



## 2024 Legislative Session Update

School Finance & Government Relations | June 2024

- Legislative Overview
- School Finance
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## E-12 Omnibus Education Policy Bill

- Chapter 109 (SF 3567)
- Passed 5/15/24
- Signed 5/17/24

## E-12 Omnibus Education Finance Bill

- Chapter 115 (HF 5237)
- Passed 5/17/24
- Signed 5/18/24

## School Resource Officer Modifications

- Chapter 78 (HF 3489)
- Passed 3/14/24
- Signed 3/14/24

## Forecast Article\*

- Chapter 81 (HF 4518)
- Passed 3/21/24
- Signed 3/25/24

\*Corrected in Chapter 86

# Education Spending Targets

E-12 Spending					
\$ Millions	Governor	Joint Agreement	House	Senate	Result
FY 2024-25 Biennium	(\$9,237)*	\$43,000	\$43,000	\$43,000	\$43,000
FY 2026-27 Biennium	\$4,128	\$18,050	\$18,046	\$18,046	\$18,046

\*Reflects \$50M cancellation of VPK set aside and new spending of \$2.797M.

FY = Fiscal Year

# School Finance

- **Voluntary Prekindergarten (VPK)**

- Allocates the \$50M set-aside from 2023 to increase the voluntary prekindergarten program seats to 12,360 in FY25.
- Establishes that Minneapolis and St. Paul school districts are individual regions for purposes of seat allocations. The allocations of other regions are not impacted by this change.
- MDE required to allocate the new seats by June 17, 2024, and notify districts by July 1, 2024.
- Some equalization formulas, including Local Optional Revenue (LOR) and Operating Capital, increased for one year to offset levy impact of additional VPK seats.

# General Education (1)

- **School Unemployment Aid Funding Modifications.** Require funding to be paid on a 90/10 basis, instead of 100% in the current fiscal year, so that aid may be paid ahead of final audited data being received.
- **Compensatory Revenue**
  - **Pilot Program.** Maintains program at \$7.325M per year.
  - **Technical Correction.** Correct duplicative and conflicting language related to compensatory allowance for FY26 and later.
- **Windom Supplemental Aid.** Reduced by \$840,000 for FY24 based upon updated pupil counts.

# General Education (2)

- **Kindergarten Average Daily Membership (ADM) Technical Clarification.** Fully align the laws related to the ADM Change for Kindergarten Students with a Disability modification that was passed by the 2023 Legislature.
- **Area Learning Center Transportation Aid Modification.** Modify the allowable recipients of Area Learning Center (ALC) Transportation Aid to include cooperative units that provide their own transportation for ALCs. Include this aid stream in transportation sparsity calculation.
- **English Learner (EL) Cross Subsidy Qualifying Costs Definition.** Add a definition in law regarding allowable EL costs; more specificity in law is needed in response to new aid established in 2023. Makes a technical formula correction.
- **EL Task Force.** Will analyze how public schools use EL revenue, how micro credentials/credentials are used, and make recommendations on how to use funding more effectively.



# General Education (3)

- **Operating Capital Levy Exemption Clarification.** Clarify that the aid related to purchasing menstrual products and opiate antagonists passed during the 2023 legislative session is not subject to the levy equalization under operating capital revenue statute.
- **One Room School House Funding Modification.** Change funding to the Warroad School District to operate the Angle Inlet School from a grant to an aid to simplify the distribution.
- **Basic Skills Revenue – Account Transfer Authorized.** Permit school districts to execute a one-time transfer of restricted balance sheet funds into another restricted balance sheet that is in alignment with uses.

# American Indian Education

- **American Indian Education Aid Carry Forward Adjustment.** Revise the period in which American Indian Education Aid is carried over from one fiscal year to the next from six months to one year to be consistent with district financial reporting that occurs on an annual basis.
- **Permanent School Fund Supplemental Aid.** \$40,000 in FY25 for Tribal contract schools.
- **Permanent School Fund Task Force**
  - Purpose: to examine the distribution of earnings from the permanent school fund endowment.
  - MDE to convene by October 1, 2024, and report recommendations by January 15, 2026.

