

Regular School Board Meeting

Monday, September 21, 2026 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.

A. Approve Previous Minutes

- o Regular Board Meeting:
August 17, 2026

B. Approve wire payment bill

vouchers: 50875-50885, 50886-50889, 50917-50921, 50922-50937, 50939-50940, 50943-50950, 50957, 50967, 50970-50971, 50973-50974, 50977-50986, 50988-50990, 50997-51001 and check payments: 55639-55682 for a total amount of **\$278,256.86**

VII. Reports

VII.A. Dashir Report

VIII. New Business

VIII.A. Action to approve Senior Class Trip

VIII.B. Action to approve Cardiac Emergency Response Plan (CERP)

IX. Old Business

IX.A. Action to approve Facilities Use Agreement with LP City

X. School Finance

X.A. Action to approve certifying proposed 2026-Payable 2027 Property Tax Levy Limitations at the maximum amount. Final amount to be given at the December School Board meeting.

X.B. Action to approve the August donation resolution report

XI. Policy Administration

XII. Personnel

XII.A. Action to approve the following contracts:

- C. **Lauren Trittabaugh** - Co-Yearbook Advisor
- D. **Naomi Grein** - JH Volleyball Coach
- E. **Josh Dumas** - NHS Co-Advisor & Student Council Co-Advisor
- F. **Terri Helland** - NHS Co-Advisor & Student Council Co-Advisor
- G. **Dan Herda** - Head Girls Basketball Coach
- H. **Caroline Toenies** - SPED Paraprofessional
- I. **Ashley Alberts** - Kids Depot Worker
- J. **Ashley Heckson** - Kids Depot Worker

XII.B. Action to approve lane change for **Morgan Hughes** from BA step 4 to BA+30 step 4

XII.C. Action to approve lane change for **Danny Mages** from BA+20 step 8 to MA step 8

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/

REGULAR BOARD MEETING AGENDA
DATE: Monday, September 21, 2026
LOCATION: School Media Center
TIME: 5:45 PM

I. Call to Order

- A. Board Chair Christen 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: August 17, 2026

- B. **Approve wire payment bill vouchers:** 50875-50885, 50886-50889, 50917-50921, 50922-50937, 50939-50940, 50943-50950, 50957, 50967, 50970-50971, 50973-50974, 50977-50986, 50988-50990, 50997-51001 and check payments: 55639-55682 for a total amount of **\$278,256.86**

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 - R.Heimerl, Engen

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

VIII. New Business

- A. Action to approve the Senior Class Trip.

Motion by _____ and seconded by _____ to approve trip as presented.

Voting was _____ for and _____ against.

- B. Action to approve the Cardiac Emergency Response Plan (CERP).

Motion by _____ and seconded by _____ to approve trip as presented.

Voting was _____ for and _____ against.

IX. Old Business

- A. Action to approve Facilities Use Agreement with LP City.

Motion by _____ and seconded by _____ to approve agreement as presented.

Voting was _____ for and _____ against.

X. School Finance

- A. Action to approve the August donation resolution report.

Motion by _____ and seconded by _____ to approve agreement as presented.

Voting was _____ for and _____ against.

- B. Set annual **Truth in Taxation** meeting date (after Nov. 25th and no later than Dec. 29th and held at 6:00pm or later)

- o Truth in Taxation meeting is set for _____ at _____pm.

- c. Action to approve certifying proposed 2026-Payable 2027 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 2026 Payable 2027 Property Tax Levy at the maximum amount.

Roll Call Vote:

BH_____ RH_____ CA_____ JE_____ DL_____ KC_____

Voting was _____ for and _____ against.

XI. Policy Administration

- A. None

XII. Personnel

- A. Action to approve the following contracts:

- o **Lauren Trittabaugh** - Co-Yearbook Advisor
- o **Naomi Grein** - JH Volleyball Coach
- o **Josh Dumas** - NHS Co-Advisor/Student Council Co-Advisor
- o **Terri Helland** - NHS Co-Advisor/Student Council Co-Advisor
- o **Dan Herda** - Head Girls Basketball Coach
- o **Caroline Toenies** - SPED Paraprofessional
- o **Ashley Alberts** - Kids Depot Worker
- o **Ashley Heckson** - Kids Depot Worker

Motion by _____ and seconded by _____ to approve contracts as presented.

Voting was _____ for and _____ against

- B. Action to approve lane change for **Morgan Hughes** from BA step 4 to BA+30 step 4.

Motion by _____ and seconded by _____ to approve lane change as presented.

Voting was _____ for and _____ against

- C. Action to approve lane change for **Danny Mages** from BA+20 step 8 to MA step 8.

Motion by _____ and seconded by _____ to approve lane change 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. September 30: Mid-Quarter #1
- B. October 1 & 5: Parent Teacher Conferences 3:30-7:30pm
- C. October 15 & 16: MEA - no school
- D. October 19: Regular School Board Meeting 5:45pm

REGULAR MEETING of the SCHOOL BOARD of EDUCATION
Lester Prairie Public Schools
Monday, August 17, 2026 5:45pm
Lester Prairie School Media Center

Roll call was taken and the following board members were present: Keith Christen, Jeff Engen, Brian Heimerl, Rebecca Heimerl(Remote), Candice Anderson and Dan LaMott. Administration present: Dr. Melissa Radeke, Mike Lee and Ross Scheevel
Guests: Austin Neaton - Herald Journal

Call to order

- Meeting called to order by Board Chair Keith Christen
- Welcome to the public and guests
- **Pledge of Allegiance** - Led by board member Jeff Engen

Agenda

- Motion by B. Heimerl 2nd by Anderson to approve the Agenda as presented and or modified

DL _Y_	CA _Y_	BH _Y_
JE _Y_	RH _Y_	KC _Y_

Vote: 6 for, 0 against.

Recognition of Communications since Last Meeting:

- Communication - Board member Brian Heimerl provided a school tour to the Class of 1986 during their 40 yr class reunion
- Open dialogue - none

Minutes and Bills

- Motion by Anderson and 2nd by LaMott to approve consent agenda, the meeting minutes of the Regular Board meeting on July 20, 2026, minutes of work session July 20, 2026 and payment of bills in the amount of:
 - o Total amount: \$904,133.77

DL _Y_	CA _Y_	BH _Y_
JE _Y_	RH _Y_	KC _Y_

Vote: 6 for, 0 against.

Administrative Reports

Mr. Lee K-12 Principal Report: - highlights

- September 1st is first day of new school year
- July 21 & 22, attended AVID training with a group of teachers
- August 6 & 10, in Marshall for Mentor meetings and data mines which produced some very good information.
- Attended TRUSpeak training in Becker
- 11 paraprofessionals attended training in Willmar completing 5 of 8 required hours. Remaining 3 hours will be completed in the next week.
- Aug 18th is new teacher day, 3 new teachers to meet with mentors, complete onboarding activities and get familiar with the school.
- Elementary letters sent today(8-17-2026) to elementary students with teacher information along with additional information
- Aug 25th - open house from 4-7pm, Lions and Dashir will be providing hot dog meals
- Inservice week begins Aug 24th with multiple training and presentations for teachers and paraprofessionals along with class time. New teacher center to provide training working on strong Tier 1 instruction. ELL instruction along with in house best practice/AVID training

Ross Scheevel AD/DoS - highlights

- Opt up form for football Section placement will be submitted in September to play 11 man football
- Due to scheduling conflicts, 2027 Boys and Girls State Basketball Tournaments will be pushed back. Girls will be March 24-27, Boys will be March 30/31 - April 3
- Discussions with LP Chiropractic/Sports Medicine (Dr. Connor) for athletic trainer services at LP sporting events. May also look at concussion baseline testing for students
- Bound Registration has been going pretty smoothly, some questions to resolve on the ticketing, primarily passes
- Made offer to Dan Herda for the Girls Basketball head coach position which he accepted today. Dan was a long time girls basketball coach at HLWW.
- Made contact with several area schools regarding possible COOPs in Girls Basketball and Softball. NYA was not interested, GSL would be open to conversations in the future, HLWW has some questions that need clarification and Holy Trinity did not respond. Activity committee to meet and discuss.
- Fall activities started today. Cross Country has 8 participants(2 girls/6 boys), Cheer has 14, Volleyball has 15 (Note* 17 7th/8th grade players so good numbers coming up), Football has 25 grades 9-12.
- First VB match Thursday Aug 27th vs GSL, Football first game Thursday Sept 3rd at LeSueur and Cross Country is at TCU on Sept 10th.

Dr. Melissa Radeke Superintendent Report: - highlights

- Enrollment update: Ended last year with 403 students, current enrollment is at 377 students - numbers are very fluid until Mid September.
- Building is busy with activity getting ready for the new school year
- Excited for the new school year
- Intent to retire effective 6-30-2027 up for approval later in the meeting. Appreciative of the years at Lester Prairie, Appreciative of the people, relationships and accomplishments during tenure as Superintendent.
- Continue to be focused on students and quality of education

Lauren Syrup - Business Manager

- No report

School Board Committee Reports

- Community Ed. - none
- PTO - upcoming meeting on August 19th
- Facilities/Maintenance- none
- Facility Planning - none
- Tech/Media - none
- Activities Committee - none
- Negotiations - Certified - none
- Negotiations - Non-Certified - none
- Negotiations - Administration - none
- Meet and Confer - none
- Policy - none
- Social Media - none
- City Council - Work session meeting with City on July 27th was productive and a Facilities Use Agreement was drafted.

New Business

- Action to approve the Facilities Use Agreement with City of Lester Prairie was tabled for some minor wording changes for clarity.

Old Business

- None

School Finance

- No Donation Report

- Motion by R. Heimerl and 2nd by B. Heimerl to approve RESOLUTION RELATING TO GENERAL OBLIGATION FACILITIES MAINTENANCE BONDS, SERIES 2027A.

DL _Y_ CA _Y_ BH _Y_

JE _Y_ RH _Y_ KC _Y_

Vote: 6 for, 0 against

- Motion by Anderson and 2nd by R. Heimerl to approve following fundraisers
 - **Band:** Butterbraids and Coffee
 - **Junior Class:** Minntex Fruit, Unhinged Pizza, Bulldog Apparel
 - **Senior Class:** Bulldog Apparel, Carlson Orchard Pies
 - **NHS:** Egg My Yard, Pumpkin Lollipop Pick, Airplane Toss, Bracelets, Prairie Days Burger Stand
 - **Student Council:** Ice Cream at lunch, Donuts/Hot Chocolate, Buttons/Bracelets, Prairie Days Burger Stand
 - **One Act Play:** Double Good Popcorn

DL _Y_ CA _Y_ BH _Y_

JE _Y_ RH _Y_ KC _Y_

Vote: 6 for, 0 against

Policy Administration

- None

Personnel

- Motion by Anderson and 2nd by R. Heimerl to approve the retirement of **Dr. Melissa Radeke** - Superintendent of Schools effective 6-30-2027.

DL _Y_ CA _Y_ BH _Y_

JE _Y_ RH _Y_ KC _Y_

Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by LaMott to approve resignation for **Cara Cline** as elementary teacher effective July 27, 2026.

DL _Y_ CA _Y_ BH _Y_
 JE _Y_ RH _Y_ KC _Y_

Vote: 6 for, 0 against

- Motion by Anderson and 2nd by B. Heimerl to approve Christin LaMott as B Squad Volleyball Coach.

DL _abstain_ CA _Y_ BH _Y_
 JE _Y_ RH _Y_ KC _Y_

Vote: 5 for, 0 against

- Motion by Engen and 2nd by LaMott to approve Cael Heimerl as Junior High Football Coach.

DL _Y_ CA _Y_ BH _abstain_
 JE _Y_ RH _Y_ KC _Y_

Vote: 5 for, 0 against

- Motion by B. Heimerl and 2nd by LaMott to approve the following contracts:

- **Terri Helland:** NHS and Student Council Advisor
- **Jack Madsen:** Junior High Football Coach
- **Joey Swartzner:** Assistant Football Coach
- **Melissa Berget:** Administrative Assistant
- **Naomi Grein:** Elementary Teacher
- **Mark Nelson:** Cook Helper

DL _Y_ CA _Y_ BH _Y_
 JE _Y_ RH _Y_ KC _Y_

Vote: 6 for, 0 against

Other Items for the Board

- With pending resignation of Superintendent Radeke, Chair Christen will put together information to start the search process for a replacement

Meeting was adjourned at 6:15 PM

Detail Payment Register By Check

9/15/2026

1:09 PM

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
100	00160			MN Teachers Retirement Assoc.		Wire		
			B 01 215 018	TRA		\$704.56		
PO#:	Voucher #:	50947	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$704.56	
			B 01 215 018	TRA		\$1,478.50		
PO#:	Voucher #:	50948	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$1,478.50	
						Check Amount:	\$2,183.06	
100	00165			Public Empl. Retirement Assoc		Wire		
			B 01 215 014	PERA Coord F		\$305.86		
PO#:	Voucher #:	50943	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$305.86	
			B 01 215 014	PERA Coord F		\$352.91		
PO#:	Voucher #:	50944	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$352.91	
						Check Amount:	\$658.77	
100	3529			Aviben		Wire		
			B 01 215 005	Tax Shelter		\$125.00		
PO#:	Voucher #:	50936	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$125.00	
			B 01 215 005	Tax Shelter		\$1,679.17		
PO#:	Voucher #:	50939	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$1,679.17	
			B 01 215 005	Tax Shelter		\$187.50		
PO#:	Voucher #:	50945	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$187.50	
			B 01 215 025	Health Ins		\$2,875.89		
PO#:	Voucher #:	50940	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$2,875.89	
			B 01 215 005	Tax Shelter		\$79.12		
PO#:	Voucher #:	50950	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$79.12	
			B 01 215 005	Tax Shelter		\$50.00		
PO#:	Voucher #:	50937	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$50.00	
			B 01 215 005	Tax Shelter		\$187.50		
PO#:	Voucher #:	50946	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$187.50	
			B 01 215 005	Tax Shelter		\$300.00		
PO#:	Voucher #:	50949	Invoice	Invoice No: S2027020	8/20/2026	Paid Amt:	\$300.00	
						Check Amount:	\$5,484.18	
100	00126			CenterPoint Energy		Wire		
			E 01 005 810 181 000 330	monthly charges		\$1,134.20		
PO#:	Voucher #:	50957	Invoice	Invoice No: 8.24.26	8/24/2026	Paid Amt:	\$1,134.20	
						Check Amount:	\$1,134.20	

Detail Payment Register By Check

9/15/2026

1:09 PM

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	00127			Xcel Energy		Wire
			E 01 005 810 184 000 330	MONTHLY CHARGES		\$2,904.36
PO#:	Voucher #:	50967	Invoice	Invoice No: 8.24.26	8/24/2026	Paid Amt: \$2,904.36
						Check Amount: \$2,904.36
100	00160			MN Teachers Retirement Assoc.		Wire
			B 01 215 018	TRA		\$984.96
PO#:	Voucher #:	50981	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$984.96
			B 01 215 018	TRA		\$1,822.33
PO#:	Voucher #:	50982	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$1,822.33
			B 01 215 018	PAYROLL TAXES		\$17,028.96
PO#:	Voucher #:	50988	Invoice	Invoice No: 8.28.26	8/28/2026	Paid Amt: \$17,028.96
						Check Amount: \$19,836.25
100	00165			Public Empl. Retirement Assoc		Wire
			B 01 215 014	PERA Coord F		\$598.54
PO#:	Voucher #:	50978	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$598.54
			B 01 215 014	PERA Coord F		\$518.73
PO#:	Voucher #:	50977	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$518.73
						Check Amount: \$1,117.27
100	00196			INTERNAL REVENUE SERVICE		Wire
			B 01 215 011	FEDERAL		\$5,748.31
			B 01 215 010	OSADI		\$12,686.68
			B 01 215 010	MEDICARE		\$2,967.16
PO#:	Voucher #:	50985	Invoice	Invoice No: 8.28.26	8/28/2026	Paid Amt: \$21,402.15
						Check Amount: \$21,402.15
100	01022			MN Department of Revenue		Wire
			B 01 215 013	PAYROLL TAXES		\$3,724.78
PO#:	Voucher #:	50986	Invoice	Invoice No: 8.28.26	8/28/2026	Paid Amt: \$3,724.78
						Check Amount: \$3,724.78
100	2455			EBC		Wire
			B 01 215 005	PAYROLL CONTRIBUTIONS		\$6,398.82
PO#:	Voucher #:	50989	Invoice	Invoice No: 8.28.26	8/28/2026	Paid Amt: \$6,398.82
						Check Amount: \$6,398.82
100	3269			WEX Health, Inc.		Wire
			B 01 215 023	PAYROLL CONTRIBUTIONS		\$1,790.66
PO#:	Voucher #:	50990	Invoice	Invoice No: 8.28.26	8/28/2026	Paid Amt: \$1,790.66
						Check Amount: \$1,790.66

Detail Payment Register By Check

9/15/2026

1:09 PM

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	3529			Aviben		Wire
			B 01 215 005	Tax Shelter		\$187.50
PO#:	Voucher #:	50980	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$187.50
			B 01 215 005	Tax Shelter		\$345.00
PO#:	Voucher #:	50983	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$345.00
			B 01 215 005	Tax Shelter		\$1,679.17
PO#:	Voucher #:	50973	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$1,679.17
			B 01 215 005	Tax Shelter		\$119.12
PO#:	Voucher #:	50984	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$119.12
			B 01 215 025	Health Ins		\$3,330.39
PO#:	Voucher #:	50974	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$3,330.39
			B 01 215 005	Tax Shelter		\$187.50
PO#:	Voucher #:	50979	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$187.50
			B 01 215 005	Tax Shelter		\$125.00
PO#:	Voucher #:	50970	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$125.00
			B 01 215 005	Tax Shelter		\$50.00
PO#:	Voucher #:	50971	Invoice	Invoice No: S2027040	8/28/2026	Paid Amt: \$50.00
						Check Amount: \$6,023.68
100	00126			CenterPoint Energy		Wire
			E 01 005 810 181 000 330	MONTHLY CHARGES		\$361.88
PO#:	Voucher #:	50918	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$361.88
						Check Amount: \$361.88
100	00160			MN Teachers Retirement Assoc.		Wire
			B 01 215 018	TRA		\$723.16
PO#:	Voucher #:	50886	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$723.16
			B 01 215 018	PAYROLL CONTRIBUTIONS		\$16,446.18
PO#:	Voucher #:	50999	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$16,446.18
			B 01 215 018	TRA		\$1,501.31
PO#:	Voucher #:	50887	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$1,501.31
						Check Amount: \$18,670.65
100	00165			Public Empl. Retirement Assoc		Wire
			B 01 215 014	PERA Coord F		\$358.61
PO#:	Voucher #:	50882	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$358.61
			B 01 215 014	PERA Coord F		\$413.78
PO#:	Voucher #:	50883	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$413.78
						Check Amount: \$772.39

Detail Payment Register By Check

9/15/2026

1:09 PM

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	00196			INTERNAL REVENUE SERVICE		Wire
			B 01 215 011	FEDERAL		\$5,459.00
			B 01 215 010	OSADI		\$11,975.12
			B 01 215 010	MEDICARE		\$2,800.68
PO#:	Voucher #:	50997	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$20,234.80
						Check Amount: \$20,234.80
100	00524			Waste Management-TC West		Wire
			E 01 005 810 186 000 330	MONTHLY CHARGES		\$399.53
PO#:	Voucher #:	50921	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$399.53
						Check Amount: \$399.53
100	01022			MN Department of Revenue		Wire
			B 01 215 013	PAYROLL TAXES		\$3,479.19
PO#:	Voucher #:	50998	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$3,479.19
						Check Amount: \$3,479.19
100	03070			MADISON NATIONAL LIFE INSURANCE CO		Wire
			B 01 215 026	Life		\$15.01
PO#:	Voucher #:	50880	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$15.01
			B 01 215 027	Ltd		\$22.28
PO#:	Voucher #:	50881	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$22.28
						Check Amount: \$37.29
100	03942			DELTA DENTAL		Wire
			B 01 215 030	Dental Insurance		\$151.23
PO#:	Voucher #:	50877	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$151.23
						Check Amount: \$151.23
100	1245			Amazon		Wire
			E 01 100 203 101 000 401	1483876357 Carson Dellosa Education Teach		\$17.09
			E 01 100 203 101 000 401	B00SAIBPGM Ticonderoga Golf Pencils With		\$8.40
			E 01 100 203 101 000 401	B01410YNAM Wireless Presenter, Hyperlink \		\$9.49
			E 01 100 203 101 000 401	B01N7RNXRC hand2mind Foam Two-Color C		\$7.99
			E 01 100 203 101 000 401	B07GZK9MXB Gejoy 10 Pack Transparent Sp		\$9.49
			E 01 100 203 101 000 401	B084B2GB57 Foam Dice Set - Bulk Pack of 3		\$13.18
			E 01 100 203 101 000 401	B08GC7FQMS Gamenote 30 Pack Dry Erase		\$19.99
			E 01 100 203 101 000 401	B08RNCYW71 HappyHapi 16 Pack Clipboard		\$20.49
			E 01 100 203 101 000 401	B0B1V4SKXX LEOBRO File Folders, 24 PCS		\$13.99
			E 01 100 203 101 000 401	B0D5PQPQB4 12 Pack Dry Erase Dots, 5.5" (		\$8.41
			E 01 100 203 101 000 401	B0F6V4ZX6T 48 Set Basketball Bulletin Boarc		\$9.99

