Hastings Area Public Schools - ISD 200
School Board Meeting Agenda

Tuesday, November 21, 2023
Regular Meeting
Middle School Media Center

I. **Call Meeting to Order**
   a. Attendance
II. **Pledge of Allegiance**
III. **Motion to approve the agenda/table file**
   a. Approval of the minutes from the:
      - Oct. 25, 2023 Regular Board Meeting
      - Nov. 8, 2023 Special Board Meeting
      - Nov. 15, 2023 Special Board Meeting
   b. Approval of the minutes from the:
      - Oct. 30, 2023 Special Board Meeting
IV. **Recognition of visitors**
V. **Raider Spotlight**
VI. **Listening Session Summary**
VII. **Reports and Discussions**
   a. Audit Report
   b. Perception Survey Presentation
   c. Superintendent
      i. Cadence Review
         1. Leadership Goal Update
   d. Building Construction Fund Project Update
   e. School Board Student Representative Committee Summary
   f. Policy Committee Meeting
   g. Policies
      i. First Reading
         1. 413 Harassment and Violence
         2. 416 Drug, Alcohol, and Cannabis Testing
         3. 507 Corporal Punishment and Prone Restraint
         4. 601 School District Curriculum and Instruction Goals
         5. 620 Credit for Learning
      ii. Second Reading
         1. 213 School Board Committees
         2. 215 and 215.1PR
         3. 613 Graduation Requirements
VIII. **Action Items**
   a. Consent Agenda
      i. Change Orders
         1. Change Order #2 - Kennedy Boiler Project
         2. Change Order #2 - Pinecrest Boiler Project
      ii. Bills Payable
      iii. Personnel Report
      iv. High School Tuck Point Bid Award Recommendation
      v. Smoke Free Youth Cohort Joint Powers Agreement

vi. Approval of Proposed Disciplinary Action and Letter Regarding Employee 1 per Superintendent's Written Recommendation
vii. Milk & Dairy Products Vendor Award Recommendation
viii. Hastings Middle School Door Replacements Bid Award
ix. Addendum to Terms and Conditions for Unaffiliated Staff to Add HealthServices
x. Policies for approval with non-substantial changes
1. 412 Expense Reimbursement

b. Items for Individual Action
i. 412.1PR Administrative Procedures
ii. Non-Contract Rates of Pay
iii. Teacher's Contract
iv. Audit Report
v. Combined Polling Places Resolution
vi. 2023 Election Recount Canvassing Resolution

IX. **Future Meetings**

X. **Adjournment**

Board of Education
Independent School District 200
Hastings, Minnesota

A Regular Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota, was held on Wednesday, October 25th, 2023, at the Hastings Middle School Media Center.

The meeting was called to order at 6:00 PM.

The following board members were present: Brian Davis, Jessica Dressely, Lisa Hedin, Stephanie Malm, Mark Zuzek, Becky Beissel, Carrie Tate. Superintendent Champa was also present at the meeting.

After the Pledge of Allegiance, a motion to approve the agenda was made by Brian Davis and seconded by Mark Zuzek. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion to approve the minutes from the September 27, 2023 Regular Board Meeting and the October 11, 2023 Special Board Meeting was made by Brian Davis and seconded by Jessica Dressely. The vote was: 7 ayes, 0 nays, motion carried unanimously.

Chairperson Hedin recognized the visitors in the room and those viewing remotely.

Superintendent Tammy Champa recognized the Marching Band and Choir members in attendance. Mr. Craig Beissel from the Rotary spoke about the River Town Event and presented a check for $1,900.00 to the Hastings School District.

There was no listening session summary.

Superintendent Champa provided the Board with the Superintendent report which included the Cadence of Raider Responsibility and Leadership Goals update. Athletic Director Trent Hanson, Elementary Principals Matt Esterby, Kyle Latch and Paul Bakker spoke on their Leadership goals. Superintendent Champa spoke about the Veteran's Day Program coming back to the High School this year and discussed the School Surveys and that they are now closed.

Building Construction Fund Project Update was presented by Jennifer Seubert.

The Student Board Member report was presented by Mark Zuzek and Carrie Tate who attended the MSBA Conference.

ISD 917 update was presented by Chairperson Hedin.

A motion was made by Mark Zuzek to approve the consent agenda and seconded by Becky Biessel. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion was made by Stephanie Malm to approve the personnel report and seconded by Jessica Dressely. Chairperson Hedin abstained from the vote. The vote was: 6 ayes, 0 nays, 1 abstain (with conflict) motion carried unanimously.

A motion to accept donations was made by Becky Beissel and seconded by Jessica Dressely. Becky Beissel carried out the roll call vote. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion to approve the Resolution Appointing Substitute Judges as written and to waive the reading was made by Mark Zuzek and seconded by Jessica Dressely. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion to approve the Write-In Vote Resolution as written and to waive the reading was made by Mark Zuzek and seconded by Jessica Dressely. The vote was: 7 ayes, 0 nays, motion carried unanimously.

Future meetings for Canvassing and the Food Service Contract were discussed by Chairperson Hedin.

With no further business to discuss, a motion was made to adjourn the meeting by Jessica Dressely and seconded by Stephanie Malm. The vote was: 7 ayes, 0 nays, motion carried unanimously.
The meeting was adjourned at 7:30 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Special Meeting of the School Board of Independent School District No.200, Hastings, Minnesota, was held on Wednesday, November 8, 2023, at the Hastings Middle School Media Center.

The meeting was called to order by Chairperson Lisa Hedin at 6:00 PM.

The following members of the Board were present: Brian Davis, Mark Zuzek, Carrie Tate, Jessica Dressely, Stephanie Malm, and Lisa Hedin. Members absent: Becky Beissel. Superintendent Champa was also present.

After the Pledge of Allegiance a motion was made to approve the agenda. This motion was made by Brian Davis and seconded by Jessica Dressely. The vote was: 6 ayes, 0 nays, motion carried unanimously.

A motion to approve the Food Service Agreement as written was made by Stephanie Malm and seconded by Mark Zuzek. The vote was: 5 ayes, 1 nay, Carrie Tate voted against the motion, the motion carried.

With no further business to discuss, a motion to adjourn the meeting was made by Stephanie Malm and seconded by Brian Davis. The vote was: 6 ayes, 0 nays, motion carried unanimously.

The meeting was adjourned at 6:05 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Special Meeting of the School Board of Independent School District No.200, Hastings, Minnesota, was held on Wednesday, November 15, 2023, at the Hastings District Office, Conference Room A.

The meeting was called to order by Chairperson Lisa Hedin at 7:30 AM.

The following members of the Board were present: Mark Zuzek, Carrie Tate, Jessica Dressely, Stephanie Malm, and Lisa Hedin. Members absent: Becky Beissel and Brian Davis. Superintendent Champa was also present.

After the Pledge of Allegiance a motion was made to approve the agenda. This motion was made by Mark Zuzek and seconded by Jessica Dressely. The vote was: 5 ayes, 0 nays, motion carried unanimously.

Brian Davis arrived at 7:32 AM.

A motion to approve the Election and wave the reading of the resolution was made by Jessica Dressely

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL AND SPECIAL ELECTION

Pursuant to due call and notice thereof, a Special Meeting of the School Board of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, was duly held in said school district on the 15th of November, 2023, at The District Office for the purpose, in part, of canvassing its Special election.

The following members were present:

Lisa Hedin, Stephanie Malm, Carrie Tate, Mark Zuzek, Brian Davis, and Jessica Dressely

and the following were absent:

Becky Beissel

Member Jessica Dressely moved the adoption of the following resolution:

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL AND SPECIAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 200, State of Minnesota, as follows:

1. It is hereby found, determined, and declared that the general and special election of the voters of this school district held on November 7th, 2023, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 6,911 voters of the district voted at said general election on the election of four school board members for four year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

- Nancy Blanchard - 2,480
- Matt Bruns - 3,097
- Jenny Wiederholt-Pine - 3,340
- Brandy Wentzler - 2,938
- Mariah Ring - 2,923
- Pamela J. Onnen - 1,107
- Matt Seeger - 3,038
- Melissa Millner - 3,324
- Philip Biermaier - 3,048
- Write-In - 45

3. Jenny Wiederholt-Pine, Melissa Millner, Matt Bruns and Philip Biermaier having received the highest number of votes, has been elected to the term beginning on the first Monday in January, 2024 and expiring on the first Monday in January, 2028.

4. As specified in the attached Abstract and Return of Votes Cast, a total of 6,911 voters of the district voted at the said general and special election pertaining to the school district question of a Tech Levy, the results are as follows:

- Yes - 3,535
- No - 3,089

5. The response to the Tech Levy question of Yes received the highest number of votes was duly passed and the first year will be the 2024 payable year.

6. The clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member Mark Zuzek and upon vote being taken thereon, the following voted in favor thereof:

Lisa Hedin, Stephanie Malm, Carrie Tate, Mark Zuzek, Brian Davis, and Jessica Dressely

and the following voted against the same:

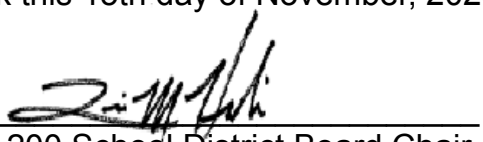
None

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of the general and special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 15th day of November, 2023.



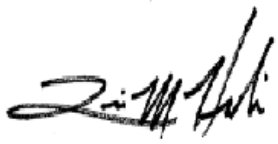
ISD 200 School District Board Chair
Lisa Hedin

CLERK'S CERTIFICATE AS TO ABSTRACT AND RETURN OF VOTES CAST

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, do hereby certify that I have carefully compared the attached copy of the Abstract and Return of Votes Cast of the special election held on November 7th, 2023, with the original thereof on file and of record in my office and the same is a full, true and complete copy thereof.

WITNESS MY HAND officially as Clerk of said School District this 15th day of November, 2023.



ISD 200 School District Board Chair
Lisa Hedin

With no further business to discuss, a motion to adjourn the meeting was made by Jessica Dressely and seconded by Mark Zuzek. The vote was: 6 ayes, 0 nays, motion carried unanimously.

The meeting was adjourned at 7:42 AM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Special Meeting of the School Board of Independent School District No. 200, Hastings, Minnesota, was held on Monday, October 30, 2023, at the Hastings ISD 200 District Office in Conference Room A.

The meeting was called to order by School Board Chairperson Lisa Hedin at 6:02 PM.

The following board members were present at the opening of the meeting: Jessica Dressely, Lisa Hedin, Brian Davis, Mark Zuzek and Stephanie Malm. Superintendent Champa and Principal Scott Doran were also present. Carrie Tate, Mark Zuzek and Becky Biessel were absent.

The item before the board is to move to a closed session pursuant to Minnesota Statutes section 13D.05 subd 2(a)(3), which allows the Board to go into a closed session for consideration of proposed student expulsions. Brian Davis made a motion to close the session, Stephanie Malm seconded. The vote was: 4 ayes, 0 nays, motion carried unanimously.

Meeting moved to a closed meeting located in Conference Room A at the District Office at 6:04 PM.

A motion to adjourn from a closed session to an open meeting was made by Stephanie Malm and seconded by Brian Davis. The vote was: 4 ayes, 0 nays, motion carried unanimously.

Mark Zuzek arrived at 6:24 PM.

A motion was made by Brian Davis to introduce, adopt and waive the reading of the Resolution Expelling Student A.

RESOLUTION EXPELLING STUDENT A

WHEREAS, written notice of the proposed expulsion of Student A was served upon the student and the student's parents in compliance with the Pupil Fair Dismissal Act (PFDA);

WHEREAS, the notice of proposed expulsion complied with the PFDA;

WHEREAS, a hearing on the proposed expulsion was held before an Independent Hearing Officer on the morning of Friday, October 27, 2023, in The Board Room of the School District Offices;

WHEREAS, the Independent Hearing Officer has made written Findings of Fact, Conclusions, and a Recommendation to the School Board regarding the proposed expulsion;

WHEREAS, the School Board has reviewed the Independent Hearing Officer's Findings of Fact, Conclusions, and Recommendation;

WHEREAS, the Pupil Fair Dismissal Act states that the School Board shall base its decision upon the recommendation of the hearing officer and shall render its decision at a meeting held within five days after receiving the recommendation; and

WHEREAS, the written notice of proposed expulsion, the name of the student proposed for expulsion, and the Independent Hearing Officer's Findings of Fact, Conclusions, and Recommendation are private educational data under the Minnesota Government Data
· Practices Act.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The School Board hereby accepts and adopts the Independent Hearing Officer's Findings and Fact, Conclusions, and Recommendation as the basis for its decision.
2. The School Board hereby expels Student A from the schools of Independent School District No. 200 beginning October 31, 2023 and lasting one (1) full calendar year.
3. The Superintendent, or her designee, is directed to mail the following to Student A and the student's parent: a copy of this Resolution; a copy of the Independent Hearing Officer's Finding of Fact, Conclusions, and Recommendation; and a letter stating that the student has been expelled effective October 31, 2023, and may be reinstated after one (1) full calendar year.
4. The Superintendent, or her designee, will determine the alternative educational services that will be available to Student A during the period of expulsion to the extent required by law.
5. The Superintendent, or her designee, is directed to make an electronic report of this expulsion to the Commissioner of the Minnesota Department of Education within thirty calendar days as required by Minnesota Statutes section 121A.53.

Member Jessica Dressely seconded the foregoing resolution.

Those voting in favor of the resolution: Jessica Dressely, Mark Zuzek, Brian Davis, Stephanie Malm, and Lisa Hedin. Those voting against: none. Whereupon said Resolution is declared duly passed and adopted.

A motion was made by Stephanie Malm to introduce, adopt and waive the reading of the Resolution Expelling Student B.

RESOLUTION EXPELLING STUDENT B

WHEREAS, written notice of the proposed expulsion of Student B was served upon the student and the student's parents in compliance with the Pupil Fair Dismissal Act (PFDA);

WHEREAS, the notice of proposed expulsion complied with the PFDA;

WHEREAS, a hearing on the proposed expulsion was held before an Independent Hearing

Officer on the morning of Friday, October 27, 2023, in The Board Room of the School District Offices;

WHEREAS, the Independent Hearing Officer has made written Findings of Fact, Conclusions, and a Recommendation to the School Board regarding the proposed expulsion;

WHEREAS, the School Board has reviewed the Independent Hearing Officer's Findings of Fact, Conclusions, and Recommendation;

WHEREAS, the Pupil Fair Dismissal Act states that the School Board shall base its decision upon the recommendation of the hearing officer and shall render its decision at a meeting held within five days after receiving the recommendation; and

WHEREAS, the written notice of proposed expulsion, the name of the student proposed for expulsion, and the Independent Hearing Officer's Findings of Fact, Conclusions, and Recommendation are private educational data under the Minnesota Government Data
· Practices Act.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The School Board hereby accepts and adopts the Independent Hearing Officer's Findings and Fact, Conclusions, and Recommendation as the basis for its decision.
2. The School Board hereby expels Student A from the schools of Independent School District No. 200 beginning October 31, 2023 and lasting one (1) full calendar year.
3. The Superintendent, or her designee, is directed to mail the following to Student A and the student's parent: a copy of this Resolution; a copy of the Independent Hearing Officer's Finding of Fact, Conclusions, and Recommendation; and a letter stating that the student has been expelled effective October 31, 2023, and may be reinstated after one (1) full calendar year.
4. The Superintendent, or her designee, will determine the alternative educational services that will be available to Student A during the period of expulsion to the extent required by law.
5. The Superintendent, or her designee, is directed to make an electronic report of this expulsion to the Commissioner of the Minnesota Department of Education within thirty calendar days as required by Minnesota Statutes section 121A.53.

Mark Zuzek seconded the foregoing resolution. Those voting in favor of the resolution: Jessica Dressely, Mark Zuzek, Brian Davis, Stephanie Malm, and Lisa Hedin. Those voting against: none. Whereupon said Resolution is declared duly passed and adopted.

With no further business, a motion to adjourn the meeting was made by Jessica Dressely and seconded by Brian Davis. The vote was: 5 ayes, 0 nays, motion carried unanimously.
The meeting was adjourned at 6:56 PM.



MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.

INDEPENDENT SCHOOL DISTRICT NO. 200

Audit Report for Year Ended June 30, 2023

AUDITOR'S ROLE

MMKR

OPINION ON FINANCIAL STATEMENTS

- DISTRICT AUDIT
- SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

INTERNAL CONTROLS AND COMPLIANCE

- FINANCIAL STATEMENT AUDIT
- FEDERAL "SINGLE AUDIT"
- STATE LAWS AND REGULATIONS

AUDIT RESULTS

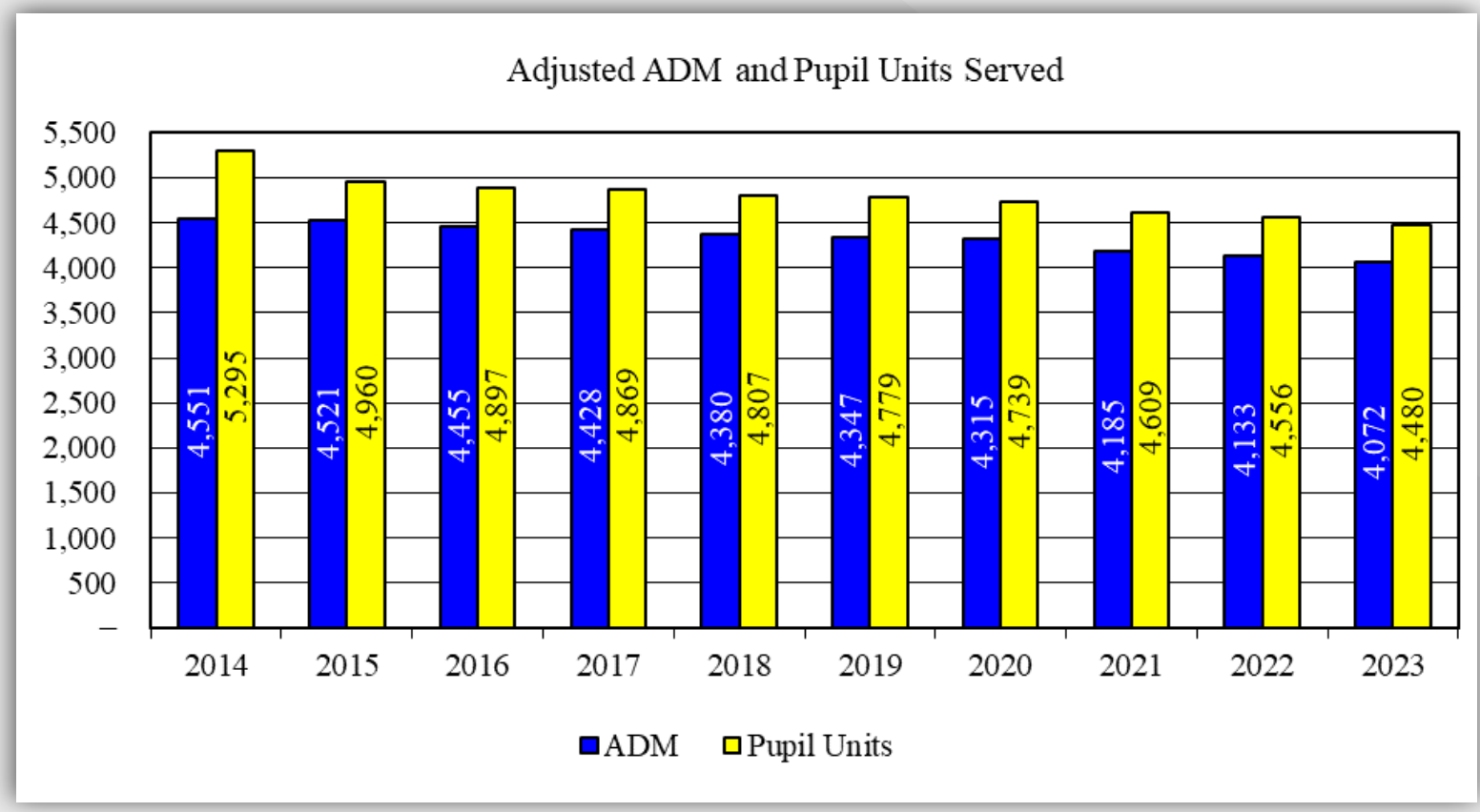
DISTRICT FINANCIAL AUDIT	• Unmodified Opinion on Basic Financial Statements
INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT	• No material weaknesses or instances of noncompliance reported in the current year.

AUDIT RESULTS (CONTINUED)

MMKR

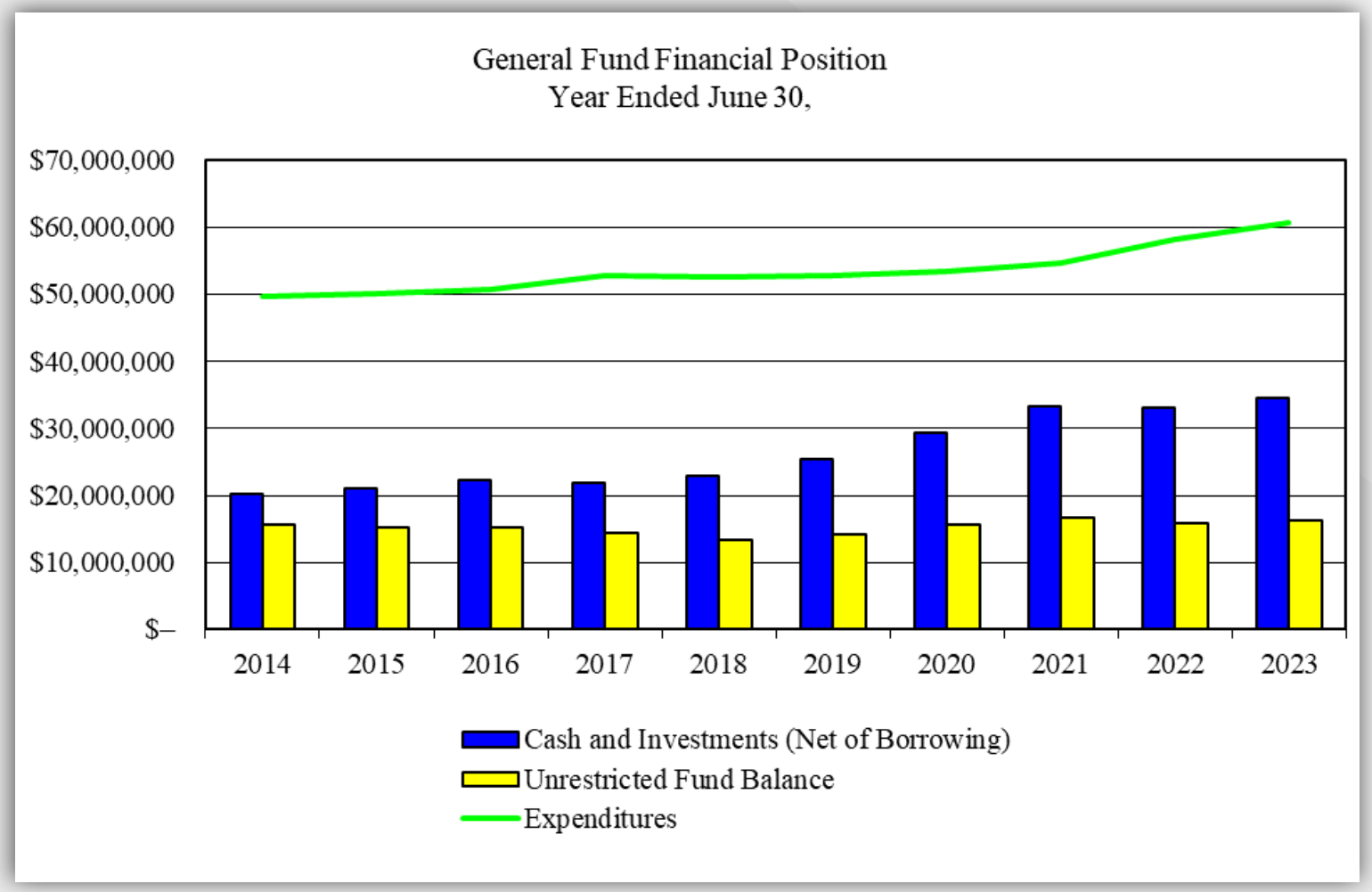
SINGLE AUDIT of FEDERAL AWARDS	• Clean opinion on SEFA • No material weaknesses or instances of noncompliance reported in the current year.
MN LEGAL COMPLIANCE	• No noncompliance with Minnesota laws and regulations

ADJUSTED ADM
PUPIL UNITS SERVED



GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



GENERAL FUND

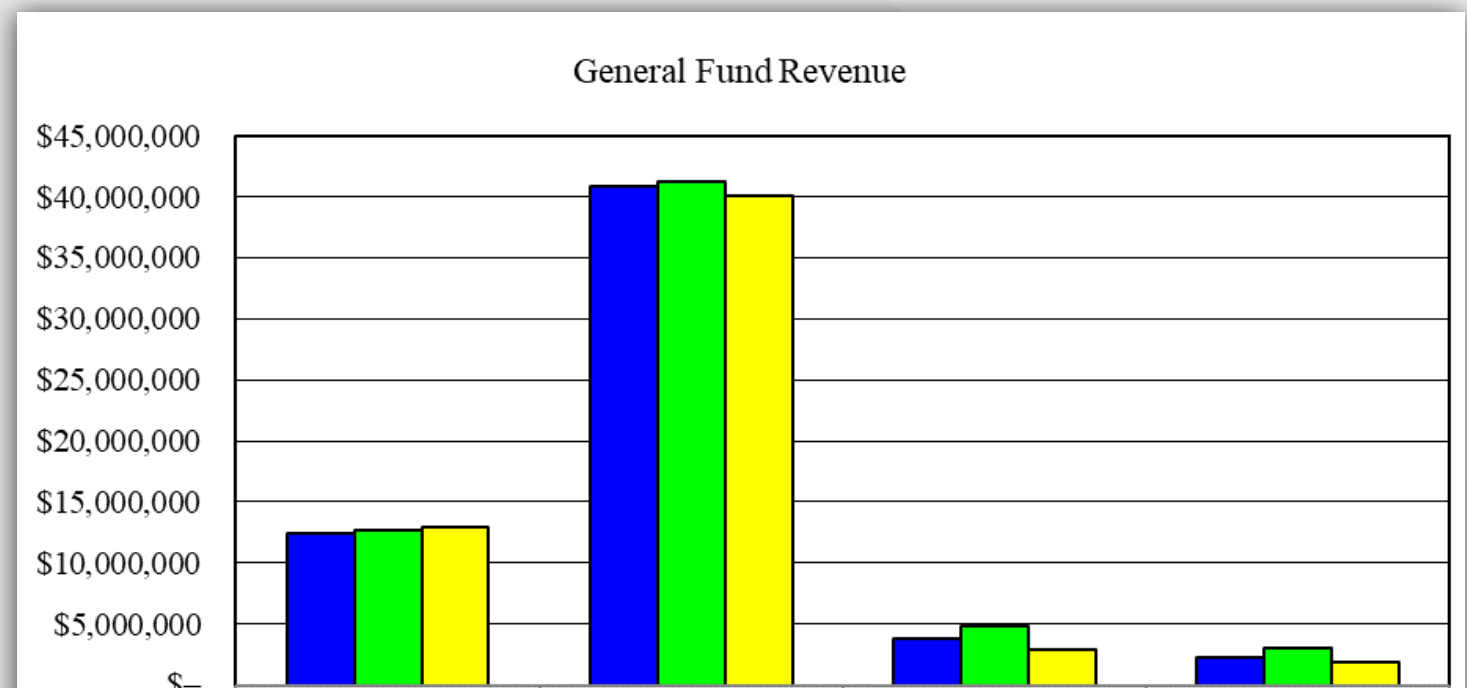
FINANCIAL POSITION – TREND ANALYSIS

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	$ 494,984	$ 301,600	$ 292,173	$ 397,393	$ 206,575
Restricted fund balances (1)	6,446,999	9,002,015	10,687,757	11,083,194	12,711,434
Unrestricted fund balances					
Committed	1,205,417	1,244,339	1,265,718	1,081,414	1,015,688
Assigned	–	480,678	646,102	1,004,882	46,643
Unassigned	13,048,192	13,894,381	14,712,397	13,758,301	15,249,045
Total fund balances	$ 21,195,592	$ 24,923,013	$ 27,604,147	$ 27,325,184	$ 29,229,385
Unrestricted fund balances as a percentage of total expenditures	27.0%	29.2%	30.4%	27.2%	26.9%
Unassigned fund balances as a percentage of total expenditures	24.7%	26.0%	26.9%	23.6%	25.2%

(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

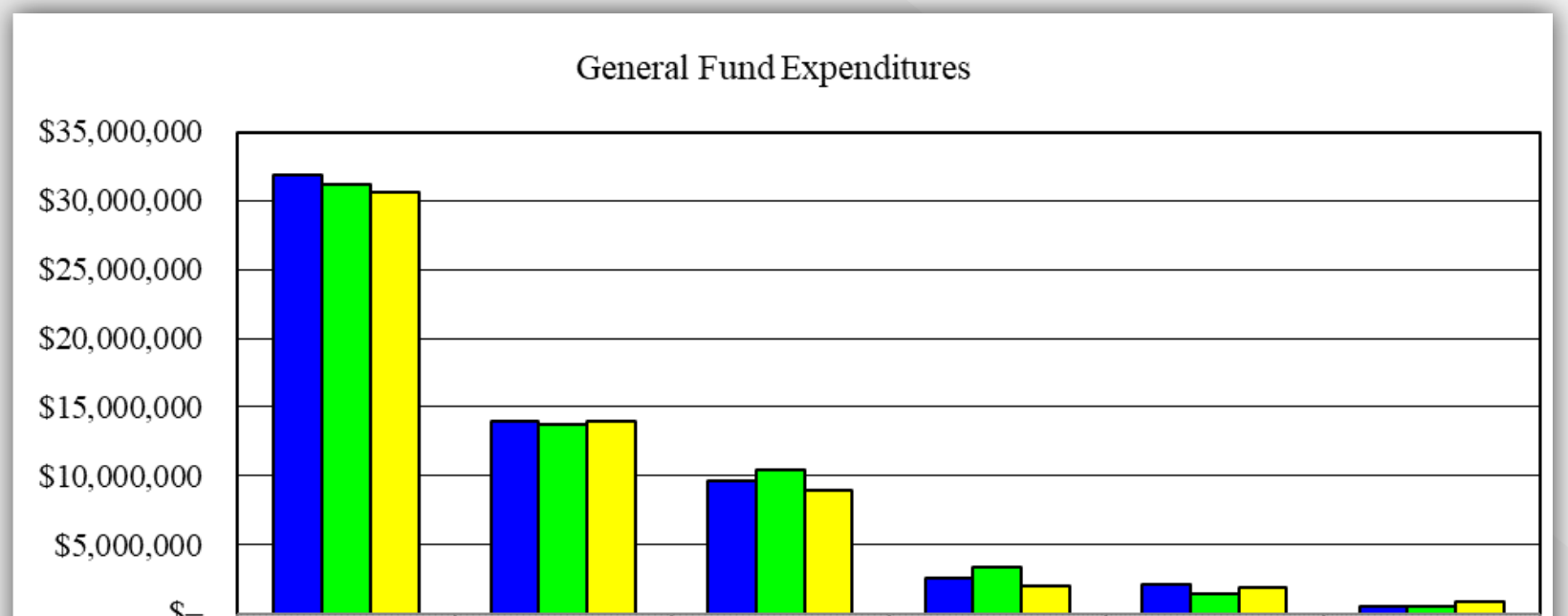
MMKR

GENERAL FUND REVENUE



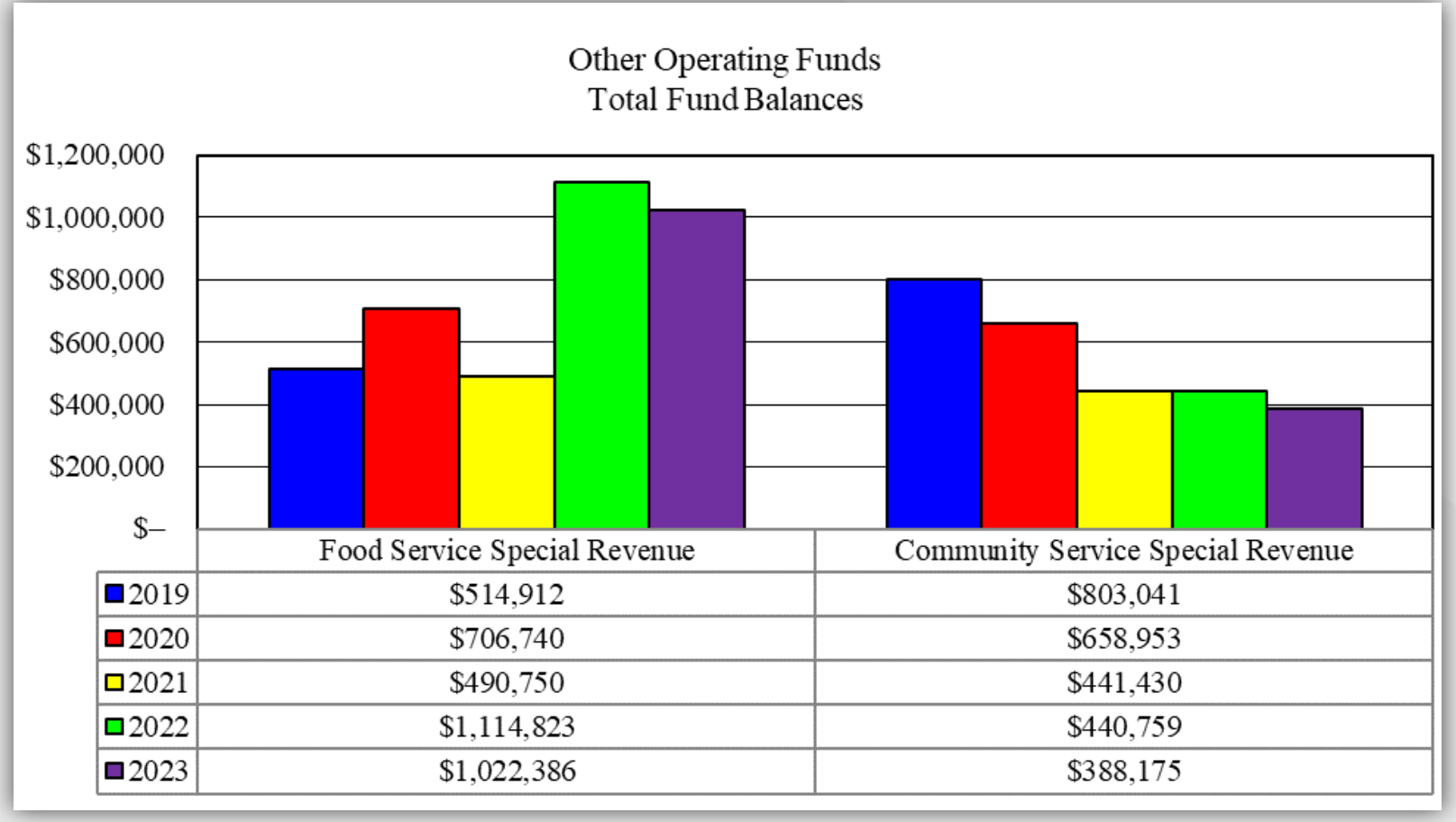
	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,364,318	$40,914,682	$3,828,908	$2,309,647
Actual	$12,733,871	$41,307,076	$4,782,524	$3,003,284
Prior Year	$12,928,311	$40,141,870	$2,960,020	$1,914,975

GENERAL FUND EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$31,812,750	$14,006,143	$9,656,344	$2,524,416	$2,133,553	$572,760
Actual	$31,235,819	$13,693,041	$10,407,479	$3,311,969	$1,380,600	$557,237
Prior Year	$30,613,884	$14,017,226	$8,910,759	$2,006,917	$1,868,464	$837,074

OTHER GOVERNMENTAL FUNDS



	Food Service Special Revenue	Community Service Special Revenue
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430
2022	$1,114,823	$440,759
2023	$1,022,386	$388,175

INTERNAL SERVICE FUNDS

SUMMARY CHANGES IN NET POSITION

	June 30,		
	2021	2022	2023
Operating revenue			
Charges for services	$ 9,505,225	$ 9,075,293	$ 8,926,942
Operating expenses			
Health benefit claims	8,170,183	9,094,925	8,632,845
Dental benefit claims	609,945	616,459	599,832
Total operating expenses	8,780,128	9,711,384	9,232,677
Operating income (loss)	725,097	(636,091)	(305,735)
Nonoperating revenue			
Investment earnings	8,546	13,743	200,838
Change in net position	733,643	(622,348)	(104,897)
Net position			
Beginning of year	5,597,575	6,331,218	5,708,870
End of year	$ 6,331,218	$ 5,708,870	$ 5,603,973

DISTRICT-WIDE

STATEMENT OF NET POSITION

	June 30, 2023	June 30, 2022	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 50,611,147	$ 52,384,652	$ (1,773,505)
Total capital assets, net of depreciation	89,950,851	89,147,217	803,634
Bonds payable (including premium/discount)	(74,721,506)	(76,300,065)	1,578,559
Pension adjustments	(36,410,509)	(45,445,853)	9,035,344
OPEB adjustments	(2,497,104)	(3,052,972)	555,868
Other adjustments	4,802,247	4,641,093	161,154
Total net position – governmental activities	$ 31,735,126	$ 21,374,072	$ 10,361,054
Net position			
Net investment in capital assets	$ 20,096,870	$ 22,771,722	$ (2,674,852)
Restricted	29,100,419	26,040,498	3,059,921
Unrestricted	(17,462,163)	(27,438,148)	9,975,985
Total net position	$ 31,735,126	$ 21,374,072	$ 10,361,054



Hastings Public School District

Parent Survey Report

November 21, 2023

Contents



Background Info



Respondent Information



Results & Analysis



Wrap-up/Questions

SCHOOL PERCEPTIONS
Measuring what matters

Our mission is to help educational leaders gather, organize, and use data to make strategic decisions.