- **Paraprofessional Training**
  - For the school year (SY) 24-25, districts required to provide **6 hours** of training and may be reimbursed for up to 6 hours. A separate payment equal to 2 hours (33% of the 6) of district average wage rate will be made.
  - Requires consultation with union rep for paraprofessionals before planning required trainings.
  - Define "compensation" eligible for reimbursement as the regularly hourly wage, FICA taxes, and employer-paid pension contributions.
  - Clarify all recipients of this aid must provide required hours of training to eligible staff.
- **Paraprofessional Assessments.** Districts required to pay for test materials and fees for paraprofessionals employed during the SY 23-24 that have not yet passed the test or meet the requirements of the competency grid.

- **Special Education Paraprofessionals.** Paraprofessionals employed and paid with special education funding during the SY 23-24, may continue to be paid with State special education funding (not federal) for the SY 24-25 if they:
  - Meet competencies 4 and 9 in the competency grid, or
  - Are enrolled in a Para Pro or Paraeducator training and testing program.
- **Paraprofessional Qualifications.** MDE and Professional Educator Licensing and Standards Board (PELSB) required to review paraprofessional qualifications.

- **Student Support Personnel Aid Modifications.** Allow districts and charters to retain unspent aid in a restricted fund balance, limited to the amount of the prior year's aid allocation.
- **Alternative Teacher Compensation Revenue Reserved.** Require funding for "Q Comp" to be reserved so that any unused funds are in a restricted fund and only used for their intended purpose.

- **Charter School Lease Aid Review Modification**
  - Clarify that the commissioner may develop a system of analyzing charter school lease aid applications.
  - The system will support consistency in applications and allow for the evaluation of the financial viability of multiple charter school leases.

- Clarifies that districts subject to non-voter approved building projects that require a review and comment **do not need to publish or hold a public hearing** on the results of the review and comment, except:
  - Districts eligible for non-voter construction projects under Minnesota Statutes, section 126C.40, subd. 6, must hold a public meeting within 45 days of a review and comment decision.
- Changes the dates publication of review and comment to at least 48 days and **not more than 70 days** before a referendum. Prior legislation included not more than 60 days before a referendum.

- **School Food Service Fund.** Lunchroom furniture, including tables and chairs used by pupils to eat, added as an eligible expense in the school food service fund if a surplus exists for three successive years.



# Other Funding and Policy

# Student Attendance

- **Student Attendance Pilot Program**

- 12 school districts; Minneapolis led.
- Effective school year (SY) 24-25 through SY 26-27. Multiple reports to the Legislature required.
- MDE to support and provide statewide data analysis.

- **Student Attendance and Truancy Legislative Study Group**

- Purpose: study and evaluate ways to increase student attendance.
- Speaker of the House designates member to convene
- Reports due 11/1/24 and 12/31/24

Funding	FY 24–25	FY 26–27
Student Attendance Pilot	\$4,687,000	--
Student Attendance and Truancy Legislative Study Group	\$64,000	--
Minnesota Alliance with Youth (attendance and academic engagement)	\$625,000	--

- Commissioner must allow districts to apply for a shift to a **Four-Day School Week**, and approval of four-day school week plan may not be revoked for six years from the date it is approved.
- Districts and charters must adopt a **School Cell Phone Policy** by March 15, 2025. The Minnesota Elementary School Principals' Association (MESPA) and the Minnesota Association of Secondary School Principals (MASSP) must collaborate to develop best practices.

# Education Excellence (1)

- Starting in SY 26-27, school districts and charter schools **must provide mental health instruction**.
- **Delays requirements** for 11th and 12th graders to take a course in government and citizenship by a year to the SY 25-26. Also replaces “credits” with “credit” for the purpose of physical education credits for graduation.
- **Statewide Testing**
  - Statute cleanup that removes redundancies and creates transparency.
  - Aligns reporting requirements from MDE with English language proficiency assessments years.
  - Districts/charters may provide parent access to individual MCA reports when it is available to the school.
- **Computer Science.** Computer science advancement grants established in 2023 statutory updates to ensure legislative intent is reflected in session law. Shifts \$50,000 from 2023 Computer Science appropriation to PELSB to begin rulemaking process for computer science licensure.

# Education Excellence (2)

- **Health Standards** shifted from local to statewide academic standard.
  - **Local health standards remain** in place until statewide health standards are ready to be implemented in the classrooms.
  - Legislation includes **mandatory topics** (cardiopulmonary resuscitation, vaping awareness, substance use, and sexually transmitted infections) and **optional topics** (child abuse prevention, violence prevention, character development, safe and supportive schools).