Detail Payment Register By Check

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	1245			Amazon		Wire
			E 01	100 203 101 000 401	B0F8ZNRTJ5 Birthday Chart Poster for Classr	\$7.98
			E 01	100 203 101 000 401	B0F9PLF34X MECCANIXITY 108Pcs Stars Ci	\$9.49
			E 01	100 203 101 000 401	B0FFZ5VYBM Lasubst Digital Kitchen Timers	\$7.98
			E 01	100 203 101 000 401	B0G13LLQ8X Golf Party Blue, Green & White	\$13.87
			E 01	100 203 101 000 401	Amazon Shipping Charge	\$0.00
PO#: 11096	Voucher #:	50934	Invoice	Invoice No: 1V46-1T71-YKCT	8/14/2026	Paid Amt: \$177.83
			E 01	300 296 417 000 401	B0FP9CKDT9 Tubsalah 20ft Adjustable Agility	\$33.92
			E 01	300 296 417 000 401	Amazon Shipping Charge	\$0.00
PO#: 11104	Voucher #:	50929	Invoice	Invoice No: 14GV-LJX6-KXYV	8/14/2026	Paid Amt: \$33.92
			E 01	300 212 000 000 430	B000EFLYQA Sculpey Fun Express Original V	\$54.99
			E 01	300 212 000 000 430	Amazon Shipping Charge	\$0.00
PO#: 11095	Voucher #:	50931	Invoice	Invoice No: 1LMR-YXQN-GL44	8/14/2026	Paid Amt: \$54.99
			E 01	100 411 000 740 433	B078NS3ZJL Chew Necklaces for Kids With A	\$9.88
			E 01	100 411 000 740 433	Amazon Shipping Charge	\$0.00
PO#: 11108	Voucher #:	50928	Invoice	Invoice No: 13JV-HRFR-LX9R	8/14/2026	Paid Amt: \$9.88
			E 01	100 216 635 401 401	B00006JNK2 EXPO Dry Erase Markers, Low C	\$9.99
			E 01	100 216 635 401 401	B0006HXJFK EXPO Dry Erase Markers, Low C	\$12.19
			E 01	100 216 635 401 401	B00143SNPG Elmer's Disappearing Purple Sc	\$8.64
			E 01	100 216 635 401 401	B00UHUJ2QG EXPO Dry Erase Markers, Low	\$9.97
			E 01	100 216 635 401 401	B00UMD69PK Neenah Astrobrights® Bright C	\$15.39
			E 01	100 216 635 401 401	B019QROV9S Sharpie Clear View Highlighter	\$11.99
			E 01	100 216 635 401 401	B01ETS3HGC Nuova Premium Thermal Lami	\$16.80
			E 01	100 216 635 401 401	B072WZQ8WF Amazon Basics Manila File Fc	\$21.59
			E 01	100 216 635 401 401	B07D4YF3K4 Neenah Index Cardstock, 8.5" x	\$13.80
			E 01	100 216 635 401 401	B07J66FCF1 Colorful Dry Erase Dots Circles	\$8.39
			E 01	100 216 635 401 401	B07ZWFDDB4N Astrobrights Mega Collection, C	\$20.08
			E 01	100 216 635 401 401	B09TXF4GW2 CXPHT 35,50,100 Pcs Randon	\$11.04
			E 01	100 216 635 401 401	B0B81QXNRP Epakh 8 Pcs Dry Erase Eraser	\$14.99
			E 01	100 216 635 401 401	B0BG5J93B5 48pcs Mesh Zipper Pouch Bags	\$15.97
			E 01	100 216 635 401 401	B0BWF6HQMZ VKPI Scratch and Sniff Sticke	\$11.99
			E 01	100 216 635 401 401	B0BYNXFNRX Henoyso 150 Pcs Silicone Wri	\$38.99
			E 01	100 216 635 401 401	B0CQX4BYM1 Grtard Magnetic Dry Erase Bo	\$18.99
			E 01	100 216 635 401 401	B0CYBM1PKF 12 Pack Mini Dice Cup Set,Pal	\$8.99
			E 01	100 216 635 401 401	B0FDWJVKT5 30/1000Piece Premium Charm	\$4.70
			E 01	100 216 635 401 401	B0H63C56L2 hand2mind Advancing Phonics \	\$39.99

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	1245			Amazon		Wire
			E 01	100 216 635 401 401	Amazon Shipping Charge	\$0.00
PO#: 11121	Voucher #:	50935	Invoice	Invoice No: 13JV-HRFR-XKQG	8/14/2026	Paid Amt: \$314.48
			E 01	300 296 317 000 401	B09K51GK52 Civaner 12 Pcs 2.36 Inch Mini V	\$13.99
			E 01	300 296 317 000 401	B0D79LRWXP 52 Pack 210GSM Thank You	\$8.99
			E 01	300 296 317 000 401	B0DKYXKNXP RMS Resistance Bands with Ir	\$8.99
			E 01	300 296 317 000 401	B0FF3GF423 First Aid Kit 196 Piece Waterprc	\$12.99
			E 01	300 296 317 000 401	B0FPFSD7SJ BTSKY 1-Pack Clear Plastic St	\$9.49
			E 01	300 296 317 000 401	Amazon Shipping Charge	\$0.00
PO#: 11112	Voucher #:	50932	Invoice	Invoice No: 1FRD-HV9W-3M9T	8/14/2026	Paid Amt: \$54.45
			E 01	005 810 810 000 401	B0F7LVHXQ2 VOISEN 21 Packs Painters Tap	\$96.22
			E 01	005 810 810 000 401	Amazon Shipping Charge	\$0.00
			E 01	005 810 810 000 401	DISCOUNT	(\$4.81)
PO#: 11106	Voucher #:	50930	Invoice	Invoice No: 1XF9-6KJK-PM7R	8/14/2026	Paid Amt: \$91.41
			E 01	100 203 101 000 430	1604181958 Alphabet Nameplates	\$3.99
			E 01	100 203 101 000 430	B0F5WHHZ3H Colorful Dry Erase Dots Circle	\$8.39
			E 01	100 203 101 000 430	B0GYNWYC23 Composition Happy Birthday A	\$6.98
			E 01	100 203 101 000 430	Amazon Shipping Charge	\$0.00
PO#: 11113	Voucher #:	50925	Invoice	Invoice No: 1TQV-RN47-6FNL	8/14/2026	Paid Amt: \$19.36
			E 01	005 810 810 000 401	B0G1MTD1YF Yuqutum 98544C Water Bottle	\$29.99
			E 01	005 810 810 000 401	Amazon Shipping Charge	\$0.00
PO#: 11101	Voucher #:	50924	Invoice	Invoice No: 1LC1-69X3-HQNR	8/14/2026	Paid Amt: \$29.99
			E 01	300 292 321 000 401	B07G5ZPRKS Perform Better Mini Exercise B	\$30.95
			E 01	300 292 321 000 401	B07RSQV4T3 PYFK Running Belt with Water	\$159.92
			E 01	300 292 321 000 401	B0BY121C4Z Tiger Tail The Spinnie Roller: 17	\$228.70
			E 01	300 292 321 000 401	B0CQ22HR1B TIMEURE Men's Pedometer W	\$106.60
			E 01	300 292 321 000 401	B0FTGLCJW2 LMNT Zero Sugar Electrolytes	\$148.34
			E 01	300 292 321 000 401	B0GL9G3W8C Nuun Energy Caffeine B Vital	\$44.94
			E 01	300 292 321 000 401	Amazon Shipping Charge	\$0.00
PO#: 11115	Voucher #:	50933	Invoice	Invoice No: 1CXY-61GT-TC44	8/14/2026	Paid Amt: \$719.45
			E 01	100 411 000 740 433	1338856979 No, David! 6 Book Collection Set	\$59.90
			E 01	100 411 000 740 433	B00004Z4CP ScotchBlue Original Multi-Surfac	\$4.49
			E 01	100 411 000 740 433	B00006IFAV Paper Mate Arrowhead Pink Peal	\$7.75
			E 01	100 411 000 740 433	B00006IFHD Sharpie Permanent Markers, Fin	\$7.99
			E 01	100 411 000 740 433	B0006VPVSO Sharpie Permanent Markers, U	\$4.39
			E 01	100 411 000 740 433	B00094H4LU Paper Mate Erasers, Pink Pearl,	\$5.90
			E 01	100 411 000 740 433	B002BA5WLE Sharpie Tank Highlighters, Chis	\$8.94

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	1245			Amazon		Wire
			E 01	100 411 000 740 433	B00QSR9PRI Amazon Basics Narrow Ruled L	\$9.18
			E 01	100 411 000 740 433	B01NCOUY05 210 Count Lens Wipes for Eye	\$12.86
			E 01	100 411 000 740 433	B08MBFPFCQ Sharpie Permanent Markers V	\$5.29
			E 01	100 411 000 740 433	B0BDKFCK4T MiKoom Floam 6 PCS Foam C	\$12.99
			E 01	100 411 000 740 433	B0BZS5STQH Colarr Multiplication Chart Posi	\$9.99
			E 01	100 411 000 740 433	B0CKMWBG7X Floriogra 3 Pack Noise Cance	\$25.99
			E 01	100 411 000 740 433	B0CR1Y3ZWX Crazy Aaron's Lost Treasure G	\$19.99
			E 01	100 411 000 740 433	B0CS3HR31P 48 Pieces Anxiety Sensory Stic	\$9.99
			E 01	100 411 000 740 433	B0CWN8F8ZX Two Pocket Folders, PANDRI	\$19.00
			E 01	100 411 000 740 433	B0D2VTZ3HN SUNEE 35 Packs Oversized R	\$19.79
			E 01	100 411 000 740 433	B0DJSS18K7 Feosky Adhesive Poster Sticky	\$6.29
			E 01	100 411 000 740 433	B0DLBKK79Y LIORQUE 60 Minute Visual Tim	\$18.99
			E 01	100 411 000 740 433	B0F16MJ62D EXPO Dry Erase Markers, Low	\$25.01
			E 01	100 411 000 740 433	B0FP51M26B Textured Sensory Stickers for K	\$8.81
			E 01	100 411 000 740 433	Amazon Shipping Charge	\$0.00
PO#: 11103	Voucher #:	50927	Invoice	Invoice No: 16VL-6MDH-KVKW	8/14/2026	Paid Amt: \$303.53
			E 01	100 201 000 000 430	B00T3ROM9G Amazon Basics Dry Erase Whi	\$4.89
			E 01	100 201 000 000 430	B078WJTPV4 Amazon Basics Felt Tip Marker	\$12.59
			E 01	100 201 000 000 430	B08M5L3HBF Teacher Created Resources Wl	\$19.04
			E 01	100 201 000 000 430	B0BQZDCXRV Mr. Pen- Pencil Erasers Toppe	\$7.98
			E 01	100 201 000 000 430	B0CFQXL477 Yunsailing 36 Pcs Happy Birthd	\$11.99
			E 01	100 201 000 000 430	B0CQRMJPPC Hadley Designs Teacher Planr	\$15.99
			E 01	100 201 000 000 430	B0D9KDJ583 The Fidget Game SquishyLand	\$35.99
			E 01	100 201 000 000 430	B0DLWJ3C3Z Birthday Certificates For Studei	\$7.99
			E 01	100 201 000 000 430	B0DNJF7C8J 24 Pack Watercolor Paint Set, 1	\$32.88
			E 01	100 201 000 000 430	B0DX62LBSM Gueevin 6 Set Magnetic Pocke	\$29.99
			E 01	100 201 000 000 430	B0DZND3WM4 Tenceur 48 Ft x 2.76 Inch Larg	\$23.99
			E 01	100 201 000 000 430	B0DZNQ8Z81 Tenceur 48 Ft x 2.76 Inch Large	\$23.99
			E 01	100 201 000 000 430	B0FJCPN854 Sherr 48 Pack Adhesive Pencil	\$26.99
			E 01	100 201 000 000 430	B0FVDG4KP5 EOOUT 48pcs Plastic Envelop	\$19.49
			E 01	100 201 000 000 430	B0G2L1464D Novabright 100 Pcs Pencil Flip I	\$19.99
			E 01	100 201 000 000 430	B0G43RNDFV Thabear Black Magnetic Tape	\$12.99
			E 01	100 201 000 000 430	B0GLP5JKCQ Tenceur 48 Ft x 2.76 Inch Larg	\$23.99
			E 01	100 201 000 000 430	Amazon Shipping Charge	\$0.00
PO#: 11114	Voucher #:	50926	Invoice	Invoice No: 1CXY-61GT-G3VN	8/14/2026	Paid Amt: \$330.76
						Check Amount: \$2,140.05

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	2225			Andy's Lawn & Snow LLC		Wire
			E 01 005 810 191 000 305	LAWN MOWING 7/1/2026		\$339.00
			E 01 005 810 191 000 305	LAWN MOWING 7/13/2026		\$339.00
			E 01 005 810 191 000 305	LAWN MOWING 7/22/2026		\$339.00
PO#:	Voucher #:	50917	Invoice	Invoice No: 53165	8/14/2026	Paid Amt: \$1,017.00
						Check Amount: \$1,017.00
100	2455			EBC		Wire
			B 01 215 005	PAYROLL CONTRIBUTIONS		\$6,375.90
PO#:	Voucher #:	51000	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$6,375.90
						Check Amount: \$6,375.90
100	2633			American Express		Wire
			E 01 005 020 000 000 366	MASA CONFERENCE-SUPERINTENDENT		\$655.00
PO#:	Voucher #:	50923	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$655.00
						Check Amount: \$655.00
100	3002			Fidelity Security Life Insurance Co.		Wire
			B 01 215 030	MONTHLY CHARGES		\$128.10
PO#:	Voucher #:	50922	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$128.10
						Check Amount: \$128.10
100	3226			Ampion PBC		Wire
			E 01 005 810 184 000 330	MONTHLY CHARGES		\$14.63
PO#:	Voucher #:	50919	Invoice	Invoice No: 2026080003189996	8/14/2026	Paid Amt: \$14.63
						Check Amount: \$14.63
100	3269			WEX Health, Inc.		Wire
			B 01 215 023	PAYROLL CONTRIBUTIONS		\$1,790.66
PO#:	Voucher #:	51001	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$1,790.66
						Check Amount: \$1,790.66
100	3529			Aviben		Wire
			B 01 215 005	Tax Shelter		\$79.12
PO#:	Voucher #:	50889	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$79.12
			B 01 215 005	Tax Shelter		\$125.00
PO#:	Voucher #:	50875	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$125.00
			B 01 215 005	Tax Shelter		\$50.00
PO#:	Voucher #:	50876	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$50.00
			B 01 215 005	Tax Shelter		\$1,679.17
PO#:	Voucher #:	50878	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt: \$1,679.17

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
100	3529			Aviben		Wire		
			B 01 215 025	Health Ins		\$2,875.89		
PO#:	Voucher #:	50879	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt:	\$2,875.89	
			B 01 215 005	Tax Shelter		\$187.50		
PO#:	Voucher #:	50884	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt:	\$187.50	
			B 01 215 005	Tax Shelter		\$187.50		
PO#:	Voucher #:	50885	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt:	\$187.50	
			B 01 215 005	Tax Shelter		\$300.00		
PO#:	Voucher #:	50888	Invoice	Invoice No: S2027030	8/14/2026	Paid Amt:	\$300.00	
							Check Amount:	\$5,484.18
100	3690			Ampion PBC		Wire		
			E 01 005 810 184 000 330	MONTHLY CHARGES		\$1,251.91		
PO#:	Voucher #:	50920	Invoice	Invoice No: 2026080003190016	8/14/2026	Paid Amt:	\$1,251.91	
							Check Amount:	\$1,251.91
100	55639	00272		SW/WC SERVICE COOPERATIVES		Check		
			E 01 005 720 000 374 316	2025-206 STUDENT SUPPORT-SCHOOL NU		\$2,860.60		
			E 01 005 740 000 374 316	25/26 SOCIAL WORKERS		\$7,125.22		
PO#:	Voucher #:	50872	Invoice	Invoice No: 82442	8/10/2026	Paid Amt:	\$9,985.82	
			E 01 005 401 000 740 396	SUMMER/SPEECH/LANGUAGE PATHOLOG		\$39.25		
			E 01 005 401 000 740 397	SUMMER SPEECH		\$13.35		
			E 01 005 401 000 740 366	SUMMER SPEECH		\$6.75		
			E 01 005 404 000 740 396	PHYSICAL THERAPY		\$400.74		
			E 01 005 404 000 740 397	PHYSICAL THERAPY		\$136.25		
			E 01 005 404 000 740 366	PHYSICAL THERAPY		\$74.26		
PO#:	Voucher #:	50873	Invoice	Invoice No: 82501	8/10/2026	Paid Amt:	\$670.60	
			E 01 005 408 000 740 366	BEHAVIOUR ANALYST		\$1,218.02		
			E 01 005 408 000 740 396	BEHAVIOR ANALY.		\$956.70		
			E 01 005 408 000 740 397	BEHAVIOR ANALY.		\$325.28		
			E 01 005 110 000 000 316	SCHOOL NURSE		\$1,750.00		
			E 01 005 404 000 740 366	OT		(\$1,492.18)		
			E 01 005 404 000 740 396	OT		(\$507.35)		
			E 01 005 404 000 740 397	OT		(\$340.47)		
			E 01 005 404 000 740 396	PT		\$3,790.75		
			E 01 005 420 000 740 396	PSYCHOLOGIST		\$2,082.75		
			E 01 005 401 000 740 396	SPEECH		\$20,168.25		
			E 01 005 401 000 740 397	SPEECH		\$6,857.20		
			E 01 005 401 000 740 366	SPEECH		\$2,864.54		

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55639	00272		SW/WC SERVICE COOPERATIVES		Check
			E 01 005 405 000 740 396	TEACHER OF DEAF		(\$2,335.75)
PO#:	Voucher #:	50874	Invoice	Invoice No: 82557	8/10/2026	Paid Amt: \$35,337.74
			E 01 005 420 000 740 369	BUSSING DHH STUDENTS TO REDWOOD I		\$152.36
PO#:	Voucher #:	50871	Invoice	Invoice No: 82391	8/10/2026	Paid Amt: \$152.36
						Check Amount: \$46,146.52
100	55640	3529		Aviben		Check
			B 01 215 005	403 B ADMIN & COMPLIANCE		\$70.25
PO#:	Voucher #:	50909	Invoice	Invoice No: 43072	8/14/2026	Paid Amt: \$70.25
						Check Amount: \$70.25
100	55641	3171		blick.com		Check
			E 01 300 411 000 740 401	52922-1249 Expo Dry Erase Low Odor Marker		\$21.64
			E 01 300 411 000 740 401	Freight		\$9.95
PO#: 11116	Voucher #:	50916	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$31.59
						Check Amount: \$31.59
100	55642	3579		CESO Finance, LLC		Check
			E 01 005 110 000 000 305	BUSINESS MANAGER SERVICES		\$10,416.67
PO#:	Voucher #:	50908	Invoice	Invoice No: 2326	8/14/2026	Paid Amt: \$10,416.67
						Check Amount: \$10,416.67
100	55643	00061		CITY OF LESTER PRAIRIE		Check
			E 01 005 865 000 384 305	MONTHLY CHARGES		\$398.80
PO#:	Voucher #:	50902	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$398.80
						Check Amount: \$398.80
100	55644	01694		CULLIGAN-METRO		Check
			E 02 005 770 000 701 305	SOLAR SALT		\$212.00
PO#:	Voucher #:	50910	Invoice	Invoice No: REF # 1803769	8/14/2026	Paid Amt: \$212.00
						Check Amount: \$212.00
100	55645	2624		Dalco/ Imperial Dade		Check
			E 01 005 810 810 000 401	CUSTODIAN SUPPLIES		\$2,920.66
PO#:	Voucher #:	50894	Invoice	Invoice No: 42652817	8/14/2026	Paid Amt: \$2,920.66
						Check Amount: \$2,920.66
100	55646	3709		Ecolab Pest Elimination		Check
			E 01 005 810 192 000 305	PEST ELIMINATION PROGRAM		\$91.49
PO#:	Voucher #:	50904	Invoice	Invoice No: 4482554	8/14/2026	Paid Amt: \$91.49
						Check Amount: \$91.49

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55647	3713		eGoldFax		Check
			E 01	005 110 000 000 320	MONTHLY FAX CHARGES	\$30.99
PO#:	Voucher #:	50915	Invoice	Invoice No: 12224633	8/14/2026	Paid Amt: \$30.99
						Check Amount: \$30.99
100	55648	3711		Goodheart-Willcox Publisher		Check
			E 01	100 203 000 000 460	TXT COMPREHENSIVE HEALTH HS (2025) 9	\$2,998.80
			E 01	100 203 000 000 460	WB COMPREHENSIVE HEALTH HS (2025) 9	\$23.25
			E 01	100 203 000 000 460	OIR COMPREHENSIVEHEALTH HS 6YR EM	\$696.00
			E 01	100 203 000 000 460	SHIPPING	\$100.90
PO#: 11122	Voucher #:	50898	Invoice	Invoice No: 09857348	8/14/2026	Paid Amt: \$3,818.95
						Check Amount: \$3,818.95
100	55649	2799		Greater Minnesota Family Services		Check
			E 01	005 420 000 740 394	contracted services july 2026	\$1,024.85
PO#:	Voucher #:	50905	Invoice	Invoice No: 1300580	8/14/2026	Paid Amt: \$1,024.85
						Check Amount: \$1,024.85
100	55650	3022		H&B Specialized Products, Inc.		Check
			E 01	005 865 000 347 305	PREVENTITIVE MANT.-CURTAINS/BASKETS	\$1,344.00
PO#:	Voucher #:	50900	Invoice	Invoice No: 36018	8/14/2026	Paid Amt: \$1,344.00
						Check Amount: \$1,344.00
100	55651	01306		Herald Journal Publishing		Check
			E 01	005 110 381 000 305	2X5 ADMINSTARTIVE ASST AD	\$247.50
			E 01	005 110 381 000 305	BOARD MEETING	\$132.30
			E 01	005 110 381 000 305	2X5 ADMIN ASST AD	\$200.00
PO#:	Voucher #:	50903	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$579.80
						Check Amount: \$579.80
100	55652	3449		IEA Environmental, Health & Safety Mgmt Services		Check
			E 01	005 865 000 352 305	ROUND 1 PERIODIC INSPECTION JUNE 20:	\$860.00
PO#:	Voucher #:	50906	Invoice	Invoice No: 00064056	8/14/2026	Paid Amt: \$860.00
						Check Amount: \$860.00
100	55653	1134		Innovative Office Solutions		Check
			E 01	300 411 000 740 401	UNV43118 STAPLER,ECON,FULL	\$6.26
			E 01	300 411 000 740 401	TOP75327 PADS,LEGAL,LGLR,3PK,CAN	\$20.27
PO#: 11117	Voucher #:	50892	Invoice	Invoice No: 5163342	8/14/2026	Paid Amt: \$26.53
						Check Amount: \$26.53

Detail Payment Register By Check

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55654	1118		Learning A - Z		Check
			E 01 100 203 000 000 430	1 classroom renewal for Raz Kids		\$150.00
PO#:	11123	Voucher #:	50896	Invoice	Invoice No: CI-00908830	8/14/2026
						Paid Amt: \$150.00
						Check Amount: \$150.00
100	55655	01157		MetLife SBC		Check
			B 01 215 030	August Payment		\$3,584.48
PO#:		Voucher #:	50890	Invoice	Invoice No: 8.14.26	8/14/2026
						Paid Amt: \$3,584.48
						Check Amount: \$3,584.48
100	55656	3374		MREA		Check
			E 01 005 020 000 000 820	EVENT REGISTRATION FOR MIKE LEE		\$350.00
PO#:		Voucher #:	50913	Invoice	Invoice No: 8.14.26	8/14/2026
						Paid Amt: \$350.00
						Check Amount: \$350.00
100	55657	3621		Performance Office Papers		Check
			B 01 131 000	W104-8511-WHITE (3 PALLETS)		\$3,768.00
			B 01 131 000	C100-368-81-CANARY		\$112.80
			B 01 131 000	C101-367-81 PASTLE BLUE		\$169.20
			B 01 131 000	C102-369-81-PINK		\$112.80
			B 01 131 000	C106-376-81-CHERRY		\$112.80
			B 01 131 000	C107-370-81-GREEN		\$112.80
			B 01 131 000	C110-374-81-SALMON		\$100.00
			B 01 131 000	C111-372-81-GOLD		\$112.80
			B 01 131 000	C508-SCH021- PURPLE		\$189.20
PO#:	11088	Voucher #:	50897	Invoice	Invoice No: 001417	8/14/2026
						Paid Amt: \$4,790.40
						Check Amount: \$4,790.40
100	55658	1430		Scholastic Classroom Magazines		Check
			E 01 100 203 000 000 430	Kindergarten-Whitney Dhoore		\$131.56
			E 01 100 203 000 000 430	1st grade-Jen Brandel		\$137.54
			E 01 100 203 000 000 430	2nd grade-Kelly Kramer		\$163.54
			E 01 100 203 000 000 430	4th grade-Jacob Oie		\$150.96
			E 01 100 203 000 000 430	5th grade-Derek Litzau		\$213.86
			E 01 100 203 000 000 430	Shipping and Handling		\$52.84
PO#:	11100	Voucher #:	50891	Invoice	Invoice No: M7731091	8/14/2026
						Paid Amt: \$850.30
						Check Amount: \$850.30
100	55659	01283		SCHOOL SPECIALTY INC		Check
			E 01 300 411 000 740 401	2039320 X-ACTO Teacher Pro Electric Pencil		\$68.18
			E 01 300 411 000 740 401	1564851 Kleenex Signal Facial Tissue, Flat Bc		\$24.35

