessional acting in his or her

professional or paraprofessional capacity or assisting in that capacity;

(2) made, maintained, or used only in connection with the provision of treatment to the student; and

(3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.

e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.

f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Eligible Student

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

G. Juvenile Justice System

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

H. Legitimate Educational Interest

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

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;

2. Perform a supervisory or instructional task directly related to the student's education;

3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement or student financial aid; or

4. Perform a task directly related to responding to a request for data.

I. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

J. Personally Identifiable

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

K. Record

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

L. Responsible Authority

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

M. Student

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

N. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a

person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, as public information officer or data practices compliance official, an attorney or an auditor for the period of his or her performance as an employee or contractor.

O. Summary Data

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

P. Other Terms and Phrases

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

**IV. GENERAL CLASSIFICATION**

State law provides that all data collected, created, received or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of 20 U.S.C. §1232g and the regulations promulgated thereunder.

**V. STATEMENT OF RIGHTS**

A. Rights of Parents and Eligible Students

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

1. The right to inspect and review the student’s education records;
2. The right to request the amendment of the student’s education records to ensure that they are not inaccurate, misleading or otherwise in violation of the student’s privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student’s education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of secondary students’ names, addresses, and home telephone numbers to military recruiting officers;

5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in the COPIES OF POLICY section of this policy.

B. Eligible Students

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

C. Students with a Disability

The school district shall follow 34 C.F.R. §§ 300.610-300.617 with regard to the privacy, notice, access, record keeping and accuracy of information related to students with a disability.

## VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

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

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

individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in the STATEMENT OF RIGHTS section of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
  - a. performs an institutional service or function for which the school district would otherwise use employees;
  - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
  - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made;
3. To officials of other schools or school districts or post-secondary educational institutions in which the student seeks or intends to enroll or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (See Part XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 U.S.C. § 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes section 260B.171, unless the data are required

to be destroyed under Minnesota Statutes section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with the REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA section of this policy;

4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
  - a. determine eligibility for the aid;
  - b. determine the amount of the aid;
  - c. determine conditions for the aid; or
  - d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
  - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
  - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, telephone number, and date of birth; a student’s school schedule, attendance

record, and photographs, if any; and parents' names, home addresses, and telephone numbers;

7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating or administering predictive tests, administering student aid programs or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization and the information is destroyed when no longer needed for the purposes for which the study was conducted. For purposes of this provision, the term "organizations" includes, but is not limited to, federal, state and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five years.
8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a dependent student;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed. In addition, if the school district initiates legal action against a parent or student it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself.
11. To appropriate parties in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals. In addition, an educational agency or institution may include in the educational records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as “directory information” pursuant to the RELEASE OF DIRECTORY INFORMATION section of this policy;
14. To military recruiting officers pursuant to the MILITARY RECRUITMENT section of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students; or
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
  - a. the following information about a student must be disclosed: a student’s full name, home address, telephone number, date of birth; a student’s school schedule, daily attendance record, and photographs, if any; and any parents’ names, home addresses, and telephone numbers;
  - b. the existence of the following information about a student, not the actual data or other information contained in the student’s educational record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student’s parent or guardian by certified mail of the request to disclose information. If the student’s parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school

official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

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

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statute section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian.
20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes section 260B.171, subdivision 5. The principal must place the information in the student's educational record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private

educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

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

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

C. Nonpublic School Students

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

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

## VII. RELEASE OF DIRECTORY INFORMATION

### A. Educational Data

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

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

### B. Former Students

Unless a former student affirmatively opted out of the release of directory information in his or her last year of attendance, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district.

C. Present Students and Parents

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

1. ~~When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.~~
2. ~~The school district shall give annual~~ ~~Annually give public~~ notice by any means that are reasonably likely to inform the parents and eligible students of:
  - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
  - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
  - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district, in writing, that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in the DISCLOSURE OF EDUCATION RECORDS section of this policy.
3. A parent or eligible student may not opt out of the directory information disclosures to:
  - a. prevent the school district from disclosing or requiring the student to disclose the student’s name, ID, or school district e-mail address in a class in which the student is enrolled; or

- b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

## **VIII. DISCLOSURE OF PRIVATE RECORDS**

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in the DISCLOSURE OF EDUCATION RECORDS section of this policy, without the prior written consent of the parent or the eligible student.