Funding	FY 24–25	FY 26–27
MDE Rulemaking and administrative costs related to creating statewide health standards	\$627,000	--

# Education Excellence (3)

- Require districts to **develop a board-approved language access plan**. This policy will be publicly discussed and adopted at a school board meeting and can be tailored to fit the needs and access for the community. This plan must also be reviewed every two years and updated as appropriate.
- **Clarify required levels of language proficiency** for Minnesota Bilingual Seals to ensure equity-centered alignment to implementation based on data collected on Minnesota Bilingual Seals outcomes.
- **EL Parent Notification Clarification**. Align state and federal requirements for parental notification upon entrance into a program for English learners.

# Education Excellence (4)

- Adds a **secondary notification date by which a student must enroll in a post secondary enrollment option (PSEO) or rigorous coursework class** per school year.
- Requires districts and postsecondary institutions to **annually report to the commissioner the participation rates of pupils** enrolled course according to agreement.
- Requires school boards to **adopt a weighting grade point average (GPA) policy** for postsecondary coursework as for concurrent enrollment coursework.

# Education Excellence (5)

- As part of a 9th grade or younger student's meeting to develop a plan for successful transition to postsecondary education or employment, and the annual review of said plan, the adults and caregivers must make sure the student remains **on track for graduation**.
- Renames the "World's Best Workforce" in statute to "**Comprehensive Achievement and Civic Readiness**".



# Education Excellence (6)

- **Student journalists** protected freedom of speech.
- Clarifies that **prohibition on withholding grades or diploma for nonpayment of fees** also applies to all districts, charters, and Tribal contract schools.
- **Cardiac Emergency Response Plans.** MDE required to include in crisis management policy effective January 1, 2025. Local education agencies (LEA) may adopt this policy.

# Education Excellence (7)

- **Civic Education Grants.** \$150,000 in FY25 for YMCA Youth in Government and Center for Youth Voice programs.
- **P-Tech Grant.** The grant is competitive for applicants statewide under three different implementation grant types: support, start-up, and mentoring.
- **Minnesota Youth Council grant.** \$375,000 in FY25 for operations.
- **Emergency Medical Training Grants.** \$250,000 in FY25 for St. Cloud to build an emergency medical services (EMS) training facility.

# Education Excellence (8)

- **Alternative to Publishing School District Proceedings.** Provides alternative of online posting and in libraries for all schools if local newspaper closes until August 1, 2026.
  - Certain schools in southwest metro only required to publish proceedings on website until August 1, 2026.
- Authorize school districts and charter schools to **release specific student data** to the Department of Employment and Economic Development (DEED) for purposes of coordination special education services for students with disabilities.

# American Indian Education

- **Indigenous Education for All.** MDE required to consult with Tribal Nations and TNEC on their need for additional funding to develop resources. Resources developed to date posted online and report of ongoing needs required by February 15, 2025.
- Religious instruction exemption extended to tribal students. Approved absences from school may be for instruction provided by **Tribal, spiritual, or cultural advisors.**
- A school district with a prohibited American Indian mascot that has not received an exemption from the Tribal Nations has their **deadline to switch their mascots extended** to September 1, 2026. These districts must report to the legislature by February 14, 2025, and again by February 1, 2026, on the district's progress to comply with the prohibition.
- **Smudging permitted** in public school property with sufficient supervision.

# The READ Act (1)

<b>Funding (2024 Session)</b>	<b>FY 24–25</b>	<b>FY 26–27</b>
Teacher compensation	\$31,375,000	--
Professional development (in addition to \$34.95M from 2023)	\$4,000,000	--
Culturally responsive materials	\$1,000,000	--
Regional literacy network paraprofessional/volunteer training	\$375,000	--
CAREI paraprofessional/volunteer training	\$375,000	--
Deaf, DeafBlind, and Hard of Hearing Working Group	\$100,000	--
<b>TOTAL</b>	<b>\$37,225,000</b>	

# The READ Act (2)

- **Teacher Compensation.** \$31,375,000 for LEAs to enter into memorandums of understanding (MOU) or after consulting with teachers on allocating funds.
  - Greater of \$2,000 or \$36.06 times students served; 100% payable in FY25.
  - May include stipends, payments based on hourly rate, reimbursement for training.
  - Eligible teachers must be employed by LEA, currently in a position requiring a PELSB license, required to received training.
  - Within 30 days of MOU, compensation must be paid (stipends not considered income for certain purposes).