- Founded in **2002** to provide independent research
- Conducted over **10,000** staff, parent, and student, and community surveys for school improvement
- Helped more than **900** districts navigate the strategic planning and referendum planning process

About School Perceptions



Bill Foster
President & Founder



Cari Udermann
Project Implementation Manager



Daren Sievers
Project Manager

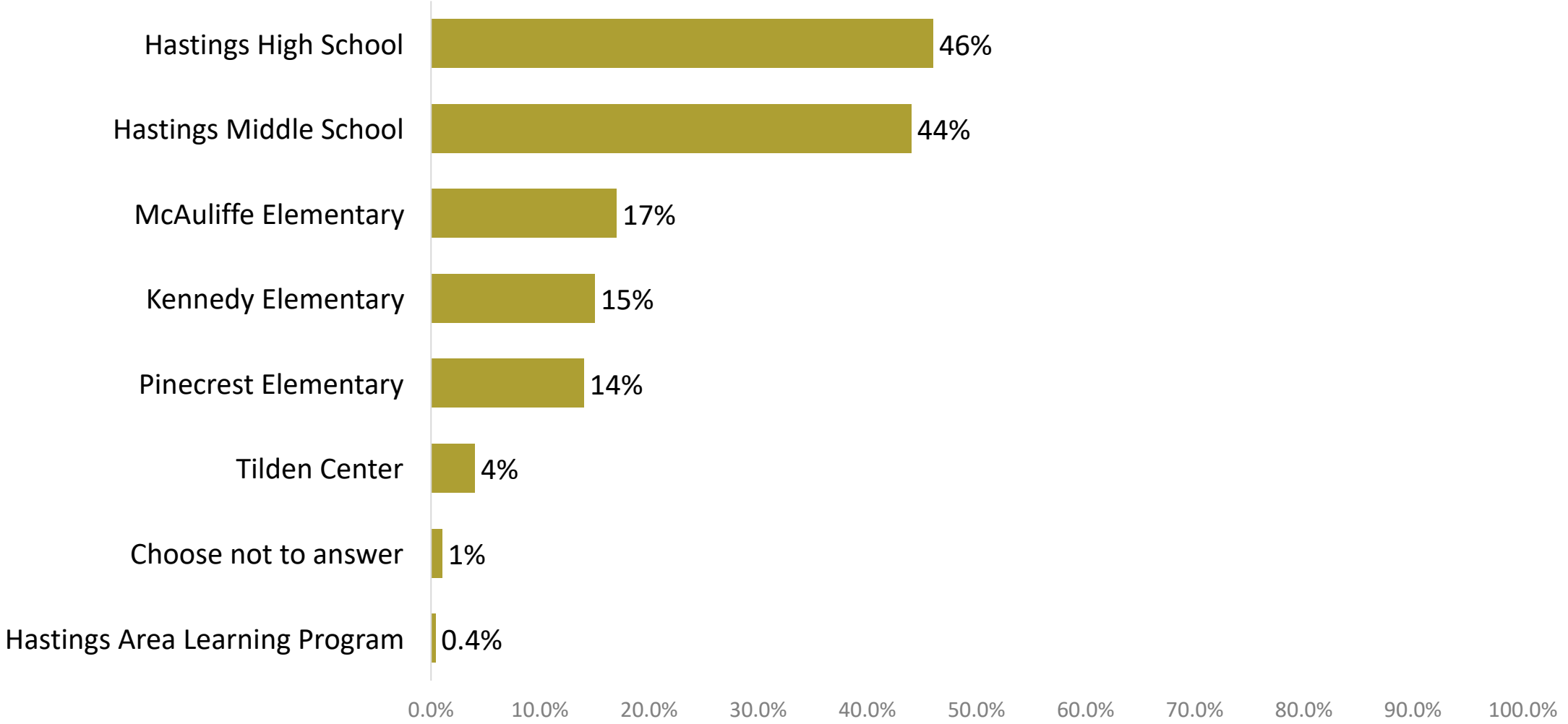
Parent Survey Information



- **October 23, 2023** survey deadline
- **780** respondents
- **18%** participation rate

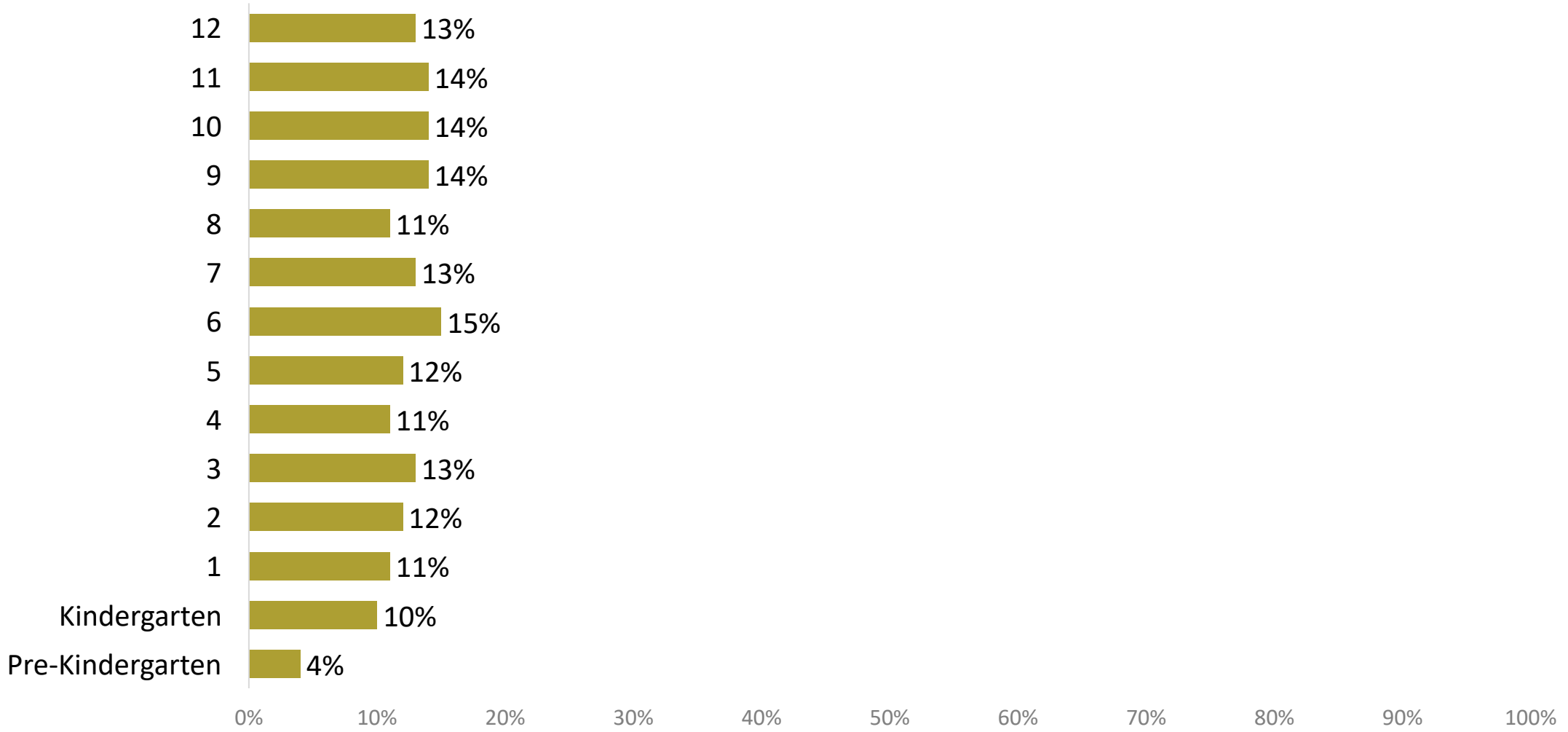
Which schools do your children attend?

(Select all that apply.)

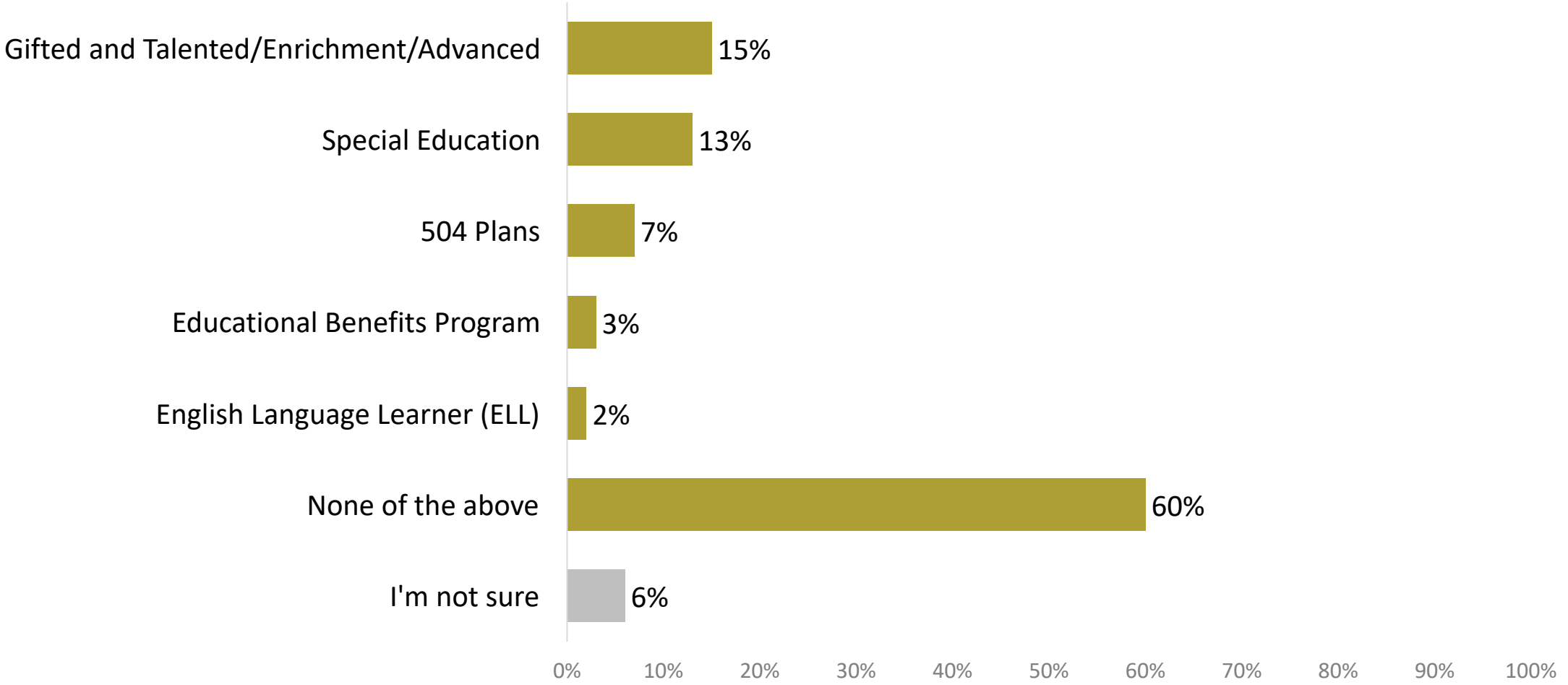


Grade level of your child(ren):

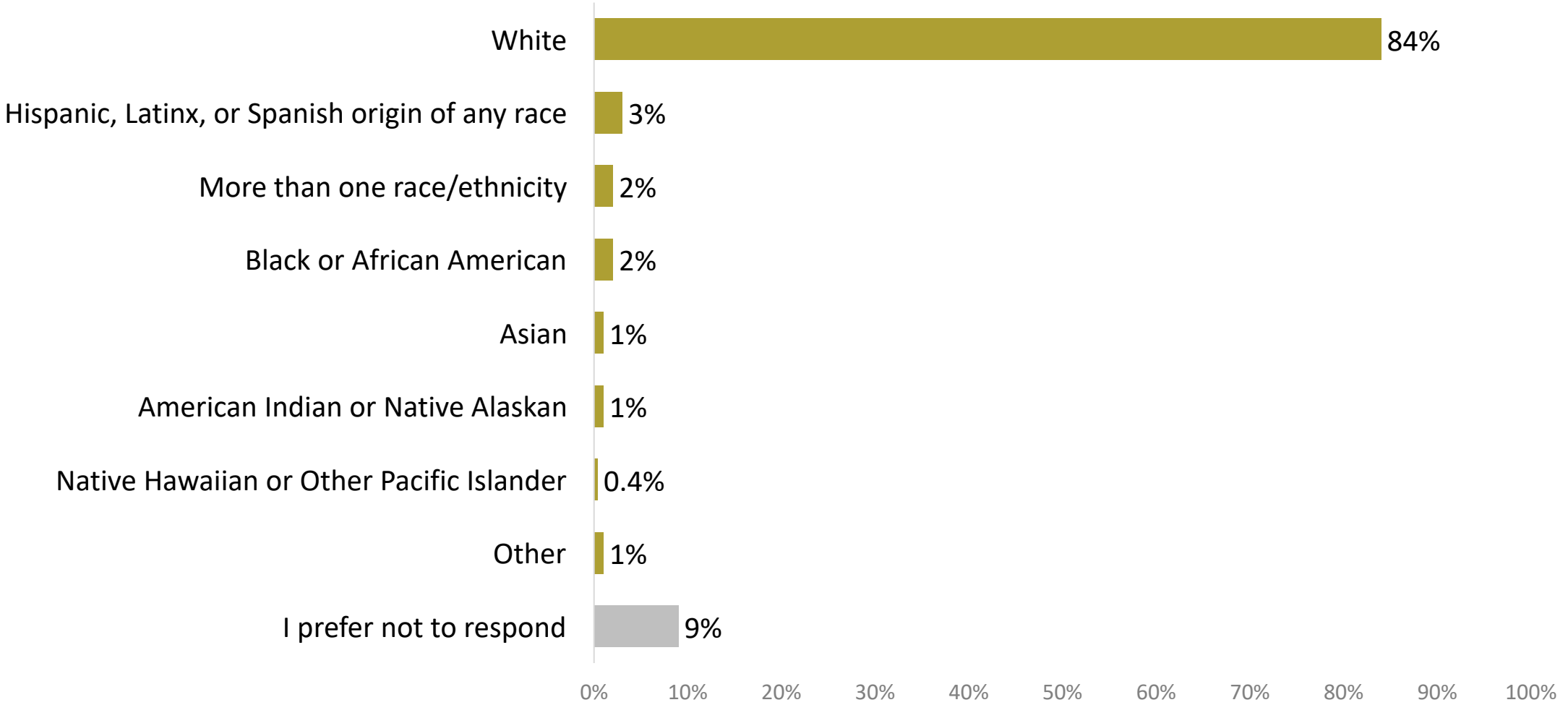
(Select all that apply.)



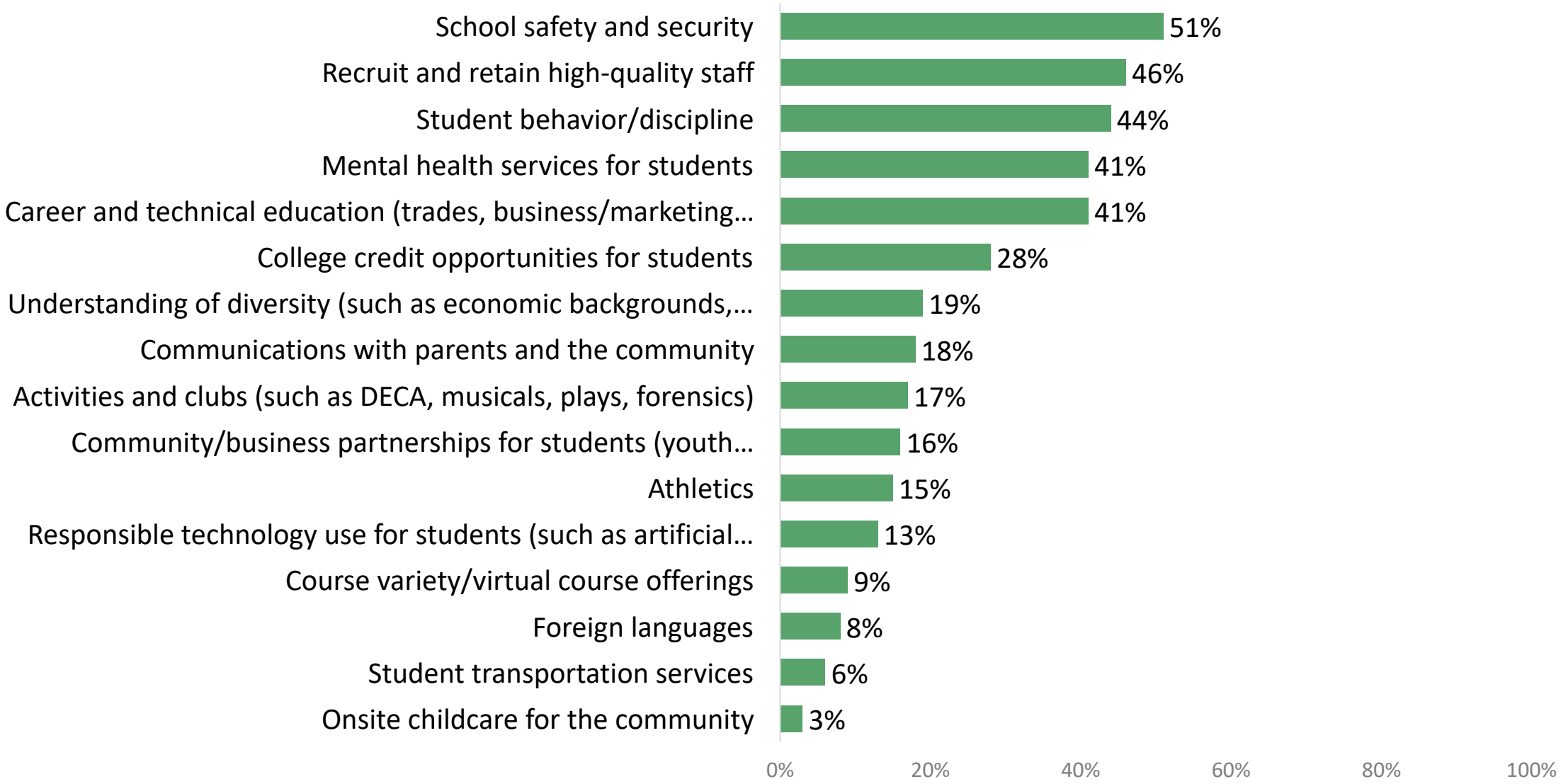
One or more of my children receive the following services: *(Select all that apply.)*



I identify as: *(Select all that apply)*



Please choose up to four areas that you believe we should focus our planning efforts.



Index Analysis

Indexes are designed to provide education leaders with a snapshot of survey results. Key questions within the survey are used to build each index score.

Parent Survey Indexes

Score averages are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.* *"Don't know/doesn't apply"* are not included in the calculation.

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
INFORMED I am kept up to date on my child's progress and what's happening at school.	3.93	-	-	43rd
INCLUDED I am welcomed, respected, and part of the school community.	3.75	-	-	26th
EDUCATIONAL EXCELLENCE My child's school is effective in helping them learn, develop, and succeed.	3.54	-	-	22nd
ATMOSPHERE My child feels safe and supported at school.	3.91	-	-	41st
EXPERIENCE My family is accepted, respected, and supported at school.	3.91	-	-	36th

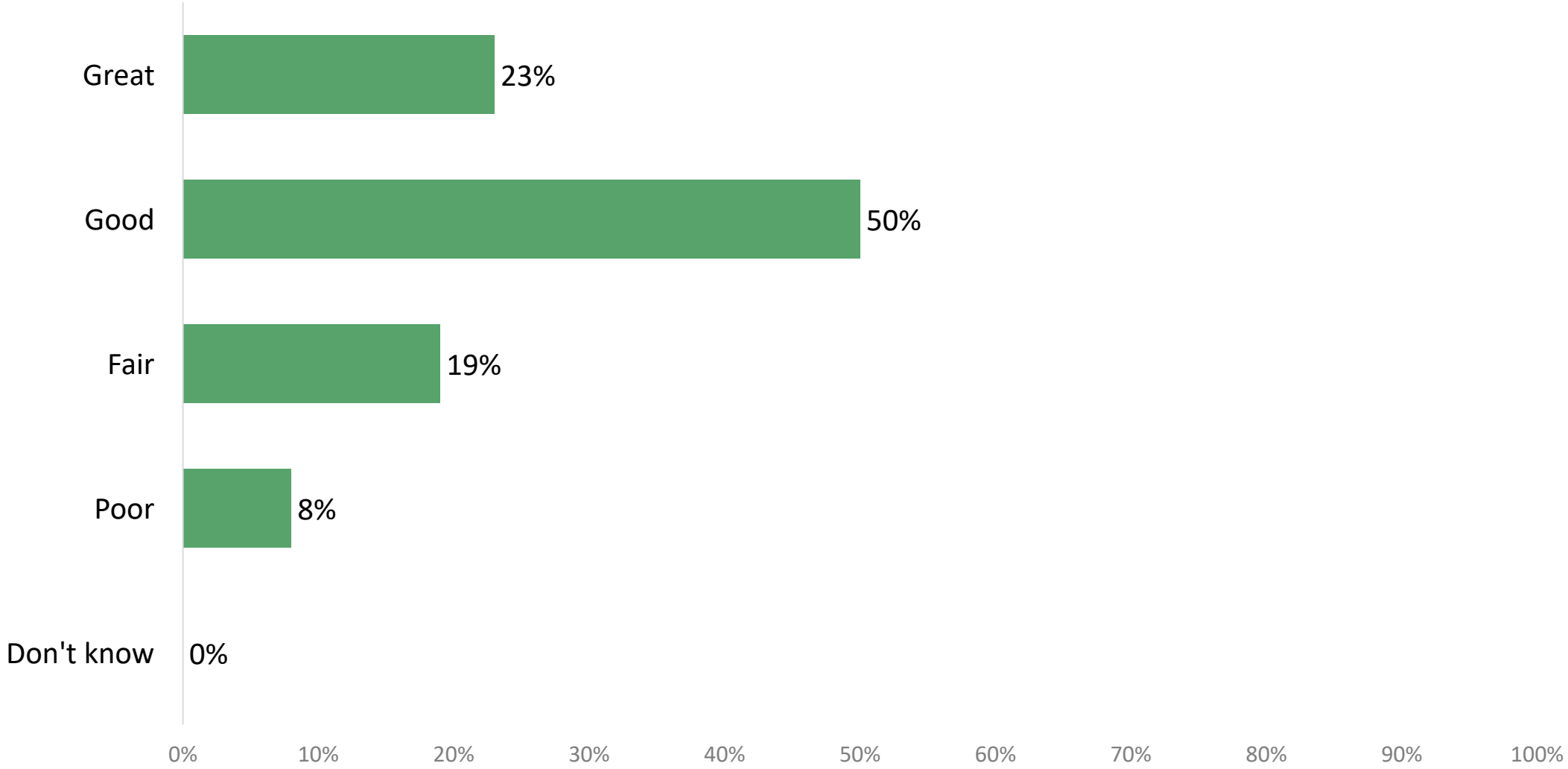
Item Analysis

Score averages are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*
"Don't know/doesn't apply" are not included in the calculation.

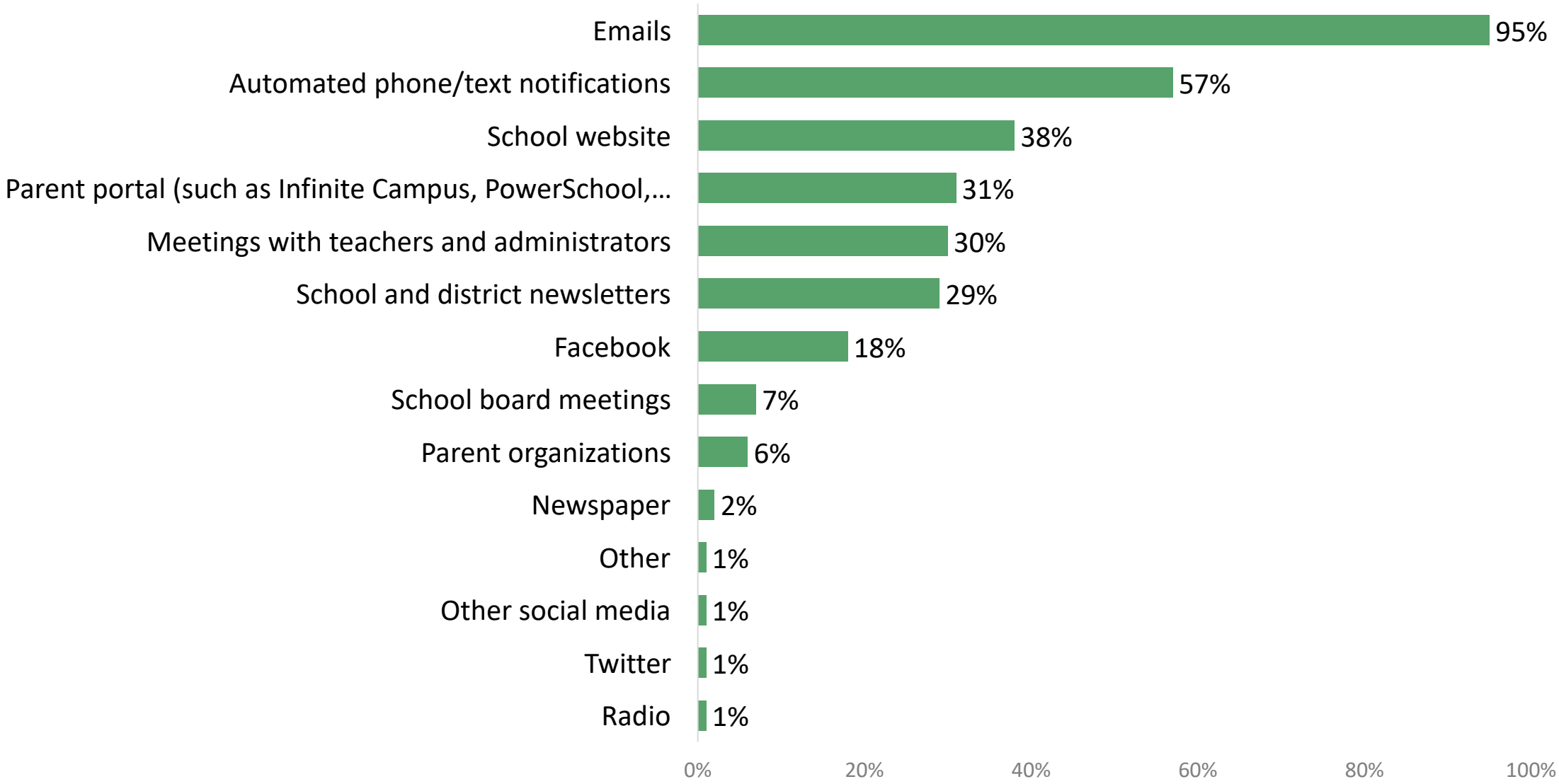
Survey Section: **Leadership & Communication**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
District administration is doing what it takes to make our district successful.	76%	3.60	23rd
The District is heading in the right direction.	66%	3.34	23rd
The school board is doing what it takes to make our district successful.	62%	3.20	16th

Overall, how would you rate communications from school?



How would you like to receive school information? *(Select all that apply.)*



Survey Section: **School Experience**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
Most days, my child enjoys going to school.	89%	4.02	67th
School staff treat my child with dignity and respect.	93%	4.19	61st
I know how to support my child's learning.	91%	4.05	61st
If my child breaks a rule at school, they are treated fairly.	90%	4.04	54th

School Experience (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
My child gets help when they need it.	87%	3.95	50th
School communication is both timely and transparent.	81%	3.81	48th
Overall, my child is able to handle the emotional challenges of school.	89%	3.99	44th
I am updated on how my child is doing at school.	83%	3.86	43rd

School Experience (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
I feel welcome in my child's school.	90%	4.11	38th
I'm satisfied with how much my child is learning.	82%	3.82	26th
I have opportunities to provide feedback to the school/teachers.	78%	3.72	25th
The school teaches with materials that reflect my family's cultural and racial backgrounds.	81%	3.77	24th

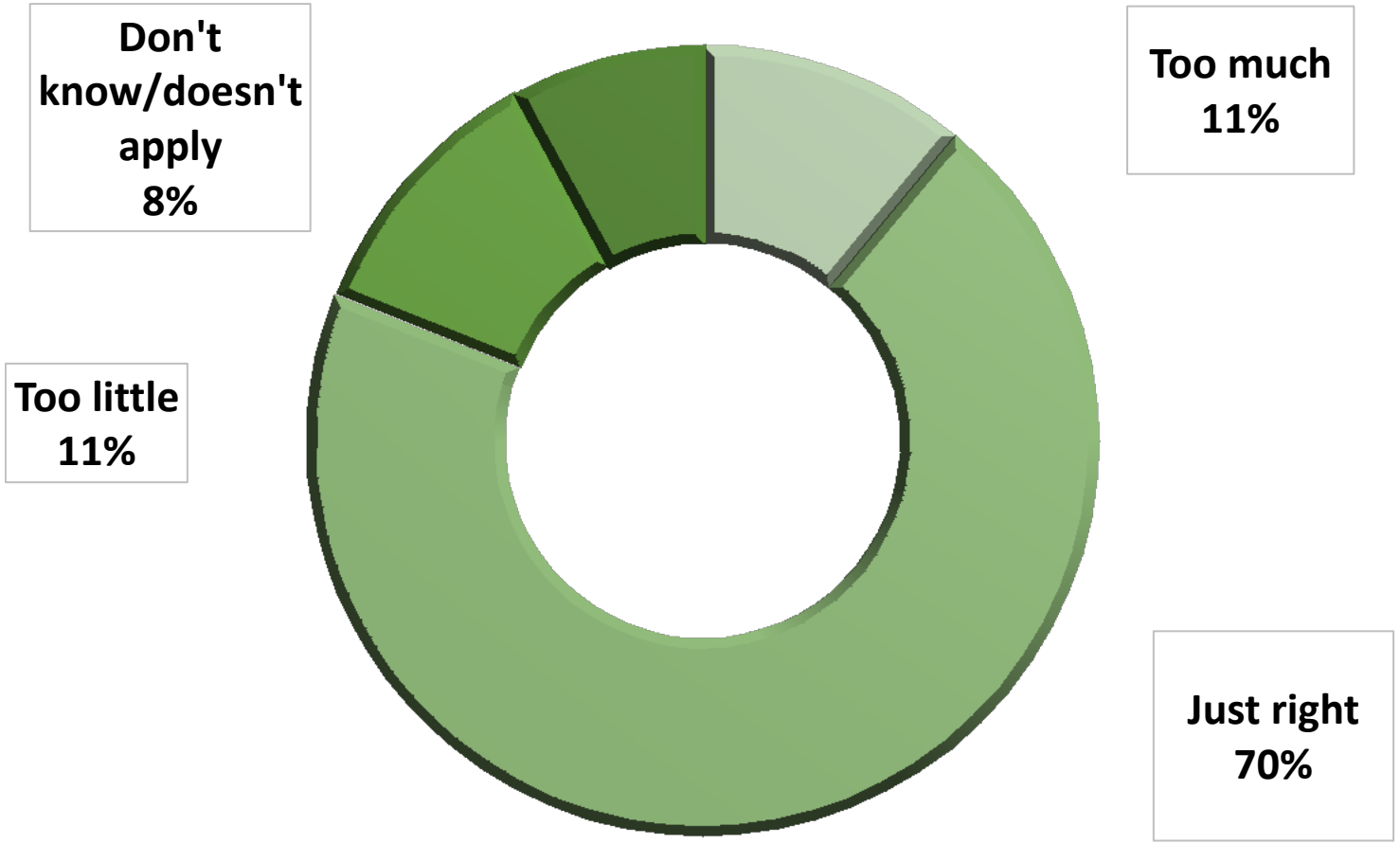
School Experience (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
The school provides opportunities for parental involvement.	77%	3.68	24th
I am satisfied with our school's efforts to address bullying.	59%	3.16	24th
The school has high expectations for my child.	80%	3.75	23rd
My child feels safe at school.	86%	3.93	20th

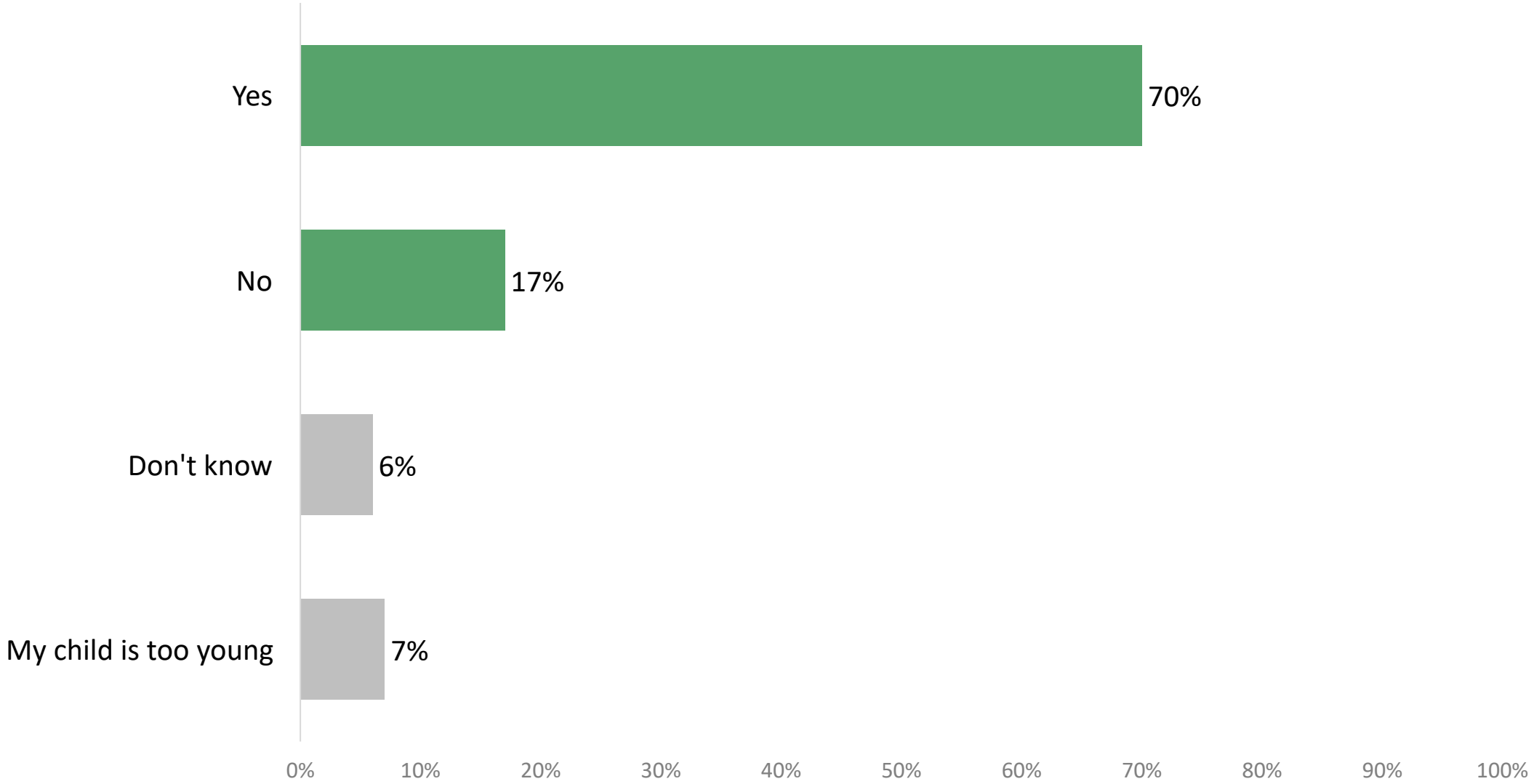
School Experience (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
I have at least one school staff member I feel comfortable contacting when I have an idea or concern.	83%	3.94	17th
There is a healthy culture at our school.	71%	3.50	17th
School facilities are clean and well-kept.	91%	4.05	12th

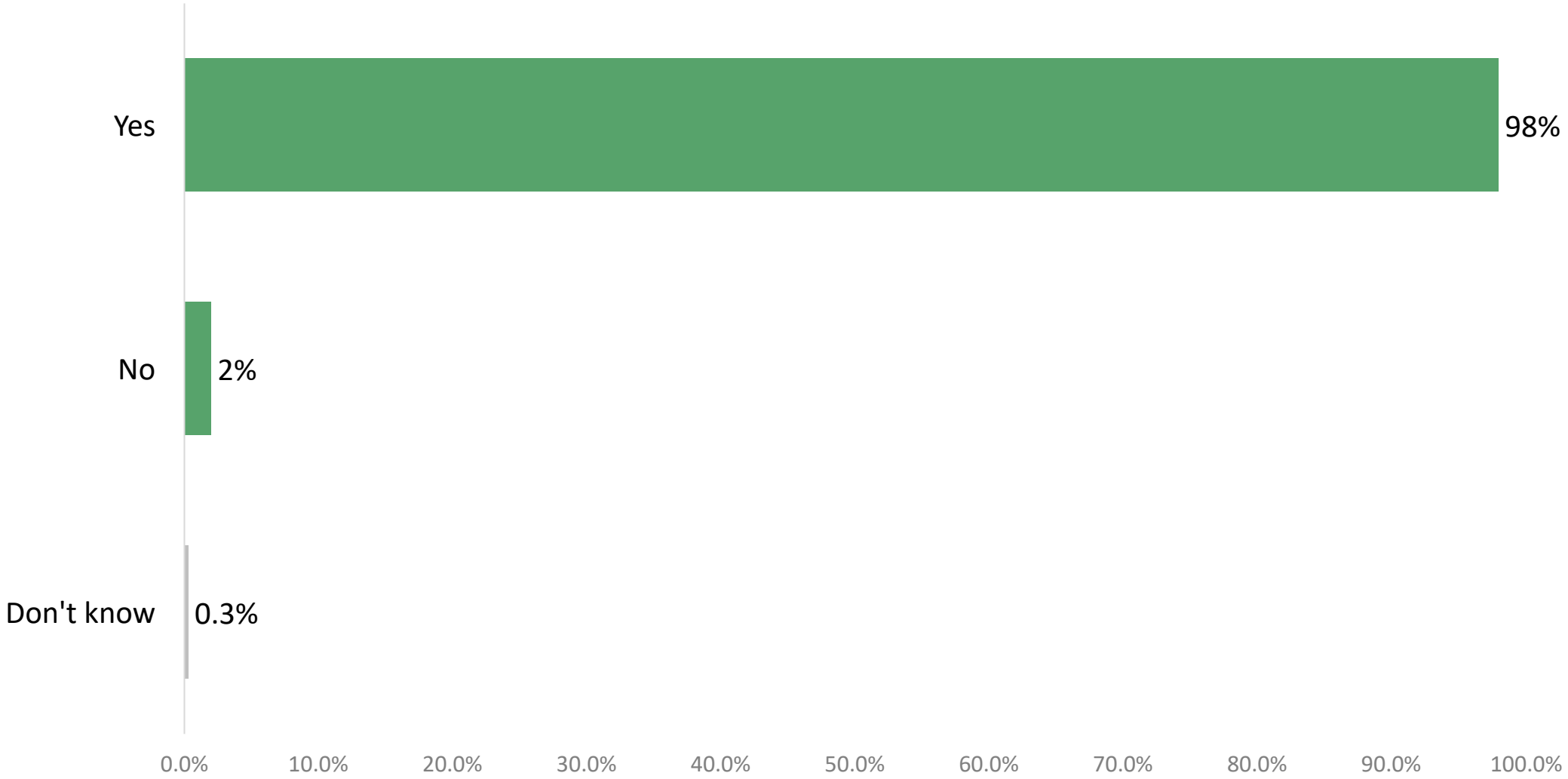
The overall amount of homework my child is asked to complete is:



Does your child currently participate or plan to participate in any school-sponsored sports and/or extracurricular activities?