B. Private Records Not Accessible to Parent

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

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

C. Private Records Not Accessible to Student

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

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a

reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

## **IX. DISCLOSURE OF CONFIDENTIAL RECORDS**

### **A. Confidential Records**

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

### **B. Reports Under the Maltreatment of Minors Reporting Act**

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

### **C. Investigative Data**

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

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action,

except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:

- a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
  - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
  - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative or arbitration proceedings.

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

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

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

- A. The School District will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of secondary students to military recruiting officers within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data to military recruiters pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
  1. may be used only for the purpose of providing information to students about military service, state and federal veterans’ education benefits, and other career and educational opportunities provided by the military;
  2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and

3. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), or home telephone number to military recruiting officers. To refuse the release of the above information to military recruiting officers, a parent or eligible student must notify the responsible authority, *Superintendent*, in writing, by *September 1* each year. The written request must include the following information:
1. Name of student and parent, as appropriate;
  2. Home address;
  3. Student's grade level;
  4. School presently attended by student;
  5. Parent's legal relationship to student, if applicable;
  6. Specific category or categories of information which are not to be released to military recruiters; and
  7. Specific category or categories of information which are not to be released to the public, including military recruiters.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of secondary students without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers. In order to make any directory information about a student private, the procedures contained in the RELEASE OF DIRECTORY INFORMATION section of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

## **XII. LIMITS ON REDISCLOSURE**

- A. Redisclosure

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

**B. Redislosure Not Prohibited**

1. Subdivision A. of this section does not preclude the school district from disclosing personally identifiable information under the DISCLOSURE OF EDUCATION RECORDS section of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
  - a. The disclosures meet the requirements of the DISCLOSURE OF EDUCATION RECORDS section of this policy; and
  - b. The school district has complied with the record-keeping requirements of the RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING section of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student, or to parents of dependent students.

**C. Classification of Disclosed Data**

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

**D. Notification**

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

**XIII. RESPONSIBLE AUTHORITY, RECORD SECURITY; AND RECORD KEEPING**

A. Responsible Authority

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

B. Record Security

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

C. Plan for Securing Student Records

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

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

D. Review of Written Plan for Securing Student Records

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

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student which indicates:
  - a. the parties who have requested or received personally identifiable information from the education records of the student; and
  - b. the legitimate interests these parties had in requesting or obtaining the information;

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Paragraph B. of the LIMITS ON REDISCLOSURE section of this policy, the record of disclosure required under this section shall also include:
  - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district; and
  - b. the legitimate interests under the DISCLOSURE OF EDUCATION RECORDS section of this policy which each of the additional parties has in requesting or obtaining the information.
3. Paragraph (1) of Record Keeping does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Paragraph B.1 of the DISCLOSURE OF EDUCATION RECORDS section of this policy, to requests for disclosures of directory information under the RELEASE OF DIRECTORY INFORMATION section of this policy, or to a party seeking or receiving the records as directed by a Federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed.
4. The record of requests of disclosures may be inspected by:
  - a. the parent of the student or the eligible student;
  - b. the school official or his or her assistants who are responsible for the custody of the records; and
  - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

#### **XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS**

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

The school district shall permit the parent of a student, an eligible student or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those

records which are made confidential by state or federal law or as otherwise provided in the DISCLOSURE OF PRIVATE RECORDS section of this policy.

B. Response to Request for Access

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

C. Right to Inspect and Review

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

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

D. Form of Request

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

E. Collection of Student Records

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

F. Records Containing Information on More Than One Student

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

G. Authority to Inspect or Review

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

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
  - a. the cost of materials, including paper, used to provide the copies;
  - b. the cost of the labor required to prepare the copies;
  - c. any schedule of standard copying charges established by the school district in its normal course of operations;
  - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
  - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, would impair the parent or eligible student from exercising their right to inspect or review the student's education records.

**XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA**

A. Request to Amend Education Records

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

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within a reasonable period of time after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

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

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:

- a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
- b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

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

D. Appeal

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

**XVI. PROBLEMS ACCESSING DATA**

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means *Superintendent Dr. Melissa Radeke*.

**XVII. COMPLAINTS FOR NONCOMPLIANCE**

- A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by 20 U.S.C. §1232g, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue, S.W., Washington, D.C. 20202-4605.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of 20 U.S.C. §1232g and the rules promulgated thereunder has occurred.

## **XVIII. WAIVER**

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

## **XIX. ANNUAL NOTIFICATION OF RIGHTS**

A. Contents of Notice

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

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of 20 U.S.C. §1232g, and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to

other school officials whom the school district has determined to have legitimate educational interests; and

6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll including suspension and expulsion records pursuant to the federal No Child Left Behind Act and, if applicable, a student's history of violent behavior.