Detail Payment Register By Check

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55659	01283		SCHOOL SPECIALTY INC		Check
			E 01 300 411 000 740 401	059634 EXPO Whiteboard Cleaner, 8 Ounces		\$25.12
			E 01 300 411 000 740 401	1590685 Prang Duo Colored Pencils, Assortec		\$26.60
			E 01 300 411 000 740 401	1333751 Sharpie Retractable Permanent Mark		\$26.45
			E 01 300 411 000 740 401	2019623 School Smart 2-Pocket Poly Folders,		\$28.59
			E 01 300 411 000 740 401	2001985 School Smart Wireless Notebook, 1 :		\$39.93
PO#: 11119	Voucher #:	50893	Invoice	Invoice No: 308104906039	8/14/2026	Paid Amt: \$239.22
						Check Amount: \$239.22
100	55660	3509		Studies Weekly		Check
			E 01 100 203 000 000 430	MY WORLD STUDIES: NEAR AND FAR		\$218.90
			E 01 100 203 000 000 430	THE WORLD AROUND ME STUDIES WEEKI		\$228.85
			E 01 100 203 000 000 430	CONNECTING COMMUNITIES STUDIES WE		\$258.70
			E 01 100 203 000 000 430	OUR COMMUNITY STUDIES WEEKLY: PEOI		\$149.25
			E 01 100 203 000 000 430	THE UNITED STATE STUDIES WEEKLY: PA		\$238.80
			E 01 100 203 000 000 430	OUR NATION STUDIES WEEKLY: AMERICAI		\$338.30
			E 01 100 203 000 000 430	SHIPPING		\$193.43
PO#: 11090	Voucher #:	50912	Invoice	Invoice No: 561719	8/14/2026	Paid Amt: \$1,626.23
						Check Amount: \$1,626.23
100	55661	00249		SUPREME SCHOOL SUPPLY CO.		Check
			B 01 131 000	248D-NCR- PERMIT TO LEAVE BUILDING		\$70.00
			B 01 131 000	910 MRR-STUDENT CUMALATIVE RECORD		\$41.00
			B 01 131 000	40D TEACHERS PLAN BOOK		\$42.00
			B 01 131 000	M117-8-TEACHERS DAILY PLAN BOOK		\$5.75
			B 01 131 000	36- TEACHERS DAILY REFERENCE		\$9.00
			B 01 131 000	Freight		\$17.48
PO#: 11085	Voucher #:	50911	Invoice	Invoice No: 206328	8/14/2026	Paid Amt: \$185.23
						Check Amount: \$185.23
100	55662	00272		SW/WC SERVICE COOPERATIVES		Check
			E 01 005 105 000 000 820	SMART SYSTEM CONTRACT		\$3,696.75
			E 01 005 110 000 000 820	MARSS CONTRACT		\$671.08
			E 01 005 850 000 302 305	HEALTH & SAFETY CONTRACT		\$1,303.24
PO#:	Voucher #:	50914	Invoice	Invoice No: 82615	8/14/2026	Paid Amt: \$5,671.07
						Check Amount: \$5,671.07

Detail Payment Register By Check

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55663	01088		TOWN & COUNTRY GLASS INC		Check
			E 01 005 850 824 000 305	Remaining Auth Funds Fees for Services		\$4,290.00
PO#:	Voucher #:	50895	Invoice	Invoice No: 26016	8/14/2026	Paid Amt: \$4,290.00
						Check Amount: \$4,290.00
100	55664	2494		Tuttle, Amy		Check
			E 01 005 760 000 720 360	TRANSPORTATION REIMBURSEMENT 25/26		\$144.00
PO#:	Voucher #:	50899	Invoice	Invoice No: 8.14.26	8/14/2026	Paid Amt: \$144.00
						Check Amount: \$144.00
100	55665	01150		Verified Credentials		Check
			E 01 005 718 000 342 311	BACKGROUND SCREENING JULY 2026		\$38.75
PO#:	Voucher #:	50907	Invoice	Invoice No: 1140	8/14/2026	Paid Amt: \$38.75
						Check Amount: \$38.75
100	55666	1602		Verizon Wireless		Check
			E 01 005 020 000 000 320	SUPERINTENDENT		\$50.24
			E 01 005 020 000 000 320	SUPERINTENDENT- EQUIPMENT		\$37.49
			E 01 300 050 000 000 320	PRINCIPAL		\$49.56
			E 01 300 050 000 000 320	PRINCIPAL-EQUIPMENT		\$37.49
			E 01 300 292 311 000 320	AD		\$49.56
			E 01 300 292 311 000 320	AD EQUIPMENT		\$37.49
PO#:	Voucher #:	50901	Invoice	Invoice No: 6149342481	8/14/2026	Paid Amt: \$261.83
						Check Amount: \$261.83
100	55667	3644		AVID		Check
			E 01 005 610 000 313 820	REGIONAL PATH TRAINING		\$1,398.00
PO#:	Voucher #:	50956	Invoice	Invoice No: INV017028	8/24/2026	Paid Amt: \$1,398.00
						Check Amount: \$1,398.00
100	55668	2088		BSN Sports		Check
			E 01 300 292 000 000 402	MENS SINGLET-SMALL		\$39.50
			E 01 300 292 000 000 402	MENS SINGLET-MED		\$316.00
			E 01 300 292 000 000 402	MENS SINGLET-LARGE		\$316.00
			E 01 300 292 000 000 402	MENS SINGLET-XLG		\$118.50
			E 01 300 292 000 000 402	MENS SINGLET-2XL		\$118.50
			E 01 300 292 000 000 402	MENS SINGLET-3XL		\$79.00
			E 01 300 292 000 000 402	MENS SHORTS-SMALL		\$39.50
			E 01 300 292 000 000 402	MENS SHORTS-MED		\$316.00
			E 01 300 292 000 000 402	MENS SHORTS-LARGE		\$316.00
			E 01 300 292 000 000 402	MENS SHORTS-XLG		\$118.50

Detail Payment Register By Check

9/15/2026

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55668	2088		BSN Sports		Check
			E 01	300 292 000 000 402	MENS SHORTS-3XL	\$79.00
			E 01	300 292 420 000 401	MENS SHORTS -2XL	\$118.50
			E 01	300 292 420 000 401	WOMENS SINGLET-XSM	\$39.50
			E 01	300 292 420 000 401	WOMENS SINGLET-SM	\$158.00
			E 01	300 292 420 000 401	WOMENS SINGLET-MED	\$316.00
			E 01	300 292 420 000 401	WOMENS SINGLET-LG	\$118.50
			E 01	300 292 420 000 401	WOMENS SINGLET-XLG	\$118.50
			E 01	300 292 420 000 401	WOMENS SINGLET=2XL	\$39.50
			E 01	300 292 420 000 401	WOMNES SHORTS-XSM	\$39.50
			E 01	300 292 420 000 401	WOMENS SHORTS-SM	\$158.00
			E 01	300 292 420 000 401	WOMENS SHORTS-MED	\$316.00
			E 01	300 292 420 000 401	WOMENS SHORTS -LG	\$118.50
			E 01	300 292 420 000 401	WOMENS SHORTS-XL	\$118.50
			E 01	300 292 420 000 401	WOMENS SHORTS-2XL	\$39.50
			E 01	300 292 000 000 402	Freight	(\$0.01)
			E 01	300 292 420 000 401	Freight	\$118.90
			E 01	300 292 000 000 402	Freight	\$129.96
PO#: 11111	Voucher #:	50952	Invoice	Invoice No: 934820029	8/24/2026	Paid Amt: \$3,803.85
						Check Amount: \$3,803.85
100	55669	2598		Cash		Check
			E 01	300 292 311 000 401	BEGINNING YEAR CASH	\$2,500.00
PO#:	Voucher #:	50951	Invoice	Invoice No: 8.24.26	8/24/2026	Paid Amt: \$2,500.00
						Check Amount: \$2,500.00
100	55670	01342		Cheer Zone		Check
			E 01	300 296 419 000 401	Maroon pom poms	\$219.80
			E 01	300 296 419 000 401	Gold pom poms	\$219.80
			E 01	300 296 419 000 401	Freight	\$37.42
PO#: 11133	Voucher #:	50953	Invoice	Invoice No: SI-235748	8/24/2026	Paid Amt: \$477.02
						Check Amount: \$477.02
100	55671	2573		Dashir Management Services Inc		Check
			E 01	005 810 810 000 305	SEPTEMBER SERVICES	\$25,619.82
			E 01	005 810 810 000 305	CREDIT	(\$222.30)
PO#:	Voucher #:	50958	Invoice	Invoice No: 9441	8/24/2026	Paid Amt: \$25,397.52
						Check Amount: \$25,397.52

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
100	55672	1923		Frontline Technologies, Inc.		Check
			E 01 005 110 000 000 305	APPLICANT TRACKING		\$3,101.90
PO#:	Voucher #:	50959	Invoice	Invoice No: INVUS247245	8/24/2026	Paid Amt: \$3,101.90
						Check Amount: \$3,101.90
100	55673	3711		Goodheart-Willcox Publisher		Check
			E 01 100 203 000 000 460	TE COMPREHENSIVE HEALTH HS		\$147.00
			E 01 100 203 000 000 460	SHIPPING		\$25.28
PO#: 11134	Voucher #:	50954	Invoice	Invoice No: INV09859335	8/24/2026	Paid Amt: \$172.28
						Check Amount: \$172.28
100	55674	2483		Greater MN Communications		Check
			E 01 005 110 000 000 401	WINDOW		\$647.20
			E 01 005 110 000 000 401	NO WINDOW		\$638.00
PO#:	Voucher #:	50955	Invoice	Invoice No: 36118	8/24/2026	Paid Amt: \$1,285.20
						Check Amount: \$1,285.20
100	55675	3716		Imperial Brady		Check
			E 01 005 810 810 000 401	Custodian Materials		\$53.59
PO#:	Voucher #:	50969	Invoice	Invoice No: 42810582	8/24/2026	Paid Amt: \$53.59
						Check Amount: \$53.59
100	55676	1134		Innovative Office Solutions		Check
			E 01 300 270 000 000 401	UNV55400 PENCIL,#2,UNIVERSAL		\$1.12
PO#: 11140	Voucher #:	50961	Invoice	Invoice No: IN5177470	8/24/2026	Paid Amt: \$1.12
			E 01 300 411 000 740 401	SUPPLIES		\$26.53
PO#:	Voucher #:	50960	Invoice	Invoice No: IN5163342	8/24/2026	Paid Amt: \$26.53
						Check Amount: \$27.65
100	55677	01157		MetLife SBC		Check
			B 01 215 030	DENTAL INSURANCE		\$3,337.96
PO#:	Voucher #:	50962	Invoice	Invoice No: 8.24.26	8/24/2026	Paid Amt: \$3,337.96
						Check Amount: \$3,337.96
100	55678	1579		Music Mart		Check
			E 01 300 258 233 000 430	DRAGON LORD-STANDRIDGE		\$60.00
			E 01 300 258 233 000 430	BELL CAROL ROCK		\$65.00
			E 01 300 258 233 000 430	REVENGE OF THE DUST BUNNIES		\$60.00
			E 01 300 258 233 000 430	20% DISCOUNT		(\$34.00)
PO#: 11128	Voucher #:	50963	Invoice	Invoice No: 2063150 & 2062316	8/24/2026	Paid Amt: \$151.00
						Check Amount: \$151.00

Detail Payment Register By Check

9/15/2026

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Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202702-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
100	55679	00238		Nasco Education, LLC/ School Specialty, LLC		Check			
			E 01	300 270 000 000 401	9725359(B) Bic Round Stic Ballpoint Pens Bl:	\$5.40			
			E 01	300 270 000 000 401	Freight	\$19.95			
PO#:	11141	Voucher #:	50964	Invoice	Invoice No: 969209	8/24/2026	Paid Amt:	\$25.35	
							Check Amount:	\$25.35	
100	55680	3315		Pink's Hardware Store		Check			
			E 01	005 810 193 000 401	ANT LIQUID	\$6.27			
			E 01	005 810 193 000 401	PAINT SUPPLIES	\$14.24			
			E 01	005 810 193 000 401	NUTS, BOLTS & SCREWS	\$1.49			
			E 01	005 810 193 000 401	FACIAL TISSUE	\$95.92			
			E 01	005 810 193 000 401	CABLE TIE	\$9.79			
			E 01	005 810 193 000 401	STEEL WOOL	\$4.49			
PO#:		Voucher #:	50965	Invoice	Invoice No: 68935	8/24/2026	Paid Amt:	\$132.20	
							Check Amount:	\$132.20	
100	55681	2520		RAM Mutual Insurance Company		Check			
			E 01	005 110 000 000 270	AUDIT	\$2,270.00			
PO#:		Voucher #:	50966	Invoice	Invoice No: 8.24.26	8/24/2026	Paid Amt:	\$2,270.00	
							Check Amount:	\$2,270.00	
100	55682	2786		Xcel Energy Solutions		Check			
			E 01	005 810 184 000 330	MONTHLY CHARGES	\$8,346.16			
PO#:		Voucher #:	50968	Invoice	Invoice No: 004512	8/24/2026	Paid Amt:	\$8,346.16	
							Check Amount:	\$8,346.16	
							Report Total:	\$278,256.86	

Dashir Management Services, Inc.

www.dashirmanagement.com

Lester Prairie School District

September 2026

Custodial / Maintenance Report

Personnel Information

We are currently fully staffed.

Training Conducted

The OSHA required safety training on Confined Space Awareness was conducted on September 1, 2026.

Inspections

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

Progress on Projects

- Handrail for elementary entrance was approved and should be installed over MEA.
- Filters for rooftop units and air handlers have been ordered.
- Software update and preventative maintenance on HVAC controls was installed on September 11.
- Worked with UHL on reheat valve issue on RTU#7.
- Looking into obtaining quotes and possible solutions from landscapers to fix rain drainage path by sidewalk going down to the playground.

Comments

Open house went well. Volleyball games have started up, and the start of the school year is going well so far. I am working with my new custodians on time management and getting used to school year cleaning and what is expected.

Respectfully Submitted,
Lisa Hins
Facility Manager

NYC CLASS TRIP ITINERARY OVERVIEW

Lester Prairie Class of 2027 • 4 Days & 3 Nights in New York City

-  **Iconic Landmarks**
-  **Broadway & Arts**
-  **Sports & Culture**
-  **Authentic Dining**

DAILY ITINERARY HIGHLIGHTS

DAY 1: Arrival & Central Park

Central Park Stroll

Relax and explore 843 acres of lawns, winding paths, and scenic lakes in Midtown.

Welcome Dinner

Dinner at *Gayle's Broadway Rose* featuring singing waitstaff performing musical theater hits.

DAY 2: Midtown, Media & Broadway

Top of the Rock Observation Deck

Panoramas from the 70th-floor open-air roof deck at Rockefeller Center.

NBC Studio Tour

Behind-the-scenes access to iconic TV studios (SNL, Jimmy Fallon).

Madison Square Garden Tour

75-minute all-access tour of "The World's Most Famous Arena".

Arte Museum Immersive Art

Digital media exhibition combining nature visuals with Orsay masterpieces.

John's Pizzeria & Broadway Show

Coal-fired brick oven pizza in Times Square followed by a live Broadway musical!

DAY 3: Exploration & Scavenger Hunt

Brooklyn Bridge Walk

Pedestrian stroll over the East River with sweeping skyline vistas.

Chelsea Market & Scavenger Hunt

Explore Meatpacking District's premier food hall, followed by interactive CASHUNT games across Manhattan.

Times Square & Dave & Buster's

Free time in Times Square and group dinner with arcade entertainment.

DAY 4: History, Culture & Return Flight

Statue of Liberty & Ellis Island

Scenic ferry trip from Battery Park to historic national monuments.

National 9/11 Memorial & Museum

Honoring history and victims with a deep dive into the 2001 & 1993 events.

Chinatown & Little Italy Stroll

Vibrant neighborhoods rich in culture, dim sum, cannolis, and heritage.

FEATURED TRIP ATTRACTIONS

Skylines & Historic Landmarks

- Top of the Rock
- Brooklyn Bridge
- Statue of Liberty
- Ellis Island
- Central Park

Experience New York's iconic visual anchors from open-air observation decks, historic bridges, and harbor ferries.

Entertainment & Interactive Media

- Broadway Show
- NBC Studio Tour
- Arte Museum
- NYC Scavenger Hunt

Step backstage at NBC, immerse yourself in multisensory digital art, compete in a citywide hunt, and watch a Broadway show.

Culture, Sports & History

- Madison Square Garden
- 9/11 Memorial
- Chinatown
- Little Italy

Tour the home of the Knicks & Rangers, honor national history, and explore authentic ethnic neighborhoods.

Iconic Culinary Destinations

- Chelsea Market
- John's Pizzeria
- Gayle's Broadway Rose
- Dave & Buster's

Enjoy coal-fired NYC pizza, food hall delicacies, singing waiter entertainment, and classic treats.

TRIP ESSENTIALS & LOGISTICAL DETAILS

Authentic Subway Experience

Guided travel on the NYC subway system for an authentic big-city commuting experience.

Accommodations

3 nights conveniently located near a metro station for quick access to all Midtown & Downtown attractions.

Seamless Transportation

Includes dedicated licensed tour guides throughout the trip and private motorcoach transfer for return flight.

Destination: New York City, NY

Group: LP Class of 2027

Travel Dates: April 3–6



Lester Prairie Public School

Cardiac Emergency Response Plan

Date adopted by School Board:

Date of Last Revision: 8/25/2026

Cardiac Emergency Response Plan

This plan template is based on the Minnesota Department of Education's (MDE's) model plan guidance for school districts and charter schools to meet the requirements in [Minnesota Statutes 2025, section 121A.241](#) and [Minnesota Statutes 2024, section 121A.035](#) and supports a school's development of a cardiac emergency response plan (CERP).

Purpose and Integration

The CERP provides a comprehensive strategy for responding to sudden cardiac arrest (SCA) on school grounds. The plan should become an addendum to the **Crisis Management Policy** and be included in a building-level crisis management plan under crisis-specific procedures for cardiac emergencies.

List of Abbreviations

Abbreviations	Definitions
AED	automated external defibrillator
CERP	cardiac emergency response plan
CERT	cardiac emergency response team
CPR	cardiopulmonary resuscitation
EMS	emergency medical services
SCA	sudden cardiac arrest

Definition of Sudden Cardiac Arrest

Sudden cardiac arrest (SCA), as defined by the American Heart Association, as a sudden and unexpected loss of heart function caused by an irregular heart rhythm and can occur with or without a known heart condition. This disruption prevents effective blood circulation, and without immediate intervention, can cause loss of consciousness, collapse, and death within minutes.

Signs of arrest may include one or more of the following:

- Unresponsiveness
- Abnormal or absent breathing
- seizure-like movements
- In some cases, SCA may occur immediately after a sudden, forceful direct hit to the chest

Cardiac Emergency Response Team (CERT)

The school administrator in each building designates available and willing school staff including school nurses, physical education teachers, activities directors, coaches, office and maintenance staff, staff overseeing recess, and any other staff who are present before, during, or after the school day. Best practice suggests including at least five people or 10% of overall staff (AHA, 2025). Minnesota Statutes 2025, section 121A.241, subdivision 2(1).

The school administrator has selected the following staff members to lead emergency medical responses.

Staff Name	Role	CPR/AED Certification Date
Kim Schauer (Health Office)	CERP Coordinator	
Mike Lee (Principal)	CERT Member	
Ross Scheevel (AD)	CERT Member	
Melissa Berget (Admin Assistant)	CERT Member	
Ashley Alberts (Paraprofessional)	CERT Member	
Wes Kapping (Special Education/Coach)	CERT Member	
Kim Dye	CERT Member	

Automated External Defibrillator (AED) Locations

AEDs must be placed in high-traffic, accessible locations (e.g., cafeterias, gymnasiums) to ensure **retrieval and delivery ideally within 3 minutes** of notification of the emergency.

AED Registry

[Minnesota Statutes 2024, section 403.51](#), states that a person who purchases or obtains a public access AED shall register that device with an AED registry within 30 working days of receiving the AED. Register public access devices with the **National Emergency AED Registry (NEAR)** via [PulsePoint AED](#).

Maintenance

Schools are required to provide routine maintenance of AEDs and should consult with their district or charter school's health and safety or facilities team to determine best practices for proper installation and maintenance of AEDs, including a process for regular safety checks. Minnesota Statutes 2025, section 121A.241, subdivision 2(3).

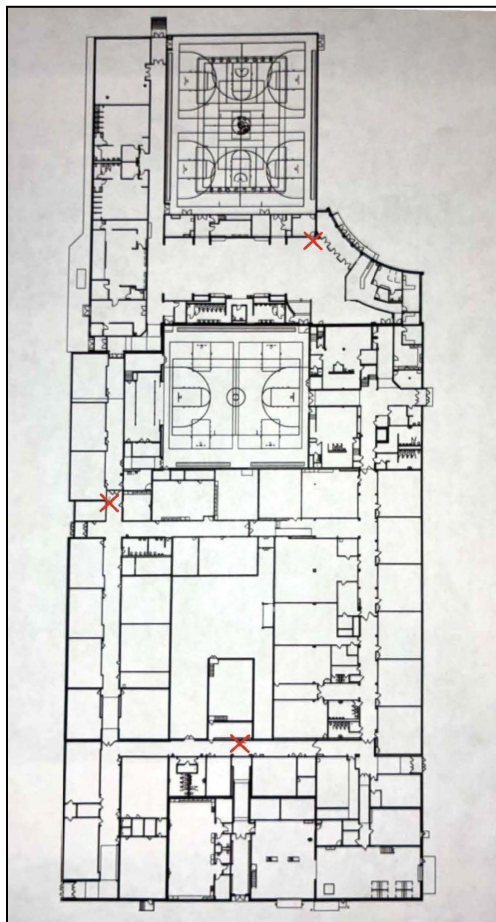
This plan designates the following school staff or department to maintain AED registry and maintenance of equipment including regular safety checks to verify expiration dates for device pads and batteries and to ensure equipment is functioning properly:

Staff/Department Name	Role	Responsibility
Kim Schauer	Health Office UAP	AED registry, regular safety checks, verify pad/battery expirations

AED Site Map

This plan references site maps with indoor and outdoor locations for all buildings on campus.