# The READ Act (3)

- \$35M in curriculum funding from 2023 converted to be distributed on a per pupil basis to be used as **literacy aid**.
  - Greater of \$2,000 or \$39.94 times number of students served; 100% payable in FY25.
  - Can be used to implement requirements under the READ Act or for literacy incentive aid uses.
- **Literacy Incentive Aid uses expanded** to include intervention specialists, approved screeners, and teacher stipends.
- **Professional Development.** \$4M in FY25 for statewide training and can be used to provide training in structured literacy for fourth and fifth grade teachers and literacy professors.
- **READ Act Deaf, DeafBlind, and Hard of Hearing working group** established to make recommendations on literacy training, screeners, and curriculum for students who cannot fully access sound-based approaches such as phonics by January 15, 2025.

# The READ Act (4)

- **MDE and Center for Applied Research and Educational Improvement (CAREI)** required to:
  - Develop a **coaching and mentorship program** for certified trained facilitators.
  - Identify at least **15 evidence-based literacy intervention models** by November 1, 2025.
  - **Develop and provide training** on interventions for unlicensed persons that regularly provide Tier 2 interventions in conjunction with the Regional Literacy Networks.
- MDE required to contract to develop **culturally and linguistically responsive** materials and to review literacy materials on an ongoing basis.
- Starting in 2033, MDE and an institute of higher education may partner to **provide a comprehensive review of curriculum and materials** and provide the approved list accordingly.



# The READ Act (5)

- Defines "**certified trained facilitator**" for the purpose of employment requirements.
- **Oral language** statutory definition updated to include sign language.
- Districts required to **screen K-3 students three times per year**, increased from 2023 language requiring screening twice per year.
- Requires that **parents be notified of their students' screening** by February 15 each year and again within the final six weeks of the school year.
- Starting in SY 24-25 district staff, contractors, and volunteers may **only use screeners that have been approved** by the Department of Education.

# The READ Act (6)

- For the SY 24-25 only, when there is an agreement with the teachers' exclusive representative, the **hours of instruction requirement is reduced** by 5.5 hours when teachers are required to receive at least 5.5 hours of approved evidence-based training, on a day when other students in the district receive instruction.
- Districts required to use **only evidence-based intervention models** starting in SY 25-26.
- Tier 2 literacy interventions, beginning in the SY 26-27, must be **supervised by a teacher who has been trained** in approved reading instruction.
- Starting in SY 25-26, the **local literacy plan must include:**
  - **Plans and timelines** for adopting approved curricula and material.
  - The number of teachers and other staff **proposed for training** in structured literacy.
  - **How the district used funding provided** under the Read Act to implement the requirements of the Read Act.

# The READ Act (7)

- Professional development training statute clarification for who **must be trained by July 1, 2026**:
  - Reading intervention instructors for students grades K-12.
  - All classroom teachers of students in K-3 and pre-k programs.
  - Special education teachers.
  - Curriculum directors.
  - Instructional support staff, contractors, and volunteers who assist in providing Tier 2 interventions.
  - Employees who select literacy instructional materials for districts.
  - Teachers licensed to teach English to multilingual learners.
- Professional development training statute clarification for who **must be trained by July 1, 2027**:
  - Teachers who provide reading instruction to students in grades 4-12.
  - Teachers who provide instruction to students in state-approved alternative programs.

# The READ Act (8)

- By December 1, 2025, MDE required to **report to the legislature** on:
  - The number of teachers and staff required to complete the training who have not already done so.
  - The number of teachers who are exempt from the training.
  - The commissioner must update this report to the legislature annually through 2027.
- **PELSB must conduct an audit and report** first to the legislature by January 15, 2025, and provide a final report by August 1, 2026, evaluating whether and how approved teacher training programs for teacher licensure candidates have met subject matter standards for reading.