My child has access to reliable internet outside of school.



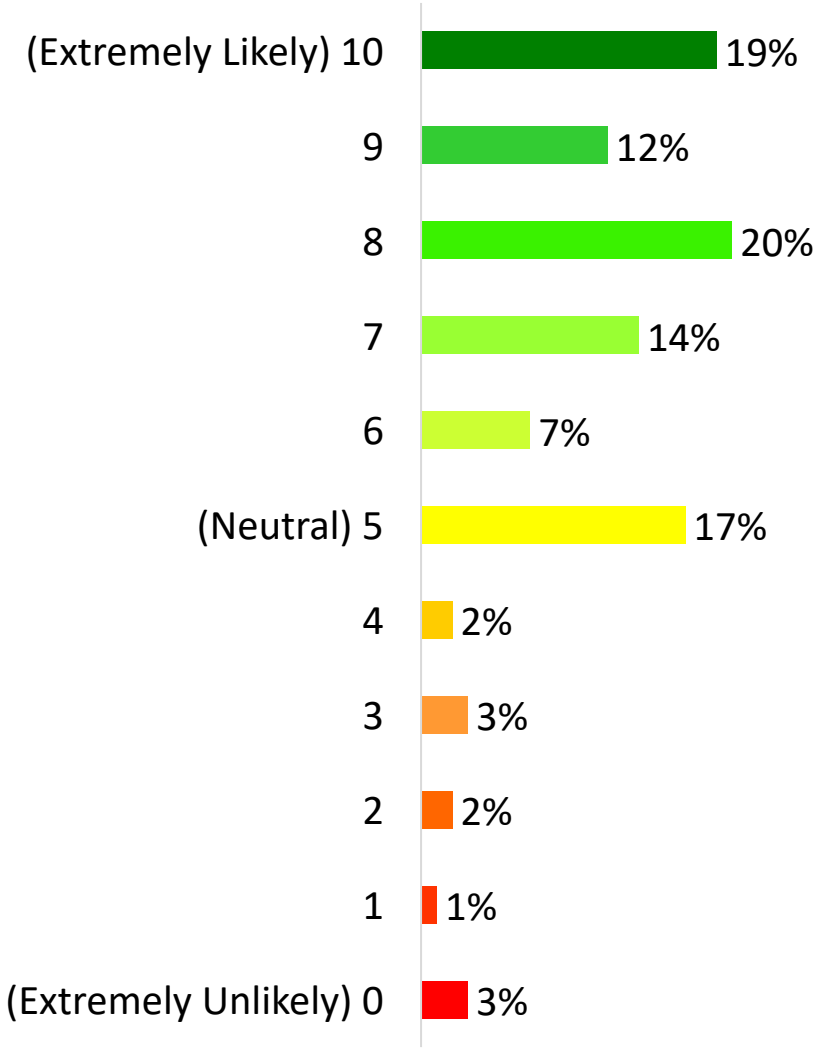
Top Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
Most days, my child enjoys going to school.	89%	4.02	67th
I know how to support my child's learning.	91%	4.05	63rd
School staff treat my child with dignity and respect.	93%	4.19	61st
If my child breaks a rule at school, they are treated fairly.	90%	4.04	54th
My child gets help when they need it.	87%	3.95	50th

Bottom Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
The school has high expectations for my child.	80%	3.75	23rd
My child feels safe at school.	86%	3.93	20th
I have at least one school staff member I feel comfortable contacting when I have an idea or concern.	83%	3.94	17th
There is a healthy culture at our school.	71%	3.50	17th
School facilities are clean and well-kept.	91%	4.05	12th

On a scale of 0 - 10, how likely would you be to recommend our school(s) to a friend or family member?



District Average: 7.01

Comparison Average: 7.34

Comparison Percentile: 33rd

Questions?





Hastings Public School District

Staff Survey Report

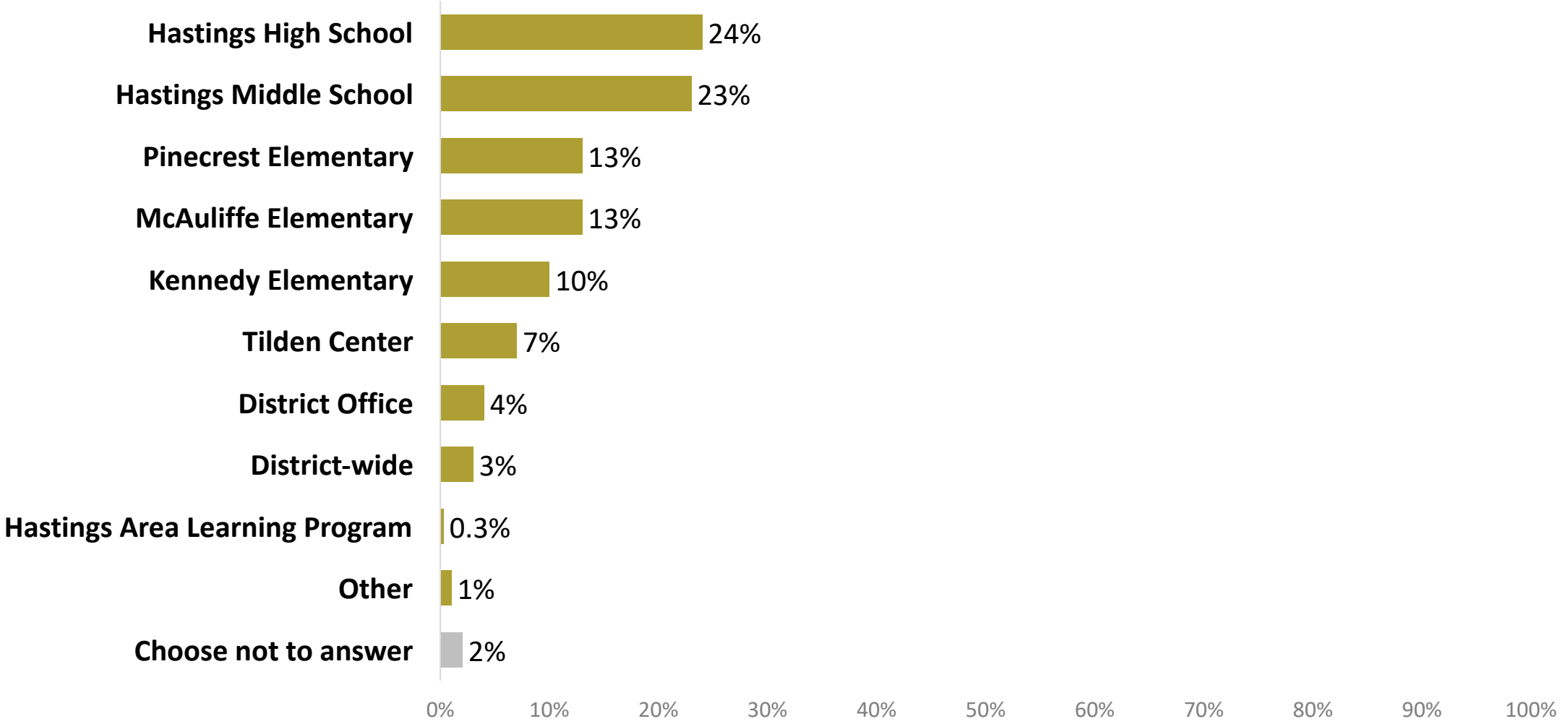
November 3, 2023

Staff Survey Information

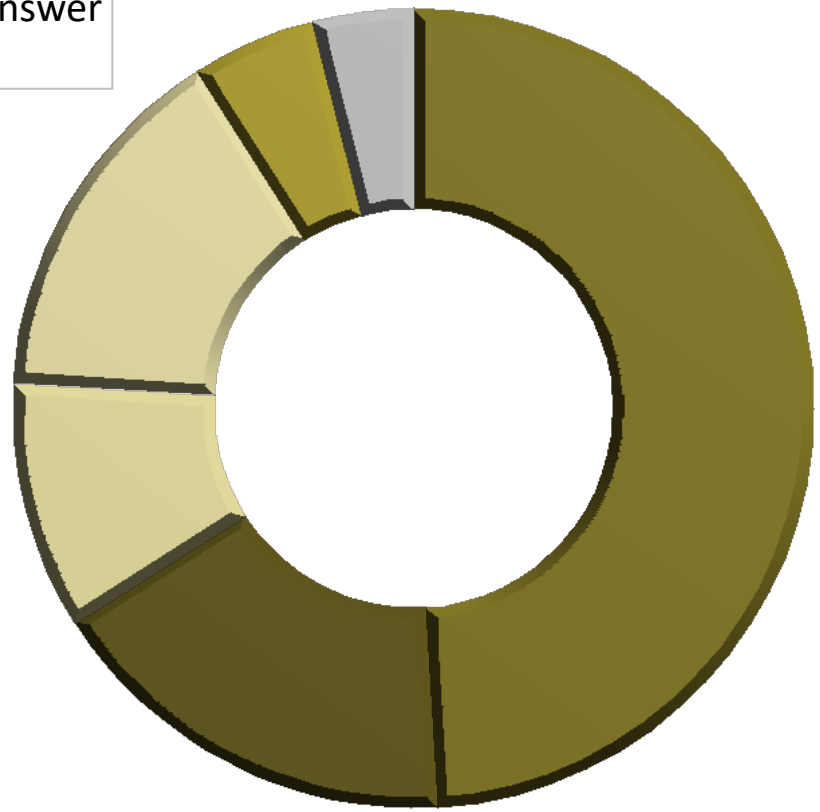


- **October 23, 2023** survey deadline
- **376** respondents
- **67%** participation rate

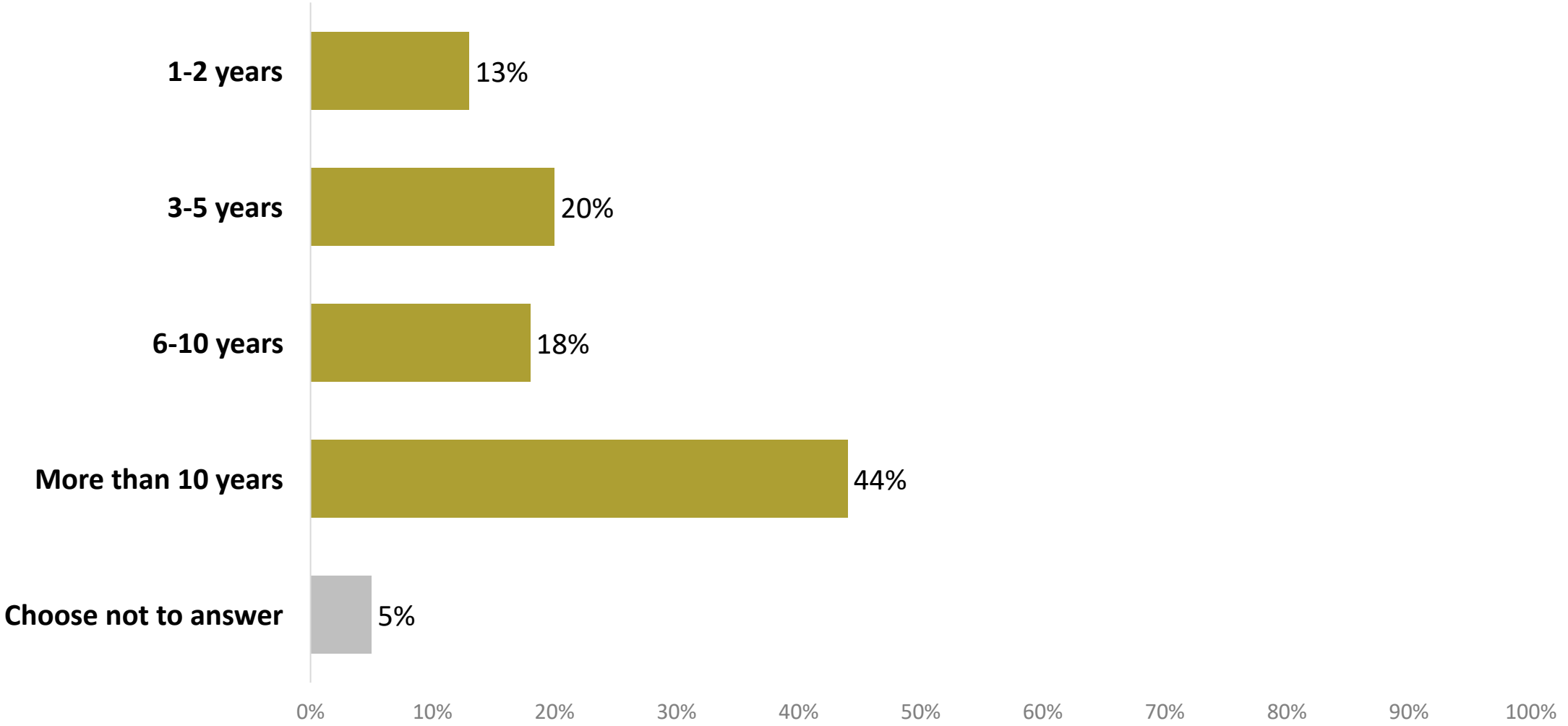
At which location do you spend the most time?



What best describes your position?



Including the current year, how many years have you worked for this district?



Index Analysis

Indexes are designed to provide education leaders with a snapshot of survey results. Key questions within the survey are used to build each index score.

Staff Survey Indexes

Score averages are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.* *"Don't know/doesn't apply"* are not included in the calculation.

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
ACADEMICS We are effective in teaching and supporting our students.	3.20	-	-	25th
ENGAGEMENT I like working at this school because I am valued, heard, and can contribute.	3.43	-	-	16th
SUPPORT I have the support I need to help educate our students and work as a team.	3.61	-	-	24th
STUDENT EXPERIENCE Students are accepted, respected, and supported at school.	3.59	-	-	22nd
STAFF EXPERIENCE Staff are accepted, respected, and supported at school.	3.50	-	-	12th

Item Analysis

Score averages are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.*
"Don't know/doesn't apply" are not included in the calculation.

Survey Section: **Workday**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
Our staff does a good job of educating our students.	97%	4.38	76th
The District seeks input from a broad group of staff members.	49%	2.91	15th
Our staff handles student discipline in a consistent manner.	37%	2.62	12th
Most days, I look forward to going to work.	77%	3.71	9th

Workday (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
I feel supported by my supervisor/administrator when I make a decision.	77%	3.70	7th
Our school's student discipline practices and policies are effective.	26%	2.24	7th
Information important to my work is shared with me in a timely and effective manner.	56%	3.08	5th
I feel comfortable sharing input and concerns with my supervisor/administrator.	74%	3.59	4th

Workday (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
The amount of work I am asked to do is reasonable/manageable.	54%	3.02	2nd

Survey Section: **Environment**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
The District is heading in the right direction.	62%	3.21	20th
I feel safe at work.	89%	4.01	18th
All students in our school are respected for their values and beliefs.	76%	3.67	16th
District administration is doing what it takes to make our district successful.	59%	3.15	16th

Survey Section: **Environment**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
The school board is doing what it takes to make our district successful.	56%	3.09	16th
I have opportunities for training/professional development to improve my work.	74%	3.56	13th
I have training and support to work with students from different backgrounds.	60%	3.22	10th
I am recognized when I do a good job.	57%	3.17	7th

Environment (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
In the last year, I received useful feedback to help improve my work.	54%	3.08	2nd

Survey Section: **Support**

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
I have healthy working relationships with my coworkers.	96%	4.42	83rd
Our school has a process to ensure every student has a connection with at least one adult in the school.	85%	3.86	61st
I have access to the technology support I need.	94%	4.17	52nd
I have the technology I need to do my job well.	94%	4.08	43rd

Support (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
Our parents and community support the school district.	81%	3.69	34th
The District's pay practices are fair.	47%	2.85	30th
All students in our school are given equal opportunities to learn and experience success.	73%	3.60	19th
The social and emotional needs of all students are being met.	43%	2.80	17th

Support (continued)

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
Staff input is valued.	59%	3.20	11th
Our school supports students from diverse backgrounds.	79%	3.70	9th
I have the materials and supplies I need to do my job well.	72%	3.50	1st

Support: Our school supports equitable opportunities for…

Item	Percent Agree/ Strongly Agree	Average	Comparison Percentile
All genders	91%	4.04	20th
Students with special needs	82%	3.81	15th
Different cultural backgrounds	81%	3.76	13th
Different racial backgrounds	82%	3.81	10th
Different economic backgrounds	86%	3.90	5th

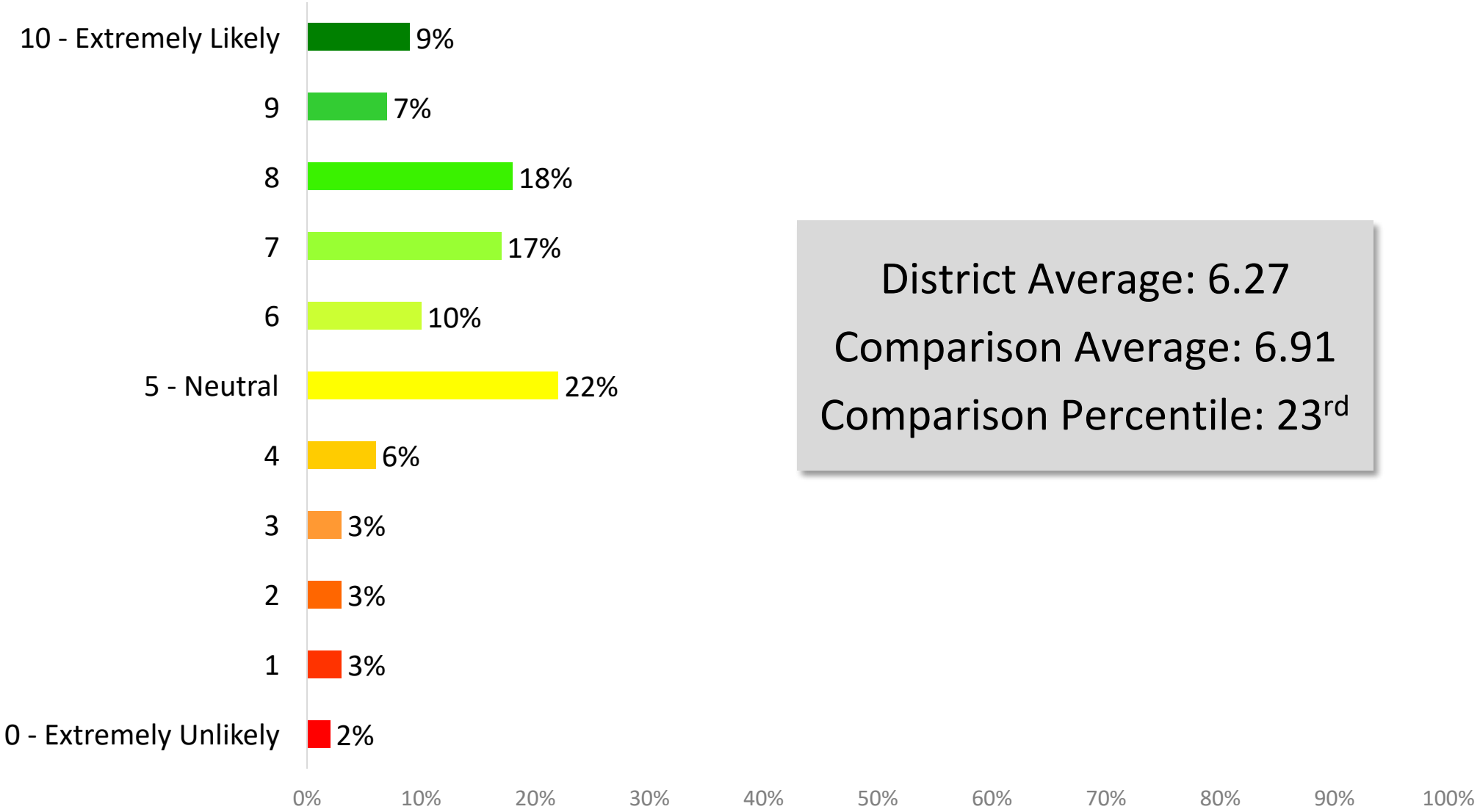
Top Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
I have healthy working relationships with my coworkers.	96%	4.42	83rd
Our staff does a good job of educating our students.	97%	4.38	76th
Our school has a process to ensure every student has a connection with at least one adult in the school.	85%	3.86	61st
I have access to the technology support I need.	94%	4.17	52nd
I have the technology I need to do my job well.	94%	4.08	43rd

Bottom Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
Information important to my work is shared with me in a timely and effective manner.	56%	3.08	5th
I feel comfortable sharing input and concerns with my supervisor/administrator.	74%	3.59	4th
In the last year, I received useful feedback to help improve my work.	54%	3.08	2nd
The amount of work I am asked to do is reasonable/manageable.	54%	3.02	2nd
I have the materials and supplies I need to do my job well.	72%	3.50	1st

On a scale of 0 - 10, how likely are you to recommend the District as a place of employment?



District Average: 6.27

Comparison Average: 6.91

Comparison Percentile: 23rd

Questions?





Hastings Public School District

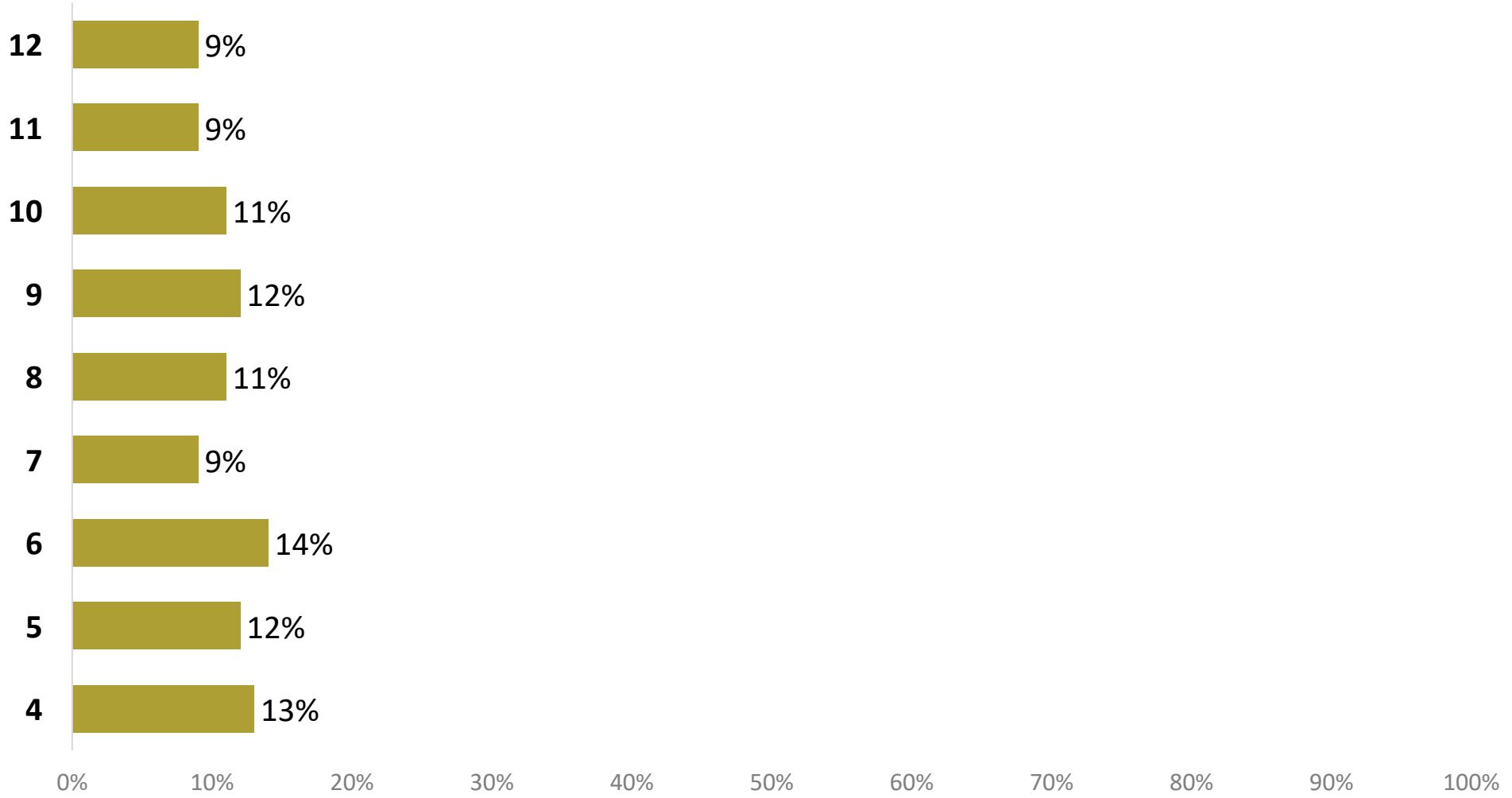
Student Survey Report

November 3, 2023

Student Survey Information

- **October 23, 2023** survey deadline
- **1978** respondents
- **68%** participation rate

What is your grade?



Index Analysis

Indexes are designed to provide educational leaders with a snapshot of survey results.
Key questions within the survey are used to build each index score.
The score is the average (on a five-point scale) and is used to calculate year-over-year change and comparisons with other schools.
The following scores are calculated based on the following weight:

Definitely 😃 =5
Sort of 🙂=4
Not really 😐 =2
No ☹=1.
Those responding “Don’t know/Doesn’t apply” were not included in the calculations.

Student Survey Indexes

Score averages are based on: *Strongly Agree=5, Agree=4, Disagree=2, Strongly Disagree=1.* *"Don't know/doesn't apply"* are not included in the calculation.

INDEX	CURRENT SCORE	PREVIOUS SCORE	% CHANGE	COMPARISON
CONNECTION I belong at school because I have healthy relationships with other students and adults and am actively involved in school-related activities.	4.43	-	-	82nd
LEARNING I learn at school because my classes are challenging, interesting, and I can get help when I need it.	4.04	-	-	77th
ENVIRONMENT I like being at school because it's a place that is safe, warm, and fun.	3.97	-	-	71st
EXPERIENCE I'm accepted, respected, and have the support I need to be successful at school.	3.97	-	-	76th

Item Analysis

Response Scale

Scores are calculated based on the following:

Definitely 😃 **= 5**

Sort of 🙂 **= 4**

Not really 😐 **= 2**

No ☹️ **= 1**

The following slides show the:

- Percentage of “Definitely” and “Sort of” responses
- Average scores
- Comparison percentile

Survey Section: Classes & Teachers

Item	Definitely/ Sort of	Average	Comparison Percentile
If I need help, I can talk to my teachers outside of class.	89%	4.37	92nd
I try my best at school.	96%	4.64	88th
I can go online or use a device at school when I need it.	91%	4.44	79th
My teachers explain things in a way that I get.	88%	4.05	71st

Classes & Teachers (continued)

Item	Definitely/ Sort of	Average	Comparison Percentile
I can relate to what I'm learning at school.	74%	3.72	66th
My teachers make their classes fun and interesting.	83%	3.90	64th
My teachers call on me in class.	81%	3.98	44th

Survey Section: **Life at School**

Item	Definitely/ Sort of	Average	Comparison Percentile
If I were bullied, I would feel comfortable talking to someone about it.	77%	3.91	93rd
Teachers treat me with respect.	95%	4.57	89th
I feel safe answering questions in class even when I'm not sure I have the right answer.	74%	3.74	84th
I can be myself at school.	84%	4.11	83rd

Life at School (continued)

Item	Definitely/ Sort of	Average	Comparison Percentile
Students treat me with respect.	81%	3.91	82nd
I know my teachers care about me.	89%	4.34	79th
I feel safe at school.	89%	4.28	56th
I like to learn new things.	88%	4.24	56th

Life at School (continued)

Item	Definitely/ Sort of	Average	Comparison Percentile
Most kids at school follow the rules.	56%	3.15	48th

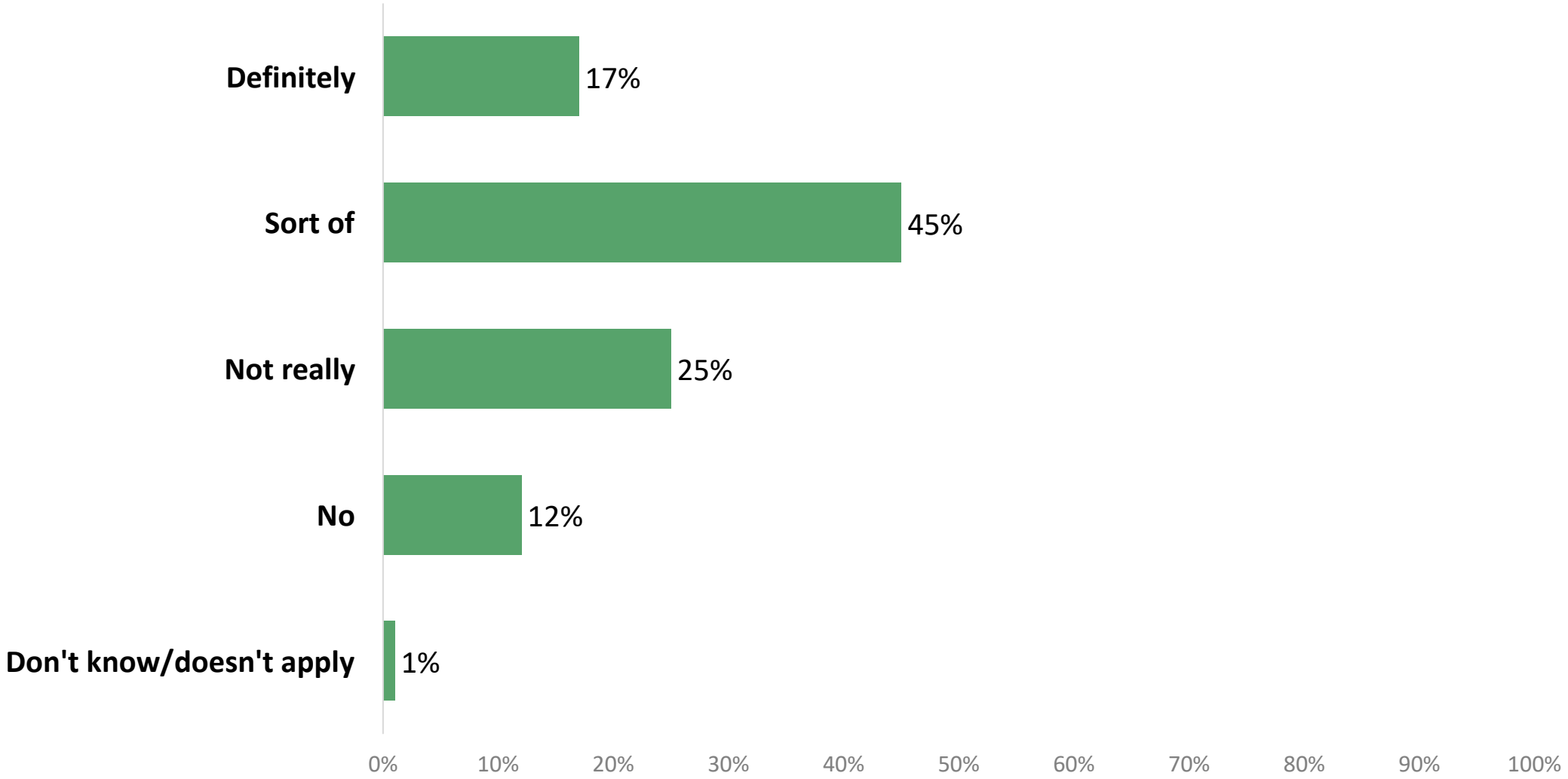
Survey Section: **People Around Me**

Item	Definitely/ Sort of	Average	Comparison Percentile
If I have a big problem, there is an adult at school I can talk to about it.	88%	4.34	92nd
I talk to people outside of school about what I'm learning.	65%	3.49	90th
I have friends who help me when I need help.	94%	4.60	80th
I like helping other people when I can.	95%	4.52	78th

People Around Me (continued)

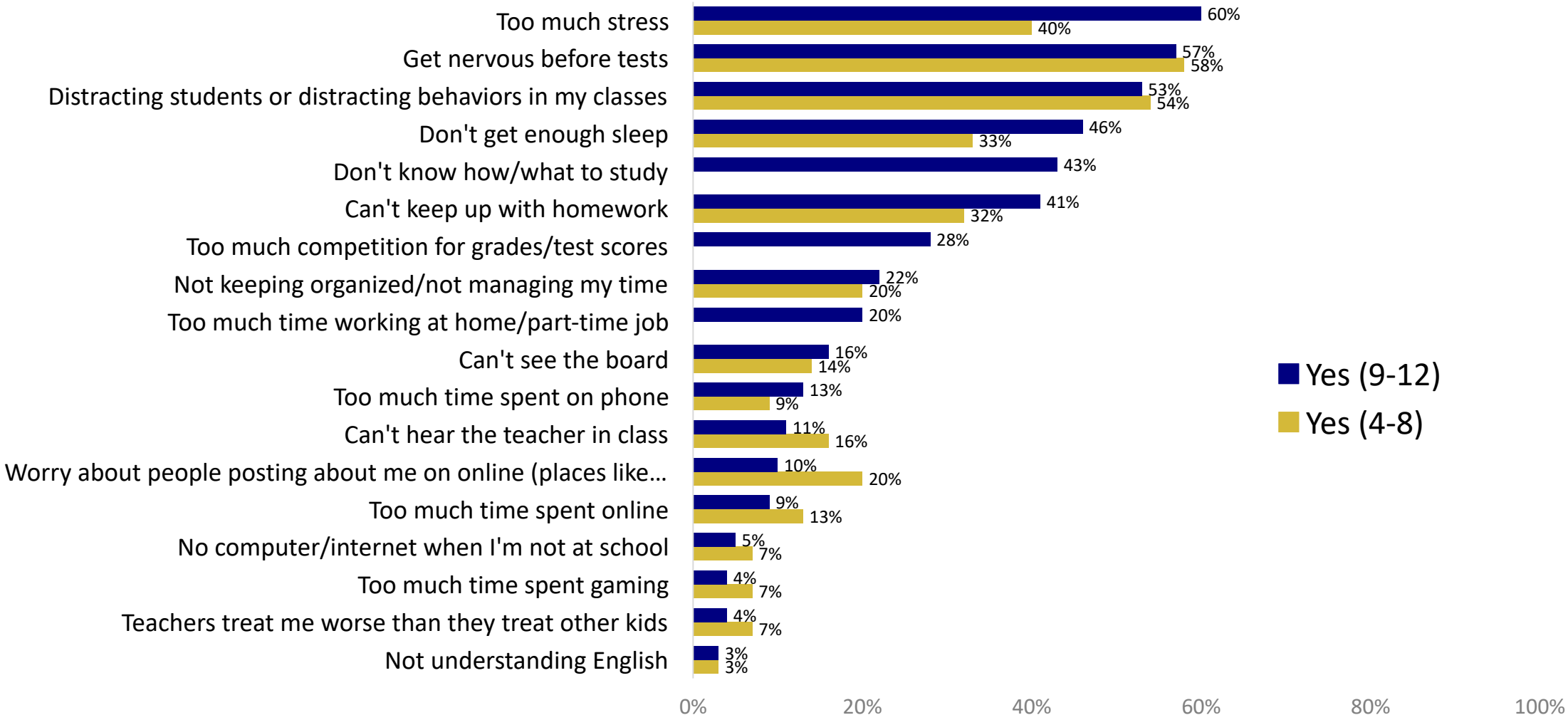
Item	Definitely/ Sort of	Average	Comparison Percentile
The homework and projects I'm assigned help me learn and are more than just busywork.	63%	3.29	74th
My parents/guardians help me with school as much as they can if I ask.	93%	4.56	73rd
I have friends to sit with at lunch or hang out with at school.	96%	4.75	68th
I like working in groups with my classmates.	80%	4.01	68th

The homework and projects I'm assigned help me learn and are more than just busywork. (9-12 only)



My Learning

Do any of the things on the list below make learning hard for you?