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

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

C. Notification to Parents or Eligible Students Who are Disabled

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

## XX. DESTRUCTION AND RETENTION OF RECORDS

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

## XXI. COPIES OF POLICY

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

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
**Minn. Stat. § 13.32, Subd. 5 (Directory Information)**  
Minn. Stat. § 13.393 (Attorneys)  
Minn. Stat. Ch. 14 (Administrative Procedures Act)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)  
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)  
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)  
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)  
Minn. Stat. Ch. 256L (MinnesotaCare)  
Minn. Stat. § 260B.171, subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)  
Minn. Stat. § 363A.42 (Public Records; Accessibility)  
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)

10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)  
18 U.S.C. § 2331 (Definitions)  
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)  
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)  
20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)  
20 U.S.C. § 7908 (Armed Forces Recruiting Information)  
20 U.S.C. § 7917 (Transfer of School Disciplinary Records)  
25 U.S.C. § 5304 (Definitions – Tribal Organization)  
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)  
42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)  
42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)  
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)  
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)  
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)  
*Gonzaga University v. Doe*, 536 U.S. 273 309 (2002)

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

## 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. ~~Language arts and~~ basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
4. health and physical education;

**[Note: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]**

5. The arts;
6. Career and technical education; and
7. World languages.

***[Note: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates or Minnesota World Language High Achievement Certificates consistent with Minn. Stat. § 120B.022, Subd. 1.]***

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and all courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. 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.
- C. ~~Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.~~
- 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 or charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

### **III. REQUIRED ACADEMIC STANDARDS**

- A. The following subject areas are required for statewide accountability:
  - 1. language arts;
  - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
  - 3. science, including earth and space science, life science, and the physical sciences, including chemistry 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.

***[Note: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]***

## **VI. COLLEGE AND CAREER PLANNING**

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students’ plans must:
  - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
  - 2. emphasize academic rigor and high expectations and inform the student, and the student’s parent or guardian if the student is a minor, of the student’s achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
  - 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
  - 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
  - 5. help students access education and career options;
  - 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-

focused courses and applied and experiential learning opportunities into strong academic content;

7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
  8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
  9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.
- C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.
- D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.
- E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
- F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and

available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

***Legal References:*** Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.022 (Elective Standards)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)  
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)

## 613 GRADUATION REQUIREMENTS

*[Note: The requirements set forth in this policy govern the graduation standards that Minnesota public schools must require for a high school diploma for all students.]*

### 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 entering grade 8 in the 2012-2013 school year and later, 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. “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.
- 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: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectations for student learning in health. ~~“Academic standard” means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, or the arts, or (2) a locally adopted expectation for student learning in health, the arts, career and technical education, or world languages.~~
- 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. ~~“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.~~

~~F. “GRAD” means the graduation required assessment for diploma that measures the reading, writing, and mathematics proficiency of high school students.~~

#### **IV. DISTRICT ASSESSMENT COORDINATOR**

The District Assessment Coordinator shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

#### **V. GRADUATION ASSESSMENT REQUIREMENTS**

For students enrolled in grade 8 in the 2012-2013 school year and later, students’ state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students’ attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students’ continuous development of and growth in requisite knowledge and skills; analysis of students’ progress and performance levels, identification of students’ academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students’ learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students’ progress and performance data; and
- B. consistent with this paragraph and Minn. Stat. § 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.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student’s knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.

- E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college must be actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

## VI. GRADUATION CREDIT REQUIREMENTS

Students beginning 8<sup>th</sup> grade in the 2012-2013 school year and later must successfully complete, as determined by the school district, the following high school level credits for graduation:

- A. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
- B. Three credits of mathematics, including an algebra II credit or its equivalent, geometry, statistics and probability, or its equivalent, sufficient to satisfy all of the academic standards in mathematics.
- C. ~~Students in the graduation class of 2015 and beyond must complete~~ an algebra I credit by the end of 8<sup>th</sup> grade sufficient to satisfy all of the 8<sup>th</sup> grade standards in mathematics;
- D. Three credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
- E. Three and one-half credits of social studies, 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;
- F. One credit in the arts sufficient to satisfy all of the state or local academic standards in the arts; and
- G. A minimum of seven elective credits.
- H. Credit equivalencies
  - 1. A one-half credit of economics taught in a school's ~~agricultural, food, and natural resources education or agriculture education or~~ business education