# Educators (1)

- **Student Teaching Stipend Pilot Program.** \$6,543,000 for 8 teacher preparation programs to provide student teachers placed in Minnesota school's stipends during the SY 24-25. Stipends should be awarded at approximately \$6,880/student teacher. PELSB required to report to the Legislature by February 1 and July 1, 2025.
- **Special Education Apprenticeship Programs.** \$1,030,000 in FY25 for \$250,000 grants to Intermediate School Districts 287, 288, 916, and 917 for special education registered apprenticeship program costs.
- **Aspiring Teachers of Color Scholarship Program.** \$1,000,000 in FY25 for the Office of Higher Education (OHE) aspiring teachers of color scholarship program.

- **Grow Your Own Program Modifications.** Add Tribal contract schools as an eligible grantee, allow scholarships to be used at community colleges, and allow existing grantees to revise current grant agreements.
- **Special Education Teacher Pipeline Program Modifications.** Add Tribal contract schools as an eligible grantee and allows funds to support any participant employed by the recipient (including Tier 3 and 4 license holders). Also allows existing grantees to revise under current agreements.
- **Statewide Teacher Mentoring Program Use Modifications.** Allow statewide teacher mentoring program funds to be used to support mentorship for Tier 2 special education teachers in addition to Tier 1.

- **Paid Leave for School Closures.** Districts required to pay full wages for school employees during full or partial day closures when the day is an instructional day. School-age care employees must be paid for closures if family fees are collected. Work from home may be allowed to the extent practicable.
- **Teachers and Paraprofessional Compensation Working Group**
  - Purpose: to advise the Legislature on **strategies and recommendations to provide competitive compensation** to teachers and paraprofessionals including examining wages, health insurance, retirement, and college tuition.
  - PELSB required to convene by September 15, 2024, and report by February 15, 2025.

- **Tier 1 and Tier 2 special education** license requirements:
  - Tier 1 and 2 special education recipients must receive high quality professional development, participate in intensive supervision, and demonstrate progress toward professional licensure.
  - Tier 1 licenses limited to three years of teaching special education.
- **Ableism and Disability Justice Training.** Teacher preparation programs are encouraged to provide instruction to teacher candidates and school districts are encouraged to provide professional development for teachers and other school staff.



- **Prohibits a district or charter school from placing a teacher** in a teaching assignment if the teacher has been criminally charged with certain offenses or an offense that requires the person to register as a predatory offender, or a crime under a similar law of another state or the United States.
- School boards **required to provide written notice** to a coach whose contract the school declines to renew for the following school year no more than 60 days after the end of regular season activity.
- Requires the teacher evaluation rubric to be based on the **standards of effective practice** established in rules.

- Modifies requirement for using the **portfolio process** to obtain a Tier 3 license.
- **Expands eligibility for a Tier 4 license** to include a teacher who obtained a Tier 3 license through the portfolio process or holds a national board certification from the National Board for Professional Teaching Standards.
- Allows a teacher who obtained national board certification from the National Board for Professional Teaching Standards to **obtain a Tier 3 or 4 license without taking the pedagogy or content exams.**

- Modifies the **definition of “heritage language and culture teacher”** to require the teacher to be proficient in the language and engaged in the culture. Includes some American Sign Language teachers as heritage language and culture teachers.
  - Requires the program to support heritage language and culture teachers to **prioritize the participation of teachers whose own heritage language** is one of the top languages spoken by Minnesota students and for which there is a licensure scarcity.
- Allows a Tribal contract school or group of schools, a coalition of districts, teachers, and teacher education institutions to **apply for a teacher mentorship grant**.

# Special Education (1)

- **Medicaid Billing.** Clarifies law to authorize certain school social worker services to be covered by third-party billing in Medical Assistance.
- **Adults with Disabilities.** Simplifies the adults with disabilities program approval process. Requires each school district to describe its program in its annual community education plan submitted to MDE. Requires the local community education advisory council to evaluate their adults with disabilities program at least once every five years.

# Special Education (2)

- **Developmental adaptation** to physical education assessments permitted without Individualized Education Program (IEP).
- **Clarification to Alternative Instruction Before Assessment Statute** that alternate instruction prior to referring a student for a special education evaluation (sometimes known as “pre-referral interventions”) is for school-aged (K-12) pupils only and is not for students not yet in kindergarten.
- PELSB required to assemble **Special Education Licensure Reciprocity Working Group**.