Site map and AED locations:



AED Location	Nearest High-Traffic Area	Co-located Items
Main Entrance in Cafeteria	Cafeteria and large Gym	naloxone
West Hallway	Hallway and small gym	
South Hallway	Hallway	

Communication Plan

How to Activate the CERT and Local Emergency Medical Services (EMS)

Discuss Roles and Responsibilities

Identify and discuss specific tasks within the emergency response team. CERT members should be prepared to assist in multiple roles if necessary to account for when staff are absent or not available at the time of the emergency response.

1. Staff member to call 911
2. Staff member to retrieve the AED
3. Staff member to meet EMS at the quickest entry point to access the scene
4. Staff member to clear the area and manage possible crowds
5. Staff members to assist with compressions and AED use
6. Staff member to document the event timeline and transition report to EMS

Communication

Communication is a critical component in the team's efficient emergency response. CERTs should determine a communication plan that includes two-way communication covering all areas of the school's campus, both inside and outside of the facility.

The following plan outlines how staff members activate local EMS and the CERT in a consistent manner using overhead page, two-way radio, phone, or other communication device with consideration for confidentiality.

- **Initial Alert:** Any staff member witnessing a collapse should immediately call 911
- **Internal Notification:** Activate the CERT via *[insert the school's preferred plan for communication e.g., Overhead Page, Two-Way Radio, or Phone]*

- **Standard Script:** "There is a cardiac emergency in [*specific location*] and 911 has been called"
- **Building Status:** School will be placed in a "**hold**" for medical emergency to clear hallways

Integration of Local EMS with School CERP

School administrators and CERT members develop and implement the CERP in cooperation with relevant local emergency responders, school district health and safety officials, school nurses, athletic staff, and other members of the school or community medical team. The school's CERP with locations of onsite AEDs is provided, along with facility diagrams and site plans to first responders, as requested. Minn. Stat. 121A.241, subd. 2(4) (2025).

The school administrator has designated Kim Schauer as the person responsible for updating and distributing the CERP annually.

Training and Practice Drills

Staff Training

Training is the educational process of learning how to recognize sudden cardiac arrest, call 911, perform quality chest compressions, and use an AED. School staff and coaches are encouraged to annually review the school's CERP and learn Hands-Only CPR and AED use to strengthen the school-wide readiness and timely response for cardiac emergencies.

CERT Certification

Certification formally recognizes a person's proficiency in performing CPR and AED use. Certification is obtained through a nationally recognized organization, such as American Heart Association, the American Red Cross, and others, and includes written and hands-on testing of competency.

Emergency Response Team members are encouraged to maintain CPR/AED certification, renewed at least every two years through a nationally recognized organizations like American Heart Association or American Red Cross.

Student Instruction and Practice

Minnesota law requires grade 7-12 students receive onetime CPR and AED use instruction with hands-on practice as part of the curriculum. Minnesota Statutes 2025, section 120B.236. Schools should consider instructing students on the building's AED locations and how to initiate the emergency response team.

Annual Drills:

Research shows that having a written and practiced CERP with regular practice drills can increase the chance of survival to 70% compared to less than 10% without such practice (Evans, 2024). Minnesota Statutes 2025, section 121A.241, subdivision 2(5) requires schools to conduct **annual drills** involving staff

and students. A successful drill is defined by the American Heart Association as full completion of the protocol in **5 minutes or less**.

The school's plan for practice drills is as follows:

Practice Drill	Students/Staff Involved:	Location:	Drill Format and Time to Complete:

Cardiac Emergency Response Protocol

Although most school staff do not have a background in the medical field, it is possible that a situation will arise that requires quick action from staff to successfully respond to a medical emergency. This protocol provides step-by-step guidance that all staff can follow in the event of a cardiac emergency.

Scenario: A person is found on the ground, not responding to verbal prompts or physical touch. The person is observed to have abnormal breathing (irregular breaths, gasping, or not breathing at all), and may begin to show seizure-like movements or convulsions. You need to take immediate action.

1. **Recognize signs of SCA** (may include one or more of the following).
 - Not moving, unresponsive, or unconscious
 - Not breathing normally (e.g., irregular breathing patterns, gasping or gurgling, or may not be breathing at all)
 - Seizure or convulsion-like movements
2. **Call 911:** Direct a specific person to call and stay on the line and answer dispatcher questions
 - Provide building address: **[insert school address]** and include closest entry point, if possible, (e.g., "Door A")
 - Explain the person's condition and symptoms
 - Listen carefully to the dispatcher for additional guidance
3. **Activate CERT:** Use the internal communication plan to alert the team. *"There is a cardiac emergency in [specific location] and 911 has been called."*
 - Schools follow communication procedures within the crisis management plan for placing the school or area of the school in a **"hold"** for medical emergency.
4. **Retrieve AED:** Designate a person to retrieve the nearest AED.
5. **Start CPR:** Place the unresponsive person on their back, on a firm, flat surface and begin chest compressions (100-120 per minute).

- Use 2-hands placing heel of one hand in the center of the chest, on the lower half of the breastbone, and the other hand directly on top, interlock fingers (use one hand for smaller adults and children).
 - If you are able and willing to provide rescue breaths, use a barrier mask and provide 2 breaths after 30 compressions.
 - Continue compressions until EMS arrives.
6. **Turn on the AED:** Apply the pads and follow all audio/visual prompts.
 7. **Transfer Care:** Report the time found and CPR start time to EMS.
 8. **Document:** A designated CERT member must record all event timings and conditions.

Post-Event Procedures

- **Notification:** Notify emergency contacts following the crisis management plan.
- **AED Data:** Provide AED data to medical providers if requested.
- **After-Action Review:** CERT members should debrief to identify successes and improvements to the plan.
- **Mental Health Support:** Implement a plan for supporting staff and student mental health needs following their participation in or observation of the event. The plan may include support through the Employee Assistance Program or Regional Crisis Response Team ([Minnesota Statewide Crisis Management Team](#)).

Annual Review

The School Board and CERP Coordinator will review this plan annually to ensure it reflects current evidence-based best practices. Minnesota Statutes 2025, section 121A.241, subdivision 2 (6).

Planning and evaluation tools are provided in the MDE Model CERP for Schools, Appendix B.

Legal References

- Minnesota Statutes 2025, section 121A.241 Cardiac Emergency Response Plan
- Minnesota Statutes 2025, section 121A.035 Crisis Management Policy
- Minnesota Statutes 2025, section 120B.236 CPR and AED Instruction
- Minnesota Statutes 2025, section 403.51 Automatic External Defibrillation; Registration
- Minnesota Statutes 2025, section 604A.01 Good Samaritan Law

References

American Heart Association. (2025). Cardiac emergency response plan and protocol.

https://cpr.heart.org/en/-/media/CPR-Files/Training-Programs/2025-CERP/Cardiac-Emergency-Response-Plan-and-Protocol042025.pdf?sc_lang=en

Evans S, Legg M. (2024). Cardiac emergency response plan: Is your school prepared? NASN School Nurse, 39(4):175-180. <https://doi.org/10.1177/1942602X231201087>

Resources

Project ADAM resources. Adapted from Project ADAM National resources; for additional resources please visit www.projectadam.com/Heartsafeschools.

[Children's Minnesota – Project ADAM;](https://www.childrensmn.org/services/care-specialties-departments/cardiovascular-program/conditions-and-services/project-adam/)

<https://www.childrensmn.org/services/care-specialties-departments/cardiovascular-program/conditions-and-services/project-adam/>

FACILITIES USE AGREEMENT

August 15, 2026 to August 14, 2041

Facilities Use Agreement between the City of Lester Prairie and Lester Prairie School District:

- The City of Lester Prairie shall issue quarterly itemized invoices to the Lester Prairie School District for all maintenance and service requests.
- The City and the School District will each allocate \$2,500 annually to a Capital Improvement Project (CIP) certificate for future upgrades, subject to yearly review.
- 50% Maintenance items required for League Play
 - Up to \$5,000/year (\$2,500 from the City; \$2,500 from the School District)
- Anything above \$5,000, the City and the School District would need to meet to discuss.
- All Capital Improvements require a discussion between the School District and the City.
- Restrooms returned to prior condition after events.
- This agreement may be cancelled by either party at any time, for any reason, with a 30-day termination notice.

8-19-26
DATE


CITY OF LESTER PRAIRIE

DATE

LESTER PRAIRIE SCHOOL DISTRICT

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	2021 MARKET VALUE	381,756,100			
B.	PUPIL DATA	1	2	2022 MARKET VALUE	469,070,400			
			3	2023 MARKET VALUE	527,567,921			
II.	INITIAL COMPUTATIONS BY FUND		4	2024 MARKET VALUE	564,739,670			
A.	GENERAL	2	5	2025 MARKET VALUE	581,742,595			
B.	COMMUNITY SERVICE	12						**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13						MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16						
				REFERENDUM MARKET VALUE (RMV)				
			6	2021 RMV	275,816,025	36	2023-24 RES ADM (ACT)	530.97
III.	ADJUSTMENTS BY FUND		7	2022 RMV	343,553,600	37	2024-25 RES ADM (ACT)	525.63
A.	GENERAL	17	8	2023 RMV	364,510,000	38	2025-26 RES ADM (PRE)	510.03
B.	COMMUNITY SERVICE	24	9	2024 RMV	371,383,500	39	2026-27 RES ADM (EST)	502.00
C.	GENERAL DEBT	24	10	2025 RMV	394,870,401	40	2027-28 RES ADM (EST)	487.00
D.	OPEB/PENSION DEBT	24				41	2028-29 RES ADM (EST)	487.00
				NET TAX CAPACITY (NTC)			**RESIDENT PUPIL UNITS**	
IV.	ABATEMENT ADJUSTMENTS	24						
			11	2021 NTC	3,589,070	42	2023-24 RES PU (ACT)	584.85
V.	OFFSET ADJUSTMENTS	26	12	2022 NTC	4,455,025	43	2024-25 RES PU (ACT)	579.16
			13	2023 NTC	4,954,668	44	2025-26 RES PU (PRE)	564.26
VI.	TACONITE ADJUSTMENTS	27	14	2024 NTC	5,205,843	45	2026-27 RES PU (EST)	555.40
			15	2025 NTC	5,391,187	46	2027-28 RES PU (EST)	538.40
VII.	LEVY AND AID SUMMARY	29						
VIII.	TOTAL LEVY LIMITATION	29						
				SALES RATIO			**ADJUSTED ADM**	
			16	2021 SALES RATIO	95.1%	47	2023-24 ADJ ADM (ACT)	453.05
			17	2022 SALES RATIO	88.2%	48	2024-25 ADJ ADM (ACT)	430.75
			18	2023 SALES RATIO	89.9%	49	2025-26 ADJ ADM (PRE)	408.84
			19	2024 SALES RATIO	95.5%	50	2026-27 ADJ ADM (EST)	379.00
			20	2025 SALES RATIO	95.8%	51	2027-28 ADJ ADM (EST)	363.00
						52	2028-29 ADJ ADM (EST)	349.00
				UNLIMITED ADJUSTED NTC (UANTC)			**ADJUSTED PUPIL UNITS**	
			21	2021 UANTC=(11)/(16)=	3,771,078			
			22	2022 UANTC=(12)/(17)=	5,047,308	53	2023-24 ADJ PU (ACT)	500.24
			23	2023 UANTC=(13)/(18)=	5,511,356	54	2024-25 ADJ PU (ACT)	474.17
			24	2024 UANTC=(14)/(19)=	5,446,313	55	2025-26 ADJ PU (PRE)	452.73
			25	2025 UANTC=(15)/(20)=	5,625,476	56	2026-27 ADJ PU (EST)	420.40
						57	2027-28 ADJ PU (EST)	402.40
				ADJUSTED NTC (ANTC)			**VOLUNTARY PRE-K ADJUSTED ADM**	
			26	2021 ANTC	3,771,078			
			27	2022 ANTC	4,487,583	58	2023-24 ADJ VPK ADM	
			28	2023 ANTC	5,340,224	59	2024-25 ADJ VPK ADM	
			29	2024 ANTC	5,446,313	60	2025-26 ADJ VPK ADM	
			30	2025 ANTC	5,625,476	61	2026-27 ADJ VPK ADM	
						62	2027-28 ADJ VPK ADM	
				AG MODIFIED ANTC FOR LTFM			**VOL PRE-K ADJUSTED PUPIL UNITS**	
			31	2021 AG MODIFIED ANTC	3,252,272			
			32	2022 AG MODIFIED ANTC	3,870,204	63	2023-24 ADJ VPK PU	
			33	2023 AG MODIFIED ANTC	4,574,895	64	2024-25 ADJ VPK PU	
			34	2024 AG MODIFIED ANTC	4,562,333	65	2025-26 ADJ VPK PU	
			35	2025 AG MODIFIED ANTC	4,790,087	66	2026-27 ADJ VPK PU	</

PUPIL DATA CONT			***PENSION ADJUSTMENT REVENUE***			***ENGLISH LEARNER (EL) CONT***		
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)			105	PENSION ADJUST ALLOWANCE (FY 2027 GEN ED REV REPORT, LINE 42)		120	EL CONCENTRATION RATIO=(116)/(119) =	.12947658
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			106	INITIAL PENSION ADJ REV = (57)X(105) =		121	EL CONCENTRATION FACTOR=LSR OF 1 OR (120)/0.115 =	1.00000000
68	2023-24 EXT ADM (ACT)	.22	107	FY 2027 RETIRE SALARY	2,076,181.83	122	EL PUPIL UNITS = (116)X(121) =	47.00
69	2024-25 EXT ADM (ACT)		108	PENSION ADJUST RATE	.0231	123	EL CONCENTRATION REV = (122)X\$630 =	29,610.00
70	2025-26 EXT ADM (PRE)		109	RETIRE PENSION ADJUST = (107)X(108) =	47,959.80	124	DISTRICT EL REV+EL CONCEN REV =(118)+(123) =	113,035.00
71	2026-27 EXT ADM (EST)		110	TOTAL PENSION ADJ REV = (106)+(109) =	47,959.80	125	EL CROSS SUBSIDY (FEB 2026 FORECAST EST. SUBJECT TO CHANGE) =	2,445.78
72	2027-28 EXT ADM (EST)		**GIFTED & TALENTED REVENUE**			**SPARSITY REVENUE**		
73	2028-29 EXT ADM (EST)		111	GIFTED & TALENTED REV = (57)X\$13.00 =	5,231.20	126	ATTENDANCE AREA FOR SPARSITY	41.59
GENERAL EDUCATION REVENUE			**EXTENDED TIME REVENUE**			127	DIST TO NEAREST HS	12.0
BASIC REVENUE			78	2027-28 EXT PU (EST)		128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	16.8
100	FY 2028 FORMULA ALLOW	7,892	112	EXTENDED TIME REVENUE = (78)X\$5,117 =		129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	
57	2027-28 ADJ PU (EST)	402.40	**COMPENSATORY REVENUE**			130	2026-27 ADM SRV, 7-12	204.06
101	BASIC REVENUE = (57)X(100) =	3,175,740.80	113	FY 2028 COMPENSATORY (FEB 26 FORECAST EST. SUBJECT TO CHANGE)=	210,995.16	131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	.34003350
DECLINING ENROLLMENT REV			114	COMPENSATORY PILOT		132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	
56	2026-27 ADJ PU (EST)	420.40	115	TOTAL COMPENSATORY REV = (113)+(114) =	210,995.16	133	ELEM SPARSITY REVENUE (SEE WEBSITE)	
57	2027-28 ADJ PU (EST)	402.40	**ENGLISH LEARNER (EL)**			134	PRELIM SPARSITY REVENUE = (132)+(133) =	
102	DECLINING PUPIL UNITS=GREATER OF ZERO OR (56)-(57)=	18.00	116	2027-28 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	47.00	135	FY 2027 SPARSITY REV (FY 2027 GEN ED REV REPORT, LINE 86)	
103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,209.76	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =	47.00			
104	DECLINING ENROLL REV = (102)X(103) =	39,775.68	118	EL REVENUE = (117)X\$1,775 =	83,425.00			
			119	2027-28 ADM SRV (EST)	363.00			

SPARSITY REVENUE CONT			***TRANSPORTATION SPARSITY CONT***			***INITIAL GEN ED REVENUE***		
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO	149	FY 2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST)	221,724.64	101	BASIC	3,175,740.80
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137)=(134)		150	FY 2026 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	232,810.87	104	DECLINING ENROLL	39,775.68
			151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	219,239.68	110	PENSION ADJUSTMENT	47,959.80
						111	GIFTED & TALENTED	5,231.20
						112	EXTENDED TIME	
						115	COMPENSATORY REVENUE	210,995.16
						124	EL REVENUE	113,035.00
						125	EL CROSS SUBSIDY REV	2,445.78
						137	SPARSITY	
						140	SMALL SCHOOLS	127,146.33
						160	TRANSPORT SPARSITY	63,225.09
57	2027-28 ADJ PU (EST)	402.40	152	FY 2027 BASIC REVENUE (2026-27 GEN ED REV REPORT LINE 36)	3,348,251.40	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(115) +(124)+(125)+(137) +(140)+(160) =	3,785,554.84
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	.58083333	153	TRANSPORTATION PORTION OF FY 2027 BASIC REVENUE = (152)X.0466 =	156,028.52			
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	315.97	154	FY 2027 TRANSP SPARSITY REV(2026-27 GEN ED REV REPORT, LINE 107)	72,870.12		**OPERATING CAPITAL**	
140	SMALL SCHOOLS REVENUE = (57)X(139) =	127,146.33	155	FY 2027 CHARTER TRANSP ADJ REV (2026-27 GEN ED REV REPORT, LINE 299)		162	AVE BUILDING AGE (EST) (NOT > 50 YEARS)	31.61
			156	REIMBURSE OF TRANS FOR PREGNANT AND PARENTING TEENS		163	MAINTENANCE COST INDEX = 1+[.01X(162)] =	1.3161
			157	FY 2027 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	228,898.64	164	OPERATING CAPITAL ALLOWANCE=\$79 +[\$109X(163)] =	222.45
			158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =		165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE = \$2 =	2
			159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =		166	YEAR ROUND PU SERVED	
			160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =	63,225.09	167	OPERATING CAP REVENUE =[(57)X(164)]+[(57)X(165)] +[(166)X\$31] =	90,318.68
						168	UNEQUALIZED REVENUE = (57)X(165) =	804.80
							LOCAL OPTIONAL REVENUE	
141	ATTENDANCE AREA	41.59				169	MAX LOCAL OPT ALLOW	724
142	SQUARE MILES PER RES PU=(141)/(46) =	.0772				170	FY 2028 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
143	SPARSITY INDEX=GTR OF (142) OR 0.2 =	.2000				57	2027-28 ADJ PU (EST)	402.40
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =	.0772				171	LOCAL OPTIONAL REVENUE = (170)X(57) =	291,337.60
145	PRELIM TOTAL TRANSPORT ALLOWANCE =[(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	524.89						
146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)] =	157.12						
147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	63,225.09						
148	FY 2027 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST)	219,239.68						

LOCAL OPTIONAL REVENUE CONT			***REF AUTH WITH INFLATION CONT***			***REFERENDUM CAPS CONT***		
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION		199	FY 2028 ALT CAP STARTING POINT	
173	TIER 2 LOR CAP/APU	424		AMOUNT SUBJECT TO CPI			FY 2021 GENED REV RPT,	
							LINE (137)+\$300 =	625.52
174	TIER 1 LOR=LSR OF		188	CPI APPLIED TO		200	FY 2028 ALT CAP =[(199)X(197)]	
	= (170) OR (172) =	300.00		PERMANENT SUBTRACTION			-\$300 =	519.06
				= (187)X[(185)-1] =				
175	TIER 2 LOR=[LSR OF 170		189	ADDED BY ELECTIONS		137	SPARSITY REVENUE	
	OR (173)]-(174) =	424.00		HELD IN CY 2025 WITH				
				DELAY		201	CAP ON AUTHORITY PER	
176	TOTAL, TIER 1						APU: IF (137) > 0	
	= (57)X(174) =	120,720.00	190	FY 2028 WITH INFLATION RESULTS			THERE IS NO CAP;	
				BEFORE ELECTIONS			ELSE (201)=GTR	
177	TOTAL, TIER 2			= (186)+(188)+(189) =			OF (198) OR (200) =	2,422.90
	= (57)X(175) =	170,617.60						
			191	FY 2028 \$/APU UNCAPPED		202	FY 2028 \$/ADJ PU,	
				TOTAL, ALL AUTHORITIES			CAPPED TOTAL=LSR	
				= (181)+(190) =	693.87		OF (196) OR (201) =	693.87
	REFERENDUM ALLOWANCES					57	2027-28 ADJ PU (EST)	402.40
	EXIST AUTHORITY AFTER			**NEW ELECTIONS**				
	REFERENDUM SIMPLIFICATION			WITHOUT INFLATION		203	FY 2028 REFER REVENUE	
	REF AUTH W/O INFLATION						= (57)X(202) =	279,213.29
178	FY 2027 AUTHORITY		192	FY 2028 AUTHORITY				
	(FY 2027 GEN ED REV			CANCELLED BY ELECTIONS				
	REPORT, LINE 130)	693.87		HELD IN CY 2026				
179	PHASEOUT OF		193	FY 2028 \$/APU			**TRANSITION REVENUE**	
	LINE (178)			ADDED BY ELECTIONS		204	TRANSITION ALLOWANCE	
				HELD IN CY 2026			(FY 2015 GEN ED REVENUE	
180	ADDED BY ELECTIONS HELD						REPORT, LINE 186)	
	IN CY 2026 WITH DELAY					205	TRANSITION REVENUE	
181	FY 2028 W/O INFLATION RESULTS			**NEW ELECTIONS**			= (57)X(204) =	
	BEFORE ELECTIONS	693.87		WITH INFLATION				
			194	FY 2028 AUTHORITY			**EQUITY REVENUE**	
				CANCELLED BY ELECTIONS		206	METRO 5TH PERCENTILE	8,015.96
				HELD IN CY 2026		207	METRO 95TH PERCENTILE	10,400.18
			195	FY 2028 \$/APU		208	METRO GAP	
182	FY 2027 AUTHORITY WITH INFLATION			ADDED BY ELECTIONS			= (207)-(206) =	2,384.22
	(FY 2027 GEN ED REV			HELD IN CY 2026				
	REPORT, LINE 140)					209	RURAL 5TH PERCENTILE	8,005.00
183	PHASEOUT OF		196	FY 2028 \$/APU UNCAPPED		210	RURAL 95TH PERCENTILE	10,384.61
	LINE (182)			TOTAL, ALL AUTHORITIES		211	RURAL GAP	
				= (191)-(192)+(193)			= (210)-(209) =	2,379.61
184	FY 2028 RESULT BEFORE			-(194)+(195) =	693.87	212	DISTRICT'S REGION:	
	INFLATION ADJUSTMENT						METRO=MET; RURAL=RUR	RUR
	= (182)-(183)=							
185	FY 2028 ANNUAL INFLATION			**REFERENDUM CAPS**		213	DIST'S REGION'S EQUITY GAP	
	FACTOR	1.0214	197	INFLATION FACTOR			= (208) OR (211) =	2,379.61
				AS SET IN STATUTE	1.3094			
186	FY 2028 RESULT AFTER		198	STANDARD CAP=[2079.50X(197)]		214	DIST'S REGION'S 95TH	
	INFLATION ADJUSTMENT			- \$300=	2,422.90		PCT=(207) OR (210)=	10,384.61
	= (184)X(185) =							