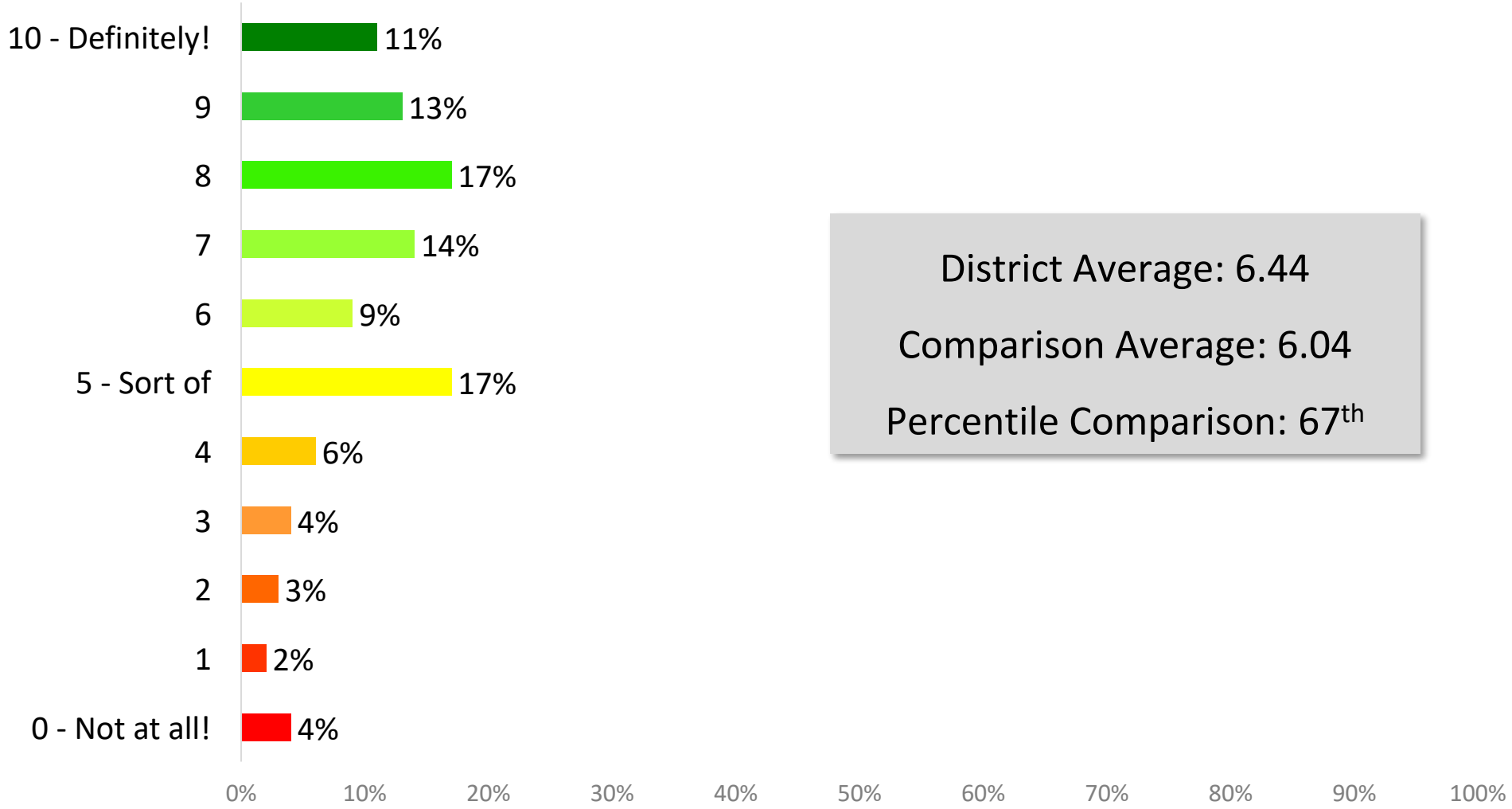
Top Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
If I were bullied, I would feel comfortable talking to someone about it.	77%	3.91	93rd
If I need help, I can talk to my teachers outside of class.	89%	4.37	92nd
If I have a big problem, there is an adult at school I can talk to about it.	88%	4.34	92nd
I talk to people outside of school about what I'm learning.	65%	3.49	90th
Teachers treat me with respect.	95%	4.57	89th

Bottom Five Scores

Item	2023-24 % Agree	2023-24 Average	2023-24 Comparison %
My teachers make their classes fun and interesting.	83%	3.90	64th
I feel safe at school.	89%	4.28	56th
I like to learn new things.	88%	4.24	56th
Most kids at school follow the rules.	56%	3.15	48th
My teachers call on me in class.	81%	3.98	44th

Most days, I like my school.



District Average: 6.44

Comparison Average: 6.04

Percentile Comparison: 67th

Questions?



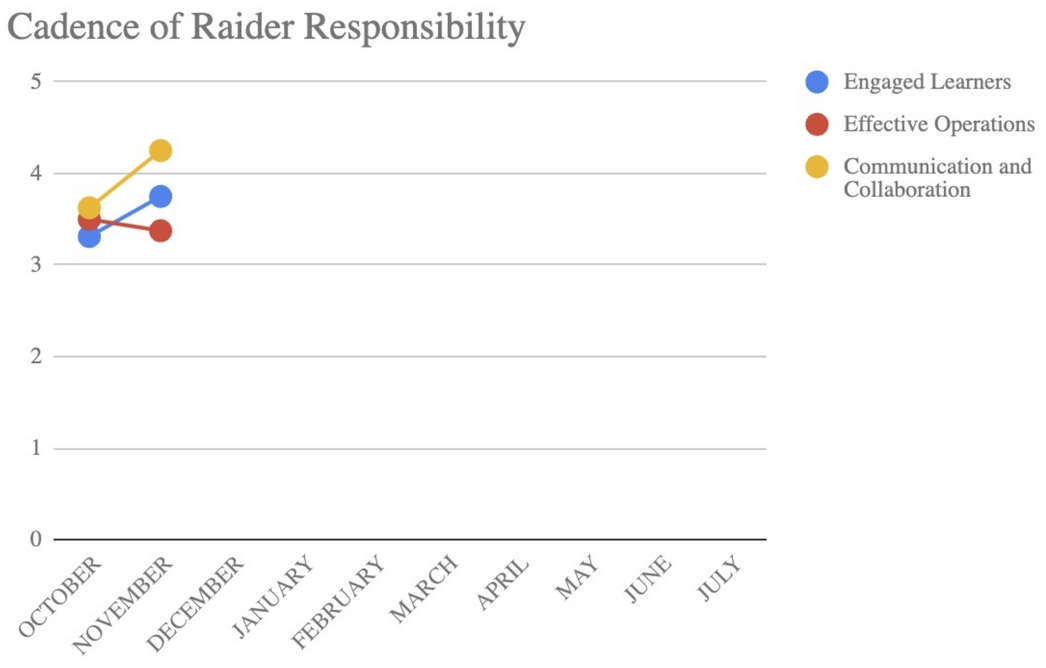
SCHOOL PERCEPTIONS

Measuring what matters

262.644.4300 | schoolperceptions.com



CADENCE OF RAIDER RESPONSIBILITY



Building Construction Fund Projects as of 10/31/2023

Project	A Project Budget	B Vendor Bid Amount +/- Change Orders	C Vendor Contract Expenses to Date	D Wold/Loeffler Fees to Date	E Other Expenses Less Rebates to Date	A-C-D-E Remaining Funds	Status
High School Roof Replacement	4,645,800	2,944,318	2,944,318	294,530	11,568	1,395,384	Complete
High School & Pinecrest Chillers	1,182,000	753,551	753,551	74,842	(34,273)	387,879	Complete
Multi-Site Exterior Lighting	468,500	246,483	246,483	30,569	(26,321)	217,770	Complete
High School & McAuliffe Parking Lot	1,516,540	1,084,851	1,084,851	116,970	22,836	291,883	Complete
High School Track Resurfacing	360,000	286,864	286,864	23,219	3,323	46,593	Complete
High School BAS Replacement	1,951,100	606,642	606,642	123,429	28,570	1,192,459	Complete
Pinecrest Partial Roof Replacement	373,000	289,800	289,800	23,757	248	59,194	Complete
McNamara Stadium Improvements	3,370,000	2,688,639	2,688,639	216,215	286,531	178,615	Complete
Pinecrest Deferred Maintenance	968,000	602,279	602,279	62,183	248	303,290	Complete
Early Childhood Improvements (High School)	445,000	275,513	275,513	28,362	1,414	139,711	Complete
District Wide Camera Project	382,000	192,975	192,975	24,421	22,175	142,429	Complete
Tilden Deferred Maintenance & Roof	828,746	691,944	691,944	49,803	29,121	57,878	Complete
Board Room Renovations	93,359	-	-	-	63,193	30,166	Complete
High School Athletic Field Parking Lot	506,000	426,038	426,038	27,646	20,549	31,766	Complete
Pinecrest Exterior Emergency Lighting	10,000	-	-	-	4,780	5,220	Complete
High School Tennis Court Replacement	542,000	495,345	495,345	34,683	34,647	(22,674)	Complete
Kennedy & McAuliffe Partial Roof Replacement	533,200	405,900	405,900	33,978	3,154	90,168	Complete
High School Lecture Hall	140,000	-	-	-	139,530	470	Complete
Replace Middle School Softball & Baseball Backstops	160,000	-	-	-	84,647	75,353	Complete
Miscellaneous Deferred Maintenance Projects <$100,000	367,100	-	-	-	135,856	231,244	Complete
High School Baseball Drainage	200,000	-	-	-	61,770	138,230	Complete
Tilden Asbestos	18,400	-	-	-	-	18,400	Complete
Miscellaneous Deferred Maintenance Projects <$100,000	27,800	-	-	-	9,005	18,795	Complete
Middle School Improvements	23,814,024	22,189,111	22,189,111	1,385,892	251,768	(12,747)	Complete
High School Retaining Wall	50,000	-	-	339	47,500	2,161	Complete
Middle School Privacy Improvements	324,300	263,071	263,071	15,522	1,261	44,446	Complete
High School Parking Lot Improvement - Phase 3	324,760	138,208	138,208	6,340	7,100	173,112	Complete
High School Lighting (split from HS Deferred Maintenance)	119,939	128,822	128,822	2,555	(11,439)	0	Complete
District Office Renovations	278,000	164,723	164,723	19,169	98,904	(4,796)	Complete
Middle School Storage Building	452,500	418,363	418,363	15,275	19,518	(657)	Complete
ALC Renovation	1,421,640	1,169,674	1,165,674	120,806	116,940	18,220	Complete
McAuliffe Deferred Maintenance & Water Coolers	336,731	288,842	288,842	12,216	42,869	(7,197)	Complete
Middle School Track	404,750	341,273	341,273	40,196	17,334	5,947	Complete
Monument Signs	357,000	326,472	326,472	14,029	8,609	7,890	Complete
Board Room Renovations - Phase II	6,641	-	-	-	5,845	796	Complete
Contingency	2,007,858	-	-	-	-	2,007,858	Contingency
Reallocations from/to projects	(9,565,122)	-	-	-	-	(9,565,122)	Reallocation
Interest Earnings		-	-	-	-	2,470,382	Interest Earnings
Subtotal	**39,421,566**	**37,419,700**	**37,415,700**	**2,796,946**	**1,508,782**	**170,519**	

Remaining funds from complete projects are available for excess costs on other identied projects or reallocation for new projects.

	A	B	C	D	E	A-C-D-E	
Water Coolers (Tilden & Middle School)	182,000	142,500	135,375	11,559	198	34,868	In Process
Kennedy Deferred Maintenance	662,576	576,054	573,515	19,106	6,731	63,224	In Process
Middle School Partial Roof Replacement	717,200	747,255	568,982	45,778	6,376	96,063	In Process
HHS Privacy Improvements	1,013,063	876,007	861,355	127,025	6,880	17,803	In Process
Door & Glass Improvements	500,000	275,040	27,978	35,037	3,513	433,473	In Process
District Wide Fire Alarm/Alert System Replacement	205,000	161,250	153,188	23,110	1,864	26,838	In Process
High School Fire Alarm/Alert System Replacement	410,000	362,552	342,682	27,735	135	39,449	In Process
Replace High School Carpet	612,100	376,700	376,700	43,234	117,695	74,471	In Process
Safety & Security Improvements	609,713	126,180	72,719	56,578	32,541	447,875	In Process
Interior Locks Allowance	420,000	353,853	58,520	31,709	444	329,327	In Process
Tilden Preschool Classroom	90,000	60,660	57,300	5,598	-	27,102	In Process
Middle School Media Center	160,000	-	-	-	-	160,000	In Process
High School Deferred Maintenance	484,461	149,258	-	36,172	-	448,289	In Process

Gymnastics	50,000	-	-	-	15,698	34,302	In Process
Subtotal	**6,116,113**	**4,207,309**	**3,228,314**	**462,641**	**192,075**	**2,233,083**	

Remaining funds from in process projects are not available for excess costs on other identied projects or reallocation for new projects.

	A	B	C	D	E	A-B-D-E	
High School Student Entrance Bollards	5,000	-	-	-	-	5,000	In Design
Nature Preserve Gravel Parking Lot & Monument Sign	95,000	-	-	-	-	95,000	In Design
Subtotal	**100,000**	**-**	**-**	**-**	**-**	**100,000**	

Remaining funds from in design projects are not available for excess costs on other identied projects or reallocation for new projects.

Other District Projects	A	B	C	D	E	A-B-E	
Technology Improvements	2,529,625	-	-	-	2,196,442	333,183	Not Completed
Radio Replacement	100,000					100,000	Not Completed
Grounds/Site Improvements	500,000	-	-	-	-	500,000	Not Completed
Flexible Learning Furniture	600,000	-	-	na	486,673	113,327	Not Completed
Subtotal	**3,729,625**	**-**	**-**	**-**	**2,683,116**	**1,046,509**	

Remaining funds from not completed projects are not available for excess costs on other identied projects or reallocation for new projects.

Total	**49,367,304**	**41,627,009**	**40,644,014**	**3,259,588**	**4,383,973**	**3,550,111**	

Complete and In Process (does not include contingency)	49,630,782
Project Total	49,367,304
%	101%

Transfers from/(to) Contingency:

$445,000 Early Childhood Improvements (High School)
$ 87,000 High School Athletic Field Parking Lot
$ 44,300 High School Retaining Wall
$113,024 Middle School Bathrooms near Auditorium
$300,000 Technology
$244,500 Water Coolers ($50,000 Tilden, $62,500 McAuliffe, $132,000 Middle School)
$746,250 High School Privacy Improvements (Athletic Locker Rooms)
$160,476 Kennedy Deferred Maintenance
$167,131 McAuliffe Deferred Maintenance
$290,000 Middle School Storage Building
$542,000 High School Tennis Court Replacement
$330,000 District Office Renovations
$100,000 Board Room Renovations
$85,000 Entrance Security Improvements
$503,750 Additional to HHS Privacy Improvements (Bathrooms)
$362,500 Middle School Privacy Improvements
$140,000 High School Lecture Hall
$200,000 HHS Baseball Field Drainage
$493,750 Middle School Track Replacement
$856,563 HS Team Locker Privacy Improvements
$1,421,640 ALC Renovation
$397,500 Transferred from HHS Privacy Improvements to Middle School Storage Building
$160,100 Additional to Middle School Improvements
($38,200) from Middle School Privacy Improvements
($600,000) from High School Privacy Improvements
($50,000) from High School Carpet
$86,000 Additional to Kennedy Deferred Maintenance
$400,000 Technology
$200,000 Monument Signs
$500,000 Grounds/Site Improvements
$300,000 Additional to Safety & Security Improvements
$202,000 Additional to Monument Signs
($52,000) from District Office Renovation
($96,000) from HS Privacy
($89,000) from MS Track
($235,000) from Storage Building
($160,000) from DW Fire Alarm/Alert System
($25,000) from HS Fire Alarm/Alert System
$324,713 Safety & Security Improvements
$120,000 Interior Locks Allowance (Middle School add)
$629,625 Technology
$ 50,000 Gymnastics
$160,000 Middle School Media Center
$ 90,000 Tilden Preschool Classroom
$ 5,000 High School Student Entrance Bollards
$ 50,000 Nature Preserve Gravel Parking Lot

School Board Student Representative Committee Summary

Time: November 16, 2023 at 1:30PM CST
In Attendance: Dr. Champa, Jessica Dressely, Carrie Tate, and Mark Zuzek

Application, Interview & Timeline:

March 1, 2024	Application opens to all students in grade 10 & 11	Application available on Google Sheets or Frontline; will require parents' permission and two letters of recommendation (one from a high school educator, counselor, or administrator & one from outside of the school)
March 31, 2024	Application deadline	Applications available for all board members to review; committee reviews all applications between deadline & April Working Session
April 10, 2024 Working Session	Committee's recommendation of applicants to interview	Committee conducts interviews and decides on top four applicants April 11- May 7, 2024
May 8, 2024 Working Session	Committee's recommended top four applicants (two 10th graders and two 11th graders) are presented to the board	Students notified (if board approves)
May 22, 2024 Board Meeting	The four student school board representatives presented to the public and welcomed to the board	New student board members are seated at the board table
Summer 2024	Board member mentors are assigned and meet with student board members	Student board members may opt to join the board meetings in the summer
September 25, 2024 Board Meeting	First school year board meeting for student board members	

Other Information:

- Student board members will serve 1 year terms
- Applications will be vetted by the Student School Board Member Committee

    - Student names will remain confidential
    - All board members will have access to review all applications and provide input at the Working Sessions
- Responsibilities:
    - Attend all Regular Meetings and select Working Sessions
    - Use Raider Connect Days for connecting with students K-4
    - Use No School Dates to connect with students when student board member does not have school, but other students are in school
    - Connect with building administrators to schedule time with students

Next Steps:

- Update the procedure/norm document with the above information (if board is in favor)
- Committee to meet in January 2024
- Committee will determine:
    - Requirements for applicants
        - Student in good academic standing
        - Interest and ability to represent the entire student body
    - Selection process
    - Expected information for student member to present to the board and how it will be presented
    - How the students will gather information from the entire student body
    - Division of responsibilities between the four student board members
        - Division by project or student groups?
    - Create application (example from Owatonna):
        - Email
        - Name
        - Phone number
        - What strengths do you bring that would support your efforts as a student member on the school board?
        - Why do you want to serve as a student school board representative?
        - How will you represent the voice of all students?
        - If you could select one issue as a representative of students, what would it be and why?
        - If selected to be a representative, what is your goal as a member?

BRIDGE TO SUCCESS

Hastings Public Schools
INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597
Phone (651) 480-7000
Fax (651) 480-7004

Policy Committee Mission

The Hastings School Board Policy Committee serves to review and revise current policies, and propose policy changes for adoption based on statute, at the direction of the School Board or administrator, and as identified for the benefit for the students and staff of ISD 200.

Policy Committee Meetings
Time: October 23, 2023 4:00PM Central Time (US and Canada)
Attendees: Superintendent Champa, Jessica Dressely, Tammy Ludwig, Director Larson, Stephanie Malm, Mark Zuzek
Time: November 9, 2023 4:00PM Central Time (US and Canada)
Attendees: Superintendent Champa, Jessica Dressely, Becky Garcia, Stephanie Malm, Mark Zuzek

October & November 2023 Summary

Review Cycle Tracker

Committee Summary

1. In October & November the policy committee met twice. During the October meeting the committee reviewed two 600 series policies with Director Larson, both are included for 1st reads tonight. During the November meeting, the committee reviewed 7 policies that I will detail in the readings that follow.
2. Update regarding the naming of procedures for the 200 series:
    a. 200 series procedures(PR) that come directly out of 200 series policies are titled the same as the parent policy followed by the word procedure. (Example 213.1PR School Board Committees Procedure)
    b. Procedures that do not come directly out of 200 series policies are titled as Norms.(Example: Board Chair Norms)
3. Future policy work: In December the committee will recommend adding the 300 Series-Administration, and introduce six new 300 series policies for first read.
4. Next Policy Committee Meeting is November 29, 2023 at 4:00pm

1st reading:

413 Harassment and Violence
These changes were made to reflect new MN statutes/law

1. Section 2 (D) language added
2. Section 3 (D)(1) added (c)
3. Section 3 (D)(6) language replaced
4. Spacing corrections in Section 3 (F); 5 (S); 6 (A)
5. Cross References updates

416 Drug, Alcohol, and Cannabis Testing
These changes were made to reflect new MN statutes/law

1. Minor language updates throughout this policy
2. Section 2 (F) added 1-4 to provided that section 181.952 rules are in writing and in a written policy
3. Section 4 title updated
4. Section 4 (A) added 1-12 definitions
5. Section 4 (B) (2) added Cannabis Testing Exceptions

6. Section 4 (B) (3) added a-d outlining Minnesota Statutes, sections 181.953 and 181.954.
7. Section 4 (D) removed 1-8 definitions
8. Cross References updated to ISD 200 policy names

507 Corporal Punishment and Prone Restraint

Updates reflect clarity regarding prone restraints and use of reasonable force that were provided in August from Minnesota's Attorney General.

1. The committee recommends fast tracking this policy for adoption in December.
2. Section 2 added "except as provided below"
3. Section 4 (B) added clarification to Minnesota Statutes, section 609.06, subdivision 1(1)
4. Section 5 added "and other school staff"
5. Legal References added
6. Recommend moving to action for December

601 School District Curriculum and Instruction Goals

Updates reflect changes in statute & the Read Act

1. Section 3 definitions reflect additions to Minnesota Statutes 120B.11 the World's Best Workforce law that went into effective August 1, 2023
2. Section 4 (A) 6-8 added education effectiveness practices
3. Section 4 added (B) & (C) included literacy plan language and reading goals pursuant to Policy 621
4. Section 4 (D) 1-11 & 4 (E) 1-8 removed school district & site goals that are not in alignment with policy 621
5. Legal references and Cross References were updated

620 Credit for Learning

Updates reflect changes in statute

1. Section 3 (B) add reference to statute
2. Section 3 (D) language removed
3. Section 3 (B) language was replaced
4. Cross Reference Corrected title of Policy 615

2nd reading:

213 School Board Committees

1. No requests for review
2. Recommend moving to action for December

613 Graduation Requirements

1. No requests for review
2. Recommend moving to action for December

3nd reading: None

Policies for approval with non-substantial changes:

These policies were reviewed per the review cycle and no changes are recommended

412 Expense Reimbursement

412.1PR Administrative Procedures

413 HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability. The school district prohibits any form of harassment or violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)

C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

D. The school district will act to investigate all complaints, either formal or informal,

verbal or written, of harassment or violence based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who is found to have violated this policy.

III. DEFINITIONS

A. "Assault" is:

1. an act done with intent to cause fear in another of immediate bodily harm or death;

2. the intentional infliction of or attempt to inflict bodily harm upon another; or

3. the threat to do bodily harm to another with present ability to carry out the threat.

B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability when the conduct:

1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;

2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or

3. otherwise adversely affects an individual's employment or academic opportunities.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. Protected Classifications; Definitions

1. "Disability" means any condition or characteristic that renders a person a disabled person. A disabled person is any person who:

a. has a physical, sensory, or mental impairment which materially limits one or more major life activities;

b. has a record of such an impairment; or

c. is regarded as having such an impairment.

2. "Familial status" means the condition of one or more minors being domiciled with:

   a. their parent or parents or the minor's legal guardian; or

   b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.

3. "Marital status" means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.

4. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.

5. "Sex" includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.

6. ~~"Sexual orientation" means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a¶ self-image or identity not traditionally associated with one's biological maleness or femaleness. "Sexual orientation" does not include a physical or sexual attachment to children by an adult.~~
   "Sexual orientation" means to whom someone is, or is perceived of as being, emotionally, physically, or sexually attracted to based on sex or gender identity. A person may be attracted to men, women, both, neither, or to people who are genderqueer, androgynous, or have other gender identities.

7. "Status with regard to public assistance" means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.

E. "Remedial response" means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.

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F. Sexual Harassment; Definition for Purposes of this Policy[1]

1. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct, or other verbal or physical conduct or communication of a sexual nature when:

   a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or

   b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or

   c. that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.

2. Sexual harassment may include, but is not limited to:

   a. unwelcome verbal harassment or abuse;

   b. unwelcome pressure for sexual activity;

   c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;

   d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;

   e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or

[1] The law defines sexual harassment in different ways. The definition in this policy is consistent with how the term is defined in the Minnesota Human Rights Act. As discussed below, Title IX's implementing regulations provide for a different definition. To ensure compliance with Title IX requirements, all allegations of sexual harassment must be brought to the attention of the Title IX Coordinator and first processed under the Title IX Grievance Procedures.

f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

1. Sexual violence is a physical act of aggression or force or the threat thereof which involves the touching of another's intimate parts or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statute section 609.341, includes the primary genital area, groin, inner thigh,buttocks, or breast, as well as the clothing covering these areas.

2. Sexual violence may include, but is not limited to:

a. touching, patting, grabbing, or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;

b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;

c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or

d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to, race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

IV. SEXUAL HARASSMENT REPORTING AND INVESTIGATION PROCEDURES

A. Allegations of sexual harassment may be subject to detailed requirements outlined in federal regulations implementing Title IX. To ensure the District's compliance with Title IX requirements, *all allegations involving sexual harassment must be immediately brought to the attention of the District's Title IX Coordinator.*

B. For Title IX purposes, "sexual harassment" means conduct on the basis of sex that includes one or more of the following elements:

1. An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;

2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity;

3. "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30).

C. Any District employee who is aware of an allegation of sexual harassment must immediately notify the Title IX Coordinator. Students are strongly encouraged to notify the Title IX Coordinator of sexual harassment allegations, but may report allegations to any District employee. A District employee who receives a report from a student is responsible for immediately notifying the Title IX Coordinator.

D. Sexual harassment allegations will be processed in accordance with the Title IX Grievance Procedures attached to School Board Policy 522. The Grievance Procedures must be published and disseminated as required by law. Alleged conduct that does not meet Title IX's definition of "sexual harassment," if proved, may be investigated and addressed pursuant to the procedures outlined below.

E. The District's Title IX Coordinator is:

Cathy Moen
Director of Human Resources
Hastings Public Schools
1000 West 11th Street
Hastings, MN 55033
(651) 480-7002
cmoen@isd200.org

V. REPORTING AND INVESTIGATION PROCEDURES IN SITUATIONS NOT INVOLVING SEXUAL HARASSMENT

A. For complaints other than those involving sexual harassment or retaliation allegations subject to the Title IX grievance procedures outlined above, any person who believes he or she has been the target or victim of harassment or violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to the building principal or lead building supervisor ("building report taker"). A person may report conduct which may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.

C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to the school district Human Rights Officer, who is the Director of Human Resources, or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The District's Human Rights Officer is:

Cathy Moen
Director of Human Resources
Hastings Public Schools
1000 West 11th Street
Hastings, MN 55033
(651) 480-7002
cmoen@isd200.org

D. In Each School Building. The building report taker, as defined above, is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.

E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.

F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer.
Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.

G. In the District. The school board hereby designates the Director of Human Resources as the school district human rights officer to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves the Human Rights Officer, the complaint shall be filed directly with the District Superintendent.

H. The school district shall conspicuously post the name of the human rights officer, including mailing addresses and telephone numbers.

I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.

J. Use of formal reporting forms is not mandatory.

K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.

L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.

M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.

N. False accusations or reports of violence or harassment against another person are prohibited.

O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

P. Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

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

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

S. By authority of the school district, the Human Rights Officer, within three days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.

T. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.

U. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.

V. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.

W. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

X. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements,

Minnesota and federal law, and applicable school district policies and regulations.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes chapter~~chpater~~ 260E may be applicable.

B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.

B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.

C. This policy shall appear in the student handbook.

D. The school district will develop a method of discussing this policy with students and employees.

E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority,

diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.

Legal References:

Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973~~, § 504~~)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)¶
¶
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References:

ISD 200 Policy 102 (Equal Educational Opportunity)
ISD 200 Policy 401 (Equal Employment Opportunity)
ISD 200 Policy~~Policy~~ 402 (Disability Nondiscrimination Policy)
~~ISD 200 Policy~~Policy 403 (Discipline, Suspension, ISD 200 and Dismissal of School District Employees)¶
ISD 200 Policy 406 (Public and Private Personnel Data)
ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
ISD 200 Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
ISD 200 Policy 506 (Student Discipline) Policy 514 (Bullying Prohibition Policy)
ISD 200 Policy 515 (Protection and Privacy of Pupil Records)
ISD 200 Policy 521 (Student Disability Nondiscrimination)
ISD 200 Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
ISD 200 Policy 524 (Internet Acceptable Use and Safety Policy)
~~ISD 200 Policy 525 (Violence Prevention)~~ ¶
ISD 200 Policy 526 (Hazing Prohibition)
~~ISD 200 Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)~~¶

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416 DRUG~~, AND~~ ALCOHOL, AND CANNABIS TESTING

I. PURPOSE

A. The school board recognizes the significant problems created by drug~~, and~~ alcohol, and cannabis use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.

B. The school board believes that a work environment free of drug~~, and~~ alcohol, and cannabis use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug~~, and~~ alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950- 181.957.

II. GENERAL STATEMENT OF POLICY

A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug~~, and~~ alcohol, and cannabis testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug~~, and~~ alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.

B. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug~~, and~~ alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.

C. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs that are not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs that are not medically prescribed are prohibited from entering or remaining on school district property.

D. The use, possession, sale, purchase, transfer, or dispensing of alcohol or cannabis is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol or cannabis is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol or cannabis are prohibited from entering or remaining on school district property.

E. Any employee who violates this section shall be subject to discipline that includes, but is not limited to, immediate suspension without pay and immediate discharge.

F. The school district may discipline, discharge, or take other adverse personnel action against an employee for cannabis flower, cannabis product, lower-potency hemp edible, or hemp-derived consumer product use, possession, impairment, sale, or transfer while an employee is working, on school district premises, or operating a school district vehicle, machinery, or equipment as follows:

1. if, as the result of consuming cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product, the employee does not possess that clearness of intellect and control of self that the employee otherwise would have;

2. if cannabis testing verifies the presence of cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product following a confirmatory test;

3. as provided in the school district's written work rules for cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products and cannabis testing, provided that the rules are in writing and in a written policy that contains the minimum information required by section 181.952; or

4. as otherwise authorized or required under state or federal law or regulations, or if a failure to do so would cause the school district to lose a monetary or licensing-related benefit under federal law or regulations.

III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, marijuana (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who

test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.

2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.

3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.

4. "Commercial Motor Vehicle" (CMV) includes a vehicle that is designed to transport 16 or more passengers, including the driver.

5. "Designated Employer Representative" (DER) means an employee authorized by the school district to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation process. The DER receives test results and other communications for the school district.

6. "Department of Transportation" (DOT) means United States Department of Transportation.

7. "Direct Observation" means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.

8. "Driver" is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent or occasional drivers, leased drivers, and independent owner-operator contractors.

9. "Evidential Breath Testing Device" (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming

Products List for such devices.

10. "Licensed Medical Practitioner" means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.

11. "Medical Review Officer" (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district's drug testing program and for evaluating medical explanations for certain drug tests.

12. "Refusal to Submit" (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver's provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre- employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such

functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.

14. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.

15. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions based only upon a laboratory reports to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test before the MRO completes the verification process.

16. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.

2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem (the driver's or a coworker's); and available methods of intervening when an alcohol or controlled substance problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.

3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.

4. The school district shall require each driver to sign a statement certifying that the driver received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

D. Alcohol and Controlled Substances Testing Program Manager

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.

2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.

2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.

3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.

4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.

5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.

6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.

7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.

8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.

9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district that prohibit possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis~~marijuana~~. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

H. Testing Requirements

1. Pre-Employment Testing

a. A driver applicant shall undergo testing for [alcohol and] controlled substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.

b. Tests shall be conducted only after the applicant has received a conditional offer of employment.

c. To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.

d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.

e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

2. Post-Accident Testing

a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.

b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.

c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.

d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.

e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.

f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.

g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

3. Random Testing

a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.

b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.

c. The school district shall adopt a scientifically valid method for selecting drivers for testing, such as a random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. Each driver selected for testing shall be tested during the slection period.

d. Random tests shall be unannounced. Dates for administering

random tests shall be spread reasonably throughout the calendar year.

e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

4. Reasonable Suspicion Testing

a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances, including medical cannabis, on duty, within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.

b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.

c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.

d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

5. Return-To-Duty Testing. A driver found to have violated this policy shall

not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.

6. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as

directed by the SAP for up to sixty (60) months after completing a treatment program.

7. Refusal to Submit and Attendant Consequences

a. A driver or driver applicant may refuse to submit to drug and alcohol testing.

b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.

c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.

d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to

and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment C to this policy.

I. Testing Procedures

1. Drug Testing

a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.

b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period

of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.

c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.

d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting

that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.

e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.

f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:

(1) The donor expressly declines the opportunity to discuss the test results;

(2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or

(3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.

b. Any test result less than 0.02 alcohol concentration is considered a "negative" test.

c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the

school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor's inability to provide a breath sample is genuine or constitutes a refusal to test.

d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.

e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver's or driver applicant's expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.

2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:

a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP;

b. and the employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.

c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

A testing laboratory for controlled substances certified by the Department of Health and Human Services – SAMHSA, will be used to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minn. Stat. Ch. 13. Any information concerning the individual's test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.

2. The required records shall be retained for the following minimum periods:

Basic records 5 years

"Basic records" includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers	3 years
Alcohol and controlled substance collection procedures	2 years
Negative and canceled controlled substance tests	1 year
Alcohol tests with less than 0.02 concentration	1 year
Education and training records	indefinite

"Education and training records" must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") as required under federal law, including:

a. The name of the person tested;

b. Any verified positive, adulterated, or substituted drug test restult;

c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;

d. Any refusal to submit to any test required hereunder;

e. Any report by a supervisor of actual knowledge of use as follows

i. Any on-duty alcohol use;
ii. Any pre-duty alcohol use;
iii. Any alcohol use following an accident; and
iv. Any controlled substance use.

f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;

g. Any negative return-to-duty test; and

h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.

2. Referral, Evaluation, and Treatment

a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.

b. If the school district offers a driver an opportunity to return to a

DOT safety-sensitive duty following a violation, the driver must be evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.

c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.

d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.

b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.

c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to drug, ~~and~~ alcohol, and cannabis testing other than that required by federal law. For example, drivers may be requested or required to undergo drug, ~~and~~ alcohol, and cannabis testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957. For purposes of such additional, non-mandatory testing, drivers fall within the definition of "other employees" covered by Section IV. of this policy.

Q. Report to Clearinghouse

The school district shall promptly submit to the Clearinghouse any record generated of an individual who refuses to take an alcohol or controlled substance test required under Title 49, Code of Federal Regulations, tests positive for alcohol or a controlled substance in violation of federal regulations, or violates subpart B of Part 382 of Title 49, Code of Federal Regulations (or susequent corresponding regulations).

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearing House but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the dirver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.

2. The school district may not access an individual's Clearinghouse record unless the school district (1) obtains the individual's prior written or electronic consent for access to the record; and (2) submits proof of the indvidual's consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.

3. The school district shall protect the individual's privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.

4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

IV. CANNABIS TESTING OR DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

The school district may request or require drug and alcohol testing for other school district personnel, i.e., employees who are not school bus drivers, or job applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing as authorized in this policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

A. Definitions

1. "Cannabis testing" means the analysis of a body component sample according to the standards established under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of cannabis flower, as defined in Minnesota Statutes, section 342.01, subdivision 16, cannabis products, as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, hemp-derived consumer products as defined in section 342.01, subdivision 37, or cannabis metabolites in the sample tested. The definitions in this section apply to cannabis testing unless stated otherwise.

2. "Confirmatory test" and "confirmatory retest" mean a drug or alcohol test that uses a method of analysis allowed under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.

3. "Drug" means a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, but does not include marijuana, tetrahydrocannabinols, cannabis flower as defined in section 342.01, subdivision 16, cannabis products as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, and hemp-derived consumer products as defined in section 342.01, subdivision 37.

4. "Drug and Alcohol Testing," "Drug or Alcohol Testing," and "Drug or Alcohol Test" mean analysis of a body component sample by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence

or absence of drugs, alcohol, or their metabolites in the sample tested. "Drug and alcohol testing," "drug or alcohol testing," and "drug or alcohol test" do not include cannabis or cannabis testing, unless stated otherwise.

5. "Employee" means a person, independent contractor, or person working for an independent contractor who performs services for compensation, in whatever form, for an employer.

6. "Initial screening test" means a drug or alcohol test or cannabis test which uses a method of analysis under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.

7. "Job Applicant" means a person, independent contractor, or person working for an independent contractor who applies to become an employee of the charter school in a position that does not require a commercial driver's license, and includes a person who has received a job offer made contingent on the person's passing drug or alcohol testing. Job applicants for positions requiring a commercial driver's license are governed by the provisions of the charter school's drug and alcohol testing policy relating to school bus drivers (Section III.).

8. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the charter school for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the charter school's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."

9. "Positive Test Result" means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.

10. "Random Selection Basis" means a mechanism for selection of employees that:

    a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and

    b. does not give the charter school discretion to waive the selection of

any employee selected under the mechanism.

11. "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.

12. "Safety-Sensitive Position" means a job, including any supervisory or management position, in which an impairment caused by drug, alcohol, or cannabis usage would threaten the health or safety of any person.

B. Circumstances Under Which Cannabis Testing or Drug or Alcohol Testing May Be Requested or Required; Exceptions~~:~~

1. General Limitations

a. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or cannabis testing, unless the testing is done pursuant to this ~~drug and alcohol testing~~ policy; and is conducted by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1.

b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing or cannabis testing on an arbitrary and capricious basis.

2. Cannabis Testing Exceptions

For the following positions, cannabis and its metabolites are considered a drug and subject to the drug and alcohol testing provisions in Minnesota Statutes, sections 181.950 to 181.957:

a. a safety-sensitive position, as defined in Minnesota Statutes, section 181.950, subdivision 13;

b. a position requiring face-to-face care, training, education, supervision, counseling, consultation, or medical assistance to children;

c. a position requiring a commercial driver's license or requiring an employee to operate a motor vehicle for which state or federal law requires drug or alcohol testing of a job applicant or an employee;

d. a position of employment funded by a federal grant; or

e. any other position for which state or federal law requires testing of a job applicant or an employee for cannabis.

3. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer that is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

a. The school district must not request or require a job applicant to undergo cannabis testing solely for the purpose of determining the presence or absence of cannabis as a condition of employment unless otherwise required by state or federal law.

b. Unless otherwise required by state or federal law, the school district must not refuse to hire a job applicant solely because the job applicant submits to a cannabis test or a drug and alcohol test authorized by Minnesota law and the results of the test indicate the presence of cannabis.

c. The school district must not request or require an employee or job applicant to undergo cannabis testing on an arbitrary or capricious basis.

d. Cannabis testing authorized under paragraph (d) must comply with the safeguards for testing employees provided in Minnesota Statutes, sections 181.953 and 181.954.

4. Random Testing

The school district may request or require employees to undergo cannabis testing or drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

5. Reasonable Suspicion Testing

The school district may request or require any employee to undergo cannabis testing or drug and alcohol testing if the school district has a reasonable suspicion that the employee:

a. is under the influence of cannabis, drugs, or alcohol;

b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol, cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;

c. has sustained a personal injury, as that term is defined in Minnesota Statutes, section 176.011, subdivision 16, or has caused another employee to sustain a personal injury; or

d. has caused a work-related accident or was operating or helping to operate machinery, equipment, or vehicles involved in a work-related accident.

5. Treatment Program Testing

The school district may request or require any employee to undergo cannabis testing and drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo cannabis testing and drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

6. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

C. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

D. ~~Definitions~~¶

¶

1. "Drug" means a controlled substance as defined in Minnesota Statutes, including medical cannabis, regardless of enrollment in the state registry program.¶

¶

2. "Drug and Alcohol Testing," "Drug or Alcohol Testing," and "Drug or Alcohol Test" mean analysis of a body component sample by a testing laboratory that meets one of the criterialisted in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested.¶

¶

3. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the school district's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."¶

¶

4. "Job Applicant" means a person, independent contractor, or person working for an independent contractor who applies to become an employee of the school district in a position that does not require a commercial driver's license, and includes a person who has received a job offer made contingent on the person's passing drug or alcohol testing. Job applicants for positions requiring a commercial driver's license are governed by the provisions of the school district's drug and alcohol testing policy relating to school bus drivers (Section III.).¶

¶

5. "Positive Test Result" means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.¶

¶

6. "Random Selection Basis" means a mechanism for selection of employees that:¶

¶

a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and¶

¶

b. does not give the school district discretion to waive the selection of any employee selected under the mechanism.¶

¶

~~7. "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.¶~~

¶

~~8. "Safety-Sensitive Position" means a job, including any supervisory or management position, in which an impairment caused by drug or alcohol usage would threaten the health or safety of any person.¶~~

~~9.~~

E. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

2. Consequences of an Employee's Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver's license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant's Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver's license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

F. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or requesting cannabis testing, the school district shall provide the employee or job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district's drug and alcohol testing or cannabis testing

policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing or cannabis testing of a negative test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test or cannabis test.

4. Notice of and Right to Explain Positive Test Result

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information.

b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.

c. The employee may present verification of enrollment in the medical cannabis patient registry or of enrollment in a Tribal medica cannabis program as part of the employee's explanation.

d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis~~marijuana~~. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit

information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.

b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug, ~~or~~ alcohol, or cannabis threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform the individual of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments E and F to this policy provide the Notices described in Paragraphs 2. through 6. of this Section E.

G. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a

confirmatory test.

2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.

3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test or cannabis test requested by the school district, unless the following conditions have been met:

   a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a, drug, ~~or~~ alcohol, or cannabis ~~-~~counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and

   b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.

4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co- employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.

5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.

6. The school district may not discriminate against any employee in

termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.

7. An employee must be given access to information in the individual's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

H. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

I. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;

2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;

3. A sample must be accompanied by a written chain-of-custody record; and

4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

J. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data

regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes Chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. and 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under Minnesota Statutes, Chapter 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

K. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug~~, and~~ alcohol, or cannabis testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment G to this policy.

V. POSTING

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the

policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 43A (State Personnel Management)
Minn. Stat. § 151.72 (Sale of Certain Cannibiniod Products)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 152.32 (Protections for Registry Program Participation)
Minn. Stat. § 176.011, subd. 16 (Definitions; Personal Injury)
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)
Minn. Stat. § 221.031 (Motor Carrier Rules)
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)
49 U.S.C. 31306a (National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators)
49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)
49 C.F.R. Parts 40 and 382 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)
49 C.F.R. Part 382 (Controlled Substances and Alcohol Use and Testing)

Cross-References:
~~ISD 200MSBA/MASA Model~~ Policy 403 (~~Discipline, Suspension, and Dismissal of School District Employees~~)¶
ISD 200~~MSBA/MASA Model~~ Policy 406 (Public and Private Personnel Data)
ISD 200~~MSBA/MASA Model~~ Policy 417 (Chemical Use and Abuse)
ISD 200~~MSBA/MASA Model~~ Policy 418 (Drug-Free Workplace/Drug-Free School)

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507 CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint of a student.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student except as provided below.

III. DEFINITIONS

A. "Corporal Punishment" means conduct involving:

1. hitting or spanking a person with or without an object; or

2. unreasonable physical force that causes bodily harm or substantial emotional harm.

B. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

A. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.

B. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone or compressive restraint except that the restrictions on prone and compressive restraints do not apply under the circumstances enumerated in Minnesota Statutes, section 609.06, subdivision 1(1). All peace officers, including those who are school resource officers or otherwise agents of a school district, may use force as reasonably necessary to carry out official duties, including, but not limited to, making arrests and enforcing orders of the court.

C. An employee or agent of a district, including a school resource office, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

D. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582.

V. EXCEPTIONS

A teacher~~, or~~ school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References:
Minn. Stat. § 123B.25 (Actions Against Districts and Teachers)
Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 609.06 Subd. 1 (6)(7) (Authorized Use of Force)
Op. Atty. Gen. 169f (August 22, 2023) (School Pupils: Discipline)
Op. Atty. Gen. 169f Supp. (September 20, 2023) (School Pupils: Discipline)

Cross References:
ISD 200 Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
ISD 200 Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
ISD 200 Policy 506 (Student Discipline)

Policy Reviewed: *11.08.2023*
Policy Adopted: *11.15.2006*
Policy Revised: *06.28.2023*

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with creating the world's best workforce.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish the "World's Best Workforce" in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. DEFINITIONS

A. "Academic standard" means a summary description of student learning in a required content area or elective content area.

B. "Antiracist" means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.

C. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

D. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.

E. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness; ~~including standards, benchmarks, essential questions, an assessment plan, instructional resources and strategies, and time allocations for emphasis and pacing for the content to be taught~~.

F. "Ethnic studies" as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.

G. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

H. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.

I. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning. ~~"Instruction" means methods of providing learning experiences, through a teacher lead standards focused process, that enables students to meet state and district academic standards and graduation requirements including applied and experiential learning, and enables all students to master academic content and achieve personal goals.~~

J. "Performance measures" are measures to determine school district and school site progress in striving to create the World's Best Workforce and must include at least the following:

1. the size of the academic achievement gap; rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;

2. student performance on the Minnesota Comprehensive Assessments;

3. high school graduation rates; and

4. career and college readiness under Minnesota Statutes Section 120B.30, subdivision 1.

~~"Resources" means core and supplementary materials used by educators to deliver the defined curriculum.¶~~

~~¶~~

~~1. Core Instructional Materials: resources recommended through a District process, approved by the School Board and used by teachers to provide a required common content for students to achieve intended learning.¶~~

~~¶~~

~~2. Supplementary Materials: resources determined by teachers and principals, as monitored by the Superintendent or designee, which supplement the core materials and provide for different student needs as required to meet the intended student learning.~~

~~"Instruction" means methods of providing learning experiences, through a teacher lead standards focused process, that enables students to meet state and district academic standards and graduation requirements, and enables all students to master academic content and achieve personal goals.~~

K. "World's Best Workforce" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and

between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school. ~~have all third-grade students achieve grade-level literacy; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.~~

~~"Performance measures" are measures to determine school district and school site progress in striving to create the World's Best Workforce and must include at least the following:¶~~

~~¶~~

~~1. the size of the academic achievement gap and rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup; ¶~~

~~¶~~

~~2. student performance on the Minnesota Comprehensive Assessments;¶~~

~~¶~~

~~high school graduation rates; and career and college readiness under Minnesota Statutes Section 120B.30, subdivision 1.~~

L. "Inclusive educational programming" employs a curriculum that is developed and delivered so that students and staff gain an understanding and appreciation of the cultural diversity of the United States, the historical and contemporary contributions of women and men to society, the historical and contemporary contributions to society by people with disabilities.

IV. LONG-TERM STRATEGIC PLAN

A. The school board, at a public meeting, must~~shall~~ adopt a comprehensive, long-term strategic plan to support and improve teaching and learning as well as inclusive educational programming, that is aligned with creating the world's best workforce and includes the following:

1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.3~~4~~5, subdivision 3, paragraph (b)(2).;~~ state and federal law;~~

2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt ~~procedures for~~ early admission procedures consistent with Minnesota Statutes, section 120B.15 ~~to kindergarten or first grade of gifted and talented learners which are sensitive to under- represented groups,~~ and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the

world's best workforce;

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, subdivision 3, students' access to effective teachers who are members of populations under-represented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minnesota Statutes section § 120B.35, subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes section 122A.40, subdivision 8, or 122A.41, subdivision 5;

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families,, children in families of People of Color, and children in American Indian families ~~and minority children~~ are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that

   a. integrate high-quality instruction, ~~rigorous curriculum,~~ technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;

   b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;

   c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the school district plane; and

8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

B. The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

C. Every child is reading at or above grade level every year, beginning in kindergarten, and multilingual learners and students receiving special education

services are receiving support in achieving their individualized reading goals pursuant to Policy 621 (Literacy and the READ Act)~~an annual budget for continuing to implement the school district plan.~~

~~D. School district site and school site goals shall include the following:¶~~

¶

~~7. All students will be required to demonstrate essential skills to effectively participate in lifelong learning. These skills include the following:¶~~

¶

~~a) reading, writing, speaking, listening, and viewing in the English language;¶~~

¶

~~b) mathematical and scientific concepts;¶~~

¶

~~c) locating, organizing, communicating, and evaluating information and developing methods of inquiry (i.e., problem solving);¶~~

~~¶~~

~~d) creative and critical thinking, decision making, and study skills;¶~~

¶

~~e) work readiness skills;¶~~

¶

~~f) global and cultural understanding.¶~~

¶

~~8. Each student will have the opportunity and will be expected to develop and apply essential knowledge that enables that student to:¶~~

¶

~~a) live as a responsible, productive citizen and consumer within local, state, national, and global political, social, and economic systems;¶~~

¶

~~b) bring many perspectives, including historical, to contemporary issues;¶~~

¶

~~c) develop an appreciation and respect for democratic institutions;¶~~

¶

~~d) communicate and relate effectively in languages and with cultures other than the student's own;¶~~

~~¶~~

~~e) practice stewardship of the land, natural resources, and environment;¶~~

¶

~~f) use a variety of tools and technology to gather and use information, enhance learning, solve problems, and increase human productivity.¶~~

¶

~~9. Students will have the opportunity to develop creativity and self-expression through visual and verbal images, music, literature, world languages, movement, and the performing arts.¶~~

¶

~~10. School practices and instruction will be directed toward developing within each student a positive self-image and a sense of personal responsibility for:¶~~

¶

a) establishing and achieving personal and career goals;¶

¶

b) adapting to change;¶

¶

c) leading a healthy and fulfilling life, both physically and mentally;¶

¶

d) living a life that will contribute to the well-being of society;¶

¶

e) becoming a self-directed learner;¶

¶

f) exercising ethical behavior.¶

¶

11. Students will be given the opportunity to acquire human relations skills necessary to:¶

¶

a) appreciate, understand, andaccept human diversity and interdependence;¶

¶

b) address human problems through team effort;¶

¶

c) resolve conflicts with and among others;¶

¶

d) function constructively within a family unit;¶

¶

e) promote a multicultural, gender-fair, disability-sensitive society.¶

¶

E. Every child is reading at or above grade level no later than the end of grade 3, including English learners, and teachers provide comprehensive, scientifically based reading instruction, including a program or collection of instructional practices that is based on valid, replicable evidence showing that, when the programs or practices are used, students can be expected to achieve, at a minimum, satisfactory reading progress. The program or collection of practices must include, at a minimum, effective, evidenced based balanced instruction in all five areas of reading (phonemic awareness, phonics, fluency, vocabulary development, and reading comprehension), as well as instructional strategies for continuously assessing, evaluating, and communicating the student's reading progress and needs.¶

¶

12. The school district must identify, before the end of kindergarten, grade 1, and grade 2, all students who are not reading at grade level. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.¶

¶

13. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.¶

¶

14. Reading assessments in English and in the predominant languages of district

students, where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of English learners. The school district must use locally adopted, developmentally appropriate, and culturally responsive assessment and annually report summary assessment results to the Commissioner of Education by July 1.¶

¶

15. The school district must annually report to the Commissioner of Education by July 1 a summary of the district's efforts to screen and identify students who demonstrate characteristics of dyslexia using screening tools such as those recommended by the Minnesota Department of Education's dyslexia specialist. With respect to students screened or identified, the report must include:¶

¶

(1) a summary of the district's efforts to screen for dyslexia;¶

¶

(2) the number of students screened for that reporting year; and¶

¶

(3) the number of students demonstrating characteristics of dyslexia for that year.¶

¶

16. A student identified as having a reading difficulty must be provided with alternate instruction under Minnesota Statutes section 125A.56, subdivision 1.¶

¶

17. At least annually, the school district must give the parent of each student who is not reading at or above grade level timely information about:¶

¶

a) the student's reading proficiency as measured by a locally adopted assessment;¶

¶

b) reading-related services currently being provided to the student and the student's progress; and¶

¶

c) strategies for parents to use at home in helping their students succeed in becoming grade-level proficient in reading English and their native languages.¶

¶

d) This provision may not be used to deny a student's right to a special education evaluation.¶

¶

18. For each student who is not reading at or above grade level, the school district shall provide reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year. If a student does not read at or above grade level by the end of grade 3, the school district must continue to provide reading intervention until the student reads at grade level. Intervention methods shall encourage family engagement and, where possible, collaboration with

~~appropriate school and community programs. Intervention methods may include, but are not limited to, requiring attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended day programs, or programs that strengthen students' cultural connections.¶~~

~~¶~~

~~19. The school district will provide a personal learning plan for a student who is unable to demonstrate grade-level proficiency, as measured by the statewide reading assessment in grade 3. The school district will determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school district will develop the personal learning plan in consultation with the student's parent or guardian. The personal learning plan will address knowledge gaps and skill deficiencies through strategies such as specific exercises and practices during and outside of the school day, periodic assessments, and reasonable timelines. The personal learning plan may include grade retention if it is in the student's best interest. The student's school will maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an Individualized Education Program.¶~~

~~¶~~

Legal References:

Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.12 (Read Act Goal and Intervention~~Reading Proficiently no Later than the End of Grade 3~~)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
~~Minn. Rules Part 3500.0550 (Inclusive Educational Program)¶~~

Cross References:

ISD 200 Policy 613 (Graduation Requirements)
ISD 200 Policy 614 (School District Testing Plan and Procedures)
ISD 200 Policy 615 (Basic Standards Testing)
ISD 200 Policy 616 (School District System Accountability)
~~ISD 200 Policy 618 (Assessment of Student Achievement)~~

Policy Reviewed: *10.23.2023~~08.11.2022~~*
Policy Adopted: *12.09.2020*
Policy Revised: *04.26.2023*

620 CREDIT FOR LEARNING

I. PURPOSE

This policy ~~is to~~ recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also ~~is to~~ recognizes student achievement which occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).

B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under Minnesota Statutes, section 124D.095, subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.

C. "Course" means a course or program.

D. "Eligible institution" means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota. ~~An eligible institution must not require a faith statement from a secondary student seeking to enroll in a postsecondary course under this section during the application process or vase any part of the admission decision on a student's race,~~

~~creed, ethnicity, disability, gender, or sexual orientation or religious beliefs or affiliations.~~

E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.

F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.

a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.

b. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.

c. If no comparable course is offered by the school district for which

high school graduation credit would be provided, no credit will be provided to the student.

2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.

   a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

   b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).

   c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

   d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.

   e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

3. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or non-final grades earned during the academic term.

V. POST-SECONDARY ENROLLMENT CREDIT

A. A student who satisfactorily completes a post-secondary enrollment options course or program under Minnesota Statutes section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the Minnesota Academic Standards content standards

corresponding to that specific rigorous course of study.

B. Secondary credits granted to a student through a post-secondary enrollment options course or or program must be counted toward the graduation requirements and subject area requirements of the district.

~~program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.~~

1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.

2. Seven quarter or four semester post-secondary credits shall equal at least one full year of high school credit. Fewer post-secondary credits may be prorated.

3. When a determination is made that the content of the post-secondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

4. In the event the content of the post-secondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.

6. When secondary credit is granted for post-secondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a post-secondary institution.

C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in

materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8,9,10, and 11.

VII. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

In the event that a medical pathways program exists in Hastings Public Schools, then consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours workdays, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VIII. ADVANCED ACADEMIC CREDIT

A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.

B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.

C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

IX. WEIGHTED GRADES

A. The school district does not offer weighted grades.

X. PROCESS FOR AWARDING CREDIT

A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.

B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.

C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.

D. If a student disputes the number of credits granted by the school district for a particular post-secondary enrollment course, online learning course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.

E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References:
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforces)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)

Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820(Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References: ISD 200 Policy 601 (School District Curriculum and Instruction Goals)
ISD 200 Policy 613 (Graduation Requirements)
ISD 200 Policy 614 (School District Testing Plan and Procedure)
ISD 200 Policy 615 (Basic Standards Testing~~Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students~~)
ISD 200 Policy 616 (School District System Accountability)

Policy Reviewed: *08.11.2022*
Policy Adopted: *06.24.2020*
Policy Revised: 08.23.2023

213 SCHOOL BOARD COMMITTEES

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

A. It is the policy of the school board to designate school board committees or subcommittees when it is determined that a committee process facilitates the mission of the school board.

B. The school board has determined that standing committees facilitate the operation of the school board and the school district.

C. A school board committee or subcommittee will be formed by school board resolution which shall outline the duties and purpose of the committee or subcommittee.

D. A committee or subcommittee is advisory in nature and has only such authority as specified by the school board.

E. The school board will receive reports or recommendations from a committee or subcommittee for consideration. The school board, however, retains the right and has the duty to make all final decisions related to such reports or recommendations.

F. The school board also may establish such ad hoc committees for specific purposes as it deems appropriate.

G. The school board reserves the right to limit, create or abolish any standing or ad hoc committee as it deems appropriate.

H. A committee of the school board shall not appoint a subcommittee of that committee without approval of the school board.

III. APPOINTMENT OF COMMITTEES¶

¶

A. The school board appoints standing committees at the School Board Organizational meeting held in January every year. ¶

¶

B. The school board will establish, by resolution, for each standing or ad hoc committee the number of members, the term and the charge or mission of each such committee.¶

¶

C. The school board chair shall appoint the members of each standing or ad hoc committee and designate the chair thereof.¶

¶

IV. COMMITTEE GUIDELINES¶

¶

A. All meetings of committees or subcommittees shall be open to the public in compliance with the Open Meeting Law, and notice shall be given as prescribed by law.¶

¶

B. A committee or subcommittee shall act only within the guidelines and mission established for that committee or subcommittee by the school board.¶

¶

C. Actions of a committee or subcommittee shall be by majority vote and be consistent with the governing rules of the school board.¶

¶

D. The committee or subcommittee shall designate a secretary who will record the minutes of actions of the school board committee.¶

¶

E. The power of a committee or subcommittee of the school board is advisory only and is limited to making recommendations to the school board.¶

¶

V. A committee or subcommittee of the school board shall, when appropriate, clarify in any dealings with the public that its powers are only advisory to the school board.

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

Cross References: ISD 200 Policy 201 (Legal Status of the School Board)
ISD 200 Policy 203 (Operation of the School Board –Governing Rules)
ISD 200 Procedure 213.1PR (School Board Committees Procedure)
MSBA—School Law Bulletin"C" (Minnesota's Open Meeting Law)

Policy Reviewed: *039.1801.20232*
Policy Adopted: *09.22.2021*
Policy Revised: *06.28.2023*

Hastings Public School District
ISD #200

215 ADDRESSING SCHOOL BOARD MEMBER VIOLATIONS~~Addressing School Board Member Violations~~

I. PURPOSE

~~The bBoard and each of its members are committed to faithful compliance with the provisions of the bBoard's policies, and procedures as laid out in 215.1PR.~~

The school board and each of its members are committed to faithful compliance with the provisions of the school board's policies and procedures. The school board recognizes that alleged willful and/or continuing policy violations must be addressed. When a violation occurs each member of the school board is responsible for promptly initiating the steps outlined in 215.1PR Addressing School Board Member Violations Procedure.~~:~~

II. GENERAL STATEMENT

The b~~B~~Board recognizes that its failure to deal with violations of its policies and b~~B~~Board member misconduct risks the loss of public confidence in the b~~B~~Board's ability to govern effectively. Therefore, in the event of a member's violation of policy, procedure, or law.. ~~or other forms of misconduct, the bBoard shall address the issue by using the following steps: ¶~~

~~Conversation in a private setting between the offending member and the sSchool bBoard cChair or other individual member; such conversation will be reported to the balance of the bBoard ¶~~

1. ~~If agreement or understanding is reached; consider the issue resolved. ¶~~

2. ~~If resolution isn't achieved, in accordance with legal counsel, bring the alleged violation to the school board by requesting a closed meeting in accordance with Minnesota Statute 13D.05 for preliminary consideration of allegations or charges against an individual subject to the board's authority.If resolution isn't achieved, in accordance with legal counsel, discussionachievedDiscussion in a public meeting between the offending member and the full sSchool bBoard in a private closed meeting unless the member requests the meeting is public.~~

3. ~~Public censure, by simple majority vote, of the offending member of the School Board, as well as removal from committees and leadership positions, to which the member has been appointed or elected. ¶~~

4. ~~Removal from the school board for proper cause by a concurrent vote of at least four members. The board member to be removed will be duly notified of the time and place of the meeting for which the vote is to be taken, and for the reasons for the proposed removal. The board member will be given an opportunity to be heard in defense against the removal.¶~~

   ~~Most board member issues and situations are intended to fall into Category 1. Categories 2, 3, and 4 are intended for extreme and/or repeated instances of violations where Category 1 has not resulted in a change in member behaviors.~~

Legal References: MN 123.B.09; Subd. 9. Removing board members.

Reviewed: *11.08.2023~~12.08.2021~~*
Revised: *12.08.2021*
Adopted: *12.02.2021*

215.1PR Addressing School Board Member Violations Procedure (draft)

I. The board shall address the issue by using the following steps:

1. Conversation in a private setting between the offending member and the sSchool board chair or other individual member; such conversation will be reported to the balance of the bBoard
2. If agreement or understanding is reached; consider the issue resolved.
3. If resolution isn't achieved, in accordance with legal counsel, bring the alleged violation to the school board by requesting a closed meeting in accordance with Minnesota Statute 13D.05 for preliminary consideration of allegations or charges against an individual subject to the board's authority
4. Public censure of the offending member of the School Board, as well as removal from committees and leadership positions, to which the member has been appointed or elected, by simple majority vote,
5. Removal from the school board for proper cause by a concurrent vote of at least four members. The board member to be removed will be duly notified of the time and place of the meeting for which the vote is to be taken, and for the reasons for the proposed removal. The board member will be given an opportunity to be heard in defense against the removal.

Most board member issues and situations are intended to fall into Category 1. Categories 2, 3, and 4 are intended for extreme and/or repeated instances of violations where Category 1 has not resulted in a change in member behaviors.

Legal References: MN 123.B.09; Subd. 9. Removing board members.

~~**II. PROCEDURE TO ADDRESS ALLEGATIONS OF A VIOLATION ¶**~~

~~A. Conversation in a private setting between the offending member and the school board chair or other individual member; such conversation will be reported by the chair to the balance of the board. ¶~~

~~B. If agreement or understanding is reached; consider the issue resolved. ¶~~

~~C. If resolution isn't achieved, in accordance with legal counsel, bring the alleged violation to the school board by requesting a closed meeting in accordance with Minnesota Statute 13D.05 for preliminary consideration of allegations or charges against an individual subject to the board's authority.¶~~

D. If the members conclude that a violation has occurred by a majority vote, all future meetings related to those specific violations, including disciplinary action, shall be held in an open meeting.¶

III. APPROPRIATE ACTION BY THE SCHOOL BOARD¶

A. If the school board agrees a violation occurred, the school board shall vote to determine appropriate action regarding the violation. Actions may include, but are not limited to:¶

1. Issuing a public statement indicating that the board does not condone or agree with behavior or action of the board member's misconduct;¶

2. Public censure, by simple majority vote, of the school board, as well as removal from committees and leadership positions, to which the member has been appointed or elected. ¶

3. Removal from the school board for proper cause by a concurrent vote of at least four members. The board member to be removed will be duly notified of the time and place of the meeting for which the vote is to be taken, and for the reasons for the proposed removal. The board member will be given an opportunity to be heard in defense against the removal.¶

4. Note: Most board member issues and situations are intended to be resolved in Subd.II of this procedure and Subd. III (a) (2) & (3) are intended for extreme circumstances and/or for repeated instances of violations where subd.II has not resulted in a change in member behaviors.

Reviewed: *11.08.2023*

613 Graduation Requirements

I. Purpose

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

II. General Statement of Policy

~~The policy of the school district is that all students entering grade 8 in the 2012-2013 school year and later must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards.~~ The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

~~It is the policy of the school district that all students must pass the Minnesota Graduation Basic Standards tests or the Minnesota Comprehensive Assessments Second Edition (MCA-II's,) per state requirements or higher guidelines, and must satisfactorily complete all course requirements as established by the school district and the State of Minnesota in order to graduate.~~

~~The school district also recognizes that there are some students who have met the graduation requirements as defined in their IEP or Section 504 accommodation plan.~~

~~A. "Course credit" is equivalent to a student's successful completion of one semester of study or a student's mastery of the applicable subject matter, as determined by the school district. (Two semester credits equals one academic year.)~~

III. Definitions

A "Credit" means a student's successful completion of one~~completion one~~ semester of study or a student's mastery of the applicable subject matter, as determined by the school district. (Two semester credits equals one academic year.)

B "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.

C "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.

D "Required standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.

E "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. Test Administrator

The Director of Teaching and Learning or delegate~~Curriculum Director~~ shall be named the school district test administrator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. Graduation Assessment Requirements

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

A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and

B. Consistent with this paragraph and Minnesota Statutes section 120B.125~~ *(see Policy 604, Section II.H.)*~~, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.

C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.~~The Curriculum Director shall be named the school district test administrator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.~~

E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.

F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.¶

VI. Graduation Credit Requirements

Students ~~beginning 8th grade in the 2012-2013 school year and later~~ must successfully complete 44 credits, as determined by the school district, the following high school level credits for graduation:

A. Eight credits of language arts sufficient to satisfy all academic standards in English language arts;

B. Six credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;(~~two~~ an algebra I courses~~credits~~ is~~are~~ required independently from the high school graduation requirements~~requirments~~ by the end of 8th grade)

C. ~~Two algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;~~

D. Six credits of science, including at least: (a) two credits of biology; (b) two credits of chemistry or physics; and (c) ~~and~~ two credits earth and space.; ~~and (dc) two elective credits of science.~~ The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;

E. Eight credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

F. Two credit in the arts sufficient to satisfy all of the state or local academic standards in the arts; ~~and~~

G. Two credits of health

H. One credit of physical education or human performance

I. A minimum of eleven ~~fourteen~~ elective credits

J. Credit equivalencies:

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

ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

VII. Graduation Standard Requirements

All students must satisfactorily complete the following academic standards:

A. ~~All students must demonstrate their understanding of the following academic standards:¶~~

~~1. School District Standards, Health (K-12);~~
~~2. School District Standards, Career and Technical Education (K-12); and¶~~
~~3. School District Standards, World Languages (K-12).~~

~~B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.¶~~

~~¶~~

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

~~C~~. All students must satisfactorily complete the following required Graduation Standards: ~~in accordance with the standards developed by the Minnesota Department of¶ Education (MDE)~~

1. Minnesota Academic Standards, English Language Arts K-12;
2. Minnesota Academic Standards, Mathematics K-12;
3. Minnesota Academic Standards, Science K-12;
4. Minnesota Academic Standards, Social Studies K-12; and
5. Minnesota Academic Standards, Physical Education K-12.
6. School District Standards, Health (K-12)
7. Minnesota Academic Standards or School District Standards,~~,~~ Arts K-12
8. (below 8) State standards in the Arts K-12 are required beginning in the 2024-2025 school year.

D. ~~State standards in the Arts K-12 are required available beginning to 2024-2025 school year.~~, or school districts may choose to ¶

~~E. develop their own standards~~

F. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

4. ¶

~~A. All students must satisfactorily complete, as determined by the school district and the State of Minnesota either the basic skills requirements for students enrolled in grade 8 before the 2005-2006 school year or the MCA-II's for students enrolled in grade 8 in the 2005-2006 school year.~~

~~B. Students beginning ninth grade in the 2004-2005 school year and later must successfully complete high school level course credits for graduation as follows:~~

~~Students beginning the ninth grade prior in the 2004-2005 school year and beyond must have forty-four (44) high school level course credits for graduation as follows:~~

1. Eight (8) credits of language arts; English

2. Six (6) credits of mathematics, encompassing at least algebra, geometry, statistics and probability.

3. Six (6) credits of science, including at least two (2) credits in biology;

4. Eight (8) credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics.

5. Three (3) credits of physical education and health.

6. Two (2) credits in the arts; and

7. A minimum of eleven (11) elective course credits.

VIII. Early Graduation

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07.

A. All course of standards and credit requirements must be met;

B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and

C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

IX. Notice

The school district will notify students and their parents of the school district's graduation requirements within 30 working days of a student's entry into ninth grade.