# Nutrition and Libraries (1)

- **Access to Library Materials and Rights Protected.**
  - Public libraries in Minnesota must not ban, remove, or otherwise restrict access to a book or other material based solely on its viewpoint or the messages, ideas, or opinions it conveys.
  - Librarians may not be terminated or discriminated against for complying with this statute.
  - Library governing boards must adopt a policy that establishes procedures for selection of, challenges to, and reconsideration of library materials.
  - Libraries will submit records of book challenge requests to MDE.

# Nutrition and Libraries (2)

- **State School Librarian.** Establishes a state school librarian at MDE. Funded with school library aid beginning in FY26.
- **School Library Aid.** MDE required to report to the Legislature how school districts and charter schools used the aid by January 15, 2025.
- Metropolitan Library Service Agency permitted a **temporary exemption** to Minnesota Rule regarding their executive director's requirement to have a Master's degree.

# Early Learning (1)

- **Early Learning Scholarships**
  - Allows up to \$7 million to be used for information technology costs to make prospective payments, allow applications online, and allow electronic submission and verification of family eligibility. Clarify that **child of a parent in foster care or in need of child protection services** qualifies for an early learning scholarship categorically.
  - Expand early learning scholarship **priority to children with an individualized education plan (IEP) or individualized family service plan (IFSP)**.
  - Clarify early learning scholarship **priority applies to children who are receiving or undergoing** treatment in mental health or prenatal substance exposure.
- **Head Start Administrative Support.** Allows up to 2% of the Early Head Start and Head Start appropriation to be used for state-level program and funding distribution support beginning in FY25.



# Early Learning (2)

- **Merges** voluntary prekindergarten (VPK) and school readiness plus (SRP) statutes. Language makes clear student assessment data is required to be submitted and changes allocation process to operate on a 4-year cycle. Makes Minneapolis and St. Paul distinct regions.
- Separate the **definition of prekindergarten from kindergarten**; ensures consistent understanding and application of the term prekindergarten that can be referenced in other program statutes.

# Health and Safety (1)

- Schools **encouraged to adopt a school policy** on parental notification for unscheduled student removal from class.
- Minnesota State High School League required to provide school coaches with **eating disorder prevention** education resources.
- Excused absence **permitted for appointments** conducted via telehealth.
- Districts and charters must provide **access to space** for a student to receive mental health care through telehealth.

# Health and Safety (2)

- **Licensed School Nurse** position at MDE statutory qualifications modifications.
- Licensed school nurses in schools **authorized to administer necessary medication** in certain situations.
- **School Resource Officers** (Session Law Chapter 78)
  - Modifies 2023 legislative changes around **prone restraint and reasonable force**. Clarifies that school resource officers are not district employees or agents.
  - Removes "**imminent**" **standard** in reasonable force statute.
  - Defines school resource officer, establishes duties to schools and limitations, training requirements.
  - Board of Peace Officer Standards and Training must develop a model school resource officer policy and convene a group of representatives from education, community, and law enforcement groups.

# Education Partnerships and Compacts

- Create a standalone state **council for the Military Interstate Children's Compact** required under 127A.85, Article VIII.
- **Benefits and rights extended** to children of Minnesota National Guard and Reserve members.
- Establishes **Purple Star School** designation process.

# State Agencies

- Modifications to MDE's **Office of the Inspector General**.
  - Defined authority to investigate all funding overseen by MDE:
    - Subpoenas
    - Data access
  - Defined authority to enact sanctions on grant recipients; does not apply to aids.
- **Educators Online Licensing System**. \$2.767M appropriation to PELSB for information technology costs.
- **Maintain MDE Operations** for transfer to Department of Children, Youth, and Families (DCYF).

FY 2024-25	FY 2026-27
\$173,000	\$690,000

# Summer EBT

- Ongoing funding for administrative costs at MDE and Minnesota Department of Human Services (DHS) to implement the new **federal Summer Electronic Benefit Transfer (S-EBT) program**. The federal government provides 100 percent of the benefit cost and 50 percent of the state’s administrative costs. (Note: the DHS portion of this program will transfer to DCYF.)
- About the program:
  - Provides **\$120 per eligible child** for low-income families with school-aged children during the summer.
  - Benefits will come in the form of **pre-loaded cards** that families can use to purchase groceries.
  - Estimated to provide **\$42 million in federal funds** to Minnesota families.

FY 2024-25	FY 2026-27
\$3,424,000	\$1,144,000

# Questions?

Thank you!

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