EQUITY REVENUE CONT			***OPERATING CAPITAL AIDS & LEVIES***			***LOCAL OPT AIDS & LEVIES CONT***		
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) =	8,885.87	167	OPERATING CAP REVENUE	90,318.68	239	TIER 1 LOR AID =(176)-(237) =	20,108.86
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,498.74	168	UNEQUALIZED REVENUE = (57)X(165) =	804.80	240	TIER 2 LOR AID =(177)-(238) =	
217	EQUITY INDEX = (216)/(213) =	.62982590	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	89,513.88	**EQUITY AIDS & LEVIES**		
218	= \$80X(217) =	50.39	30	2025 ANTC	5,625,476	228	EQUITY REVENUE	52,508.17
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)= \$14+(218)	64.39	57	2027-28 ADJ PU (EST)	402.40	241	LEVY RATIO FOR EQUITY = (234)/\$510,000 =	1.00000000
57	2027-28 ADJ PU (EST)	402.40	230	FY 2028 ANTC/ADJ PU = (30)/(57) =	13,979.81	242	EQUITY LIMIT = (228)X(241) =	52,508.17
220	= (57)X(219) =	25,910.54	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.61015232	243	EQUITY AID = (228)-(242) =	
221	FY 2028 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	54,617.10	**TRANSITION AIDS & LEVIES**		
222	= 0.10X[(221)] =	148.47	233	OPERATING CAP AID = (167)-(232) =	35,701.58	205	TRANSITION REVENUE	
202	FY 2028 DISTRICT REFERENDUM REV/ADJ PU	693.87	**LOCAL OPTIONAL AIDS & LEVIES**			244	LEVY RATIO FOR TRANSITION=LSR OF 1 OR (234)/\$510,000 =	1.00000000
172	TIER 1 LOR CAP/APU	300.00	176	TOTAL, TIER 1 =(57)X(174) =	120,720.00	245	TRANSITION LIMIT = (205)X(244) =	
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		177	TOTAL, TIER 2 =(57)X(175) =	170,617.60	246	TRANSITION AID = (205)-(245) =	
57	2027-28 ADJ PU (EST)	402.40	10	2025 RMV	394,870,401	**REFERENDUM AIDS & LEVIES**		
224	= LSR OF \$100,000 OR [(57)X(223)] =		46	2027-28 RES PU (EST)	538.40	202	REFER \$/APU ALL AUTHORITIES	693.87
225	= (220)+(224) =	25,910.54	234	FY 2028 RMV/RES PU = (10)/(46) =	733,414.56	247	TIER 1 CAP/APU	460
226	BOTH RUR AND MET =0.25X(225) =	6,477.63	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	.83342564	248	TIER 2 CAP/APU = 0.25X(100)-\$300 =	1,673.00
57	2027-28 ADJ PU (EST)	402.40	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 =	1.00000000	137	SPARSITY REVENUE	
227	= \$50.00X(57) =	20,120.00				249	TIER 2 CAP/APU IF (137) > ZERO THEN (249)=9,999.99 ELSE (249)=(248)	1,673.00
228	EQUITY REVENUE = (225)+(226)+(227) =	52,508.17	237	TIER 1 LOR LEVY =(176)X(235) =	100,611.14			
			238	TIER 2 LOR LEVY =(177)X(236) =	170,617.60			

REF AID AND LEVY CONT			***INITIAL REFERENDUM AID***			***TAX BASE REPLACEMENT***		
BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES			261	TIER 1 AID = (253)-(258) =		270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	
250	TIER 1=LSR OF (202) OR (247) =	460.00	262	TIER 2 AID = (254)-(259) =		271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	
251	TIER 2=[LSR OF (202) OR (249)]-(250) =	233.87	263	TOTAL AID = (261)+(262) =			1.00	
252	UNEQUALIZED = (202)-(250) -(251) =		**EQUALIZATION AID LIMIT**			272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) =	
BREAKDOWN OF REFERENDUM REVENUES			100 57	FY 2028 FORMULA ALLOW ADJ PU (EST)			7,892 402.40	
203	REFERENDUM REVENUE ALL AUTHORITIES	279,213.29	264	REFERENDUM EQUALIZATION AID LIMIT =[[0.25X(100)] -\$300]X(57) =		273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =	
253	TOTAL, TIER 1 = (57)X(250) =	185,104.00	265	REFERENDUM EQUALIZATION AID CAP =GRT OF (263)-(264) OR 0 =		274	REF AND LOR REV = (176)+(203) =	
254	TOTAL, TIER 2 = (57)X(251) =	94,109.29	**REFERENDUM LEVY WITH AID LIMIT**			275	CAPPED TBRA=LSR OF (273) OR (274) =	
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =		266	TIER 1 LEVY = (258)+(265) =			185,104.00	
REFERENDUM LEVY PORTIONS			259	TIER 2 LEVY =			94,109.29	
234	FY 2028 RMV/RES PU	733,414.56	255	UNEQUALIZED LEVY =		276	TIER 2 REF AID	
256	TIER 1=LSR OF 1 OR (234)/\$567,000 =	1.00000000	267	TOTAL=(266) +(259)+(255) =		277	TIER 1 REF AID	
257	TIER 2=LSR OF 1 OR (234)/\$290,000 =	1.00000000	**REFERENDUM AID WITH AID LIMIT**			278	TIER 1 LOR AID	
INITIAL REFERENDUM LEVY			268	TIER 1 AID = (261)-(265) =		279	TIER 1 LOR LEVY	
258	TIER 1 LEVY = (253)X(256) =	185,104.00	262	TIER 2 AID =		280	TIER 1 REF LEVY	
259	TIER 2 LEVY = (254)X(257) =	94,109.29	269	TOTAL AID = (268)+(262) =		281	TIER 2 REF LEVY	
255	UNEQUALIZED LEVY					282	UNEQL REF LEVY	
260	TOTAL=(258) +(259)+(255) =	279,213.29				**APPLYING THESE REDUCTIONS: **		
			275	TAX BASE REPLACE AID				
			283	TIER 1 REF AID = (268)-(277) =				
			284	TIER 2 REF AID = (262)-(276) =				
			285	TIER 1 LOR AID =(239)-(278) =		20,108.86		
			286	TIER 1 LOR LEVY =(237)-(279) =		100,611.14		
			287	TIER 1 REF LEVY =(266)-(280) =		185,104.00		
			288	TIER 2 REF LEVY = (259)-(281) =		94,109.29		
			289	UNEQL REF LEVY = (255)-(282) =				

APPLYING REDUCTIONS CONT		***REF AID GUARANTEE CONT***		***AFTER REF AID GUARANTEE CONT***	
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) +(284)+(285) = 20,108.86	302	2012 RMV 165,699,700 2025 RMV 394,870,401	316	TOTAL REF GURANTEE LEVY =(313)+(314)+(315)= 279,213.29
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) +(288)+(289) = 379,824.43	303	RMV RATIO=LESSOR OF 1 OR [(302)/(10)] = .41963059	317	TOTAL REFERENDUM GUARANTEE EQL AID =(275)+(283)+(284) +(307)+(308)+(309) -(278)-(279)=
REFERENDUM AID GUARANTEE		304	FY 2028 MINIMUM COMBINED AID = (298)X(301)X(303) = 92,032.85	10	2025 RMV VALUE 394,870,401
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY 2028 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	318A	2025 SEASONAL MKT VAL
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 297,196.04	**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		318B	COMBINED MKT VALUES =(10)+(318A)= 394,870,401
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 193,339.76	306	TIER 1 LOR LEVY	318C	SEASONAL TAX BASE ADJ FACTOR =(318A)/(318B)=
295	FY 2015 COMBINED REVENUE = (293)+(294) = 490,535.80	307	TIER 1 REF LEVY	318D	LESSER OF 0.5 OR SEASONAL ADJUST FACTOR =LSR 0.5 OR (318C)=
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 147,075.41	308	TIER 2 REF LEVY	318E	15% DETERMINATION = IF (318D)>=0.15 THEN (318E)=(318D) ELSE (318E)= 0
297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 72,243.33	309	UNEQL REF LEVY	318F	SEASONAL REF REDUCTION =(316)X(318E)=
298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 219,318.74	**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		**SEASONAL REF LEVY REDUCTION**	
299	FY 2028 COMBINED REVENUE = (171)+(203) = 570,550.89	310	TIER 1 LOR LEVY = (286)-(306) = 100,611.14	319	TIER 1
300	FY 2028 COMBINED INITIAL AID = (240)+(290) = 20,108.86	238	TIER 2 LOR LEVY = (238) = 170,617.60	320	TIER 2
301	REVENUE RATIO=LESSOR OF 1 OR [(299)/(295)] = 1.00000000	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 271,228.74	321	UNEQUALIZED
		312	LOCAL OPTIONAL AID = (240)+(278)+(279) = = (285)+(306) = 20,108.86	**REF AID & LEVY SUMMARY AFTER** SEASONAL TAX BASE REPLACEMENT AID	
		REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE		322	TIER 1 REF LEVY =(313)-(319)= 185,104.00
		313	TIER 1 REF LEVY = (287)-(307) = 185,104.00	323	TIER 2 REF LEVY =(314)-(320)= 94,109.29
		314	TIER 2 REF LEVY = (288)-(308) = 94,109.29	324	UNEQL LEVY =(315)-(321)=
		315	UNEQL LEVY = (289)-(309) =	325	TOTAL REFERENDUM LEVY =(322)+(323)+(324)= 279,213.29
				326	TOTAL REFERENDUM EQUALIZATION AID =(317) + (318F)=

ALTERNATIVE ATTENDANCE ADJUST
(CHARTER TRANSPORT AND
MN STATE ACAD ADJ'S ONLY)

145 TRANSPORT ALLOWANCE 524.89
327 ADJ PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

328 EXT TME PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

329 CHARTER ALT ATTENDANCE
ADJUST=(145)X(327)
+\$223X(328) =

330 2027-28 RES PU ATTENDING
MN STATE ACADEMIES

331 MN STATE ACADEMIES
ALT ATTENDANCE ADJ
= -(100)X(330) =

332 ALT ATTEND ADJUST
TO AID
= (329)+(331) =

GENERAL ED REVENUE SUMMARY

101 BASIC 3,175,740.80
104 DECLINING ENROLL 39,775.68
110 PENSION ADJUSTMENT 47,959.80
111 GIFTED & TALENTED 5,231.20
112 EXTENDED TIME
115 COMPENSATORY REVENUE 210,995.16
124 EL REVENUE 113,035.00
125 EL CROSS SUBSIDY REV 2,445.78
137 SPARSITY
140 SMALL SCHOOLS 127,146.33
160 TRANSPORT SPARSITY 63,225.09
167 OPERATING CAPITAL 90,318.68
171 LOCAL OPTIONAL 291,337.60
203 REFERENDUM 279,213.29
205 TRANSITION
228 EQUITY REVENUE 52,508.17
332 ALT ATTENDANCE ADJ

333 TOTAL GENERAL REVENUE
= (101)+(104)+(110)
+(111)+(112)+(115)
+(124)+(125)+(137)
+(140)+(160)+(167)
+(171)+(203)+(205)
+(228)+(332) = 4,498,932.58

GENERAL AIDS & LEVIES

232 OPERATING CAP LEVY 54,617.10
242 EQUITY LEVY 52,508.17
245 TRANSITION LEVY
311 LOCAL OPTIONAL 271,228.74
325 TOTAL REFERENDUM LEVY 279,213.29

334 TOTAL GENERAL ED LEVY
= (232)+(242)+(245)
+(311)+(325) = 657,567.30

335 TOTAL GENERAL ED AID
= (333)-(334) = 3,841,365.28

ALTERNATIVE TEACHER COMP REV

336 ENROLLMENT AS OF OCT 1, 2025
AT PARTICIPATING SITES (FY 2027
GEN ED RPT, LINE 318)

337 EST ENROLL AS OF OCT 1, 2026
AT PARTICIPATING SITES
= (336)X[(50)/(49)] =

338 ALT TEACHER COMP REVENUE
= \$260.00X(337) =

ALT TEACHER COMP AIDS & LEVIES

339 ALT COMP REVENUE

340 ALT COMP BASIC AID
= 0.65X(339) =

341 BASIC AID PRORATION 1.00000000

342 PRORATED BASIC AID
= (340)X(341) =

343 PRORATED BASIC AID TO LEVY
= (340)-(342) =

344 ALT COMP LEVY REVENUE
= (339)-(340)+(343) =

230 FY 2028 ANTC/ADJ PU 13,979.81
345 ALT COMP LEVY RATIO
= LESSER OF 1 OR
[(230)/\$6,100] = 1.00000000

346 ALT TEACHER COMP LEVY
= (344)X(345) =

347 ALT COMP EQUALIZATION AID
= (339)-(342)-(346) =

MISCELLANEOUS AIDS

ESTIMATES OF FY 2028 MISC AIDS
BELOW ARE BASED ON END OF
SESSION 2026 FORECAST. PLEASE NOTE
THAT THESE ARE ROUGH ESTIMATES
AND MAY CHANGE SIGNIFICANTLY WHEN
UPDATED DATA BECOMES AVAILABLE.

348 SPEC ED REGULAR
BEFORE TUITION ADJ 356,152.68
349 NET TUITION ADJUST 294,506.78-
350 EXCESS COST AID 89,044.55
351 HOLD HARM/GROWTH LMT 102,944.02
352 CROSS SUB REDUC AID 241,692.04

353 TOTAL SPECIAL EDUC AID
= (348) TO (352) = 495,326.51

354 FY 2028 NON-PUBLIC
TRANSPORTATION AID

ACHIEVEMENT AND INT REVENUE

57 2027-28 ADJ PU (EST) 402.40

355 FY 2028 EST
INITIAL BUDGET 44,211.00

356 FY 2028 EST
INCENTIVE BUDGET 4,358.00

357 FY 2028 ADJ
INITIAL BUDGET
= (355)X1.003 = 44,343.63

358 OCT 1, 2025 ENROLL OF
PROTECTED STUDENTS 120.00

359 EST OCT 1, 2026 ENROLL
OF PROTECTED STUDENTS
= (358) = 120.00

360 OCT 1, 2025
TOTAL ENROLLMENT 414.00

361 EST OCT 1, 2026
TOTAL ENROLLMENT
= (360) = 414.00

362 PROTECTED ENROLLMENT
RATIO=(359)/(361) = .28985507

363 INITIAL ACHIEVE & INTEG REVENUE
FORMULA=IF (355) > 0 =
\$350 X(57)X(362) = 40,823.19

ADDITIONAL LTFM REVENUE			***OLD LAW CONT***			***LTFM REVENUE***		
	FOR QUALIFIED H&S							
	PROJECTS > \$100,000		413	PAYGO REVENUE FOR		419	LTFM REVENUE FOR SCHOOL	
				ALT FAC AND AF/H&S			DISTRICT PROJECTS	
766	NET DEBT SERVICE FOR			= (411)+(412) =			= GREATER OF	
	EXISTING REGULAR						(409) OR (418) =	353,882.00
	ALT FAC/H&S BONDS 1B	200,970.00	406	NEW PAYGO LTFM LEVY FOR		420	DISTRICT REQUESTED	
				ELIG ROOFING>\$100K			REDUCTION FROM MAXIMUM	
404	NET DEBT SERVICE FOR		765	NET DEBT SERVICE FOR			(FROM LIS SYSTEM)	
	PORTION OF EXISTING			EXISTING AND NEW REGULAR		421	DISTRICT LTFM REVENUE	
	ALT FAC BONDS 1A FOR			ALT FAC BONDS 1A			= (419)-(420) =	353,882.00
	QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR		422	DISTRICT SHARE OF	
767	NET LTFM REQ DEBT FOR			EXISTING AND NEW REGULAR			ELIGIBLE COOP/INTERMED	
	ELIG H&S>\$100K			ALT FAC/H&S BONDS 1B	200,970.00		LTFM PROJECTS	
770	NET LTFM REQ DEBT FOR		767	NET LTFM REQ DEBT FOR		423	TOTAL LTFM REVENUE	
	ELIG ROOFING >\$100K			ELIG H&S>\$100K			= (421)+(422) =	353,882.00
405	NEW PAYGO LTFM LEVY		414	NET LTFM REQ DEBT FOR		**LTFM TOTAL AIDS & LEVIES**		
	FOR ELIG H&S>\$100K			ALL OTHER PROJECTS FOR		57	2027-28 ADJ PU (EST)	402.40
406	NEW PAYGO LTFM LEVY FOR			ALT FAC 1A, IF (416)=NO		424	LTFM EQUALIZED REVENUE	
	ELIG ROOFING>\$100K			THEN (769), ELSE 0 =			= LSR OF (419), (421),	
407	TOTAL ADDL LTFM REV		768	NET LTFM REQ DEBT			OR \$380X(57) =	152,912.00
	FOR PROJECTS >\$100K			SERVICE FOR VPK		35	2025 AG MODIFIED ANTC	
	= (404)+(405)+(766)						FOR LTFM REVENUE	4,790,087
	+(767)+(770)+(406) =	200,970.00	770	NET LTFM REQ DEBT FOR		54	2024-25 ADJ PU (ACT)	474.17
				ELIG ROOFING >\$100K		425	FY 2025 ANTC PER APU	
			408	NEW PAYGO LTFM LEVY			= (35)/(54) =	10,102.05
				FOR VPK		426	STATEWIDE ANTC/APU	14,231.58
768	NET LTFM REQ DEBT		415	TOTAL OLD LAW ALT FAC		427	LTFM EQUAL FACTOR	
	SERVICE FOR VPK			AND AF/H&S REVENUE			= 127% OF (426) =	18,074.10
408	NEW PAYGO LTFM LEVY			= (408)+(413)+(414)		428	LTFM LEVY RATIO=LSR	
	FOR VPK			+(765)+ (766)+(767)			OF 1 OR (425)/(427) =	.55892410
				+(768)+(406)+(769) =	200,970.00	429	LTFM AID RATIO	
409	TOTAL LTFM REVENUE		**OLD LAW DEFERRED MAINTENANCE**				= 1-(428) =	.44107590
	UNDER NEW LAW					430	LTFM INITIAL EQUAL AID	
	= (403)+(407)		416	ELIGIBLE FOR OLD LAW	YES		= (424)X(429) =	67,445.80
	+(408)+(768) =	353,882.00		DEF MAINT REVENUE?		431	LTFM INITIAL EQUALIZED LEVY	
			417	OLD LAW DEFERRED			= (424)-(430) =	85,466.20
				MAINTENANCE REVENUE		432	2015 TOTAL ALT FAC	
				= (403)X\$64/\$380 =	25,753.60		GRANDFATHER AID	
410	OLD LAW HEALTH & SAFETY		418	TOTAL OLD LAW FORMULA				
	REVENUE=FY 2028			REVENUE FOR HOLD HARMLESS				
	ESTIMATED H&S COST =			= (410)+(415)+(417) =	226,723.60			
411	REG ALT FAC PAYGO							
	REVENUE APPROVED							
	FOR FY 2028							
412	ALT FAC/H&S PAYGO REV							
	FOR NEW APPROVALS							

LTFM TOTAL AID AND LEVY CONT		***GEN FUND PORTION OF LTFM REV***		***LEASE LEVY LIMITATION***	
433	TOTAL LTFM EQUAL AID=GTR OF (430) OR (432) = 67,445.80	423	TOTAL LTFM REVENUE 353,882.00	DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	
434	TOTAL LTFM EQUAL LEVY=GTR OF ZERO OR (424)-(433)= 85,466.20	442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 66,287.00		
435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 200,970.00	443	LTFM GEN FUND EQUAL REV = (424)-(437) =		
436	TOTAL LTFM LEVY = (434)+(435) = 286,436.20	444	LTFM GEN FUND EQUAL AID = (433)-(439) =	457	**ADMINISTRATIVE SPACE** FY 2027 JOINT
DEBT SERV PORTION OF LTFM REV		445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	458	FY 2028 JOINT
765	NET ALT FAC REG DEBT	446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 66,287.00	459	**INSTRUCTIONAL/STORAGE** FY 2027 JOINT 4,990.00
766	NET ALT FAC/H&S DEBT 200,970.00	447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 66,287.00	460	FY 2028 JOINT
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	**DISABLED ACCESS LIMIT**		461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 4,990.00
768	NET LTFM REQ DEBT SERVICE FOR VPK	448	FY 1992 - FY 2028 APPROV DIS ACC COSTS 54,628.00	**APPROVED INTERMED CAPITALIZED**	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 86,625.00	449	MAXIMUM=GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	462	**ADMINISTRATIVE SPACE** FY 2027 JOINT
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	450	LSR OF (448) OR (449) 54,628.00	463	FY 2028 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) = 287,595.00	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1993	464	**INSTRUCTIONAL/STORAGE** FY 2027 JOINT 12,227.00
437	LTFM DEBT SERV EQUAL REVENUE=LESSER OF (424) OR (771) = 152,912.00	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2000	465	FY 2028 JOINT
429	LTFM AID RATIO .44107590	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 25) 54,628.00	466	**EXCESS FUNDS CAP LEASE** FY 2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID=(437)X(429) = 67,445.80	454	CERT LEVY PAY 2026	467	FY 2028 JOINT
439	LTFM DEBT EQUAL AID =GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 67,445.80	455	TOTAL CERTIFIED LEVY = (453)+(454) = 54,628.00	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) = 12,227.00
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 85,466.20	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 17,217.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 134,683.00			57	2027-28 ADJ PU (EST) 402.40
				470	INTERMEDIATE PUPIL UNIT MAX LIMIT=\$65X(57) = 26,156.00
				471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 17,217.00
				472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =

APPROVED REG OPERATING LEASES			***INITIAL CAPITAL RELATED LEVIES***			***COMMUNITY SERVICE***		
ADMINISTRATIVE SPACE			232	OPERATING CAPITAL	54,617.10	**BASIC COMMUNITY EDUCATION**		
			447	LT FAC MAINTENANCE	66,287.00			
473	FY 2027 NONJOINT		456	DISABLED ACCESS		600	POPULATION (YR 2020)	3,093
474	FY 2028 NONJOINT		490	LEASE LEVY	19,717.00	601	GTR OF (600) OR 1,335	3,093
			491	COOP BLDG REPAIR				
			492	OTHER CAPITAL (MEMO)		602	YOUTH SERVICE PROG?	YES
			493	CAP PROJECTS REFER				
INSTRUCTIONAL/STORAGE						603	AFTER SCHOOL ENRICHMENT?	YES
475	FY 2027 NONJOINT	2,500.00	494	CAPITAL RELATED LIMITS				
476	FY 2028 NONJOINT			= (232)+(447)+(456)				
				+(490)+(491)+(492)		604	FY 2028 GENERAL REVENUE	
477	REG OPERATING LEASES			+(493) =	140,621.10		= \$6.35X(601) =	19,640.55
	= SUM (473) TO (476)=	2,500.00						
**APPROVED REGULAR CAPITALIZED LEASES						605	FY 2028 YOUTH SERVICE REV=\$1.00X(601) =	3,093.00
ADMINISTRATIVE SPACE			495	CONSOLIDATION/TRANSITION		606	FY 2028 AFTER SCHOOL REVENUE=\$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 =	5,722.05
			496	REORG OPERATING DEBT				
478	FY 2027 NONJOINT		497	HEALTH BENEFITS				
479	FY 2028 NONJOINT		498	ADD RETIRE (MPLS/STP)		607	FY 2028 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) =	28,455.60
			499	SEVERANCE				
INSTRUCTIONAL/STORAGE			500	ADMIN DISTRICT		30	2025 ANTC	5,625,476
480	FY 2027 NONJOINT		501	SWIMMING POOL		608	STANDARD COMM ED LEVY = 0.003128X(30) =	17,596.49
481	FY 2028 NONJOINT		502	TREE GROWTH				
			503	CONSOLIDATION/RETIREMENT		609	COMM ED LEVY LIMIT = LSR (607) OR (608) =	17,596.49
EXCESS FUNDS CAP LEASE			504	ECON DEVELOP ABATE		610	FY 2028 EST GROSS COMM ED AID=(607)-(609) =	10,859.11
			505	OTHER GENERAL (MEMO)				
482	FY 2027 NONJOINT		506	SUBTOTAL, OTH INIT GEN LEVIES				
483	FY 2028 NONJOINT			= (495) TO (505) =				
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] - [(482)+(483)] =		**INITIAL GENERAL FUND LEVY**					
			507	GENERAL RMV VTR APPROVED = (325) =	279,213.29	**EARLY CHILD FAMILY EDUCATION**		
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) =	2,500.00	508	GENERAL RMV OTHER = (311)+(242) + (245) =	323,736.91		FY 2026 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2028	
57	2027-28 ADJ PU (EST)	402.40	509	GENERAL NTC VTR APPROVED = (493)		611	DIST PLANS TO LEVY FOR FY 2028 ECFE REVENUE?	YES
486	REG PUPIL UNIT MAXIMUM LIMIT=\$212X(57) =	85,308.80				612	ECFE ANNUAL REPORT SUBMITTED?	YES
487	COMM APPROVED LIMIT		510	GENERAL NTC OTHER = (346)+(368)+(372) + (374)+(377)+(380) + (382)+(394)+(398) + (494)-(493)+(506) =	200,108.66	613	POPULATION UNDER FIVE YEARS OF AGE	125
488	REGULAR MAX LIMIT=GTR OF (486) OR (487) =	85,308.80				614	GTR OF 150 OR (613) =	150
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) =	2,500.00	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) + (510) =	803,058.86	615	ECFE ALLOWANCE = 0.023X(100) =	181.52
490	TOTAL LEASE LEVY LIMIT = (471)+(489) =	19,717.00						

ECFE CONT

616 FY 2028 EARLY CHILD FAMILY REVENUE
IF (611)=YES
= (614)X(615),
IF ANNUAL REPT = YES 27,228.00

30 2025 ANTC 5,625,476
617 ECFE TAX RATE .00179353
618 = (617)X(30) = 10,089.46

619 EARLY CHILD LEVY LIMIT
= LESSER OF (616)
OR (618) = 10,089.46

620 EST FY 2028 EARLY CHILD AID=(616)-(619) = 17,138.54

HOME VISITING LIMIT

621 DIST PLANS TO LEVY FOR FY 2028 HOME VISIT? YES

622 HOME VISITING REVENUE
IF (621)=YES
AND (618) > \$0,
= \$3.00X(613),
ELSE=\$0 375.00

230 FY 2028 ANTC/ADJ PU 13,979.81
623 HOME VISIT LEVY RATIO
= LESSER OF 1 OR
(230)/\$17,250 = .81042377

624 FY 2028 HOME VISIT LIMIT
= (622)X(623) = 303.91

625 FY 2028 EST HOME VISIT AID
= (622)-(624) = 71.09

ADULTS WITH DISABILITIES

626 ADULTS WITH DISABILITIES REQUEST? NO

627 DISTRICT POPULATION TIMES \$0.34
= (600)X\$0.34 =

628 FY 23 ADULTS WITH DISABILITIES REVENUE

629 TOTAL REVENUE,
= GREATER OF (627)
OR (628) =

ADULTS WITH DISABILITIES CONT

630 ANTC TIMES DISTRICT TAX RATE
NOT TO EXCEED 0.005
= (30)X0.00005 =

631 DISABLED ADULTS LEVY LIMIT
= LESSER OF (629)
OR (630) =

632 ADULTS WITH DISABILITIES AID
= (629)-(631) =

SCHOOL-AGE CARE

633 FY 2028 SCHOOL-AGE CARE REVENUE
(FY 2028 EST COST)

30 2025 ANTC 5,625,476
46 2027-28 RES PU (EST) 538.40

634 ANTC/RES PU
= (30)/(46) = 10,448.51

635 LEVY RATIO=LSR OF
1 OR (634)/\$2,318 = 1.00000000

636 FY 2028 SCHOOL-AGE CARE LIMIT
= (633)X(635) =

637 FY 2028 EST GROSS SCHOOL-AGE CARE
AID=(633)-(636) =

COMMUNITY SERVICE SUMMARY

638 OTHER COMM ED (MEMO)

639 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT
= (609)+(619)+(624)
+(631)+(636)+(638) = 27,989.86

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY 2028
PRINCIPAL AND INTEREST PAYMENTS)

***REQ DEBT ELIGIBLE FOR LTFM REV**
FACILITIES MAINTENANCE (LTFM) REV

700 ALT FAC REGULAR
REQ DEBT SERV LEVY

701 ALT FAC/H&S
REQ DEBT SERV LEVY 200,970.00

702 NEW LTFM REQ DEBT FOR
ELIG H&S>\$100K

703 NEW LTFM REQ DEBT
SERVICE FOR VPK

704 NEW LTFM REQ DEBT FOR
ALL OTHER PROJECTS 86,625.00

705 NEW LTFM REQ DEBT FOR
ALL ROOF PROJECTS

706 TOTAL REQ DEBT SERV LEVY
FOR LTFM REVENUE
= (700)+(701)+(702)
+(703)+(704)+(705) = 287,595.00

***REQ DEBT ELIGIBLE FOR NATURAL**
DISASTER EQUAL AID (MS 123B.535)

707 NATURAL DISASTER
REQ DEBT SERV LEVY

***REQUIRED DEBT ELIGIBLE FOR DEBT**
EQUALIZATION AID (MS 123B.53)

708 TACONITE BONDS
REQ DEBT SERV LEVY

709 TAC FUNDING FOR
BONDS (NOT IRRRB)

710 TAC ADJ TO REQ=(709)
OR [(709)X1.05] =

711 NET REQUIRED DEBT
SERVICE LEVY TACONITE
= (708)-(710) =

712 VOTER APPR ELIG BONDS
SOLD BY JULY 1, 2026 936,213.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BONDS CONT***		***FUND 7 BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2026	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(727) = 1,355,583.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] =
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2026	730	GDS REQ DEBT SERV LEVY VOTER APPR=(711)+(712) +(714)+(716)+(719) = 1,067,988.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 936,213.00	30	2025 ANTC 5,625,476	746	APPROVED DEBT EXCESS TO BE RETAINED
REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY=(30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) =
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 936,213.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE =(716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) =
OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	**BREAKDOWN OF NET DEBT EXCESS**	
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 131,775.00	**FUND 7 DEBT BALANCE**		751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,355,583.00
***NON-VOTER APPR INELIG BONDS**		736	JUNE 2025 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)=
720	FACIL BOND-MS 123B.62	737	JUNE 2025 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) =
721	EQUIP BOND-MS 123B.61	738	JUNE 2025 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2025 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2025 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 163,402.04	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	741	PAY 25 DEBT EXCESS LEVY REDUCTION 61,089.82	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 26 DEBT EXCESS LEVY REDUCTION 59,202.44	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	743	5% OF PAY 27 REQ DEBT SERV LEVY=(729)X5% = 67,779.15		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 131,775.00				

NET DBT EXCESS BREAKDOWN CONT			***LTFM AID CONT***			***DEBT EQUALIZATION AID***		
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV	152,912.00	733	DEBT EQUAL BASE	936,213.00	
		439	LTFM DEBT EQUAL AID	67,445.80	753	DEBT EXCESS FOR ELIG REQUIRED DEBT		
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS=ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY	85,466.20	782	FY 2028 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		
		441	LTFM DEBT UNEQUAL LVY	134,683.00				
761	UNALLOCATED DEBT EXCESS=GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	220,149.20	783	FY 2028 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) =	936,213.00	
			NATURAL DISASTER DEBT EQUAL					
		30	2025 ANTC	5,625,476	30	2025 ANTC	5,625,476	
	***NET DEBT EXCESS SUMMARY**	773	TEN PERCENT ANTC = 0.10X(30) =	562,547	784	= 0.1050X(30) =	590,674.98	
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) =	885,449.92	
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) =	774	FY 2028 DISASTER DEBT EQ REV=GTR OF ZERO OR [(707)-(773)] =		786	FY 2028 NET DEBT EQ REV=GTR OF 0 OR [(783)-(785)] =	50,763.08	
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	54	2024-25 ADJ PU (ACT)	474.17	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =	50,763.08	
		775	FY 2025 ANTC PER APU = (30)/(54) =	11,863.84	788	PRELIM TIER 2 EQU REV = (786)-(787) =		
	LONG TERM FACILITIES MAINT AID	776	STATEWIDE AVE ANTC INC PER APU	15,201.84	732	MAXIMUM EFFORT DEBT SERVICE LEVY		
765	NET ALT FAC REG DEBT = (700)-(754) =	777	DISASTER EQUAL FACTOR = 300% OF (776) =	45,605.53	789	MAX EFFORT TIER 1 REV		
766	NET ALT FAC/H&S DEBT = (701)-(755) =	200,970.00			790	MIN TIER 2 REV FOR MAX EFFORT=GTR OF ZERO OR (783)-(732) =		
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	778	NATURAL DISASTER LEVY RATIO=LSR OF 1 OR (775)/(777) =	.26014038	791	TIER 1 EQUAL REV=GTR OF (787) OR (789) =	50,763.08	
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	779	DISASTER AID RATIO = 1-(778) =	.73985962	792	TIER 2 EQUAL REV=GTR OF (788) OR (790) =		
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =		54	2024-25 ADJ PU (ACT)	474.17	
	86,625.00	781	DISASTER LEVY LIMIT = (707)-(780) =		793	2025 ANTC /ADJ APU = (30)/(54) =	11,863.84	
770	NET LTFM REQ DEBT FOR ROOF PROJECTS = (705)-(759) =				794	TIER 1 DEBT EQUAL LEVY RATIO=LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] =	1.00000000	
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =	287,595.00			795	TIER 2 DEBT EQUAL LEVY RATIO=LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] =	.78042132	

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLOW***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO=1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO=1-(795) = .21957868			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) = 131,775.00	908	JUNE 2025 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	909	JUNE 2025 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2025 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 220,149.20	911	JUNE 2025 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2025 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2025 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**			
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 1,067,988.00	914	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 220,149.20	915	PAY 26 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT=GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT=(813)+(814) = 1,288,137.20	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)			
805	FY 2028 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
806	PAY 27 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
807	FY 2028 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
808	PAY 27 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 936,213.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907)=ZERO, ELSE 0
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED =(903)+(904) =		

FUND 47 DEBT BALANCE CONT			***FY 2027 LOR TIER 1 LEVY ADJUST***			***FY 2027 TRANSITION LEVY ADJUST***		
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED		1004	FY 2027 LOR TIER 1 (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 190)	126,608.01	1020	FY 2027 TRANSITION LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 211)	
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED		1005	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)		1021	25 PAY 26 LIMIT	
						1022	25 PAY 26 LEVY	
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =		1006	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)		1023	FY 2027 TRANSITION LEVY ADJUSTMENT	
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =		1007	25 PAY 26 LIMIT	126,608.01		***FY 2027 1ST TIER REFERENDUM**	
			1008	25 PAY 26 LEVY	126,608.01		LEVY ADJUST	
			1009	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ=(1005)+(1006)+(1007) =	126,608.01	1024	FY 2027 1ST TIER REF LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 228)	200,468.00
	LEVY LIMITATION ADJUSTMENTS		1010	PAY 26 LEVY BEFORE TRBA AND HOLD HARM ADJ=(1005)+(1006)+(1008) =	126,608.01	1025	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 280)	
A	IN GENERAL, IF WE HAVE:		1011	FY 2027 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =		1026	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 307)	
B	FINAL LEVY AUTHORITY					1027	25 PAY 26 LIMIT	200,468.00
C	PREVIOUSLY CALCULATED AUTHORITY					1028	25 PAY 26 LEVY	200,468.00
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN:					1029	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026)+(1027) =	200,468.00
	IF A>B, D=A-B			**FY 2027 LOR TIER 2**				
	IF A<C, D=A-C			LEVY ADJUSTMENT				
	OTHERWISE D=ZERO		1012	FY 2027 LOR TIER 2 (FROM (FROM FY 2027 GEN ED REV RPT, LINE 191)	184,779.20	1030	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026)+(1028) =	200,468.00
	GENERAL FUND ADJUSTMENTS							
	FY 2027 OPERATING		1013	25 PAY 26 LIMIT	184,779.20			
	CAPITAL LEVY ADJUSTMENT		1014	25 PAY 26 LEVY	184,779.20			
1000	FY 2027 OPER CAP LEVY AUTH (FROM FY 2027 GENERAL EDUC REV REPORT, LINE 179)	52,877.65	1015	FY 2027 LOR TIER 2 LEVY ADJUSTMENT		1031	FY 2027 1ST TIER VTR REF LEVY ADJUSTMENT	
1001	25 PAY 26 LIMIT	52,737.40						
1002	25 PAY 26 LEVY	52,737.40						
1003	FY 2027 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =	140.25		**FY 2027 EQUITY LEVY ADJUSTMENT**				
			1016	FY 2027 EQUITY LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 203)	59,998.76	1032	FY 2027 2ND TIER REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 229)	101,920.55
			1017	25 PAY 26 LIMIT	60,467.25			
			1018	25 PAY 26 LEVY	60,467.25			
			1019	FY 2027 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	468.49-	1033	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 281)	

FY 2027 2ND TIER REF ADJ CONT			***FY 2027 TBRA ALLOCATION ADJUST*** TO VOTER-APPROVED LEVIES			***FY 2027 REF HOLD HARM ADJ CONT***		
1034	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 308)					1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	
1035	25 PAY 26 LIMIT	101,920.55				1061	TOTAL FY 2027 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY=(1026) +(1034)+(1042) =	
1036	25 PAY 26 LEVY	101,920.55						
1037	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	101,920.55	1048	TIER 1 LEVY		1062	FY 2027 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	
			1049	TIER 2 LEVY				
1038	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	101,920.55	1050	UNEQL LEVY				
			1051	TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =				
1039	FY 2027 2ND TIER REF LEVY ADJUSTMENT		1052	TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY = (1025)+(1033) +(1041) =				
			1053	FY 2027 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =		1063	FY 2027 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 282)	
	FY 2027 UNEQUAL REF LEVY ADJ					1066	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)	
1040	FY 2027 UNEQUAL REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 230)					1064	FY 2027 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	
1041	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 282)		1054	FY 2027 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 254)				
1042	ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 309)		1005	ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)		1065	FY 2027 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)	14,055.98
1043	25 PAY 26 LEVY		1055	FY 2027 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		1066	25 PAY 26 LIMIT	10,251.65
1044	25 PAY 26 LEVY					1067	25 PAY 26 LEVY	10,251.65
1045	PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =					1068	FY 2027 INTEGRATION ADJ LIMIT = (1065)-(1066) =	3,804.33
1046	PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =			**FY 2027 REFERENDUM HOLD** HARMLESS ADJ TO VTR-APPROVED LEVIES				
1047	FY 2027 UNEQUALIZED REF LEVY ADJUSTMENT		1056	FY 2027 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 283 TO 285)		1069	FY 2027 ALT COMP LEVY AUTH (FROM FY 2027 GEN ED REVENUE REPORT, LINE 338)	
			1057	TIER 1 LEVY		1070	25 PAY 26 LIMIT	
			1058	TIER 2 LEVY		1071	25 PAY 26 LEVY	
			1059	UNEQL LEVY		1072	FY 2027 ALT TEACH COMP ADJ	

FY27 & FY26 CAPITAL ADJUST			***FY 2026 LTFM UNEQUAL LEVY ADJ***			***FY 2025 LOR TIER 1 ADJ CONT***		
FY 2027 LTFM EQUAL LEVY ADJ			1089	FY 2026 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2026 WEBSITE REPORT, LINE 64)	172,037.40	1107	24 PAY 25 ADJ LIMIT	91.49
1073	FY 2027 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 63)					1108	24 PAY 25 ADJ LEVY	91.49
			1090	24 PAY 25 LIMIT	178,676.00	1109	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT	
1074	25 PAY 26 LIMIT		1091	24 PAY 25 LEVY	178,676.00		= ((1106)-(1108)) =	22,699.88-
1075	25 PAY 26 LEVY		1092	TOTAL ADJUSTMENT = (1089)-(1091) =	6,638.60-		**FY 2025 LOR TIER 2 LEVY ADJUST**	
1076	FY 2027 LTFM EQUALIZED LEVY ADJUST		1093	25 PAY 26 ADJ LIMIT	3,420.00-	1110	FY 2025 LOC OPT LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 205)	190,374.80
			1094	25 PAY 26 ADJ LEVY	3,420.00-			
			1095	FY 2026 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1094) =	3,218.60-	1111	23 PAY 24 LIMIT	218,953.60
FY 2027 LTFM UNEQUAL LEVY ADJ						1112	23 PAY 24 LEVY	218,953.60
1077	FY 2027 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 64)	165,604.00	**3 YEAR PRIOR ADJUSTMENTS**			1113	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	28,578.80-
				FY 2025 OPERATING CAPITAL LEVY ADJUSTMENT				
1078	25 PAY 26 LIMIT	165,604.00	1096	FY 2025 OPER CAP LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 197)	43,029.44	1114	24 PAY 25 ADJ LIMIT	13,483.20-
1079	25 PAY 26 LEVY	165,604.00				1115	24 PAY 25 ADJ LEVY	13,483.20-
1080	FY 2027 LTFM UNEQUALIZED LEVY ADJUST		1097	23 PAY 24 LIMIT	43,218.84	1116	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT	
			1098	23 PAY 24 LEVY	43,218.84		= ((1113) - (1115))	15,095.60-
			1099	TOTAL ADJUST TO PAY 24 OPER CAP LEVY AUTH = ((1096)-(1098)) =	189.40-		**FY 2025 EQUITY LEVY ADJUSTMENT**	
1081	FY 2027 HEALTH AND SAFETY REBATES ADJUST		1100	24 PAY 25 ADJ LIMIT	303.81-	1117	FY 2025 EQUITY LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 217)	64,107.79
			1101	24 PAY 25 ADJ LEVY	303.81-			
FY 2026 LTFM EQUAL LEVY ADJUST			1102	FY 2025 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	114.41	1118	23 PAY 24 LIMIT	69,520.35
1082	FY 2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2026 WEBSITE REPORT, LINE 63)					1119	23 PAY 24 LEVY	69,520.35
				FY 2025 LOR TIER 1 LEVY ADJ		1120	TOTAL ADJUST TO PAY 24 EQUITY LEVY AUTH = ((1117)-(1119)) =	5,412.56-
1083	24 PAY 25 LIMIT		1103	FY 2025 LOC OPT TIER 1 AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 204)	95,888.96	1121	24 PAY 25 ADJ LIMIT	4,032.71-
1084	24 PAY 25 LEVY					1122	24 PAY 25 ADJ LEVY	4,032.71-
1085	TOTAL ADJUSTMENT							
1086	25 PAY 26 ADJ LIMIT		1104	23 PAY 24 LIMIT	118,497.35	1123	FY 2025 EQUITY LEVY ADJUSTMENT	
1087	25 PAY 26 ADJ LEVY		1105	23 PAY 24 LEVY	118,497.35		= ((1120)-(1122)) =	1,379.85-
1088	FY 2026 LTFM EQUALIZED LEVY ADJUST		1106	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	22,608.39-			

FY 2025 TRANSITION LEVY ADJ		***FY 2025 2ND TIER REF LEVY ADJ***		***FY 2025 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES	
1124	FY 2025 TRANSITION LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 225)	1138	FY 2025 2ND TIER REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REV RPT, LINE 243) 110,894.14	1152	FY 2025 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)
1125	23 PAY 24 LIMIT	1139	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1037) 120,770.47	1153	PAY 24 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 24 LEVY RPT, LINES 277 TO 279)
1126	23 PAY 24 LEVY	1140	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1038) 120,770.47	1154	FY 2025 TBRA ALLOC TOT ADJ = (1153)-(1152) =
1127	TOTAL ADJUST TO PAY 24 TRANSITION LEVY AUTH	1141	TOTAL ADJUST TO PAY 24 2ND TIER REF LEVY AUTH = ((1138)-(1140)) = 9,876.33-	1155	24 PAY 25 ADJ LIMIT
1128	24 PAY 25 ADJ LIMIT	1142	24 PAY 25 ADJ LIMIT 7,437.07-	1156	24 PAY 25 ADJ LEVY
1129	24 PAY 25 ADJ LEVY	1143	24 PAY 25 ADJ LEVY 7,437.07-	1157	FY 2025 TBRA ALLOC LVY ADJ
1130	FY 2025 TRANSITION LEVY ADJUSTMENT	1144	FY 2025 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1143)) = 2,439.26-	**FY 2025 LOR TBRA ADJUST**	
FY 2025 1ST TIER VOTER APPROVED REFER LEVY ADJUST		**FY 2025 UNEQUAL REF LEVY ADJ**		1158	FY 2025 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINE 268)
1131	FY 2025 1ST TIER REF LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 242) 218,118.20	1145	FY 2025 UNEQUAL REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 244)	1159	ALLOCATION OF TBRA (FROM PAY 24 LEVY RPT, LINE 280)
1132	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1029) 237,544.00	1146	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1045)	1160	FY 2025 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =
1133	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1030) 237,544.00	1147	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1046)	1161	24 PAY 25 ADJ LIMIT
1134	TOTAL ADJUST TO PAY 24 1ST TIER REF LEVY AUTH = ((1131)-(1133)) = 19,425.80-	1148	TOTAL ADJUST TO PAY 24 UNEQUAL REF LEVY AUTH	1162	24 PAY 25 ADJ LEVY
1135	24 PAY 25 ADJ LIMIT 14,628.00-	1149	24 PAY 25 ADJ LIMIT	1163	FY 2025 LOR TIER 1 TBRA LVY ADJ
1136	24 PAY 25 ADJ LEVY 14,628.00-	1150	24 PAY 25 ADJ LEVY	**FY 2025 REFERENDUM HOLD HARM**	
1137	FY 2025 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) = 4,797.80-	1151	FY 2025 UNEQUAL REF LEVY ADJUSTMENT	1164	FY 2025 ALLOC OF HOLD HARM (FROM FY 2025 GENED REV RPT LINES 297 TO 299)
				1165	PAY 24 HOLD HARM ALLOC (FROM PAY 24 LEVY RPT, LINES 308 TO 310)