Legal References:
Minn. Stat § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement, Striving for the World's Best Workforce)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, et seq. (Every Child Succeeds Act)t)

Cross References:

~~MSBA/MASA Model Policy 104 (School District Mission Statement)~~
~~MSBA/MASA Model~~ISD 200 Policy 601 (School District Curriculum and Instruction Goals)
ISD 200~~MSBA/MASA Model~~ Policy 614 (School District Testing Plan and Procedure)
ISD 200~~MSBA/MASA Model~~ Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
ISD 200~~MSBA/MASA Model~~ Policy 616 (School District System Accountability)

Policy Reviewed: *08.11.2022*
Policy Adopted: 05.09.1974
Policy Revised: 09.11.2023~~28.2022~~

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Kennedy Boiler Repipe
Hastings, Minnesota
DLR Group Project Nos.
40-23137-00

CONTRACT INFORMATION:
Contract For:
Date:

CHANGE ORDER INFORMATION:
Change Order Number: 002
Date: November 3, 2023

OWNER: *(Name and address)*
Hastings Public Schools
1175 Tyler St.
Hastings, MN 55033

ARCHITECT: *(Name and address)*
DLR Group inc., a Minnesota corporation
520 Nicollet Mall, Suite 200
Minneapolis, MN 55402

CONTRACTOR: *(Name and address)*
Burnn Boiler
2012 Great Norhtern Dr N.
Fargo, ND 58102

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Changing the magnetic filter size and a credit for balancing.

The original Contract Sum was	$	174,000.00
The net change by previously authorized Change Orders	$	8,600.00
The Contract Sum prior to this Change Order was	$	182,600.00
The Contract Sum will be increased by this Change Order in the amount of	$	3,322.00
The new Contract Sum including this Change Order will be	$	185,922.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

DLR Group inc., a Minnesota corporation	Burnn Boiler	Hastings Public Schools
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
SIGNATURE	**SIGNATURE**	**SIGNATURE**
Donald H. Horkey, Vice President	Andrew Stearns Regional Manager	
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
November 3, 2023	November 13, 2023	
DATE	**DATE**	**DATE**

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User Notes: (3B9ADA45)

Date: 11/02/23

Project Name: Kennedy
Project ID #: 40-23137-00
Request #: 2
Original PO#

Attn:

Project Team, the following is a breakdown for the above referenced request:

1)	Material & Equipment				
	a. 4" Mag Filter				$3,365.00
	b. System Sensor				$255.00
	c.				
	d.				
		2) Material & Equipment Subtotal			$3,620.00
		3) Sales Tax		7.5%	$272.41
4)	Labor				
	2.0	Manhours at an hourly rate of:	$125.00	$250.00	
5)				$0.00	
6)				$0.00	
7)				$0.00	
8)				$0.00	
9)	Parking per hour of labor		$0.00	$0.00	
10)	Overtime Inefficiency - % of #5 above			$0.00	
11)	Warranty			$0.00	
12)	Project Manager			$0.00	
14)					$0.00
		Material Cost			$3,892.41
		Material Markup	10.00%		$389.24
		Labor Cost			$250.00
		Labor Markup	10.00%		$25.00
		19) Subtotal			**$4,556.65**
20)	Subcontracts				
	a. Premier			($1,300.00)	
	b.				
	c.				
		21) Subcontract Subtotal		**($1,300.00)**	
				$0.00	
		23) Subtotal			$3,256.65
		24) Permits and fees	2.0%		$65.13
		25) Bonds	1.5%		
26)	**TOTAL PRICE OF THE CHANGE**				$3,322

Time extension required: days

The work covered by the change will be held at this cost for 3 days.

Please contact me if any further information is required.

Sincerely,

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Pinecrest Boiler Repipe
Hastings, Minnesota
DLR Group Project No.:
40-23136-00

CONTRACT INFORMATION:
Contract For:
Date:

CHANGE ORDER INFORMATION:
Change Order Number: 002
Date: November 3, 2023

OWNER: *(Name and address)*
Hastings Public Schools
1000 11th Street West
Hastings, MN 55033

ARCHITECT: *(Name and address)*
DLR Group inc., a Minnesota corporation
520 Nicollet Mall, Suite 200
Minneapolis, MN 55402

CONTRACTOR: *(Name and address)*
Burnn Boiler
2012 Great Norhtern Dr N.
Fargo, ND 58102

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Changing the magnetic filter size and a credit for balancing.

The original Contract Sum was	$	183,000.00
The net change by previously authorized Change Orders	$	7,400.00
The Contract Sum prior to this Change Order was	$	190,400.00
The Contract Sum will be increased by this Change Order in the amount of	$	3,322.00
The new Contract Sum including this Change Order will be	$	193,722.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

DLR Group inc., a Minnesota corporation	Burnn Boiler	Hastings Public Schools
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
SIGNATURE	**SIGNATURE**	**SIGNATURE**
Donald H. Horkey, Vice President	Andrew Stearns Regional Manager	
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
November 3, 2023	November 13, 2023	
DATE	**DATE**	**DATE**

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User Notes: (3B9ADA3D)

Date: 11/02/23

Project Name: Pinecrest
Project ID #: 40-23136-00
Request #: 2
Original PO#

Attn:

Project Team, the following is a breakdown for the above referenced request:

1)	Material & Equipment				
	a. 4" Mag Filter				$3,365.00
	b. System Sensor				$255.00
	c.				
	d.				
	2) Material & Equipment Subtotal				$3,620.00
	3) Sales Tax			7.5%	$272.41
4)	Labor				
	2.0 Manhours at an hourly rate of:		$125.00	$250.00	
5)				$0.00	
6)				$0.00	
7)				$0.00	
8)				$0.00	
9)	Parking per hour of labor		$0.00	$0.00	
10)	Overtime Inefficiency - % of #5 above			$0.00	
11)	Warranty			$0.00	
12)	Project Manager			$0.00	
14)					$0.00
	Material Cost				$3,892.41
	Material Markup		10.00%		$389.24
	Labor Cost				$250.00
	Labor Markup		10.00%		$25.00
	19) Subtotal				**$4,556.65**
20)	Subcontracts				
	a. Premier			($1,300.00)	
	b.				
	c.				
	21) Subcontract Subtotal			**($1,300.00)**	
				$0.00	
	23) Subtotal				$3,256.65
	24) Permits and fees		2.0%		$65.13
	25) Bonds		1.5%		
26)	**TOTAL PRICE OF THE CHANGE**				$3,322

Time extension required: days

The work covered by the change will be held at this cost for 3 days.

Please contact me if any further information is required.

Sincerely,

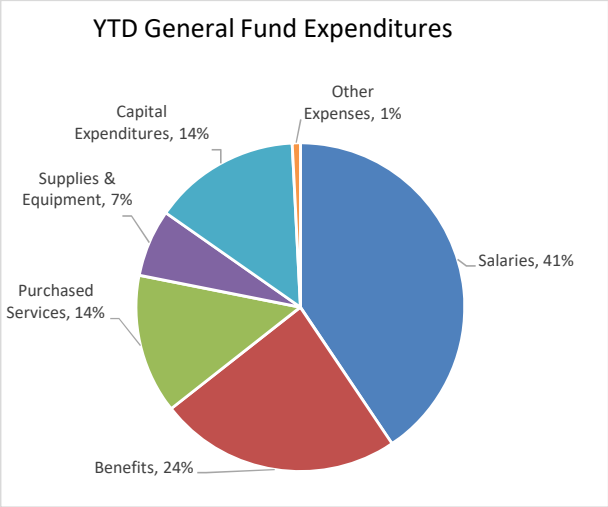
HASTINGS ISD #200 BOARD REPORT FOR THE MONTH ENDING: October 2023

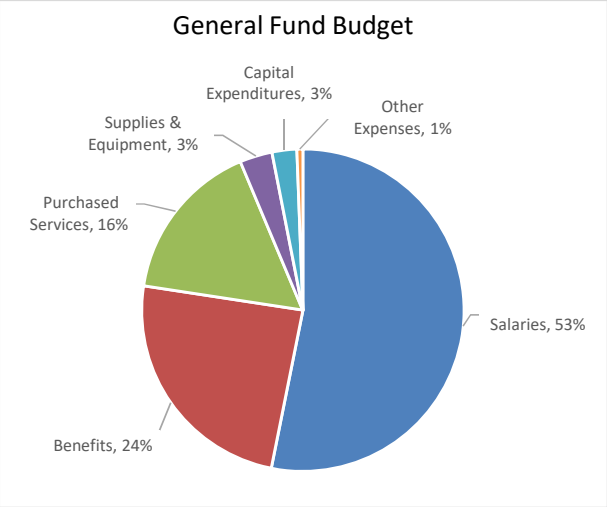
EXPENDITURE TOTALS

	FY 2024 Budget (ADP)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	33,635,354	2,739,243	5,971,508	27,663,846	18%
200 Benefits	15,353,849	1,962,007	3,503,741	11,850,108	23%
300 Purchased Services	10,277,717	707,818	2,018,934	8,258,782	20%
400 Supplies & Equipment	2,070,709	239,129	972,137	1,098,571	47%
500 Capital Expenditures	1,560,642	933,256	2,129,370	(568,728)	136%
800 Other Expenses	384,581	20,988	118,043	266,538	31%
	63,282,851	6,602,442	14,713,733	48,569,118	**23%**
Food Service Fund (02)	3,453,689	301,381	686,184	2,767,506	**20%**
Community Service Fund (04)	2,769,317	243,442	812,946	1,956,371	**29%**
Building Construction Fund (06)	4,700,000	517,684	1,517,325	3,182,675	**32%**
Debt Service Fund (07)	3,871,750	0	182,575	3,689,175	**5%**
Student Activities Fund (10)	250,000	12,261	47,387	202,613	**19%**
Deferred Accounts-Donations/Misc Fund (11)	640,619	50,300	124,908	515,711	**19%**
Scholarships Fund (12)	120,000	0	1,000	119,000	**1%**
Totals	**$79,088,226**	**$7,727,508**	**$18,086,058**	**$61,002,168**	

** Monthly expenditures include payroll, finance and encumbrances.

** Some payments are coded to revenue codes and are not included in above monthly expenditures but are included on payment registers.





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	10/1/2023	10/31/2023	1,941,830	Pay dates 10/5 and 10/20
Liability Checks & Wires	10/1/2023	10/31/2023	1,406,902	Bd. Share $398,396
Total			**$3,348,732**	

FINANCE DISBURSEMENTS

Checks & Wires	10/1/2023	10/31/2023	2,767,004
Total			**$2,767,004**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	239,039	221,006	$18,033
Health	2,910,768	1,898,792	$1,011,976

ELECTRONIC FUND TRANSFERS

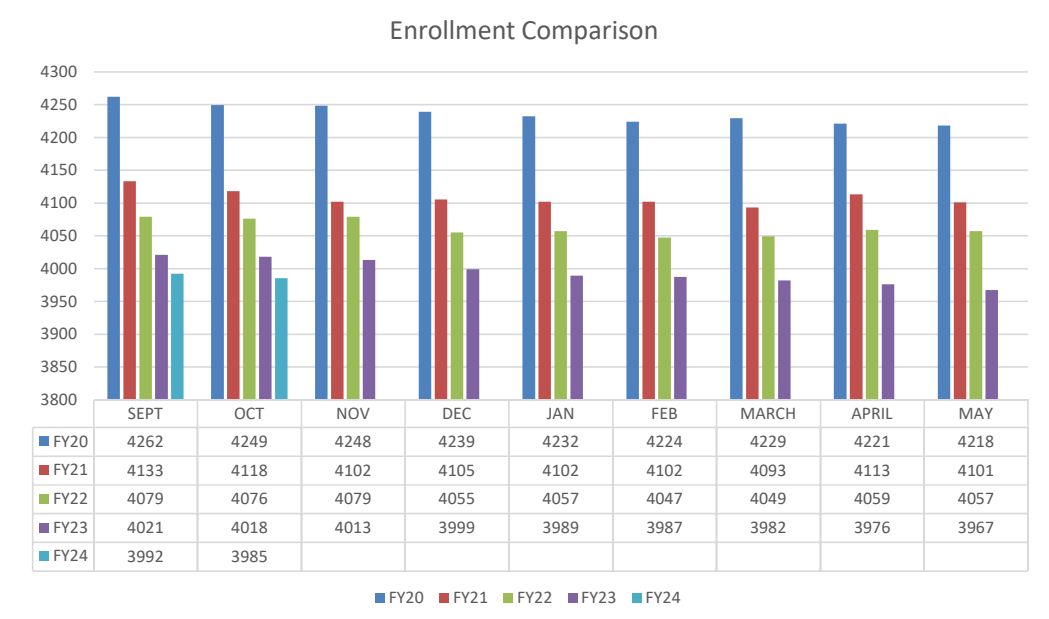
Date	From	To	Amount	Description
10/2/2023	MSDLAF General	MSDLAF GeneralMAX	2,000,000.00	Exchange
10/4/2023	MSDLAF General	MSDLAF Health Self Funded	28,750.20	Health Insurance
10/5/2023	MSDLAF General	MSDLAF Payroll	1,626,134.48	Payroll
10/5/2023	MSDLAF General	MSDLAF Bond Proceeds	3,081.25	Local Receipts
10/5/2023	MSDLAF General	MSDLAF Flex	16,447.06	Payroll
10/6/2023	MSDLAF General	MSDLAF AP	498,633.64	Accounts Payable
10/6/2023	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/10/2023	MSDLAF General	MSDLAF AP	37,895.99	Accounts Payable
10/11/2023	MSDLAF General	MSDLAF Payroll	3,705.13	Payroll
10/13/2023	MSDLAF General	Vermillion Bank	2,865.60	Local Receipts
10/13/2023	MSDLAF General	MSDLAF AP	709,829.00	Accounts Payable
10/13/2023	MSDLAF General	MSDLAF AP	222,021.96	Accounts Payable
10/16/2023	Merchants Bank	MSDLAF General	25,000.00	Local Receipts
10/19/2023	MSDLAF GeneralMAX	MSDLAF General	1,000,000.00	Exchange
10/19/2023	MSDLAF General	MSDLAF AP	215,009.42	Accounts Payable
10/20/2023	MSDLAF General	MSDLAF Flex	16,454.20	Payroll
10/20/2023	MSDLAF General	MSDLAF Payroll	1,685,856.78	Payroll
10/23/2023	MSDLAF General	MSDLAF AP	1,758.04	Accounts Payable
10/23/2023	MSDLAF General	MSDLAF Health Self Funded	29,350.20	Health Insurance
10/24/2023	MSDLAF Flex	MSDLAF General	11,857.75	Payroll
10/26/2023	MSDLAF GeneralMAX	MSDLAF General	2,000,000.00	Exchange
10/26/2023	MSDLAF General	MSDLAF Payroll	26,625.07	Payroll
10/27/2023	MSDLAF General	MSDLAF Dental Self Funded	62,941.61	Dental Insurance
10/27/2023	MSDLAF General	MSDLAF Health Self Funded	730,103.06	Health Insurance
10/27/2023	MSDLAF General	MSDLAF AP	690,854.27	Accounts Payable
10/27/2023	MSDLAF GeneralMAX	MSDLAF General	1,000,000.00	Exchange
10/30/2023	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/31/2023	MSDLAF General	MSDLAF Payroll	4,641.73	Payroll
10/31/2023	MSDLAF General	MSDLAF AP	379,779.32	Accounts Payable
10/31/2023	MSDLAF General	MSDLAF Scholarship	5,082.00	Local Receipts
			$13,134,677.76	

ENROLLMENT

GRADE	COUNT
K	259
1	283
2	274
3	288
4	275
5	285
6	310
7	293
8	292
9	384
10	370
11	337
12	335
	3985

SCHOOL	COUNT
HAHS	30
High School	1396
Middle School	1180
Kennedy Elementary	455
Pinecrest Elementary	439
McAuliffe Elementary	485
	3985

Elementary	1379
Middle School	1180
High School/HAHS	1426
Total District	**3985**



INDEPENDENT SCHOOL DISTRICT NO. 200
Hastings High School and Middle School
Extra Curricular Student Activity Accounts
Statement of Receipts and Disbursements
Year ended June 30, 2024
Current Statement as of 10/31/2023

Crs Code	Activity Account	Balance 7/1/2023	Receipts	Disbursements	Subtotal (Less Interest)	Interest Earned	Balance 10/31/2023
601	Art Club	**489.27**	0.00	24.13	465.14	0.9279	**466.07**
608	AVID	**3,024.06**	0.00	144.72	2,879.34	5.7430	**2,885.08**
602	Band	**1,033.95**	110.00	0.00	1,143.95	2.2090	**1,146.16**
604	Baseball	**242.36**	0.00	0.00	242.36	0.4815	**242.84**
605	Basketball - Boys	**2,249.20**	0.00	2,000.00	249.20	1.7178	**250.92**
609	Choir Tour	**546.42**	0.00	0.00	546.42	1.0857	**547.51**
610	Cross Country Running	**74.60**	1,289.00	0.00	1,363.60	1.9213	**1,365.52**
613	Fellowship Christian Athletes (FCA)	**826.02**	1,573.00	99.13	2,299.89	3.7286	**2,303.62**
614	Football	**1,450.41**	0.00	0.00	1,450.41	2.8818	**1,453.29**
615	Gymnastics	**2,531.20**	0.00	0.00	2,531.20	5.0292	**2,536.23**
616	French Honor Society (FHS)	**1,716.75**	0.00	0.00	1,716.75	3.4110	**1,720.16**
622	Marching Band	**20,178.35**	23,414.01	28,271.58	15,320.78	34.8091	**15,355.59**
675	**INTEREST EARNED**	**0.00**	270.74	0.00	**270.74**	-	**0.00**
623	National Honor Society (NHS)	**2,348.30**	0.00	0.00	2,348.30	4.6658	**2,352.97**
625	Nordic Skiing	**153.60**	0.00	0.00	153.60	0.3052	**153.91**
626	Orchestra	**271.96**	0.00	0.00	271.96	0.5404	**272.50**
627	Outdoor Club	**0.16**	0.00	0.16	0.00	0.0001	**0.00**
618	Peer Helpers	**37.19**	0.00	19.24	17.95	0.0474	**18.00**
632	Show Choir	**5,978.31**	12,211.05	1,915.00	16,274.36	25.7445	**16,300.10**
643	Soccer - Boys	**286.99**	0.00	286.99	0.00	0.1755	**0.18**
647	Spanish Club	**11,260.05**	0.00	128.08	11,131.97	22.1963	**11,154.17**
650	Student Council	**59,545.20**	3,915.00	5,565.83	57,894.37	114.9021	**58,009.27**
652	Tennis - Boys	**3,190.68**	0.00	27.77	3,162.91	6.2886	**3,169.20**
653	Tennis - Girls	**243.27**	1,036.00	76.89	1,202.38	1.9610	**1,204.34**
655	Thespians	**601.44**	0.16	49.88	551.72	1.1037	**552.82**
656	Track	**9,549.31**	0.00	3,248.00	6,301.31	14.0092	**6,315.32**
654	Ultimate Frisbee	**417.68**	0.00	87.42	330.26	0.6696	**330.93**
659	Wrestling	**5,229.57**	0.00	4,395.50	834.07	2.9033	**836.97**
665	Middle School Yearbook	**1,557.83**	0.00	1,046.59	511.24	1.1757	**512.42**
666	Middle School Student Council	**5,086.25**	0.00	0.00	5,086.25	10.1058	**5,096.36**
		140,120.38	**43,818.96**	**47,386.91**	**136,552.43**	**270.7400**	**136,552.43**

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA
TREASURER'S REPORT TO SCHOOL BOARD

October 2023 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	21,000,000.00	5,000,000.00	0.00	26,000,000.00
BOND FUND - 06	0.00	0.00	0.00	0.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	486,000.00	0.00	0.00	486,000.00
HEALTH SELF FUNDED - 21	1,000,000.00	0.00	0.00	1,000,000.00
TOTALS	22,496,000.00	5,000,000.00	0.00	**27,496,000.00**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Certificates of Deposit - MSDLAF - General	0.00	0.00	0.00
Term - MSDLAF - General	26,000,000.00	0.00	26,000,000.00
Term - MSDLAF - Bond	0.00	0.00	0.00
Managed Account - MSDLAF - Bond	0.00	0.00	0.00
Scholarship CD	10,000.00	0.00	10,000.00
Certificates of Deposit - MSDLAF - Dental	486,000.00	0.00	486,000.00
Term - MSDLAF - Health	1,000,000.00	0.00	1,000,000.00
TREASURER'S BALANCE	27,496,000.00	0.00	**27,496,000.00**

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA
TREASURER'S REPORT TO SCHOOL BOARD

October 2023 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND- 01	12,826,837.44	5,954,218.46	(11,435,880.52)	7,345,175.38
FOOD SERVICE FUND - 02	754,882.33	34,831.69	(273,650.27)	516,063.75
COMMUNITY ED - 04	747,977.47	138,850.06	(237,803.23)	649,024.30
BUILDING CONSTRUCTION - 06	3,929,943.43	20,480.43	(400,312.67)	3,550,111.19
DEBT REDEMPTION - 07	18,396,262.22	49,207.18	406.57	18,445,875.97
STUDENT ACTIVITY FUND -10	129,486.88	18,525.60	(12,260.05)	135,752.43
DEFERRED ACCOUNTS - 11	674,699.76	55,837.66	(43,330.26)	687,207.16
SCHOLARSHIP - 12	265,672.20	6,735.08	0.00	272,407.28
TRUST - 18	61,825.88	0.00	72.29	61,898.17
DENTAL SELF FUNDED - 20	706,144.20	3,159.33	17,619.07	726,922.60
HEALTH SELF FUNDED -21	4,028,801.16	97,532.93	124,725.37	4,251,059.46
OPEB PERA/CE TRUST - 45	5,436,563.05	0.00	737,576.24	6,174,139.29
TOTALS	47,959,096.02	6,379,378.42	(11,522,837.46)	**42,815,636.98**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OUTSTANDING CHECKS	OUTSTANDING DEPOSITS	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Merchants Bank	72,255.19	0.00	0.00	47.02	72,302.21
MSDLAF AP	802,454.88	(699,785.66)	0.00	0.00	102,669.22
MSDLAF Payroll	328,708.50	(52,293.95)	0.00	(175,100.98)	101,313.57
MSDLAF Scholarship	271,966.92	0.00	0.00	0.00	271,966.92
MSDLAF General	12,628,376.97	0.00	21,333.45	(0.01)	12,649,710.41
MSDLAF Flex	10,499.90	0.00	0.00	4,471.21	14,971.11
MSDLAF Dental Self Funded	726,922.60	0.00	0.00	0.00	726,922.60
MSDLAF Health Self Funded	4,256,381.61	0.00	0.00	(3,400.75)	4,252,980.86
MSDLAF Bond Proceeds	3,606,881.16	(56,769.97)	0.00	0.00	3,550,111.19
Vermillion Bank	129,791.03	(5,538.07)	0.00	0.00	124,252.96
MidAmerica - CE Trust	61,898.17	0.00	0.00	0.00	61,898.17
OPEB PERA/CE Trust Account	6,752,335.39	0.00	0.00	0.00	6,752,335.39
US Bank Escrow	14,134,202.37	0.00	0.00	0.00	14,134,202.37
TREASURER'S BALANCE	43,782,674.69	(814,387.65)	21,333.45	(173,983.51)	**42,815,636.98**

HASTINGS PUBLIC SCHOOLS
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MB	P404MB	104733		Wire	1	10229		MERCHANTS BANK FEES	C Corporation	No	Yes	No	10/31/2023	43.04
												Bank Total:		$43.04
USAP	P40401	104405		Wire	1	11387		AMAZON CAPITAL SERVICES, INC	C Corporation	No	Yes	No	10/06/2023	25,659.88
USAP	P40415	104458		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/13/2023	709,829.00
USAP	P40415	104459		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/13/2023	22,895.64
USAP	P40415	104460		Wire	1	9935		ELEYO FEES	S Corporation	No	Yes	No	10/13/2023	1,044.31
USAP	P40430	104728		Wire	1	10920		AFFINETY - MERCH BANK FEES (WIRE)	S Corporation	No	Yes	No	10/31/2023	3,451.65
USAP	P40430	104729		Wire	1	2976		SALES TAX (MN DEPT REVENUE)	Other	No	Yes	No	10/31/2023	2,647.00
USAP	P40430	104730		Wire	1	3167		MSDLAF BANK FEES	Other	No	Yes	No	10/31/2023	126.68
USAP	P40430	104731		Wire	1	9012		PITNEY BOWES POSTAGE BY PHONE	C Corporation	No	Yes	No	10/31/2023	3,000.00
USAP	P40430	104732		Wire	1	9935		ELEYO FEES	S Corporation	No	Yes	No	10/31/2023	4,149.10
USAP	P31001	102364	831311	Check	1	11492	R7	KAYLA HUESMAN		Yes	Yes	Yes	10/31/2023	(6.99)
USAP	P40302	104221	832744	Check	1	1915		MCGINNIS, PETER		Yes	Yes	Yes	10/27/2023	(21.74)
USAP	P40401	104410	832869	Check	1	11382		AC SUPPLY	C Corporation	Yes	No	No	10/06/2023	344.23
USAP	P40401	104406	832870	Check	1	1029		AIM ELECTRONICS, INC.	C Corporation	Yes	Yes	No	10/06/2023	10,485.00
USAP	P40401	104408	832871	Check	1	11213		ANDERSON, ERIN		Yes	Yes	No	10/06/2023	121.90
USAP	P40401	104419	832872	Check	1	11767		AUTUMN DALIN		Yes	Yes	No	10/06/2023	227.36
USAP	P40401	104420	832873	Check	1	11769		BARTKEY, MICHELE		Yes	Yes	No	10/06/2023	175.00
USAP	P40401	104421	832874	Check	1	11775		BEHNKE, ANDREW		Yes	Yes	No	10/06/2023	20.00
USAP	P40401	104447	832875	Check	1	9953		BEHNKE, KERI		Yes	Yes	No	10/06/2023	14.41
USAP	P40401	104433	832876	Check	1	3155		BEHNKE, RON		Yes	Yes	No	10/06/2023	92.09
USAP	P40401	104428	832877	Check	1	1949		BRIGHTWORKS	Other	Yes	Yes	No	10/06/2023	395.00
USAP	P40401	104423	832878	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	Yes	No	10/06/2023	1,022.90
USAP	P40401	104435	832879	Check	1	5986	R2	CENGAGE LEARNING	C Corporation	Yes	Yes	No	10/06/2023	25,612.50
USAP	P40401	104443	832880	Check	1	8741		CLARK, JAMIE		Yes	Yes	No	10/06/2023	37.26
USAP	P40401	104424	832881	Check	1	1257		COMPUTER INTEGRATION TECHNOLO	S Corporation	Yes	Yes	No	10/06/2023	1,186.00
USAP	P40401	104425	832882	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	Yes	No	10/06/2023	43.13
USAP	P40401	104437	832883	Check	1	6745		CULLIGAN OF STILLWATER	S Corporation	Yes	Yes	No	10/06/2023	430.35
USAP	P40401	104444	832884	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/06/2023	0.50
USAP	P40401	104413	832885	Check	1	11657		ERLANDSON, ANGELA	Ind/Sole Proprietor	Yes	Yes	No	10/06/2023	5,175.00
USAP	P40401	104426	832886	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	Yes	No	10/06/2023	514.16
USAP	P40401	104446	832887	Check	1	9880		GUSTAFSON, JILL		Yes	No	No	10/06/2023	240.28
USAP	P40401	104412	832888	Check	1	11544		HOFFMAN, MICHAELA (BURR)		Yes	Yes	No	10/06/2023	13.20
USAP	P40401	104436	832889	Check	1	6044		HOLM, JESSIE		Yes	Yes	No	10/06/2023	112.92
USAP	P40401	104407	832890	Check	1	11207		INFINITE HEALTH COLLABORATIVE	C Corporation	Yes	Yes	No	10/06/2023	135.00
USAP	P40401	104434	832891	Check	1	3584		INFOPRO LEGAL RESOURCES INC	C Corporation	Yes	Yes	No	10/06/2023	4,434.00
USAP	P40401	104440	832892	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/06/2023	1,850.83
USAP	P40401	104441	832893	Check	1	7870		JOHNSON, NICOLE		Yes	Yes	No	10/06/2023	175.00

HASTINGS PUBLIC SCHOOLS
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P40401	104438	832894	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	Yes	No	10/06/2023	580.90
USAP	P40401	104409	832895	Check	1	11261	R1	LAFORCE LLC	S Corporation	Yes	Yes	No	10/06/2023	2,270.00
USAP	P40401	104411	832896	Check	1	11391		LOEFFLER CONSTRUCTION & CONSUI	LLC - S Corp	Yes	Yes	No	10/06/2023	8,362.50
USAP	P40401	104417	832897	Check	1	11747		MAD DOG BRASS AND WOODWIND RE	Ind/Sole Proprietor	Yes	Yes	No	10/06/2023	45.00
USAP	P40401	104427	832898	Check	1	1890	R1	MASA	C Corporation	Yes	Yes	No	10/06/2023	60.00
USAP	P40401	104439	832899	Check	1	6981		MINNESOTA FFA	Other	Yes	Yes	No	10/06/2023	150.00
USAP	P40401	104442	832900	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	Yes	No	10/06/2023	397,670.00
USAP	P40401	104429	832901	Check	1	2054		NARDINI FIRE EQUIPMENT	LLC - Partnership	Yes	Yes	No	10/06/2023	1,363.48
USAP	P40401	104418	832902	Check	1	11764		OLIVE, ANGELA		Yes	Yes	No	10/06/2023	171.75
USAP	P40401	104422	832903	Check	1	11776		REARDON, JOSEPH		Yes	Yes	No	10/06/2023	116.98
USAP	P40401	104432	832904	Check	1	2819		REPUBLIC SERVICES #923	C Corporation	Yes	Yes	No	10/06/2023	10,734.33
USAP	P40401	104416	832905	Check	1	11736		SOLIANT HEALTH LLC	LLC - Partnership	Yes	Yes	No	10/06/2023	2,925.00
USAP	P40401	104415	832906	Check	1	11724		SQUIRES, WALDSPURGER & MACE P.A	C Corporation	Yes	Yes	No	10/06/2023	6,607.50
USAP	P40401	104445	832907	Check	1	9831		THE MATH LEARNING CENTER	Other	Yes	No	No	10/06/2023	1,620.00
USAP	P40401	104430	832908	Check	1	2544		THRUSH, LAURIE		Yes	Yes	No	10/06/2023	39.19
USAP	P40401	104431	832909	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/06/2023	4,710.78
USAP	P40401	104414	832910	Check	1	11668		TWIG EDUCATION INC.	C Corporation	Yes	Yes	No	10/06/2023	20,584.32
USAP	P40415	104461	832911	Check	1	10164		ADDYMAN, SCOTT D		Yes	Yes	No	10/13/2023	42.18
USAP	P40415	104463	832912	Check	1	10630		ALL STRINGS ATTACHED	S Corporation	Yes	Yes	No	10/13/2023	1,112.00
USAP	P40415	104520	832913	Check	1	6074		APPLE INC	C Corporation	Yes	Yes	No	10/13/2023	17.97
USAP	P40415	104465	832914	Check	1	10919	R1	ARVIG	S Corporation	Yes	Yes	No	10/13/2023	1,205.98
USAP	P40415	104473	832915	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	Yes	No	10/13/2023	3,055.09
USAP	P40415	104516	832916	Check	1	4426		BLICK ART MATERIALS	LLC - C Corp	Yes	Yes	No	10/13/2023	492.16
USAP	P40415	104500	832917	Check	1	1949		BRIGHTWORKS	Other	Yes	Yes	No	10/13/2023	70.00
USAP	P40415	104533	832918	Check	1	8681		CANVAS HEALTH	C Corporation	Yes	Yes	No	10/13/2023	5,707.02
USAP	P40415	104539	832919	Check	1	9893		CAPONI ART PARK	Other	Yes	Yes	No	10/13/2023	60.00
USAP	P40415	104480	832920	Check	1	11717	R1	CAROL HODORFF		Yes	Yes	No	10/13/2023	108.00
USAP	P40415	104487	832921	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI	C Corporation	Yes	Yes	No	10/13/2023	546.00
USAP	P40415	104517	832922	Check	1	4811		CENTER FOR EFFECTIVE SCHOOL OPI	LLC - S Corp	Yes	Yes	No	10/13/2023	9,250.00
USAP	P40415	104531	832923	Check	1	7911		CENTURYLINK	C Corporation	Yes	Yes	No	10/13/2023	90.21
USAP	P40415	104474	832924	Check	1	11560		CESO HR, LLC	LLC - S Corp	Yes	Yes	No	10/13/2023	3,750.00
USAP	P40415	104488	832925	Check	1	1251		COMMERCIAL KITCHEN SERVICES	S Corporation	Yes	Yes	No	10/13/2023	1,450.00
USAP	P40415	104484	832926	Check	1	11763	R1	COSTELLO SAFETY LLC	Ind/Sole Proprietor	Yes	Yes	No	10/13/2023	700.00
USAP	P40415	104489	832927	Check	1	1281	R1	CRISIS PREVENTION INSTITUTE	C Corporation	Yes	Yes	No	10/13/2023	2,049.00
USAP	P40415	104490	832928	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	Yes	No	10/13/2023	57.92
USAP	P40415	104491	832929	Check	1	1300		DAKOTA COUNTY TREASURER-AUDITF	Other	Yes	Yes	No	10/13/2023	1,608.91
USAP	P40415	104511	832930	Check	1	3399	R1	DALCO	S Corporation	Yes	Yes	No	10/13/2023	2,417.61
USAP	P40415	104467	832931	Check	1	10993		DAVIS, AMY		Yes	Yes	No	10/13/2023	7.34
USAP	P40415	104534	832932	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/13/2023	336.24

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USAP	P40415	104492	832933	Check	1	1319		DEMCO	S Corporation	Yes	Yes	No	10/13/2023	22.44
USAP	P40415	104464	832934	Check	1	10860		DEPARTMENT OF TRANSPORTATION	Other	Yes	Yes	No	10/13/2023	743.00
USAP	P40415	104521	832935	Check	1	6190	R2	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	Yes	Yes	No	10/13/2023	533.82
USAP	P40415	104540	832936	Check	1	9904		FEIKEMA, CHAD		Yes	Yes	No	10/13/2023	129.50
USAP	P40415	104526	832937	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	Yes	No	10/13/2023	140.25
USAP	P40415	104493	832938	Check	1	1409		FISHER SCIENTIFIC	LLC - C Corp	Yes	Yes	No	10/13/2023	153.76
USAP	P40415	104512	832939	Check	1	3865		FLINN SCIENTIFIC	C Corporation	Yes	Yes	No	10/13/2023	280.72
USAP	P40415	104513	832940	Check	1	3921		FOLLETT SCHOOL SOLUTIONS INC	C Corporation	Yes	Yes	No	10/13/2023	10,141.85
USAP	P40415	104535	832941	Check	1	9306	R1	GOPHER PERFORMANCE	S Corporation	Yes	Yes	No	10/13/2023	133.84
USAP	P40415	104494	832942	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	Yes	No	10/13/2023	1,128.25
USAP	P40415	104495	832943	Check	1	1483		GRAPHIC DESIGN INC	S Corporation	Yes	Yes	No	10/13/2023	501.00
USAP	P40415	104529	832944	Check	1	7862		GREEN COMPANIES LLC	Ind/Sole Proprietor	Yes	No	No	10/13/2023	2,120.00
USAP	P40415	104509	832945	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/13/2023	679.17
USAP	P40415	104508	832946	Check	1	2879	R1	HASTINGS AREA ROTARY CLUB	Other	Yes	Yes	No	10/13/2023	170.00
USAP	P40415	104496	832947	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	Yes	No	10/13/2023	608.37
USAP	P40415	104541	832948	Check	1	9998		HIRTE, DIANA	Ind/Sole Proprietor	Yes	Yes	No	10/13/2023	162.00
USAP	P40415	104536	832949	Check	1	9329		HOMETOWN ACE HARDWARE	S Corporation	Yes	Yes	No	10/13/2023	883.20
USAP	P40415	104498	832950	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	Yes	No	10/13/2023	110.49
USAP	P40415	104472	832951	Check	1	11512	R1	IMAGINE LEARNING, LLC	LLC - C Corp	Yes	Yes	No	10/13/2023	35,000.00
USAP	P40415	104528	832952	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/13/2023	5,005.30
USAP	P40415	104497	832953	Check	1	1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	Yes	No	10/13/2023	51.40
USAP	P40415	104481	832954	Check	1	11726		JOHNSON, STEFANIE		Yes	Yes	No	10/13/2023	49.96
USAP	P40415	104538	832955	Check	1	9776	R1	LOFFLER COMPANIES	S Corporation	Yes	Yes	No	10/13/2023	1,425.00
USAP	P40415	104477	832956	Check	1	11589		LVC COMPANIES INC	S Corporation	Yes	Yes	No	10/13/2023	710.00
USAP	P40415	104499	832957	Check	1	1894		MASSP	Other	Yes	Yes	No	10/13/2023	865.00
USAP	P40415	104466	832958	Check	1	10948		METRO VOLLEYBALL OFFICIAL ASSOC	LLC - Partnership	Yes	Yes	No	10/13/2023	480.00
USAP	P40415	104518	832959	Check	1	5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	Yes	No	10/13/2023	344.49
USAP	P40415	104524	832960	Check	1	6671		MULCAHY CO	S Corporation	Yes	Yes	No	10/13/2023	2,616.00
USAP	P40415	104530	832961	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	Yes	No	10/13/2023	2,631.00
USAP	P40415	104485	832962	Check	1	11771		NOVA EDUCATION CONSULTANTS	Partnership	Yes	Yes	No	10/13/2023	1,964.70
USAP	P40415	104486	832963	Check	1	11774		NYSTROM PUBLISHING	C Corporation	Yes	Yes	No	10/13/2023	2,733.19
USAP	P40415	104523	832964	Check	1	6426		PAPCO	C Corporation	Yes	Yes	No	10/13/2023	224.89
USAP	P40415	104468	832965	Check	1	11186	R1	PERFORMANCE FOOD SERVICE	C Corporation	Yes	Yes	No	10/13/2023	1,653.40
USAP	P40415	104469	832966	Check	1	11186	R2	PERFORMANCE FOOD SERVICE	C Corporation	Yes	Yes	No	10/13/2023	5,457.03
USAP	P40415	104483	832967	Check	1	11740		PRAIRIE FARMS - WOODBOURY, MN	C Corporation	Yes	Yes	No	10/13/2023	16,296.53
USAP	P40415	104519	832968	Check	1	5812		PRESCOTT COMMUNITY EDUCATION	Other	Yes	Yes	No	10/13/2023	65.00
USAP	P40415	104501	832969	Check	1	2275		RENT & SAVE	S Corporation	Yes	Yes	No	10/13/2023	910.00
USAP	P40415	104532	832970	Check	1	7918		RIESTER REFRIGERATION	S Corporation	Yes	Yes	No	10/13/2023	1,037.00
USAP	P40415	104537	832971	Check	1	9521		RITEWAY BUSINESS FORMS	S Corporation	Yes	Yes	No	10/13/2023	309.63