**program or** department may fulfill a one-half credit in social studies under Paragraph E., 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 D., 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 D., 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 or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph D., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph F., 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 D., 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.**

***[Note: Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by 2027-28 school year.]***

## **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, English Language Arts K-12;
  2. Minnesota Academic Standards, Mathematics K-12;
  3. Minnesota Academic Standards, Science K-12;
  4. Minnesota Academic Standards, Social Studies K-12; and
  5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

### **VIII. EARLY GRADUATION**

Students may be considered for early graduation, as provided for within Minn. Stat. § 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.02 (Educational Expectations for Minnesota's Students)  
Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.021 (Required Academic Standards)

Minn. Stat. § 120B.023 (Benchmarks)  
Minn. Stat. § 120B.024 (Graduation Requirements; Course Credits)  
Minn. Stat. § 120B.07 (Early Graduation)  
Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

***Cross References:***

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

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

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**202232024**

DATE: 8/29/23

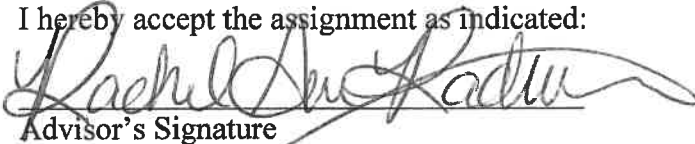
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Rachel Raduenz** for the following extra curricular assignment:

\_\_\_\_\_ Co School Yearbook Advisor BA-3 (5% @ \$43,713.00)

For this assignment you will be paid a total of \$2,186.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid when the yearbook is completed.

I hereby accept the assignment as indicated:

  
Advisor's Signature

9/13/23  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Teacher's Copy (to be returned after school board approval)



LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-2024**

DATE: 8/29/23

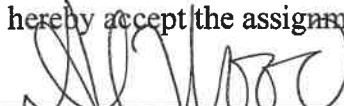
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Amanda Wood** for the following extra curricular assignment:

\_\_\_\_\_ Co School Yearbook Advisor BA-3 (5% @ \$43,713.00)

For this assignment you will be paid a total of \$2,186.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid when the yearbook is completed.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Advisor's Signature

9/13/2023  
\_\_\_\_\_  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Teacher's Copy (to be returned after school board approval)



LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
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(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-2024**

DATE: 8/16/23

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Matt Herrmann** for the following extra curricular assignment:

Jr High Football Coach BA-0 (5% @ 40,941.00)

For this assignment you will be paid a total of \$2,047.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the activities Payroll Form has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

*Matt Herrmann*  
Coach's Signature

8-21-23  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE SIGNED AND RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

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

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-20234**

DATE: 8/29/23

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Cheryl Bayerl** for the following extra curricular assignment:

HS Student Council Advisor BA-7 (1% @ \$47,407.00) Hours must be done outside of Data Systems Specialist contracted hours. List of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$474.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the school year.

I hereby accept the assignment as indicated:

Cheryl Bayerl  
Advisor's Signature

8/30/23  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

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

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-2024**


DATE: 8-29-23

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Terri Schuft-Helland** for the following extra curricular assignment: Elementary/High School Band Performance (BA-16 7% @ \$55,722.00)

For this assignment you will be paid a total of \$3,901.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the school year (5/24/2024).

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Teacher's Signature

8-30-23  
\_\_\_\_\_  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE - School Board's Copy  
GREEN - Teacher's Copy (to be returned after school board approval)



LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-2024**

DATE: 8/29/23

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2023, enters into this agreement with **Cheryl Bayerl** for the following extra curricular assignment:

\_\_\_\_\_ National Honor Society Advisor BA-1 (2% @ \$40,941.00) hours must be done outside of contracted Data Systems Specialist hours.

For this assignment you will be paid a total of \$819.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the school year.

I hereby accept the assignment as indicated:

Cheryl Bayerl  
Coach's Signature

8/30/23  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2023-2024**

DATE: 09/14/2023

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the 14th day of September, 2023, enters into this agreement with **Jay Rogotzke** for the following extra curricular assignment:

Assistant Girls Basketball Coach – BA-2 (7% @ \$42,790.00)

For this assignment you will be paid a total of \$2,995.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Coach's Signature

9-14-2023  
\_\_\_\_\_  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2023. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Coach's Copy (to be returned after school board approval)