FY 2025 REF HOLD HARM CONT			***FY 2025 REEMPLOYMENT ADJUST***			***FY 2025 ALTERNATE TEACHER*** COMPENSATION LEVY ADJUST		
1166	FY 2025 HOLD HARM TOTAL = (1165)-(1164) =		1183	FY 2025 EXPEND ACTUAL	301.56	1198	FY 2025 ALT COMP LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 335)	
1167	24 PAY 25 ADJ LIMIT		1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	301.56	1199	23 PAY 24 LIMIT	
1168	24 PAY 25 ADJ LEVY					1200	23 PAY 24 LEVY	
1169	FY 2025 HOLD HARM ALLOC		1185	24 PAY 25 LIMIT	2,000.00	1201	TOTAL ADJUST TO PAY 24 ALT COMP LEVY AUTH	
			1186	24 PAY 25 LEVY	2,000.00			
	FY 2025 LOR TIER 1 HOLD HARMLESS ADJUSTMENT		1187	FY 2025 REEMPLOY ADJUST = ((1184)-(1186)) =	1,698.44-	1202	24 PAY 25 ADJ LIMIT	
1170	FY 2025 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINES 296)			**FY 2025 SAFE SCHOOLS ADJUST**		1203	24 PAY 25 ADJ LEVY	
			1188	SAFE SCH LEVY REQUEST	YES	1204	FY 2025 ALT TEACH COMP LEVY ADJUST	
1171	PAY 24 TIER 1 HOLD HARMLESS LEVY (FROM PAY 24 LEVY RPT, LINES 307)		54	2024-25 ADJ PU (ACT)	474.17		**FY 2025 LTFM EQUALIZED LEVY ADJ**	
			1189	FY 2025 SAFE SCHOOLS AUTH \$36X(54) =	17,070.12	1205	FY 2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2025 WEBSITE REPORT, LINE 63)	
1172	FY 2025 LOR TIER 1 HOLD HARM ADJ		1190	23 PAY 24 LIMIT	18,590.40			
			1191	23 PAY 24 LEVY	18,590.40	1206	23 PAY 24 LIMIT	7,282.99
1173	24 PAY 25 ADJ LIMIT		1192	FY 2025 SAFE SCH ADJUST = ((1189)-(1191)) =	1,520.28-	1207	23 PAY 24 LEVY	7,282.99
1174	24 PAY 25 ADJ LEVY					1208	TOTAL ADJUSTMENT = (1205)-(1207) =	7,282.99-
1175	FY 2025 TIER 1 HOLD HARM ADJUSTMENT			**FY 2025 SAFE SCHOOLS** INTERMEDIATE ADJUST		1209	24 PAY 25 ADJ LIMIT	5,870.48-
			1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1210	24 PAY 25 ADJ LEVY	5,870.48-
	FY 2025 INTEGRATION ADJUSTMENT		54	2024-25 ADJ PU (ACT)	474.17	1211	25 PAY 26 ADJ LIMIT	
1176	FY 2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	10,370.80	1194	FY 2025 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1212	25 PAY 26 ADJ LEVY	
1177	23 PAY 24 LIMIT					1213	FY 2025 EQUAL LIMIT ADJUST = (1209)+(1211) =	5,870.48-
1178	23 PAY 24 LEVY		1195	23 PAY 24 LIMIT		1214	FY 2025 EQUAL LEVY ADJUST = (1210)+(1212) =	5,870.48-
1179	TOTAL ADJUSTMENT = (1176)-(1177) =	10,370.80	1196	23 PAY 24 LEVY		1215	FY 2025 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	1,412.51-
1180	24 PAY 25 ADJ LIMIT	14,869.29	1197	FY 2025 SAFE SCHOOLS INTERMEDIATE ADJUST				
1181	24 PAY 25 ADJ LEVY	14,869.29						
1182	FY 2025 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) =	4,498.49-						

FY 2025 LTFM UNEQUAL LEVY ADJ			***FY 2025 ANNUAL OPEB LEVY ADJ***			***PAY 24 FY 2025 LEASES CONT***		
1216	FY 2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2025 WEBSITE REPORT, LINE 64)	180,184.60	1235	FY 2025 ACTUAL COST (FIN 797+OBJ 291)		1309	PAY 24 FY 2025 TOTAL LEASE COSTS=(1305)+ (1306)+(1307)+(1308)=	
1217	23 PAY 24 LIMIT	181,240.48	1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	1310	FY 2024 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	11,313.00
1218	23 PAY 24 LEVY	181,240.48	1237	PRORATED ANNUAL OPEB LEVY AUTH		54	2024-25 ADJ PU (ACT)	474.17
1219	TOTAL ADJUSTMENT = (1216)-(1218) =	1,055.88-	1238	25 PAY 26 LIMIT		1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	30,821.05
1220	24 PAY 25 ADJ LIMIT		1239	25 PAY 26 LEVY		1312	INTERM LEASE AUTH=LSR OF (1310) OR (1311) =	11,313.00
1221	24 PAY 25 ADJ LEVY		1240	FY 2025 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)		1313	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1310)-(1312) =	
1222	25 PAY 26 ADJ LIMIT					1314	FY 2024 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	7,003.00
1223	25 PAY 26 ADJ LEVY					54	2024-25 ADJ PU (ACT)	474.17
1224	FY 2025 UNEQUAL LIMIT ADJUST = (1220)+(1222) =			**PAY 24 LEASE LEVY ADJUST**		1315	PAY 24 PUPIL UNIT MAX AUTH=\$212X(54) =	100,524.04
1225	FY 2025 UNEQUAL LEVY ADJUST = (1221)+(1223) =			FY 2024 AND FY 2025 LEASE COST WITH A PAY 24 LEVY (PAY 25 LEASE LEVY FOR FY 2025 & 2026 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)		1316	PAY 24 COMMISSIONER APPROVED LIMIT	
1226	FY 2025 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1225) =	1,055.88-		**PAY 24 FY 2024 LEASE COSTS** LEASE COSTS		1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	100,524.04
	FY 2025 CAREER TECHNICAL ADJ			**REG OPERATING LEASES**		1318	TOTAL PAY 24 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	7,003.00
1227	FY 2025 CAREER TECH LEVY AUTHORITY (FY 2025 CTE AID RPT LINE 21)		1300	INTERMEDIATE	7,003.00	1319	TOTAL PAY 24 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	18,316.00
1228	24 PAY 25 LIMIT	11,746.84	1301	NON-JOINT	2,000.00			
1229	24 PAY 25 LEVY	11,746.84		** CAPITALIZED LEASES **				
1230	FY 2025 CAREER TECH ADJ = ((1227)-(1229)) =	11,746.84-	1302	INTERMEDIATE	4,310.00			
	FY 2025 HEALTH BENEFIT LEVY ADJ		1303	NON-JOINT				
1231	FY 2025 ACTUAL COST (LIMITED TO \$600,000)		1304	PAY 24 FY 2024 TOTAL LEASE COSTS=(1300)+ (1301)+(1302)+(1303)=	13,313.00			
1232	24 PAY 25 LIMIT			**PAY 24 FY 2025 LEASE COSTS**				
1233	24 PAY 25 LEVY			**REG OPERATING LEASES**			**PAY 24 NET LEASE COSTS**	
1234	FY 2025 HEALTH BENEFITS ADJUST		1305	INTERMEDIATE		1320	23 PAY 24 LIMIT	13,054.00
			1306	NON-JOINT		1321	23 PAY 24 LEVY	13,054.00
				** CAPITALIZED LEASES **		1322	PAY 24 LEASE LEVY LIMITATION ADJUSTMENT = (1324) - (1325) =	5,262.00
			1307	INTERMEDIATE				
			1308	NON-JOINT				

CAPITAL RELATED ADJ SUMMARY			***OTHER GEN LIMIT ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY 2027 OPER CAP ADJ	140.25	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY	
1102	FY 2025 OPER CAP ADJ	114.41		GEN OTHER RMV=(1331)		LIMITATION ADJUSTMENT	
1076	FY 2027 LTFM EQ ADJ			+(1332)+(1333) =		= (1342)+(1343)	
1080	FY 2027 LTFM UNEQ ADJ					+(1344)+(1345) =	
1081	FY 2027 H&S REBATES		1335	SCH TAX ADJUSTMENT		62,710.93-	
1088	FY 2026 LTFM EQ ADJ			(FROM STR ADJUST			
1095	FY 2026 LTFM UNEQ ADJ	3,218.60-		REPORT, LINE 23)			
1215	FY 2025 LTFM EQ ADJ	1,412.51-				**COMMUNITY SERVICE FUND ADJUST**	
1226	FY 2025 LTFM UNEQ ADJ	1,055.88-	1336	OTHER ADJUST, GEN NTC		**FY 2027 EARLY CHILD FAMILY ADJ**	
1322	PAY 24 LEASE LEVY ADJ	5,262.00		VOTER APPROVED (MEMO)			
1323	LEASE LEVY ADJ (MEMO)		1337	TOTAL OTHER ADJUST	1400	FY 2027 REVISED ECFE LEVY	
1324	OTHER CEX ADJ (MEMO)			GEN NTC VOTER APPR		AUTH (FROM FY 2027 ECFE AID	
				= (1335)+(1336) =		REPORT, LINE 1.7)=	
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)		9,768.15	
	LEVY LIMIT ADJUSTMENT				1401	25 PAY 26 LIMIT	
	= (1003)+(1102)+(1076)+				1402	25 PAY 26 LEVY	
	(1080)+(1081)+(1088)+		1339	SCH TAX ADJUSTMENT	1403	FY 2027 EARLY CHILD	
	(1095)+(1215)+(1226)+			(FROM STR ADJUST		FAMILY ADJUST	
	(1322)+(1323)+(1324)=	170.33-		REPORT, LINE 28)		= ((1400)-(1401)) =	
						122.84	
	OTHER GENERAL LIMITATION ADJ		1340	OTHER ADJUST, GEN		**FY 2025 HOME VISITING ADJ**	
				NTC OTHER (MEMO)	1404	FY 2025 HOME VISITING	
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT	
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY 2025 ECFE HOME VISITING	
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)	
	(MEMO)			+(1340) =	1405	23 PAY 24 LIMIT	
1327	DEBT SURPLUS TRANSFER				1406	23 PAY 24 LEVY	
	(MEMO)					204.03	
				GEN FUND ADJUST SUMMARY		204.03	
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED	1407	FY 2025 HOME VISIT	
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		ADJUSTMENT	
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		= ((1404)-(1405)) =	
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)		5.00	
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY 2025 SCHOOL-AGE CARE**	
				7,237.06-	1408	FY 2025 AUTHORITY (FROM	
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)	
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		4,500.00	
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	23 PAY 24 LIMIT	
				+(1109)+(1116)+(1123)	1410	23 PAY 24 LEVY	
1331	MAINT PU VAR (MEMO)			+(1130)+(1163)+(1175)		4,500.00	
				+(1334) =	1411	FY 2025 SCH-AGE CARE	
				39,643.82-		ADJUSTMENT	
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER			
				= (1337) =			
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER			
	(FROM STR ADJUST			= (760)+(1068)+(1072)+			
	REPORT, LINE 14)			(1182)+(1187)+(1192)+			
				(1197)+(1204)+(1230)+			
1333	OTHER ADJUST, GEN			(1234)+(1240)+(1325)+			
	RMV OTHER (MEMO)			(1326)+(1327)+(1341)=			
				15,830.05-			

COMMUNITY SERVICE ADJUST			***FY 2026 LTFM DEBT LEVY ADJUST***			***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		
1412	**ADULTS W/DISABILITIES** ADJUST		1709	FY 2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2026 RPT, LINE 59)	119,512.63	1900	REDUCTION DEBT EXCESS, VOTER APPROV =GTR OF [(920)OR(923)]X-1 =	
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1710	24 PAY 25 LIMIT	116,284.70	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	
1414	OTHER ADJUST (MEMO)		1711	24 PAY 25 LEVY	116,284.70			
1415	TOTAL OTHER ADJUST = (1413)+(1414) =		1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	3,227.93	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	127.84	1713	25 PAY 26 ADJ LIMIT	1,662.71	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =	
			1714	25 PAY 26 ADJ LEVY	1,662.71			
			1715	FY 2026 LTFM DEBT LEVY ADJ = (1712)-(1713) =	1,565.22			
GENERAL DEBT SERVICE ADJUST			**FY 2025 LTFM DEBT LEVY ADJUST**			1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =		1716	FY 2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2025 RPT, LINE 59)	108,846.35	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1717	23 PAY 24 LIMIT	108,302.50	**ABATEMENT ADJUSTMENTS**		
			1718	23 PAY 24 LEVY	108,302.50	**INITIAL ABATEMENT LEVY ADJUST**		
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =		1719	TOTAL ADJUSTMENT = (1716)-(1717) =	543.85	2000	SCHOOL TAXES ABATED IN 2025	7,455.54-
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV=(763)X-1 =		1720	24 PAY 25 ADJ LIMIT	.93	2001	SCHOOL TAXES ADDED IN 2025	.16
			1721	24 PAY 25 ADJ LEVY	.93	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =	7,455.38-
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1722	25 PAY 26 ADJ LIMIT		2003	ABATEMENT RECOVERY REVENUE=[GTR OF ZERO OR -1X(2002)] =	7,455.38
			1723	25 PAY 26 ADJ LEVY				
			1724	FY 2025 DEBT LIMIT ADJUST = (1720)+(1722) =	.93	2023	FY 2027 ABATEMENT AID	263.35
FY 2027 LTFM DEBT LEVY ADJ			1725	FY 2025 DEBT LEVY ADJUST = (1721)+(1723) =	.93	2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =	7,192.03
1705	FY 2027 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2027 RPT, LINE 64)	127,259.26	1726	FY 2025 LTFM DEBT LEVY ADJ = (1719)-(1724) =	542.92	**PAY 24 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND		
1706	25 PAY 26 LIMIT	127,259.26	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	2,108.14	2005	GENERAL	929,200.71
1707	25 PAY 26 LEVY	127,259.26				2006	COMMUNITY SERVICE	30,244.05
1708	FY 2027 LTFM DEBT LEVY ADJ=(1705)-(1706) =					2007	GENERAL DEBT SERVICE	1,201,060.32
						2008	OPEB DEBT SERVICE	
						2009	TOTAL	2,160,505.08

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		2029	GENERAL=(2028) -(2030)		2051	GENERAL=(2043)-(2047)	
	= (2005)/(2009) =	.43008495		-(2031)-(2032) =			OR MEMO =	
2011	COMMUNITY SERVICE		2030	COMMUNITY SERVICE		2052	COMMUNITY SERVICE=(2044)-(2048)	
	= (2006)/(2009) =	.01399860		= (2028)X(2011) =			OR MEMO =	
2012	GEN DEBT SERVICE		2031	GENERAL DEBT SERVICE		2053	GENERAL DEBT SERVICE=(2045)-(2049)	
	= (2007)/(2009) =	.55591645		= (2028)X(2012) =			OR MEMO =	
2013	OPEB DEBT SERVICE		2032	OPEB DEBT SERVICE		2054	OPEB DEBT SERVICE=(2046)-(2050)	
	= (2008)/(2009) =			= (2028)X(2013) =			OR MEMO =	
2014	TOTAL	1.00000000	2028	TOTAL		2055	TOTAL	
ABATEMENT AID BY FUND (FROM PART III OF FY 2027 ABATE AID RPT)			**FY 2025 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)			**ADVANCE ABATEMENT LEVY ADJUST**		
2015	GENERAL	174.27	2033	GENERAL		2056	SCHOOL TAXES ABATED	
2016	COMMUNITY SERVICE	89.08	2034	COMMUNITY SERVICE		2057	SCHOOL TAXES ADDED	
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE			IN 1ST 6 MO OF 2026	
2018	TOTAL	263.35	2036	OPEB DEBT SERVICE		2058	NET CHANGE IN SCHOOL	
2019	EST FY 2027 ABATEMENT		2037	TOTAL			TAXES (2056)+(2057)	
	AID PRORATION FACTOR	1.00000000				2059	TOTAL ADVANCE ABATE	
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**				LEVY AUTHORITY=[GTR OF	
2020	GENERAL		2038	GENERAL=(2024)			ZERO OR -1X(2058)] =	
	= (2019)X(2015) =	174.27		+(2029)+(2033) =	3,032.18	**ADVANCE ABATEMENT AUTH BY FUND**		
2021	COMMUNITY SERVICE		2039	COMMUNITY SERVICE=(2025)		2060	GENERAL=(2059)-(2061)	
	= (2019)X(2016) =	89.08		+(2030)+(2034)=	15.28		-(2062)-(2063) =	
2022	GENERAL DEBT SERVICE		2040	GENERAL DEBT SERVICE=(2026)		2061	COMMUNITY SERVICE	
	= (2019)X(2017) =			+(2031)+(2035)=	4,144.57		= (2059)X(2011) =	
2023	TOTAL	263.35	2041	OPEB DEBT SERVICE=(2027)		2062	GENERAL DEBT SERVICE	
				+(2032)+(2036)=	7,192.03		= (2059)X(2012) =	
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL		2063	OPEB DEBT SERVICE	
2024	GENERAL=(2004)-(2023)-		**CARRY-OVER ABATE LEVY AUTHORITY**				= (2059)X(2013) =	
	(2025)-(2026)-(2027)=	3,032.18	**PAY 26 REGULAR ABATEMENT LIMIT**			2059	TOTAL	
2025	COMMUNITY SERVICE=[(2004)X		2043	GENERAL	682.06	**PREVIOUS ADVANCE ABATEMENT LEVY**		
	(2011)]-(2021) =	15.28	2044	COMMUNITY SERVICE	38.01		(PAY 25 PREVIOUS ADVANCE PLUS	
2026	GENERAL DEBT SERV DBT=[(2004)X		2045	GENERAL DEBT SERVICE	1,336.53		PAY 26 ADVANCE LEVY)	
	(2012)]-(2022) =	4,144.57	2046	OPEB DEBT SERVICE		2064	GENERAL	1,034.92
2027	OPEB DEBT=[(2004)X					2065	COMMUNITY SERVICE	47.09
	(2013)] =		**PAY 26 REGULAR ABATEMENT LEVY**			2066	GENERAL DEBT SERVICE	1,281.37
2004	TOTAL	7,192.03	2047	GENERAL	682.06	2067	OPEB DEBT SERVICE	
ABATEMENT INTEREST ADJUSTMENT			2048	COMMUNITY SERVICE	38.01	2068	TOTAL	2,363.38
2028	ABATEMENT INTEREST		2049	GENERAL DEBT SERVICE	1,336.53			
	DEDUCTED FROM TAX		2050	OPEB DEBT SERVICE				
	SETTLEMENTS IN 2025							

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INIT SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 1,034.92-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,294,294.29	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 47.09-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 1,281.37-			3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 2,363.38-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
GEN FUND INITIAL LEVY SUMMARY		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 271,976.23			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 284,093.09			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 186,275.87			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 742,345.19		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY		3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 28,085.89	3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE		
GEN DBT SERV INIT LEVY SUMMARY				**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 1,072,036.95	3015	GEN RMV VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3000)] =	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3016	GEN RMV OTH POSITIVE OFFSET=GTR OF 0 OR [0-(3001)] =	3030	GDS VTR POSITIVE OFFSET=GTR OF 0 OR [-(3006)] =
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 222,257.34	3017	GEN NTC VTR POSITIVE OFFSET=GTR OF 0 OR [0-(3002)] =	3031	GDS OTH POSITIVE OFFSET=GTR OF 0 OR [-(3007)] =
		3018	GEN NTC OTH POSITIVE OFFSET=GTR OF 0 OR [0-(3003)] =	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	
		3019	COMM SRV POSITIVE OFFSET=GTR OF 0 OR [0-(3005)] =	3032	GDS VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE CONT***	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3033	GDS OTHER NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4000 1983-84 RESIDENT PU	
			4001 2011-12 RESIDENT PU	
			44 2025-26 RES PU (PRE)	564.26
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD=(3042) +(3043)+(3044) =	57 2027-28 ADJ PU (EST)	402.40
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =		4002 TACONITE REG REF PU=GTR OF (4000) OR (44) =	
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET=GTR OF 0 OR [-(3009)] =	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4003 2011 NET TAX CAPACITY	
		3500 GEN DEBT VOTER APPR 1,072,036.95	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF =(4003)X1.8%=	
		3501 GEN DEBT OTHER 222,257.34		
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		**MAXIMUM EFFORT LOAN AID**	**FY 2028 TAC REG REF REV** (PAY 01 REF LEVY REQ)	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET=GTR OF 0 OR [-(3010)] =	3502 ACT MAX EFF LOAN AID FOR FY2018 - FY 2027	4005 REG FRONT END FORMULA = (4002)X\$175 =	
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503 PAY 17 - PAY 26 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4006 TAC REG REF REV=GTR OF 0 OR [(4005)-(4004)] =	
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2028	**FY 2028 TAC ADD REF REV**	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505 BAL AVAIL END FY 2028 = (3502)+(3503) =	4007 FY 13 REF REV ALLOW	
			4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =	
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4009 ADD FRONT END FORMULA = (4001)X(4008) =	
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3506 GEN DEBT VOTER =	4010 TAC ADD BASE=GTR 0 OR [(4009)-(4004)] =	
		3507 GEN DEBT OTHER =	4011 TAC ADD REF REVENUE = (4010)X22.5% =	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3508 MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	**FY 2028 TAC TOTAL REF REV** (JULY 2022 PAYMENT)	
		3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4012 TAC TOTAL REF REV = (4006)+(4011) =	
NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD			4013 MAXIMUM EC RESERVE = (57)X\$25 =	
3042	GENERAL ADJUST BALANCE FORWARD=(3012)-(3025) -(3026)-(3027)-(3028) -(3029) =		4014 RSVD EARLY CHILDHOOD=LSR OF (4012) OR (4013) =	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD=(3013) -(3034)-(3035) =			