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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P40415	104514	832972	Check	1	4344		ROWAN, MARY		Yes	No	No	10/13/2023	41.86
USAP	P40415	104476	832973	Check	1	11587		SAFEWAY DRIVING SCHOOL	C Corporation	Yes	Yes	No	10/13/2023	1,800.00
USAP	P40415	104502	832974	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	Yes	No	10/13/2023	331.26
USAP	P40415	104507	832975	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	Yes	No	10/13/2023	463.50
USAP	P40415	104471	832976	Check	1	11196	R1	SHRED IT USA - C/O STERICYCLE INC.	C Corporation	Yes	Yes	No	10/13/2023	97.18
USAP	P40415	104482	832977	Check	1	11736		SOLIANT HEALTH LLC	LLC - Partnership	Yes	Yes	No	10/13/2023	2,340.00
USAP	P40415	104475	832978	Check	1	11581		ST. CROIX SPORTS	S Corporation	Yes	Yes	No	10/13/2023	3,675.00
USAP	P40415	104515	832979	Check	1	4405	R1	STEP SAVER INC	S Corporation	Yes	Yes	No	10/13/2023	53.48
USAP	P40415	104503	832980	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	Yes	No	10/13/2023	1,632.58
USAP	P40415	104504	832981	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/13/2023	2,324.87
USAP	P40415	104479	832982	Check	1	11668		TWIG EDUCATION INC.	C Corporation	Yes	Yes	No	10/13/2023	745.00
USAP	P40415	104527	832983	Check	1	7490		UNIVERSITY LANGUAGE CTR INC	C Corporation	Yes	Yes	No	10/13/2023	1,469.61
USAP	P40415	104510	832984	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	Yes	No	10/13/2023	40,174.13
USAP	P40415	104470	832985	Check	1	11187	R1	VISTAR	C Corporation	Yes	Yes	No	10/13/2023	3,752.39
USAP	P40415	104462	832986	Check	1	10452		WAYNE PETERSON ENTERPRISES	S Corporation	Yes	Yes	No	10/13/2023	2,666.30
USAP	P40415	104505	832987	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	Yes	No	10/13/2023	2,688.00
USAP	P40415	104522	832988	Check	1	6295		WHITE BEAR LAKE COMM SRVCS DPT	Other	Yes	No	No	10/13/2023	75.00
USAP	P40415	104506	832989	Check	1	2683		YMCA CAMP ST. CROIX	Other	Yes	Yes	No	10/13/2023	3,961.85
USAP	P40415	104478	832990	Check	1	11649		YOGA BY THERESA	LLC - S Corp	Yes	Yes	No	10/13/2023	372.00
USAP	P40415	104525	832991	Check	1	6727		ZEH TEK INC	S Corporation	Yes	No	No	10/13/2023	392.00
USAP	P40402	104584	832992	Check	1	6074		APPLE INC	C Corporation	Yes	Yes	No	10/19/2023	848.98
USAP	P40402	104560	832993	Check	1	11719	R8	ARIANA GARRICK		Yes	Yes	No	10/19/2023	48.95
USAP	P40402	104555	832994	Check	1	11204		ASLIS	S Corporation	Yes	Yes	No	10/19/2023	431.00
USAP	P40402	104580	832995	Check	1	4426		BLICK ART MATERIALS	LLC - C Corp	Yes	Yes	No	10/19/2023	537.04
USAP	P40402	104587	832996	Check	1	7269		BOHLKEN, HEIDI	Ind/Sole Proprietor	Yes	No	No	10/19/2023	440.00
USAP	P40402	104563	832997	Check	1	1257		COMPUTER INTEGRATION TECHNOLO	S Corporation	Yes	Yes	No	10/19/2023	5,534.25
USAP	P40402	104564	832998	Check	1	1281	R1	CRISIS PREVENTION INSTITUTE	C Corporation	Yes	Yes	No	10/19/2023	200.00
USAP	P40402	104553	832999	Check	1	10245		CSTMN LLC	LLC - S Corp	Yes	Yes	No	10/19/2023	2,087.19
USAP	P40402	104590	833000	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/19/2023	449.13
USAP	P40402	104591	833001	Check	1	8840	R1	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/19/2023	144.11
USAP	P40402	104565	833002	Check	1	1328		DEWALL, JOHN		Yes	No	No	10/19/2023	28.82
USAP	P40402	104557	833003	Check	1	11646		DLR GROUP INC.	S Corporation	Yes	Yes	No	10/19/2023	1,678.05
USAP	P40402	104588	833004	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	Yes	No	10/19/2023	175.37
USAP	P40402	104585	833005	Check	1	6234		GROCHOW, AMANDA		Yes	No	No	10/19/2023	286.94
USAP	P40402	104578	833006	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/19/2023	147.50
USAP	P40402	104562	833007	Check	1	11781		HALEY KUTZLER		Yes	Yes	No	10/19/2023	14.00
USAP	P40402	104566	833008	Check	1	1555	R1	HAWKINS, INC.	C Corporation	Yes	Yes	No	10/19/2023	873.46
USAP	P40402	104559	833009	Check	1	11707		HERMIDA, ALEX		Yes	Yes	No	10/19/2023	465.37
USAP	P40402	104568	833010	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	Yes	No	10/19/2023	834.66

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USAP	P40402	104567	833011	Check	1	1759		KNUTSON, FLYNN & DEANS P.A.	S Corporation	Yes	Yes	No	10/19/2023	25.00
USAP	P40402	104592	833012	Check	1	9459	R1	KONICA MINOLTA/LOFFLER	C Corporation	Yes	Yes	No	10/19/2023	2,054.00
USAP	P40402	104594	833013	Check	1	9776	R1	LOFFLER COMPANIES	S Corporation	Yes	Yes	No	10/19/2023	587.00
USAP	P40402	104589	833014	Check	1	8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	Yes	No	10/19/2023	105.00
USAP	P40402	104569	833015	Check	1	1891		MASBO	C Corporation	Yes	Yes	No	10/19/2023	160.00
USAP	P40402	104570	833016	Check	1	1915		MCGINNIS, PETER		Yes	Yes	No	10/19/2023	21.75
USAP	P40402	104556	833017	Check	1	11331	R1	MIDWEST MACHINERY CO	S Corporation	Yes	Yes	No	10/19/2023	167.84
USAP	P40402	104571	833018	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	Yes	No	10/19/2023	161,951.85
USAP	P40402	104579	833019	Check	1	4163		MN DEPT OF LABOR & INDUSTRY	Other	Yes	Yes	No	10/19/2023	460.00
USAP	P40402	104583	833020	Check	1	5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	Yes	No	10/19/2023	35.93
USAP	P40402	104573	833021	Check	1	2195		MSOPA	Other	Yes	Yes	No	10/19/2023	100.00
USAP	P40402	104552	833022	Check	1	10019	R1	NCS PEARSON INC	C Corporation	Yes	Yes	No	10/19/2023	302.10
USAP	P40402	104572	833023	Check	1	2094		NINE EAGLES PROMOTIONS	S Corporation	Yes	Yes	No	10/19/2023	685.00
USAP	P40402	104586	833024	Check	1	6426		PAPCO	C Corporation	Yes	Yes	No	10/19/2023	315.35
USAP	P40402	104558	833025	Check	1	11691	R1	POMP'S TIRE SERVICE INC.	C Corporation	Yes	Yes	No	10/19/2023	573.98
USAP	P40402	104574	833026	Check	1	2267		REGION V COMPUTER SERVICES	Other	Yes	Yes	No	10/19/2023	13,947.25
USAP	P40402	104554	833027	Check	1	10925		REMMERT EDUCATIONAL CONSULTING	Ind/Sole Proprietor	Yes	Yes	No	10/19/2023	16,286.00
USAP	P40402	104593	833028	Check	1	9479	R1	SAF-GARD SAFETY SHOE CO	S Corporation	Yes	Yes	No	10/19/2023	79.99
USAP	P40402	104577	833029	Check	1	3029		SCHMITT MUSIC	S Corporation	Yes	Yes	No	10/19/2023	27.00
USAP	P40402	104581	833030	Check	1	5445	R1	SUMMIT FIRE PROTECTION	C Corporation	Yes	Yes	No	10/19/2023	502.00
USAP	P40402	104582	833031	Check	1	5445	R2	SUMMIT FIRE PROTECTION	C Corporation	Yes	Yes	No	10/19/2023	280.00
USAP	P40402	104575	833032	Check	1	2522		TERRY'S HARDWARE	S Corporation	Yes	Yes	No	10/19/2023	1,116.62
USAP	P40402	104561	833033	Check	1	11719	R9	TRACY NELSON		Yes	Yes	No	10/19/2023	35.75
USAP	P40402	104576	833034	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/19/2023	1,723.23
USAP	P40403	104641	833035	Check	1	9488		ALLIED BLACKTOP COMPANY	S Corporation	Yes	No	No	10/27/2023	145,437.00
USAP	P40403	104614	833036	Check	1	11213		ANDERSON, ERIN		Yes	No	No	10/27/2023	129.30
USAP	P40403	104616	833037	Check	1	11558		BATAGLIA, KATHERINE		Yes	Yes	No	10/27/2023	19.12
USAP	P40403	104642	833038	Check	1	9953		BEHNKE, KERI		Yes	Yes	No	10/27/2023	14.41
USAP	P40403	104634	833039	Check	1	7120	R2	BSN SPORTS LLC	C Corporation	Yes	No	No	10/27/2023	5,322.00
USAP	P40403	104640	833040	Check	1	8681		CANVAS HEALTH	C Corporation	Yes	No	No	10/27/2023	446.75
USAP	P40403	104639	833041	Check	1	8581		CIRILLO, MOLLY		Yes	Yes	No	10/27/2023	88.10
USAP	P40403	104620	833042	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/27/2023	37.74
USAP	P40403	104635	833043	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/27/2023	21.59
USAP	P40403	104621	833044	Check	1	1550		H&B SPECIALIZED PRODUCTS INC	S Corporation	Yes	No	No	10/27/2023	21,993.00
USAP	P40403	104615	833045	Check	1	11544		HOFFMAN, MICHAELA (BURR)		Yes	No	No	10/27/2023	109.78
USAP	P40403	104636	833046	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/27/2023	1,745.23
USAP	P40403	104631	833047	Check	1	3071		KENNEDY PETTY CASH ACCOUNT		Yes	Yes	No	10/27/2023	453.22
USAP	P40403	104638	833048	Check	1	8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	No	No	10/27/2023	630.00
USAP	P40403	104622	833049	Check	1	1915		MCGINNIS, PETER		Yes	No	No	10/27/2023	21.74

HASTINGS PUBLIC SCHOOLS
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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P40403	104617	833050	Check	1	11719	R10	MELISSA SUNDLIN		Yes	No	No	10/27/2023	13.25
USAP	P40403	104623	833051	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	Yes	No	10/27/2023	371,676.93
USAP	P40403	104633	833052	Check	1	6981		MINNESOTA FFA	Other	Yes	No	No	10/27/2023	50.00
USAP	P40403	104611	833053	Check	1	10500	R4	MRI SOFTWARE LLC	LLC - Partnership	Yes	No	No	10/27/2023	52.00
USAP	P40403	104637	833054	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	No	No	10/27/2023	131,736.65
USAP	P40403	104618	833055	Check	1	11719	R11	NATASHA GUNDERSON		Yes	No	No	10/27/2023	35.75
USAP	P40403	104624	833056	Check	1	2146		ORKIN PEST CONTROL INC.	C Corporation	Yes	No	No	10/27/2023	387.25
USAP	P40403	104619	833057	Check	1	11738		PARTNERED LLC	LLC - C Corp	Yes	No	No	10/27/2023	6,300.00
USAP	P40403	104630	833058	Check	1	3070		PINECREST PETTY CASH ACCOUNT		Yes	Yes	No	10/27/2023	479.64
USAP	P40403	104625	833059	Check	1	2266		REGION 3AA	C Corporation	Yes	No	No	10/27/2023	1,380.00
USAP	P40403	104629	833060	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	No	No	10/27/2023	126.50
USAP	P40403	104626	833061	Check	1	2499		SUPER DUPER SCHOOL COMPANY	C Corporation	Yes	No	No	10/27/2023	273.00
USAP	P40403	104612	833062	Check	1	10898	R1	SYMMETRY ENERGY SOLUTIONS	LLC - Partnership	Yes	No	No	10/27/2023	953.76
USAP	P40403	104627	833063	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	No	No	10/27/2023	510.00
USAP	P40403	104613	833064	Check	1	11169		TECH ACADEMY	S Corporation	Yes	No	No	10/27/2023	60.00
USAP	P40403	104628	833065	Check	1	2640		WEST MUSIC	S Corporation	Yes	No	No	10/27/2023	92.09
USAP	P40403	104632	833066	Check	1	3652		WESTRE, MARGARET		Yes	Yes	No	10/27/2023	280.21
USAP	P40430	104715	833067	Check	1	7110		APPLE EDUCATION INC	C Corporation	Yes	No	No	10/31/2023	727.00
USAP	P40430	104655	833068	Check	1	1087	R1	ASCD	Other	Yes	No	No	10/31/2023	89.00
USAP	P40430	104651	833069	Check	1	10213		BITTERSWEET BARN QUILT COMPANY	Ind/Sole Proprietor	Yes	No	No	10/31/2023	300.00
USAP	P40430	104663	833070	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	No	No	10/31/2023	2,568.48
USAP	P40430	104710	833071	Check	1	5226		BJORKLUND COMPENSATION CONSUL	Ind/Sole Proprietor	Yes	No	No	10/31/2023	150.00
USAP	P40430	104693	833072	Check	1	1949		BRIGHTWORKS	Other	Yes	No	No	10/31/2023	316.00
USAP	P40430	104653	833073	Check	1	10701		BTR OF MINNESOTA LLC	LLC - S Corp	Yes	No	No	10/31/2023	2,903.99
USAP	P40430	104679	833074	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI	C Corporation	Yes	No	No	10/31/2023	810.00
USAP	P40430	104707	833075	Check	1	3748		CENTERPOINT ENERGY	C Corporation	Yes	No	No	10/31/2023	4,146.56
USAP	P40430	104716	833076	Check	1	7295		CENTURYLINK	C Corporation	Yes	No	No	10/31/2023	168.82
USAP	P40430	104718	833077	Check	1	7332		CENTURYLINK	C Corporation	Yes	No	No	10/31/2023	3,678.25
USAP	P40430	104661	833078	Check	1	11236		CHORDS AND BOARDS LLC	LLC - S Corp	Yes	No	No	10/31/2023	130.00
USAP	P40430	104680	833079	Check	1	1235		CITY OF HASTINGS	Other	Yes	No	No	10/31/2023	10,440.59
USAP	P40430	104681	833080	Check	1	1251		COMMERCIAL KITCHEN SERVICES	S Corporation	Yes	No	No	10/31/2023	7,406.43
USAP	P40430	104654	833081	Check	1	10730		COMMUNITIES IN SCHOOLS OF THE TV	Other	Yes	No	No	10/31/2023	23,750.00
USAP	P40430	104682	833082	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/31/2023	144.03
USAP	P40430	104662	833083	Check	1	11555		CUSTOM COMMUNICATIONS INC	S Corporation	Yes	No	No	10/31/2023	234.00
USAP	P40430	104705	833084	Check	1	3399	R1	DALCO	S Corporation	Yes	No	No	10/31/2023	5,300.60
USAP	P40430	104704	833085	Check	1	3364		DAVIS, VICKI		Yes	No	No	10/31/2023	132.98
USAP	P40430	104726	833086	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/31/2023	13,808.03
USAP	P40430	104683	833087	Check	1	1319		DEMCO	S Corporation	Yes	No	No	10/31/2023	405.47
USAP	P40430	104687	833088	Check	1	1737		DEPT OF HUMAN SERVICES	Other	Yes	No	No	10/31/2023	771.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P40430	104666	833089	Check	1	11646		DLR GROUP INC.	S Corporation	Yes	No	No	10/31/2023	4,692.28
USAP	P40430	104674	833090	Check	1	11778		DRESSEN, BRODERICK	Ind/Sole Proprietor	Yes	No	No	10/31/2023	3,200.00
USAP	P40430	104717	833091	Check	1	7322	R1	FERGUSON ENTERPRISES	C Corporation	Yes	No	No	10/31/2023	81.59
USAP	P40430	104722	833092	Check	1	7843		FUN AND FUNCTION	LLC - Partnership	Yes	No	No	10/31/2023	42.94
USAP	P40430	104727	833093	Check	1	9863	R2	GENUINE PARTS COMPANY	C Corporation	Yes	No	No	10/31/2023	159.35
USAP	P40430	104671	833094	Check	1	11759		GOPHER WRESTLING CLUB	Other	Yes	No	No	10/31/2023	425.00
USAP	P40430	104684	833095	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	No	No	10/31/2023	3,939.10
USAP	P40430	104702	833096	Check	1	3030		GROTH MUSIC	S Corporation	Yes	No	No	10/31/2023	418.19
USAP	P40430	104685	833097	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	No	No	10/31/2023	57.82
USAP	P40430	104656	833098	Check	1	10877		HOBART SERVICE	LLC - Partnership	Yes	No	No	10/31/2023	498.50
USAP	P40430	104652	833099	Check	1	10420		HOPE ENGLISH-SPANISH INTERPRETE	Ind/Sole Proprietor	Yes	No	No	10/31/2023	2,276.00
USAP	P40430	104689	833100	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	No	No	10/31/2023	87.49
USAP	P40430	104706	833101	Check	1	3584		INFOPRO LEGAL RESOURCES INC	C Corporation	Yes	No	No	10/31/2023	2,806.50
USAP	P40430	104721	833102	Check	1	7721	R3	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/31/2023	4,482.45
USAP	P40430	104686	833103	Check	1	1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/31/2023	288.18
USAP	P40430	104688	833104	Check	1	1799	R1	LAKESHORE LEARNING MATERIALS	S Corporation	Yes	No	No	10/31/2023	487.43
USAP	P40430	104719	833105	Check	1	7465	R1	LDINFO PUBLISHING	Ind/Sole Proprietor	Yes	No	No	10/31/2023	998.00
USAP	P40430	104664	833106	Check	1	11589		LVC COMPANIES INC	S Corporation	Yes	No	No	10/31/2023	390.00
USAP	P40430	104690	833107	Check	1	1876		MALLOY, MONTAGUE, KARNOWSKI,	C Corporation	Yes	No	No	10/31/2023	26,025.00
USAP	P40430	104691	833108	Check	1	1919	R01	MCGRAW HILL	C Corporation	Yes	No	No	10/31/2023	337.42
USAP	P40430	104672	833109	Check	1	11760		MCSAS PRODUCTIONS LLC	Ind/Sole Proprietor	Yes	No	No	10/31/2023	250.00
USAP	P40430	104692	833110	Check	1	1942		MENARDS	S Corporation	Yes	No	No	10/31/2023	1,116.60
USAP	P40430	104708	833111	Check	1	3917	R1	MINNESOTA UI FUND	Other	Yes	No	No	10/31/2023	163,867.06
USAP	P40430	104678	833112	Check	1	11784		MNSAA	C Corporation	Yes	No	No	10/31/2023	350.00
USAP	P40430	104714	833113	Check	1	6671		MULCAHY CO	S Corporation	Yes	No	No	10/31/2023	3,044.46
USAP	P40430	104669	833114	Check	1	11732		MY LIFE IGNITED LLC	Ind/Sole Proprietor	Yes	No	No	10/31/2023	264.00
USAP	P40430	104723	833115	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	No	No	10/31/2023	16,573.10
USAP	P40430	104650	833116	Check	1	10019	R1	NCS PEARSON INC	C Corporation	Yes	No	No	10/31/2023	137.50
USAP	P40430	104673	833117	Check	1	11771		NOVA EDUCATION CONSULTANTS	Partnership	Yes	No	No	10/31/2023	3,006.00
USAP	P40430	104713	833118	Check	1	6426		PAPCO	C Corporation	Yes	No	No	10/31/2023	84.00
USAP	P40430	104658	833119	Check	1	11186	R1	PERFORMANCE FOOD SERVICE	C Corporation	Yes	No	No	10/31/2023	761.40
USAP	P40430	104659	833120	Check	1	11186	R2	PERFORMANCE FOOD SERVICE	C Corporation	Yes	No	No	10/31/2023	5,580.52
USAP	P40430	104670	833121	Check	1	11740		PRAIRIE FARMS - WOODBOURY, MN	C Corporation	Yes	No	No	10/31/2023	7,689.11
USAP	P40430	104709	833122	Check	1	4498		R M COTTON COMPANY	S Corporation	Yes	No	No	10/31/2023	1,035.00
USAP	P40430	104676	833123	Check	1	11780		RHONDA COUNTS	Ind/Sole Proprietor	Yes	No	No	10/31/2023	2,050.00
USAP	P40430	104724	833124	Check	1	7918		RIESTER REFRIGERATION	S Corporation	Yes	No	No	10/31/2023	345.00
USAP	P40430	104677	833125	Check	1	11782		ROBERT BROOKE & ASSOCIATES	S Corporation	Yes	No	No	10/31/2023	71.50
USAP	P40430	104694	833126	Check	1	2347	R1	SCHOLASTIC BOOK FAIRS	C Corporation	Yes	No	No	10/31/2023	985.07
USAP	P40430	104700	833127	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	No	No	10/31/2023	671.37

HASTINGS PUBLIC SCHOOLS
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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P40430	104701	833128	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	No	No	10/31/2023	662.57
USAP	P40430	104675	833129	Check	1	11779		SMITHSON, ROBERT	Ind/Sole Proprietor	Yes	No	No	10/31/2023	175.00
USAP	P40430	104665	833130	Check	1	11622	R1	SPECIAL OLYMPICS MINNESOTA	C Corporation	Yes	No	No	10/31/2023	980.00
USAP	P40430	104668	833131	Check	1	11724		SQUIRES, WALDSPURGER & MACE P.A	C Corporation	Yes	No	No	10/31/2023	4,463.50
USAP	P40430	104695	833132	Check	1	2476		STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	No	No	10/31/2023	900.00
USAP	P40430	104711	833133	Check	1	5445	R1	SUMMIT FIRE PROTECTION	C Corporation	Yes	No	No	10/31/2023	562.83
USAP	P40430	104657	833134	Check	1	11169		TECH ACADEMY	S Corporation	Yes	No	No	10/31/2023	180.00
USAP	P40430	104725	833135	Check	1	8822	R1	TIMECLOCK PLUS	LLC - Partnership	Yes	No	No	10/31/2023	288.72
USAP	P40430	104696	833136	Check	1	2548	R1	T-MOBILE	C Corporation	Yes	No	No	10/31/2023	146.52
USAP	P40430	104697	833137	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	No	No	10/31/2023	2,028.24
USAP	P40430	104712	833138	Check	1	5557	R1	ULINE SHIPPING SUPPLIES	S Corporation	Yes	No	No	10/31/2023	278.79
USAP	P40430	104720	833139	Check	1	7490		UNIVERSITY LANGUAGE CTR INC	C Corporation	Yes	No	No	10/31/2023	212.75
USAP	P40430	104703	833140	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	No	No	10/31/2023	22,193.31
USAP	P40430	104660	833141	Check	1	11187	R1	VISTAR	C Corporation	Yes	No	No	10/31/2023	1,232.24
USAP	P40430	104698	833142	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	No	No	10/31/2023	840.00
USAP	P40430	104699	833143	Check	1	2654	R1	WILD MOUNTAIN	S Corporation	Yes	No	No	10/31/2023	400.00
USAP	P40430	104667	833144	Check	1	11649		YOGA BY THERESA	LLC - S Corp	Yes	No	No	10/31/2023	512.00

Bank Total: $2,766,961.20

Report Total: $2,767,004.24

HASTINGS PUBLIC SCHOOLS
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USPR	P244P1	104547		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/18/2023	68,810.21
USPR	P244P1	104548		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/18/2023	52,766.32
USPR	P244P1	104549		Wire	1	2016		MN TRA	Other	No	Yes	No	10/18/2023	173,133.80
USPR	P244P1	104550		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/18/2023	317,224.40
USPR	P244P1	104551		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/18/2023	52,722.19
USPR	P244P2	104604		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/27/2023	69,463.07
USPR	P244P2	104605		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/27/2023	54,441.06
USPR	P244P2	104606		Wire	1	2016		MN TRA	Other	No	Yes	No	10/27/2023	175,131.65
USPR	P244P2	104607		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/27/2023	330,632.93
USPR	P244P2	104608		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/27/2023	59,222.25
USPR	P244P3	104735		Wire	1	3166		BREMER BANK FEES	Other	No	Yes	No	10/31/2023	141.80
USPR	P243P3	104389	105607	Check	1	11734		THE HARTFORD	C Corporation	Yes	Yes	Yes	10/02/2023	(10,520.47)
USPR	P243P3	104393	105608	Check	1	11734		THE HARTFORD	C Corporation	Yes	Yes	No	10/02/2023	11,006.65
USPR	P243P4	104394	105609	Check	1	11741		ST. CROIX VALLEY FOUNDATION	C Corporation	Yes	Yes	No	10/02/2023	955.00
USPR	P244P1	104545	105610	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/18/2023	16,830.89
USPR	P244P1	104546	105611	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C	Other	Yes	Yes	No	10/18/2023	133.00
USPR	P244P1	104544	105612	Check	1	11741		ST. CROIX VALLEY FOUNDATION	C Corporation	Yes	Yes	No	10/18/2023	10.00
USPR	P244P2	104600	105613	Check	1	5234		EDUCATION MINNESOTA	Other	Yes	No	No	10/27/2023	16.00
USPR	P244P2	104595	105614	Check	1	10975		EDUCATION MN HASTINGS ESP'S	Other	Yes	No	No	10/27/2023	1,685.70
USPR	P244P2	104596	105615	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/27/2023	17,043.19
USPR	P244P2	104602	105616	Check	1	7384		HIGH SCHOOL FACULTY SCHOLARSHII		Yes	Yes	No	10/27/2023	82.00
USPR	P244P2	104597	105617	Check	1	1974		MINNESOTA CHILD SUPPORT PYMT C	Other	Yes	Yes	No	10/27/2023	133.00
USPR	P244P2	104598	105618	Check	1	2002		MINNESOTA TEAMSTERS LOCAL 320	Other	Yes	No	No	10/27/2023	2,267.00
USPR	P244P2	104599	105619	Check	1	2010		NCPERS GROUP LIFE INS -157410	C Corporation	Yes	No	No	10/27/2023	48.00
USPR	P244P2	104601	105620	Check	1	6780		SEIU LOCAL 284	Other	Yes	No	No	10/27/2023	1,442.58
USPR	P244P2	104603	105621	Check	1	8906		WINGS FINANCIAL CREDIT UNION	C Corporation	Yes	No	No	10/27/2023	200.00
USPR	P244P3	104734	105622	Check	1	11734		THE HARTFORD	C Corporation	Yes	No	No	10/31/2023	11,879.43

Bank Total: $1,406,901.65

Report Total: $1,406,901.65

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Payment Reg by Bank and Check

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USBP	P404B1	104402	1248	Check	1	1169	R1	BRAUN INTERTEC CORPORATION	S Corporation	Yes	Yes	No	10/06/2023	178.50
USBP	P404B1	104401	1249	Check	1	11391		LOEFFLER CONSTRUCTION & CONSUI	LLC - S Corp	Yes	Yes	No	10/06/2023	948.35
USBP	P404B1	104404	1250	Check	1	7883	R1	NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	Yes	No	10/06/2023	48,234.36
USBP	P404B1	104403	1251	Check	1	2663		WOLD ARCHITECTS AND ENGNRS INC	C Corporation	Yes	Yes	No	10/06/2023	10,399.39
USBP	p404b2	104543	1252	Check	1	11555		CUSTOM COMMUNICATIONS INC	S Corporation	Yes	Yes	No	10/18/2023	283,782.10
USBP	p404b2	104542	1253	Check	1	11172		WEBER INC	S Corporation	Yes	No	No	10/18/2023	20,949.24
USBP	P404B3	104648	1254	Check	1	11481		PARK CONSTRUCTION COMPANY	S Corporation	Yes	No	No	10/30/2023	17,063.66
USBP	P404B3	104649	1255	Check	1	11647		SHEEHY CONSTRUCTION COMPANY	S Corporation	Yes	No	No	10/30/2023	18,757.07

Bank Total: $400,312.67

Report Total: $400,312.67

HASTINGS PUBLIC SCHOOLS
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
ACTV	P03ASA	104400		Wire	1	11387		AMAZON CAPITAL SERVICES, INC	C Corporation	No	Yes	No	10/06/2023	328.17
ACTV	P03ASB	104455		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/11/2023	210.46
ACTV	P04AS1	104395	38169	Check	1	1029		AIM ELECTRONICS, INC.	C Corporation	Yes	Yes	No	10/06/2023	2,000.00
ACTV	P04AS1	104397	38170	Check	1	7427		CPBA, CHAMPLIN PARK BAND ASSOC	Other	Yes	Yes	No	10/06/2023	100.00
ACTV	P04AS1	104396	38171	Check	1	11773		HARTMAN, ANN		Yes	Yes	No	10/06/2023	31.47
ACTV	P04AS1	104399	38172	Check	1	9280		UNITED PROMOTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/06/2023	791.67
ACTV	P04AS1	104398	38173	Check	1	8775		WENTZLER, BRANDY LYNN & TOM	Ind/Sole Proprietor	Yes	Yes	No	10/06/2023	410.00
ACTV	P04AS2	104457	38174	Check	1	8694		KUMMER, CINDY		Yes	Yes	No	10/11/2023	1,063.22
ACTV	P04AS2	104456	38175	Check	1	11777		VIVA LA FIESTA INC.	S Corporation	Yes	Yes	No	10/11/2023	1,500.00
ACTV	P04AS4	104609	38176	Check	1	2291		RIVER OAKS GOLF COURSE	Other	Yes	No	No	10/27/2023	5,343.07
ACTV	P04AS4	104610	38177	Check	1	2563		TROPHIES PLUS	Ind/Sole Proprietor	Yes	No	No	10/27/2023	195.00

Bank Total: $11,973.06

Report Total: $11,973.06

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending October 31, 2023

Sequence: Crs, Org, Fd

										Description	24ADP Annual Budget	Period 202404	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	20	000	000	000	087	000	422	000		EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	20	000	000	000	092	000	422	000		Interest-Dental	(20,000.00)	(3,159.33)	(13,591.24)	68%	0.00	68%	(6,408.76)
R	20	000	000	000	095	000	422	000		Employer Share/Premiums	(509,364.00)	(43,522.27)	(158,456.60)	31%	0.00	31%	(350,907.40)
R	20	000	000	000	097	000	422	000		Employee Share/Premiums	(110,074.00)	(10,280.18)	(27,204.79)	25%	0.00	25%	(82,869.21)
R	20	000	000	000	098	000	422	000		Retiree-Cobra Share/Premium	(104,819.00)	(9,139.16)	(39,786.13)	38%	0.00	38%	(65,032.87)
E	20	005	105	000	301	000	422	000		Fees-Carrier & Consultant	35,957.00	3,055.80	12,018.60	33%	0.00	33%	23,938.40
E	20	005	105	000	302	000	422	000		Claims-Dental	605,136.00	42,266.74	208,987.63	35%	0.00	35%	396,148.37
				000	**Districtwide**						**(103,164.00)**	**(20,778.40)**	**(18,032.53)**	**17%**	**0.00**	**17%**	**(85,131.47)**
										Report Totals:	**(103,164.00)**	**(20,778.40)**	**(18,032.53)**	**17%**	**0.00**	**17%**	**(85,131.47)**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending October 31, 2023

Sequence: Crs, Org, Fd

									Description	24ADP Annual Budget	Period 202404	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
R	21	000	000	000	092	000	422	000	Interest -Health	(96,000.00)	(17,731.12)	(71,425.13)	74%	0.00	74%	(24,574.87)
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(6,910,523.00)	(602,598.30)	(2,204,763.30)	32%	0.00	32%	(4,705,759.70)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,190,911.00)	(98,109.76)	(285,395.40)	24%	0.00	24%	(905,515.60)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(385,263.00)	(27,352.50)	(136,827.50)	36%	0.00	36%	(248,435.50)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(23,721.00)	(2,042.50)	(8,170.00)	34%	0.00	34%	(15,551.00)
E	21	005	105	000	317	000	422	000	Network Fees	18,000.00	250.00	7,191.16	40%	0.00	40%	10,808.84
E	21	005	105	000	322	000	422	000	PaydHealth Fees	68,870.13	4,935.75	29,406.31	43%	0.00	43%	39,463.82
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(279,266.00)	(55,750.54)	(151,488.93)	54%	0.00	54%	(127,777.07)
E	21	005	105	000	301	000	422	000	Veba/Flex/TrustPoint	20,000.00	1,845.00	6,228.50	31%	0.00	31%	13,771.50
E	21	005	105	000	302	000	422	000	Claims-Medical	7,095,054.00	444,808.11	1,213,855.52	17%	0.00	17%	5,881,198.48
E	21	005	105	000	307	000	422	000	Health Carrier TPA	226,512.00	19,360.00	61,316.00	27%	0.00	27%	165,196.00
E	21	005	105	000	308	000	422	000	StopLoss	404,988.00	34,140.04	132,504.84	33%	0.00	33%	272,483.16
E	21	005	105	000	309	000	422	000	Fitness reimbursements	0.00	0.00	1,190.00	0%	0.00	0%	(1,190.00)
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	40,000.00	0.00	20,000.00	50%	0.00	50%	20,000.00
E	21	005	105	000	305	000	422	000	Claims-Pharmacy/RX	1,252,068.00	75,557.17	371,399.34	30%	0.00	30%	880,668.66
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	5,148.00	0.00	1,281.00	25%	0.00	25%	3,867.00
				000	**Districtwide**					**244,956.13**	**(222,688.65)**	**(1,013,697.59)**	**(414%)**	**0.00**	**(414%)**	**1,258,653.72**
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(668,400.00)	(57,900.40)	(201,000.48)	30%	0.00	30%	(467,399.52)
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA $2.54	(3,045.00)	0.00	(3,186.18)	105%	0.00	105%	141.18
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	668,400.00	57,900.40	201,000.48	30%	0.00	30%	467,399.52
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA $2.54	3,045.00	0.00	3,186.18	105%	0.00	105%	(141.18)
				326	**District Additional R/E**					**0.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(0.00)**
R	21	000	000	000	088	331	422	000	P1 Wellness Credit	(15,000.00)	0.00	0.00	0%	0.00	0%	(15,000.00)
E	21	005	105	000	335	331	422	000	Short-Term Lease/Rental	5,000.00	430.35	1,721.40	34%	0.00	34%	3,278.60
E	21	005	105	000	366	331	422	000	Participation Fees Wellness	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	401	331	422	000	Supplies Wellness	9,500.00	0.00	0.00	0%	0.00	0%	9,500.00
E	21	005	105	000	305	331	422	000	Consult/Fees For Svc	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	314	331	422	000	Consultant Expense Wellness	500.00	0.00	0.00	0%	0.00	0%	500.00
E	21	005	105	000	309	331	422	000	Wellbeats/JE Fitness Reimb.	0.00	0.00	0.00	0%	0.00	0%	0.00
				331	**Wellness R/E**					**0.00**	**430.35**	**1,721.40**	**0%**	**0.00**	**0%**	**(1,721.40)**
									Report Totals:	**244,956.13**	**(222,258.30)**	**(1,011,976.19)**	**(413%)**	**0.00**	**(413%)**	**1,256,932.32**

HASTINGS ISD # 200 BOARD REPORT FOR THE MONTH ENDING: June 2023

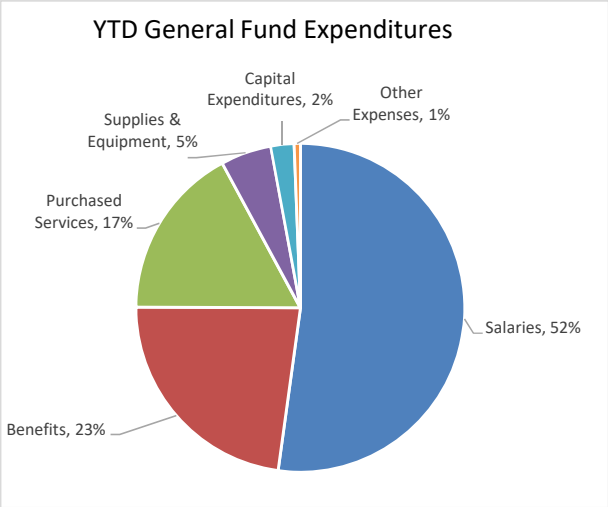
Final Results; Audit Completed.