FY 2026 TACONITE RECEIPTS
(FEB 2026 & AUG 2026 PYMT)
USED TO CALCULATE PAY 27
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)

4016 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO
OTHER TAC SCHOOL DIST
TO FUND LINE (4027)

4018 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE
= (4015)-(4016)
-(4017)-(4018) =

4020 MINING 3.43 CENTS/TON

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY 2026 ELIGIBLE TAC RECEUOTS
BASE AMOUNT=SUM
(4019)TO(4022) =

4024 MAX TAC REDUCT=95%
OF [(4023)+(4018)]=

4025 TOTAL PAY 25 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION

4026 FY 2026 ELIG DIST TAC
REPL AMT PLUS PAY 25
TAC LEVY ADJUSTMENT=(4023)
+(4025)-(4018) =

4027 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 25 LEVY REPLACMENT
[NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 25 LEVY REPLACEMENT
[NOT INCL IN (4023)]

4029 FY 2026 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4023)]

TACONITE RECEIPTS CONT

4030 FY 2026 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

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

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

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS
4044 = 50% OF (4043) =

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

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

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

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

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

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

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

TACONITE LEVY ADJ CONT

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

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

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

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

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

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

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

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

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

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

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

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

FY 2028 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

FY 2028 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5012	GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 1,070,851.20	5024	TOTAL LEVY LIMIT = (5004)+(5008) + (5014)+(5021) = 2,063,539.62
5000	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 271,976.23	5013	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 222,257.34	5025	TOTAL AID = (5005)+(5009) +(5015) = 4,463,332.01
5001	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 284,093.09	5014	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5012)+(5013) = 1,293,108.54	5026	TOTAL MAX EFFORT AID USED = (5016) =
5002	GEN NTC VOTER APPROVED =(3002)+(3027) +(4057) =	5015	TOTAL DEBT SERVICE FUND AID=(439)+ (780)+(800)+(2022) = 67,445.80	5027	TOTAL TACONITE RECEIPTS = (5006)+(5010) +(5017)+(5022) =
5003	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 186,275.87	5016	MAX EFF LOAN AID USED=(3503) -(3506)-(3507) =	5028	TOTAL REVENUE = (5007)+(5011) +(5018)+(5023) = 6,526,871.63
5004	TOTAL GENERAL FUND LEVY LIMITATION = (5000)+(5001)+(5002) + (5003) = 742,345.19	5017	TACONITE RECEIPTS = -(4051)-(4061) =		
5005	TOTAL GENERAL FUND AID = (335)+(342)+(347) +(353)+(354)+(370) +(395)+(444)+(2020) = 4,367,728.39	5018	TOTAL DEBT SERVICE FUND REVENUE = (5014)+(5015) 1,360,554.34 +(5016)+(5017) =		
		OPEB/PENSION DEBT SERVICE FUND			
5006	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5019	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5007	TOTAL GENERAL FUND REVENUE=(5004)+ (5005)+(5006) = 5,110,073.58	5020	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
COMMUNITY SERVICE FUND		5021	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5019)+(5020) =		
5008	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION=(3005)+ (3029)+(4045) = 28,085.89	5022	TACONITE RECEIPTS = -(4049)-(4059) =		
5009	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 28,157.82	5023	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5021)+(5022) =		
5010	TACONITE RECEIPTS = -1X(4045) =				
5011	TOTAL COMM SERV FUND REVENUE=(5008) +(5009)+(5010) = 56,243.71				

I. COMPUTATION OF 2026 PAYABLE 2027 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	279,213.29	7,237.06-	N/A			271,976.23
GEN-RMV OTHER-EXEMP	323,736.91	39,643.82-	N/A			284,093.09
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	200,108.66	15,830.05-	1,997.26			186,275.87
TOTAL GENERAL	803,058.86	62,710.93-	1,997.26			742,345.19
COM SERV-EXEMP	27,989.86	127.84	31.81-			28,085.89
DEBT-VOTER-NONEXEMP	1,067,988.00		2,863.20			1,070,851.20
DEBT-OTHER-NONEXEMP	220,149.20	2,108.14				222,257.34
TOTAL DEBT SERV	1,288,137.20	2,108.14	2,863.20			1,293,108.54
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,119,185.92	60,474.95-	4,828.65			2,063,539.62

II. COMPARISON OF 2025 PAYABLE 2026 LEVY LIMITATION WITH 2026 PAYABLE 2027 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	739,788.04	742,345.19	2,557.15	.35
COMMUNITY SERVICE	34,284.82	28,085.89	6,198.93-	18.08-
GENERAL DEBT SERVICE	1,218,940.62	1,293,108.54	74,167.92	6.08
OPEB DEBT SERVICE				
TOTAL	1,993,013.48	2,063,539.62	70,526.14	3.54

III. COMPARISON OF 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2026 PAYABLE 2027 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	739,788.04			
COMMUNITY SERVICE	34,284.82			
GENERAL DEBT SERVICE	1,218,940.62			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,993,013.48			

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5000)	GENERAL-RMV VOTER	249,627.79	249,627.79	271,976.23			
(5001)	GENERAL-RMV OTHER	306,388.69	306,388.69	284,093.09			
(5002)	GENERAL-NTC VOTER						
(5003)	GENERAL-NTC OTHER	183,771.56	183,771.56	186,275.87			
(5008)	COMMUNITY SERV-NTC OTHER	34,284.82	34,284.82	28,085.89			
(5012)	GENL DEBT-NTC VOTER	1,014,882.76	1,014,882.76	1,070,851.20			*1
(5013)	GENL DEBT-NTC OTHER	204,057.86	204,057.86	222,257.34			*1
(5019)	OPEB DEBT-NTC VOTER						
(5020)	OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND							
(5004)	GENERAL FUND	739,788.04	739,788.04	742,345.19			
(5008)	COMMUNITY SERVICES FUND	34,284.82	34,284.82	28,085.89			
(5014)	GENERAL DEBT SERVICE FUND	1,218,940.62	1,218,940.62	1,293,108.54			
(5021)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	556,016.48	556,016.48	556,069.32			
	NET TAX CAPACITY	1,436,997.00	1,436,997.00	1,507,470.30			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,264,510.55	1,264,510.55	1,342,827.43			
	OTHER	728,502.93	728,502.93	720,712.19			
TOTAL LEVY							
	TOTAL LEVY	1,993,013.48	1,993,013.48	2,063,539.62			

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	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(322)	1ST TIER RMV REFER	200,468.00	200,468.00	185,104.00			*2
(323)	2ND TIER RMV REFER	101,920.55	101,920.55	94,109.29			*2
(324)	UNEQUALIZED RMV REFER						
(1031)	FY 2027 1ST TIER REF ADJUST	4,140.00-	4,140.00-				*2
(1039)	FY 2027 2ND TIER REF ADJUST	2,104.83-	2,104.83-				*2
(1047)	FY 2027 UNEQUAL REF ADJUST						
(1053)	FY 2027 TBRA ALLOC ADJUST						*2
(1062)	FY 2027 REF HOLD HARMLESS ADJ						
(1137)	FY 2025 1ST TIER REF ADJUST	34,083.40-	34,083.40-	4,797.80-			
(1144)	FY 2025 2ND TIER REF ADJUST	12,432.53-	12,432.53-	2,439.26-			
(1151)	FY 2025 UNEQUAL REF ADJUST						
(1157)	FY 2025 TBRA ALLOC ADJUST						
(1169)	FY 2025 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5000)	TOTAL GENERAL - RMV VOTER APPROVED	249,627.79	249,627.79	271,976.23			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	126,608.01	126,608.01	100,611.14			*3
(238)	2ND TIER LOCAL OPTIONAL	184,779.20	184,779.20	170,617.60			*3
(242)	EQUITY	60,467.25	60,467.25	52,508.17			*3
(245)	TRANSITION						*3
(1011)	FY 2027 LOR TIER 1 ADJUST	158.36	158.36				*3
(1015)	FY 2027 LOR TIER 2 ADJUST	3,816.00-	3,816.00-				*3
(1019)	FY 2027 EQUITY ADJUST	1,532.56-	1,532.56-	468.49-			*3
(1023)	FY 2027 TRANSITION ADJUST						*3
(1055)	FY 2027 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2027 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2025 LOR TIER 1 ADJUST	14,322.10-	14,322.10-	22,699.88-			
(1116)	FY 2025 LOR TIER 2 ADJUST	34,927.20-	34,927.20-	15,095.60-			
(1123)	FY 2025 EQUITY ADJUST	11,026.27-	11,026.27-	1,379.85-			
(1130)	FY 2025 TRANSITION ADJUST						
(1163)	FY 2025 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2025 LOR TIER 1 HOLD HARMLES						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV OTHER	306,388.69	306,388.69	284,093.09			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5002)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER:							
INITIAL LEVIES:							
(232)	OPERATING CAPITAL	52,737.40	52,737.40	54,617.10			*3
(346)	ALT TEACHER COMP (Q COMP)						*4
(368)	ACHIEVEMENT & INTEGRATION	10,251.65	10,251.65	13,454.16			*5
(372)	FY 2027 REEMPLOYMENT INS	300.00	300.00	22,370.00			
(374)	SAFE SCHOOLS	15,688.80	15,688.80	14,486.40			
(377)	SAFE SCHOOLS INTERMEDIATE						
(380)	JUDGMENT						*6
(382)	ICE ARENA						
(394)	FY 2027 CAREER TECHNICAL	11,746.84	11,746.84	9,177.00			
(398)	FY 2026 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)						
(445)	LT FACILITIES EQUAL						*4
(446)	LT FACILITIES UNEQUAL	165,604.00	165,604.00	66,287.00			
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE	22,261.00	22,261.00	19,717.00			
(491)	COOP BUILDING REPAIR						
(492)	OTHER CAPITAL (MEMO)						
(495)	CONSOL/TRANSITION						
(496)	REORG OPERATING DEBT						
(497)	FY 2027 HEALTH BENEFITS						
(498)	ADDITIONAL RETIREMENT						
(499)	SEVERANCE						
(500)	ADMINISTRATIVE DISTRICT						
(501)	SWIMMING POOL						
(502)	TREE GROWTH						
(503)	CONSOL/RETIREMENT						
(504)	ECON DEV ABATEMENT						
(505)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	278,589.69	278,589.69	200,108.66			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1003)	FY 2027 OPER CAPITAL ADJUST	137.51	137.51	140.25			*3
(1102)	FY 2025 OPER CAPITAL ADJUST	98.76	98.76	114.41			
(1072)	FY 2027 ALT TEACHER COMP ADJUST						*7
(1204)	FY 2025 ALT TEACHER COMP ADJUST						
(1068)	FY 2027 ACHIEVE & INTEG ADJUST	836.08-	836.08-	3,804.33			*5
(1182)	FY 2025 ACHIEVE & INTEG ADJUST			4,498.49-			*5
(1187)	FY 2025 REEMPLOYMENT ADJUST			1,698.44-			
(1192)	FY 2025 SAFE SCHOOLS ADJUST	1,316.16-	1,316.16-	1,520.28-			
(1197)	FY 2025 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2025 CAREER TECHNICAL ADJUST	948.98	948.98	11,746.84-			
(1234)	FY 2025 HEALTH BENEFITS ADJUST						
(1240)	FY 2025 ANNUAL OPEB ADJUST						
(1076)	FY 2027 LTFM EQUAL ADJUST						
(1080)	FY 2027 LTFM UNEQUAL ADJUST	3,420.00-	3,420.00-				
(1081)	FY 2027 H&S REBATE ADJ						
(1088)	FY 2026 LTFM EQUAL ADJUST						
(1095)	FY 2026 LTFM UNEQUAL ADJUST			3,218.60-			
(1215)	FY 2025 LTFM EQUAL ADJUST			1,412.51-	1,412.51-		
(1226)	FY 2025 LTFM UNEQUAL ADJUST	4,164.80-	4,164.80-	1,055.88-	1,055.88-		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	8,551.79-	8,551.79-	21,092.05-			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 24 LEASE ADJUST	1,269.00-	1,269.00-	5,262.00		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2028 FAC & EQUIP BOND ADJUST	85,680.00-	85,680.00-			
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	682.06	682.06	3,032.18		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	.60	.60	1,034.92-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	86,266.34-	86,266.34-	7,259.26		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	278,589.69	278,589.69	200,108.66		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	8,551.79-	8,551.79-	21,092.05-		
(5003)	TOTAL GENERAL - NTC OTHER	183,771.56	183,771.56	186,275.87		

FOOTNOTES:

*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	17,036.07	17,036.07	17,596.49			*13
(619)	EARLY CHILD FAMILY	9,645.31	9,645.31	10,089.46			*14
(624)	HOME VISITING	276.03	276.03	303.91			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE	4,500.00	4,500.00				*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2027 EARLY CHILD FAMILY ADJ	1,058.02-	1,058.02-	122.84			
(1407)	FY 2025 HOME VISITING ADJUST	30.38	30.38	5.00			
(1411)	FY 2025 SCHOOL-AGE CARE ADJUST	3,823.76	3,823.76				
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	38.01	38.01	15.28			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	6.72-	6.72-	47.09-			*12
(4045)	COM SERV TACONITE ADJUST						
(5008)	TOTAL COMMUNITY SERVICE	34,284.82	34,284.82	28,085.89			

FOOTNOTES:

- *10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	934,113.00	934,113.00	936,213.00			*15
(811)	DEBT SERVICE-AID INELIG	126,000.00	126,000.00	131,775.00			*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	46,471.15-	46,471.15-				
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	1,336.53	1,336.53	4,144.57			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	95.62-	95.62-	1,281.37-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5012)	TOTAL DEBT SERVICE VOTER APPROVED	1,014,882.76	1,014,882.76	1,070,851.20			*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG	85,680.00	85,680.00				*15
(772)	LT FACILITIES DEBT SERVICE	127,259.26	127,259.26	220,149.20			*15
(1708)	FY 2027 LTFM DEBT SERV ADJ	1,662.71	1,662.71				
(1715)	FY 2026 LTFM DEBT SERV ADJ			1,565.22			
(1726)	FY 2025 LTFM DEBT SERV ADJ	2,187.18	2,187.18	542.92			
(1703)	REDUCTION FOR DEBT EXCESS	12,731.29-	12,731.29-				
(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						
(5013)	TOTAL DEBT SERVICE OTHER	204,057.86	204,057.86	222,257.34			*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 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						
(5019)	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						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER						

FOOTNOTES:

- *10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT



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/

Date of Board Meeting: September 21, 2026

Topic: Resolution Regarding Acceptance of Gift Donations,

Issue: Minn. Stat. 465.03 - GIFTS TO MUNICIPALITIES

“Any city, county, school district or town may accept a grant or devise of real or personal property maintain such property for the benefit of its citizens in accordance with the terms prescribed by donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of members, expressing such terms in full.”

THEREFORE; the Business Manager recommends the following Resolution:

BE IT RESOLVED by the Board of Education of Independent School District No. 424 that the Board of Education accepts with appreciation the attached gifts, which are in compliance with current District policy and guidelines.

Recommendation: Approve the listed gifts below to be used as designated.

School and/or Program	Date	\$ Value of donation	Donor(s)	What will the donation be used for?
Open house	8/31/26	\$300	LP Education Foundation	Open house expenses
\$300				

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
2026-2027

DATE: 8/12/2026

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters into this agreement with **Naomi Grein** for the following extra curricular assignment:

Junior High Volleyball Coach BA-0 (5% @ \$44,582.00) -

For this assignment you will be paid a total of \$2,230 *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:

Naomi Grein
Coach's Signature

8/12/2026
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 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 _____, 2026. 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
Lester Prairie, MN 55354
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2026-2027

DATE: 8/14/2026

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters into this agreement with **Lauren Trittabaugh** for the following extra curricular assignment:

_____ Co School Yearbook Advisor BA-0 (5% @ \$44,582)

For this assignment you will be paid a total of \$2,229.00 ***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

8-18-26
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 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 _____, 2026. 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
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2026-2027

DATE:8/17/2026

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026 enters into this agreement with **Dan Herda** for the following extra curricular assignment:

Head Girl's Basketball Coach BA-0 (10% @ \$44,582.00)

For this assignment you will be paid a total of \$4,458.00 ***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

8-21-26

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 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 _____, 2026. 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)

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

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

TO: Carolyn Toenies

DATE: July 2026

SUBJECT: **NOTICE OF ASSIGNMENT**

Notice of salary and assignment for the 2026-2027 school year.

- 1) Your basic assignment for 2026-2027 will be:

Special Education Para Professional with assigned duties.
Level 1 Step 5

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

- 3) Your salary effective on or about 8/2026 will be \$18.67 per hour.

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

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

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

Carolyn Toenies
Employee Signature

Board Signature

7-22-26
Date

Date

White – Employee File
Green – Employee Copy

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

NOTICE OF ASSIGNMENT (NON-CERTIFIED less than 35 weeks)
LESTER PRAIRIE ISD #424

TO: Ashley Alberts

DATE: 8/26/2026

SUBJECT: NOTICE OF ASSIGNMENT

Notice of salary and assignment for the 2026/2027 school year

- 1) Your basic assignment for 2026/2027 school year

Kid's Depot Worker with assigned duties.

Level 1 Step 6

- 2) Your regular work hours are from: Hours assigned per Community Ed Coordinator. Hours to be paid only when students in attendance

- 3) Your salary effective on or about 7/1/26 will be \$18.99.

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

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


Employee Signature

9/8/26
Date

Board Signature

Date

White -- Employee File
Green -- Employee Copy

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

NOTICE OF ASSIGNMENT (NON-CERTIFIED less than 35 weeks)
LESTER PRAIRIE ISD #424

TO: Ashley Heckson

DATE: 8/28/2026

SUBJECT: NOTICE OF ASSIGNMENT

Notice of salary and assignment for the 2026/2027 school year.

- 1) Your basic assignment for the 2026/2027 school year

Kid's Depot Worker with assigned duties.

Level 1 Step 6

- 2) Your regular work hours are from: Hours assigned per Community Ed Coordinator. Hours to be paid only when students in attendance

- 3) Your salary effective on or about 7/1/26 will be \$18.99

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

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



Employee Signature

Board Signature

8/9/2026

Date

Date

White – Employee File
Green – Employee Copy

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
2026/2027

DATE: 9/16/2026

The School Board of Independent School District No. 424 of the State of Minnesota,
Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters
into this agreement with **Josh Dumas** for the following extra curricular assignment:

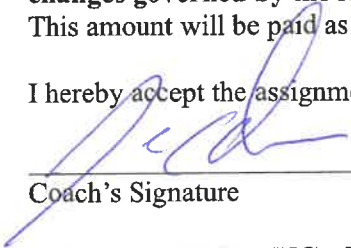
National Honor Society Advisor

BA-0 (1% @ \$44.582) hours must be done outside of contracted Teacher hours. A
description and list of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$445.82 ***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:



Coach's Signature

9-15-26

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 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 _____, 2026. 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
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2026/2027

DATE: 9/16/2026

The School Board of Independent School District No. 424 of the State of Minnesota,
Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters
into this agreement with **Josh Dumas** for the following extra curricular assignment:

HS Student Council Advisor

BA-0 (.5% @ \$44,582) hours must be done outside of contracted Teacher hours. A
description and list of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$222.91 ***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:



Coach's Signature

9-15-26

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 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 _____, 2026. 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
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2026/2027

DATE: 9/16/2026

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters into this agreement with **Terri Helland** for the following extra curricular assignment:

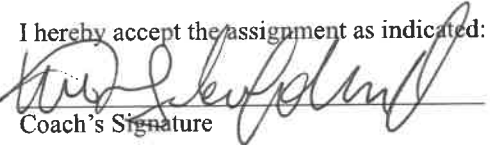
National Honor Society Advisor

BA-1 (1% @ \$45,562.00) hours must be done outside of contracted Teacher hours. A description and list of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$455.62. ***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:


Coach's Signature

9-16-26
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 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 _____, 2025. 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
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2026/2027

DATE: 9/16/2026

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2026, enters into this agreement with **Terri Helland** for the following extra curricular assignment:

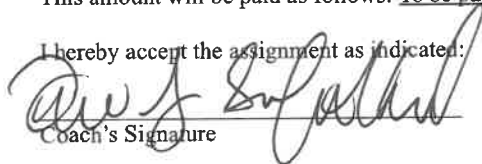
HS Student Council Advisor

BA-1 (.5% @ \$45,562) hours must be done outside of contracted Teacher hours. A description and list of hours must be handed in at the end of the school year.

For this assignment you will be paid a total of \$227.81 *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:


Coach's Signature

9-16-26
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 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 _____, 2026. 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 Schools

LANE CHANGE REQUEST

Must be submitted by September 1 (effective September 15) or January 1 (effective January 15).

I have completed the following courses which qualify me to be granted a lane change.

Name of Course	Credits	Year Completed
DI 536 → Inclusion Effective Practices	3	2025
DI 594 → Effective practices in DI	3	2025
DI 538 → DI Across Content	3	2025
ED 507 → Diversity in Education	3	2025
DI 509 → App of DI in Gifted Education	3	2026
DI 534 → Tchg stdts w/ mental health needs	3	2026
ED 512 → Ethical Issues for Prof. Educ.	3	2026
ED 521 → Educ Research & Applications	3	2026
LIT 5343 → Implementing Literacy in content	3	2025
LIT 5333 → Integrating Literacy concepts	3	2025

I am currently on step 4 lane BA at a salary of \$ 48,495

This would place me on step 4 lane BA+30 at a salary of \$ 50,300

Morgan Hynes 9/1/26
Instructor's Signature Date

Approval

Date

Lester Prairie Public Schools

LANE CHANGE REQUEST

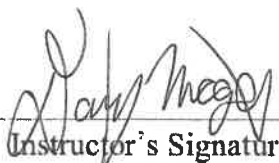
Must be submitted by September 1 (effective September 15) or January 1 (effective January 15).

I have completed the following courses which qualify me to be granted a lane change.

Name of Course	Credits	Year Completed
ED 669 Internship	1	Fall 2025
ED 627 Emerging Technologies	2	Spring 2026
ED 632 Personal Communications and Ethics	3	Spring 2026
SPED 664 Theory and Process of Consultation and Collaboration	3	Summer 2026
ED 695D Curriculum and Instruction E-Folio Presentation	1	Summer 2026
PSY 634 Methods of Evidence Based Practice	2	Summer 2026

I am currently on step 8 lane BA+20 at a salary of \$ 53,309

This would place me on step 8 lane MA at a salary of \$ 55,610


Instructor's Signature

8-24-26
Date

Approval

Date