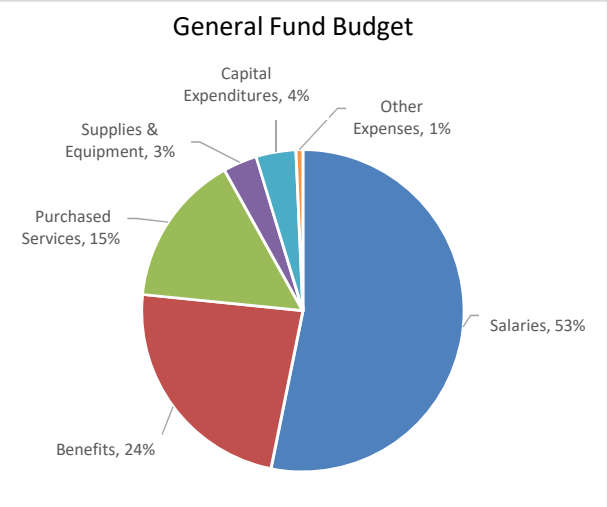
EXPENDITURE TOTALS

	FY 2023 Budget (REV)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance	% Spent
General Fund (01)					
100 Salaries	31,739,400	6,429,824	31,144,380	595,021	98%
200 Benefits	13,994,879	2,828,949	13,682,463	312,416	98%
300 Purchased Services	9,129,663	2,555,765	10,167,693	(1,038,030)	111%
400 Supplies & Equipment	2,029,916	1,021,971	2,983,303	(953,387)	147%
500 Capital Expenditures	2,387,692	204,992	1,361,606	1,026,086	57%
800 Other Expenses	413,797	171,364	371,055	42,742	90%
	59,695,347	13,212,864	59,710,500	(15,153)	100%
Food Service Fund (02)	3,119,971	339,375	2,703,097	416,874	87%
Community Service Fund (04)	2,337,632	365,990	2,481,498	(143,866)	106%
Building Construction Fund (06)	10,066,685	812,613	5,345,798	4,720,887	53%
Debt Service Fund (07)	3,873,090	500	3,872,540	550	100%
Student Activities Fund (10)	250,000	8,861	225,934	24,066	90%
Deferred Accounts-Donations/Misc Fund (11)	640,619	105,074	529,611	111,008	83%
Scholarships Fund (12)	120,000	3,750	120,100	(100)	100%
Totals	**$80,103,345**	**$14,849,026**	**$74,989,078**	**$5,114,267**	

** Monthly expenditures include payroll, finance and encumbrances.

** Some payments are coded to revenue codes and are not included in above monthly expenditures but are included on payment registers.





PAYROLL DISBURSEMENTS

Checks & Direct Deposits	6/1/2023	6/30/2023	2,366,885	Pay dates 6/5 and 6/20
Liability Checks & Wires	6/1/2023	6/30/2023	1,692,892	Bd. Share $485,833
Total			**$4,059,777**	

FINANCE DISBURSEMENTS

Checks & Wires	6/1/2023	6/30/2023	2,083,966
Total			**$2,083,966**

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	751,298	599,832	$151,466
Health	8,376,481	8,632,845	($256,363)

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA
TREASURER'S REPORT TO SCHOOL BOARD

June 2023 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND- 01	17,849,743.55	7,055,757.77	(10,368,753.53)	14,536,747.79
FOOD SERVICE FUND - 02	927,980.31	168,464.09	(90,060.54)	1,006,383.86
COMMUNITY ED - 04	834,047.48	130,378.41	(164,295.50)	800,130.39
BUILDING CONSTRUCTION - 06	5,659,146.16	23,029.74	(687,264.65)	4,994,911.25
DEBT REDEMPTION - 07	17,876,529.78	0.00	(874,225.57)	17,002,304.21
STUDENT ACTIVITY FUND -10	144,348.53	8,792.57	(13,020.72)	140,120.38
DEFERRED ACCOUNTS - 11	649,806.12	102,803.49	(93,733.93)	658,875.68
SCHOLARSHIP - 12	251,103.48	5,682.49	(3,750.00)	253,035.97
TRUST - 18	61,541.39	0.00	69.96	61,611.35
DENTAL SELF FUNDED - 20	704,864.57	2,900.34	81,364.49	789,129.40
HEALTH SELF FUNDED -21	3,476,011.53	48,200.46	1,347,046.10	4,871,258.09
OPEB PERA/CE TRUST - 45	5,907,637.27	0.00	24,973.47	5,932,610.74
TOTALS	54,342,760.17	7,546,009.36	(10,841,650.42)	**51,047,119.11**

RECONCILEMENT OF TREASURER'S BALANCE WITH BANK

DESCRIPTION	BALANCE PER BANK STATEMENT	OUTSTANDING CHECKS	OUTSTANDING DEPOSITS	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
Merchants Bank	69,779.70	0.00	0.00	208.71	69,988.41
MSDLAF AP	403,518.91	(302,599.69)	0.00	799.99	101,719.21
MSDLAF Payroll	102,189.47	(2,841.94)	0.00	5.05	99,352.58
MSDLAF Scholarship	255,785.97	(2,750.00)	0.00	0.00	253,035.97
MSDLAF General	19,811,190.27	0.00	13,063.06	0.00	19,824,253.33
MSDLAF Flex	66,093.09	0.00	0.00	(6,009.23)	60,083.86
MSDLAF Dental Self Funded	798,497.81	(9,199.01)	0.00	0.00	789,298.80
MSDLAF Health Self Funded	5,042,258.79	0.00	0.00	(151,005.23)	4,891,253.56
MSDLAF Bond Proceeds	5,104,476.35	(109,565.10)	0.00	0.00	4,994,911.25
Vermillion Bank	143,078.54	(4,022.10)	0.00	0.00	139,056.44
MidAmerica - CE Trust	61,611.35	0.00	0.00	0.00	61,611.35
OPEB PERA/CE Trust Account	5,932,610.74	0.00	0.00	0.00	5,932,610.74
US Bank Escrow	13,829,943.61	0.00	0.00	0.00	13,829,943.61
TREASURER'S BALANCE	51,621,034.60	(430,977.84)	13,063.06	(156,000.71)	**51,047,119.11**

HR PERSONNEL REPORT **Board Meeting Date: 11.21.23**

RETIREMENT/RESIGNATION/TERMINATION

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
Borner, Jeremy	Resignation	Custodian; 8 Hours / Day Hastings High School	Custodian	November 10, 2023
Davidson, Karen	Retirement	Grade 2 Teacher; 1.0 FTE Kennedy Elementary	ED MN - Teachers	January 19, 2024
Fearer, Shanna	Resignation	Cook; 5.75 Hours / Day Hastings Middle School	Food Service	September 22, 2023
Freiermuth, Diane	Retirement	Payroll Specialist; 8 Hours / Day District Office	Unaffiliated	December 15, 2023
Koller-Benson, Shayla	Termination	Paraprofessional; 6.25 Hours / Day Hastings High School	ED MN - ESP	October 25, 2023
Leeson, Jeannie	Resignation	Nurse; 8 Hours / Day Pinecrest Elementary	Health Services	December 8, 2023
Potthoff, Laurie	Resignation	Cook; 6.25 Hours / Day Kennedy Elementary	Food Service	November 14, 2023
Raway, Linde (Corrected)	Retirement	Admin Assistant; 8 Hours / Day Hastings Middle School	HESA	December 28, 2023

HIRES / REHIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Auby, Emma	Guitar Instructor; Hours Vary Community Education	$34 / Hour	N/A	November 2, 2023
Bauler, Christine	Paraprofessional; 6.25 Hours / Day Hastings High School	$19.85 / Hour	ED MN - ESP	November 16, 2023
Carl, Tiffany	Early Childhood Assistant; 8 Hours / Day Tilden	$19.79 / Hour	Comm Ed Para	August 28, 2023
Ellsworth, Margaret	Paraprofessional; 6.25 Hours / Day Hastings Middle School	$19.85 / Hour	ED MN - ESP	November 16, 2023
Erlandson, Lucas	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 1, 2023
Harris, Jessica	Cook; 6.25 Hours / Day Hastings High School	$20.45 / Hour	Food Service	November 20, 2023
Hilgers, Estella	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 1, 2023
Jensen, Sarah	Early Childhood Assistant; 8 Hours / Day Tilden	$19.79 / Hour	Comm Ed Para	August 28, 2023
Knutson, Travis	Cleaner; 4 Hours / Day District Wide	$16.70 / Hour	Custodian	November 9, 2023
Simpson, Carter	Kids Campus Assistant Sub; Hours Vary District Wide	$15.30 / Hour	N/A	November 20, 2023
Van Havermaet, Lani	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 1, 2023
Yang, Devon	Student AVID Tutor; Hours Vary Hastings High School	$11.00 / Hour	N/A	November 1, 2023

LEAVE APPROVAL

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Best, Lori	Approve	Computer Science Teacher; 1.0 FTE Hastings Middle School	ED MN - Teachers	November 11, 2023 - February 8, 2024 (Approximate Dates)
Holm, Jessie	Approve	Math Teacher; 1.0 FTE Hastings High School	ED MN - Teachers	December 5, 2023 - January 15, 2024 (Approximate Dates)
Larson, Rachel	Approve	Director of Teaching and Learning; Salaried Position District Wide	Administrators	October 30, 2023 - January 3, 2024 (Approximate Dates)
Wusterbarth, Kelly	Approve	Speech Pathologist; 1.0 FTE Pinecrest Elementary	ED MN - Teachers	November 30, 2023 - January 22, 2024 (Approximate Dates)

ASSIGNMENT CHANGES

NAME	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Arndt, Kay	Custodian; 8 Hours / Day Grade 5, Step 7; $18.53 / Hour Hastings High School	Custodian; 8 Hours / Day Grade 6, Step 7; $20.21 / Hour Hastings High School	Custodian	October 27, 2023
Holmberg, Rebeka	Paraprofessional; 6.25 Hours / Day Hastings High School	Sub Paraprofessional; Hours Vary District Wide	N/A	November 13, 2023
Kolta, Manal	Paraprofessional; 5.75 Hours / Day Hastings Middle School	Paraprofessional; 6.25 Hours / Day Hastings Middle School	ED MN - ESP	November 6, 2023 - June 6, 2024
Bergstadt, Amanda	Paraprofessional; 6.25 Hours / Day Kennedy Elementary	Paraprofessional; 5.75 Hours / Day Kennedy Elementary	ED MN - ESP	September 21, 2023
Lawrenz, Callie	Language Arts Teacher; .6 FTE Floating Sub Teacher; .4 FTE Hastings Middle School	Language Arts Teacher; .6 FTE Specialized Support Coach; .4 Fte Hastings Middle School	ED MN - Teachers	November 13, 2023
Paulson, Maria	Special Education Teacher; 1.0 FTE Kennedy Elementary	Special Education Teacher; 1.1 FTE Kennedy Elementary	ED MN - Teachers	September 5, 2023
Thole, Sadie	Special Education Teacher; 1.0 FTE Kennedy Elementary	Special Education Teacher; 1.1 FTE Kennedy Elementary	ED MN - Teachers	September 5, 2023

CHANGE IN CLASSIFICATION FOLLOWING DISTRICT OFFICE STUDY/POSITION REVIEW

POSITION	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)
Human Resources Assistant	HR Admin Assistant Classification 8	HR Generalist Classification 10	Unaffiliated	November 21, 2023
Payroll Specialist	Payroll Specialist Classification 11	Payroll and Benefits Specialist Classification 10	Unaffiliated	November 21, 2023
Accounting Specialist	Eliminate one AP/AR Clerk Classification 6	Accounting Specialist Classification 9	Unaffiliated	November 21, 2023

November 7, 2023

Board of Education
Hastings Public Schools
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
Hastings High School Tuckpoint & Sealant
Commission No. 202189T

Dear Board of Education:

On Tuesday, October 10, 2023, bids were received from eight contractors for the Hastings High School Tuckpoint & Sealant project. The general scope of the project is to replace the existing sealant and control joints around the entirety of the high school, as well as to address minor masonry repairs.

It was a good bid day with high turnout from interested contractors. Please note that Dominionaire Contracting's bid contained substantial omissions and they have requested to withdraw their bid; after reviewing with District Administration, it is the recommendation to return Dominionaire Contracting's bid bond and award to the next lowest responsible bidder. The project's bid tabulation is attached for your review.

After having reviewed the bids, we recommend the contract be awarded to Right-Way Caulking, Inc., for the total amount of **$230,865.00**.

Upon Board approval, we will forward contracts to Right-Way Caulking, Inc. to allow them to begin the project.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosures

cc: Tammy Champa, ISD #200
Jen Seubert, ISD #200
Cameron Peterson, ISD #200
Sal Bagley, Wold
Scott McQueen, Wold

SS/N:/ISD_200/202189T/Admin/crsp/nov23

PROJECT NAME: **HASTINGS HIGH SCHOOL TUCKPOINT & SEALANT**

COMMISSION NO.: 202189T

DATE: 10/10/2023

BID TABULATION

WOLD ARCHITECTS AND ENGINEERS
332 MINNESOTA STREET, W2000
SAINT PAUL, MINNESOTA 55101
P: 651 227 7773 F: 651 223 5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:			REMARKS:
ADVANCED MASONRY RESTORATION 2939 YORKTON BOULEVARD ST PAUL, MINNESOTA 55117	1 OF 1	X	$239,800.00			
BUILDING RESTORATION CORPORATION 1920 OAKCREST AVENUE, SUITE #1 ROSEVILLE, MINNESOTA 55113	1 OF 1	X	$394,645.00			
DOMINIONAIRE CONTRACTING, INC. 262 98TH LANE NORTHWEST COON RAPIDS, MINNESOTA 55433	1 OF 1	X	$125,890.00			
INNOVATIVE MASONRY RESTORATION 16264 LAKESIDE AVENUE SOUTHEAST PRIOR LAKE, MINNESOTA 55372	1 OF 1	X	$283,000.00			
MIDLAND RESTORATION COMPANY PO BOX 247 FORT SCOTT, KANSAS 66701	1 OF 1	X	$288,000.00			
RESTORATION & CONSTRUCTION SERVICES 2340 197TH STREET EAST CLEARWATER, MINNESOTA 55320	1 OF 1	X	$422,000.00			

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:			REMARKS:
RIGHT-WAY CAULKING 1135 73RD AVENUE NORTHEAST FRIDLEY, MINNESOTA 55432	1 OF 1	X	$230,865.00			
WCS1 S2888 WAUMANDEE CREED ROAD FOUNTAIN CREEK, WISCONSIN 54629	0 OF 1	X	$306,800.00			

JOINT POWERS AGREEMENT FOR SMOKE FREE COHORT SERVICES BETWEEN THE COUNTY OF DAKOTA AND INDEPENDENT SCHOOL DISTRICT 200

This Joint Powers Agreement ("Agreement") is entered into by and between the County of Dakota, a political subdivision of the State of Minnesota, by and through its Department of Public Health, and Independent School District 200, 1000 West 11th St., Hastings, MN 55033 ("School District" or "Contractor"), by and through their respective governing bodies.

RECITALS

WHEREAS, the County and the School District are governmental units as that term is defined in Minn. Stat. §471.59;

WHEREAS, under Minn. Stat. §471.59, subd.1, two or more governmental units may enter into an agreement to cooperatively exercise any power common to the contracting Parties, and one of the participating governmental units may exercise one of its powers on behalf of the other governmental units;

WHEREAS, the County has received a grant of monies from the State of Minnesota acting through the Minnesota Department of Health Grant Project Agreement No. 183510 for implementation of the County's Statewide Health Improvement Program ("SHIP"), including smoke free cohort services;

WHEREAS, the County is permitted to provide services using its SHIP funds and the County has solicited and considered applications from entities for use of such funds; and

WHEREAS, the County has agreed to provide School District with smoke free cohort services outlined in Exhibit 2, Service Grid, using SHIP funds.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein, the County and School District hereby agree as follows:

1. Effective Date. This Agreement is dependent on the approval and execution of a contract between the County and Tobacco Free Alliance (TFA) to provide smoke free cohort services to the School District. To the extent such contract has been executed, the effective date of this Agreement shall be the date the last party executes this Agreement. County will provide a copy of its contract with TFA to School District upon request.

2. Purpose. The purpose of this Agreement is to for Dakota County, through its contract with Tobacco Free Alliance (TFA), to provide smoke free cohort services at School District locations. All services provided by the County and TFA are described in Exhibit 2, Service Grid.

3. School District obligations under State Contracts. The grant funds utilized to pay TFA for services it will provide School District hereunder are subject to the terms and conditions contained in both the Master Grant Contract between Dakota County and the State of Minnesota dated September 18, 2019, as may be periodically amended, and the SHIP Grant Project

Agreement between the Dakota County Community Health Board and the State of Minnesota dated October 1, 2020, as may be periodically amended, including amendments dated August 23, 2021 and October 18, 2022.("State Contracts"). School District agrees to comply with all terms and conditions contained in such contracts that are applicable to the County. County will provide copies of these contracts to School District upon request.

4. County Obligations. The County, through its contractual relationship with TFA, agrees to provide services to the School District described in Exhibit 2 from the Effective Date through 10/31/2025.

5. Authorized Representatives. The following named persons are designated as the Authorized Representatives of the parties for purposes of this Agreement. These persons have authority to bind the party they represent and to consent to modifications, except that the Authorized Representatives shall have only authority specifically granted by their respective governing boards. Notice required to be provided pursuant this Agreement shall be provided to the following named persons and addresses unless otherwise stated in this Agreement, or in a modification to this Agreement.

The County's Authorized Representative is:
Marti Fischbach, Community Services Director
Telephone: 651-554-5742
Email: Marti.Fischbach@co.dakota.mn.us

Jennifer Seubert, or his/her successor, has the responsibility to monitor the School District's performance pursuant to this Agreement and the authority to approve invoices submitted for reimbursement.

The School District's Authorized Representative is:
Jennifer Seubert, 1000 West 11th St., Hastings, MN 55033
Telephone: 651-480-7005
Email: jseubert@isd200.org

The parties shall provide written notification to each other of any change to the Authorized Representative. Such written notification shall be effective to change the designated liaison under this Agreement, without necessitating an amendment of this Agreement.

6. Assignment. The School District may neither assign nor transfer any rights or obligations under this Agreement without the prior consent of the County and a fully executed assignment agreement, executed by the County and the School District.

7. Indemnification. To the fullest extent permitted by law, School District agrees to indemnify the County, its officers, employees, agents, and others acting on its behalf and to hold them harmless and defend and protect them from and against any and all loss, damage, liability, cost and expense, specifically including reasonable attorneys' fees and other costs and expenses of defense, for any actions, claims or proceedings of any sort which are caused by any act or omission of School District, its officers, employees, agents, subcontractors, invitees, or any other person(s) or entity(ies) for whose acts or omissions School District may be legally responsible. Nothing herein shall be construed as a waiver by School District of any of the immunities or

limitations of liability to which it may be entitled pursuant to Minn. Stat. Ch. 466 or any other statute or law.

8. Insurance Terms. In order to protect itself and to protect the County under the indemnity provisions set forth above, School District shall, at its expense, procure and maintain policies of insurance covering the term of this Agreement. All retentions and deductibles under such policies shall be paid by the School District.

9. Audit. The School District shall maintain books, records, documents and other evidence pertaining to the costs or expenses associated with the work performed pursuant to this Agreement. Upon request the School District shall allow the County, Legislative Auditor or the State Auditor to inspect, audit, copy or abstract all of the books, records, papers or other documents relevant to this Agreement. The School District shall use generally accepted accounting principles in the maintenance of such books and records, and shall retain all of such books, records, documents and other evidence for a period of six (6) years from the date of the completion of the activities funded by this Agreement.

10. Data Practices. The School District agrees with respect to any data that it possesses regarding the Agreement to comply with all of the provisions of the Minnesota Government Data Practices Act contained in Minnesota Statutes Chapter 13, as the same may be amended from time to time.

11. Relationship of the Parties. Nothing contained in this Agreement is intended or should be construed as creating or establishing the relationship of co-partners or joint ventures between the County and the School District, nor shall the County be considered or deemed to be an agent, representative or employee of the School District in the performance of this Agreement. Personnel of the School District or other persons while engaging in the performance of this Agreement shall not be considered employees of the County and shall not be entitled to any compensation, rights or benefits of any kind whatsoever.

12. Governing Law, Jurisdiction and Venue. Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be with the appropriate state court with competent jurisdiction in Dakota County.

13. Compliance with Law. The School District agrees to conduct its work under this Agreement in compliance with all applicable provisions of federal, state, and local laws, ordinances, or regulations, and further agrees to comply with the Standard Assurances attached as Exhibit 1. The School District is responsible for obtaining and complying with all federal, state, or local permits, licenses, and authorizations necessary for performing the work.

14. Default and Remedies.

(a) Events of Default. The following shall, unless waived in writing by the County, constitute an event of default under this Agreement: If the School District fails to fully comply with any material provision, term, or condition contained in this Agreement.

(b) Notice of Event of Default and Opportunity to Cure. Upon the County's giving the School District written notice of an event of default, the School District shall have thirty (30) calendar days in which to cure such event of default, or such longer period of time as may be reasonably necessary so long as the School District is using its best efforts to cure and is making reasonable progress in curing such events of default (the "Cure Period"). In no event shall the Cure Period for any event of default exceed two (2) months. Within ten (10) calendar days after receipt of notice of an event of default, the School District shall propose in writing the actions that the School District proposes to take and the schedule required to cure the event of default.

(c) Remedies. Upon the School District's failure to cure an event of default within the Cure Period, the County may enforce any or all of the following remedies, as applicable:

(1) The County may refrain from disbursing the grant monies; provided, however, the County may make such a disbursement after the occurrence of an event of default without thereby waiving its rights and remedies hereunder.

(2) The County may enforce any additional remedies it may have in law or equity.

(3) The County may terminate this Agreement and its obligation to provide funds under this Agreement for cause by providing thirty (30) days' written notice to the School District. Such notice to terminate for cause shall specify the circumstances warranting termination of the Agreement. Cause shall be a material breach of this Agreement and any supplemental agreement or modification to this Agreement or an event of default. Notice of Termination shall be made by certified mail or personal delivery to the Authorized Representative of the other Party. For purposes of termination and default, all days are calendar days.

15. Non-Appropriation. Notwithstanding any provision of this Agreement to the contrary, this Agreement may be terminated immediately by the County in the event sufficient funds from the County, State, or Federal sources are not appropriated, obtained and continued at least the level relied on for the funding of this Agreement, and the non-appropriation of funds did not result from any act or bad faith on the part of the County.

16. Special Conditions. The School District understands and agrees that it will perform the work
contemplated by this Agreement in such a way as to comply with and enable the County to comply with all of the requirements imposed upon the County in the State Contracts, including but not limited to the following:

(a) Any publicity given to the activities occurring as a result of this Agreement, including notices, informational pamphlets, press releases, research, reports, signs and similar public notices shall identify that it is "Supported by the Statewide Health Improvement Partnership, Minnesota Department of Health and Dakota County Public Health Department" and shall not be released unless approved in writing by these entities' authorized representatives.

(b) The School District shall indemnify, save and hold the Department, its representatives and employees harmless from any and all claims or causes of action, including reasonable attorney fees incurred by the Department, arising from the performance of the activities

funded by this Agreement by the School District or its agents or employees.

(c) The School District, by executing this Agreement, grants to the Department a perpetual, irrevocable, no-fee right and license to make, have made, reproduce, modify, distribute, perform and otherwise use the Materials for any and all purposes, in all forms and manners that the Department, in its sole discretion, deems appropriate.

17. Exhibits. The following exhibits are attached to and incorporated within this Subgrant Agreement.

Exhibit 1: Standard Assurances;
Exhibit 2: Service Grid;

18. Waiver. If the County fails to enforce any provision of this Agreement, that failure shall not result in a waiver of the right to enforce the same or another provision of this Agreement.

19. Complete Agreement. This Agreement and Exhibits contain all negotiations and agreements between the County and the School District. Any amendment to this Agreement must be in writing and executed by the County and the School District. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party. In the event of a conflict between the terms of any Exhibit and the body of this Agreement, this Agreement shall control.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates indicated below.

Approved as to form: **COUNTY OF DAKOTA**

By:
Assistant County Attorney/Date
KS-23-151-16 Title:

Date:
Dakota County Contract _____
Dakota County BR 23-___

INDEPENDENT SCHOOL DISTRICT 200

School District Board
Resolution number/date:_____ By:

Title:

Date:

EXHIBIT 1
STANDARD ASSURANCES

1. **NON-DISCRIMINATION**. During the performance of this Contract, the Contractor shall not unlawfully discriminate against any employee or applicant for employment because the person is a member of a protected class under, and as defined by, federal law or Minnesota state law including, but not limited to, race, color, creed, religion, sex, gender, gender identity, pregnancy, national origin, disability, sexual orientation, age, familial status, marital status, veteran's status, or public assistance status. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without unlawful discrimination.. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices which set forth the provisions of this nondiscrimination clause.

The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, religion, sex, national origin, disability, sexual orientation, age, marital status, veteran's status, or public assistance status.

No funds received under this Contract shall be used to provide religious or sectarian training or services.

The Contractor shall comply with any applicable federal or state law regarding non-discrimination. The following list includes, but is not meant to limit, laws which may be applicable:

A. The Equal Employment Opportunity Act of 1972, as amended, 42 U.S.C. § 2000e *et seq*. which prohibits discrimination in employment because of race, color, religion, sex, or national origin.
B. Equal Employment Opportunity-Executive Order No.11246, 30 FR 12319, signed September 24, 1965, as amended, which is incorporated herein by reference, and prohibits discrimination by U.S. Government contractors and subcontractors because of race, color, religion, sex, or national origin.
C. The Rehabilitation Act of 1973, as amended, 29 U.S.C. § 701 *et seq*. and 45 C.F.R. 84.3 (J) and (K) implementing Sec. 504 of the Act which prohibits discrimination against qualified handicapped persons in the access to or participation in federally-funded services or employment.
D. The Age Discrimination in Employment Act of 1967, 29 U.S.C. § 621 *et seq*. as amended, and Minn. Stat. § 181.81, which generally prohibit discrimination because of age.
E. The Equal Pay Act of 1963, as amended, 29 U.S.C. § 206(d), which provides that an employer may not discriminate on the basis of sex by paying employees of different sexes differently for the same work.
F. Minn. Stat. Ch. 363A, as amended, which generally prohibits discrimination because of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, or age.
G. Minn. Stat. § 181.59 which prohibits discrimination against any person by reason of race, creed, or color in any state or political subdivision contract for materials, supplies, or construction. Violation of this section is a misdemeanor and any second or subsequent violation of these terms may be cause for forfeiture of all sums due under the Contract.
H. Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 through 12213, 47 U.S.C. §§ 225, 611, with regulations at 29 C.F.R. § 1630, which prohibits discrimination against qualified individuals on the basis of a disability in term, condition, or privilege of employment.
I. Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, *et seq.* and including 45 CFR Part 80, prohibits recipients, including their contractors and subcontractors, of federal financial assistance from discriminating on the basis of race, color or national origin which includes not discriminating against those persons with limited English proficiency.
J. The Pregnancy Discrimination Act of 1978, which amended Title VII of the Civil Rights Act of 1964, 42 U.S.C. §§ 2000e et seq which prohibits discrimination on the basis of pregnancy, childbirth, or related medical conditions.
K. Equal Protection of the Laws for Faith-based and Community Organizations-Executive Order No. 13279, signed December 12, 2002 and as amended May 3, 2018. Prohibits discrimination against grant seeking organizations on the basis of religion in the administration or distribution of federal financial assistance under social service programs, including grants and loans.

L. Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, with regulations at 41 C.F.R. Part 60-250, which prohibits discrimination in employment against protected veterans.

2. **DATA PRIVACY**. For purposes of this Contract, all data created, collected, received, stored, used, maintained, or disseminated by Contractor in the performance of this Contract are subject to the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, ("MGDPA") and the Minnesota Rules implementing the MGDPA. Contractor must comply with the MGDPA as if it were a governmental entity. The remedies in Minn. Stat. § 13.08 apply to the Contractor. Contractor does not have a duty to provide access to public data to a data requestor if the public data are available from the County, except as required by the terms of this Contract. If Contractor is a subrecipient of federal grant funds under this Contract, it will comply with the federal requirements for the safeguarding of protected personally identifiable information ("Protected PII") as required in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and the County Protected PII procedures, which are available upon request. Additionally, Contractor must comply with any other applicable laws on data privacy. All subcontracts shall contain the same or similar data practices compliance requirements.

3. **RECORDS DISCLOSURE/RETENTION**. Contractor's bonds, records, documents, papers, accounting procedures and practices, and other evidences relevant to this Contract are subject to the examination, duplication, transcription, and audit by the County and either the Legislative or State Auditor, pursuant to Minn. Stat. § 16C.05, subd. 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract. The Contractor agrees to maintain such evidences for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.

4. **WORKER HEALTH, SAFETY AND TRAINING**. Contractor shall be solely responsible for the health and safety of its employees in connection with the work performed under this Contract. Contractor shall make arrangements to ensure the health and safety of all subcontractors and other persons who may perform work in connection with this Contract. Contractor shall ensure all personnel of Contractor and subcontractors are properly trained and supervised and, when applicable, duly licensed or certified appropriate to the tasks engaged in under this Contract. Each Contractor shall comply with federal, state, and local occupational safety and health standards, regulations, and rules promulgated pursuant to the Occupational Health and Safety Act which are applicable to the work to be performed by Contractor.

5. **PROHIBITED TELLECOMMUNICATIONS EQUIPMENT/SERVICES.** If Contractor is a subrecipient of federal grant funds under this Contract, Contractor certifies that, consistent with Section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. 115-232 (Aug. 13, 2018) (the "Act"), and 2 CFR § 200.216, Contractor will not use funding covered by this Contract to procure or obtain, or to extend, renew, or enter into any contract to procure or obtain, any equipment, system, or service that uses "covered telecommunications equipment or services" (as that term is defined in Section 889 of the Act) as a substantial or essential component of any system or as critical technology as part of any system. Contractor will include this certification as a flow down clause in any agreement related to this Contract.

6. **CONTRACTOR GOOD STANDING.** If Contractor is not an individual, Contractor must be registered to do business in Minnesota with the Office of the Minnesota Secretary of State and shall maintain an active/in good standing status with the Office of the Minnesota Secretary of State, and shall notify County of any changes in status within five calendar days of such change. Business entities formed under the laws of a jurisdiction other than Minnesota must maintain a certificate of authority (foreign corporations, limited liability companies, limited partnerships, and limited liability limited partnerships), or a statement of foreign qualification (foreign limited liability partnerships), or a statement of partnership authority (general partnerships). *See* Minn. Stat. §§ 303.03 (corporations); 322C.0802 (limited liability companies); 321.0902 and 321.0907 (foreign limited partnership); 321.0102(7) (foreign limited liability limited partnerships); 323A.1102(a) (foreign limited liability partnership); 321.0902 and 321.0907 (foreign general partnerships).

7. **CONTRACTOR DEBARMENT, SUSPENSION, AND RESPONSIBILITY CERTIFICATION.** Federal Regulation 45 CFR 92.35 prohibits the State/Agency from purchasing goods or services with federal money from vendors who have been suspended or debarred by the federal government. Similarly, Minn. Stat. §

16C.03, subd. 2 provides the Commissioner of Administration with the authority to debar and suspend vendors who seek to contract with the State/Agency. Vendors may be suspended or debarred when it is determined, through a duly authorized hearing process, that they have abused the public trust in a serious manner.

By signing this Contract, the Contractor certifies that it and its principals* and employees:

A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from transacting business by or with any federal, state, or local governmental department or agency; and

B. Have not within a three (3) year period preceding this Contract: 1) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract; 2) violated any federal or state antitrust statutes; or 3) committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and

C. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity for: 1) commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction; 2) violating any federal or state antitrust statutes; or 3) committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and

D. Are not aware of any information and possess no knowledge that any subcontractor(s) that will perform work pursuant to this Contract are in violation of any of the certifications set forth above; and

E. Shall immediately give written notice to the Authorized Representative should Contractor come under investigation for allegations of fraud or a criminal offense in connection with obtaining, or performing a public (federal, state, or local government) transaction; violating any federal or state antitrust statutes; or committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.

*"Principals" for the purposes of this certification means officers; directors; owners; partners; and persons having primary management or supervisory responsibilities within a business entity (e.g. general manager; plant manager; head of a subsidiary, division, or business segment and similar positions).

8. **HEALTH DATA PRIVACY**. When applicable to the Contractor's duties under this Contract, the Contractor agrees to comply with the requirements of the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH), Minnesota Health Records Act, and any other applicable health data laws, rules, standards, and requirements in effect during the term of this Contract.

9. **APPEALS.** The Contractor shall assist the County in complying with the provisions of Minn. Stat. § 256.045, Administrative and Judicial Review of Human Services Matters, if applicable.

10. **REPORTING.** Contractor shall comply with the provisions of the "Child Abuse Reporting Act", Minn. Stat. § 626.556, as amended, and the "Vulnerable Adult Reporting Act", Minn. Stat. § 626.557, as amended, and any rules promulgated by the Minnesota Department of Human Services, implementing such Acts.

11. **PSYCHOTHERAPISTS.** Contractor has and shall continue to comply with the provisions of Minn. Stat. Ch. 604, as amended, with regard to any currently or formerly employed psychotherapists and/or applicants for psychotherapist positions.

12. **EXCLUDED MEDICAL ASSISTANCE PROVIDERS.** By signing this contract, Provider certifies that it is not excluded. 42 U.S.C. § 1397 *et seq*. (subch. XX) of the Social Security Act.

13. **MDHS THIRD-PARTY BENEFICIARY.** The following applies to contracts related to adult mental health services; see Minn. Stat. § 245.466, subd. 2. Contractor acknowledges and agrees that the Minnesota Department of Human Services is a third-party beneficiary and as a third-party beneficiary, is an affected party under this Contract. Contractor specifically acknowledges and agrees that the Minnesota Department of Human Services has standing to and may take any appropriate administrative action or sue Contractor for

any appropriate relief in law or equity, including, but not limited to, rescission, damages, or specific performance of all or any part of the Contract between the County Board and Contractor. Contractor specifically acknowledges that the County Board and the Minnesota Department of Human Services are entitled to and may recover from Contractor reasonable attorneys' fees and costs and disbursements associated with any action taken under this paragraph that is successfully maintained. This provision shall not be construed to limit the rights of any party to the Contract or any other third

14. party beneficiary, nor shall it be construed as a waiver of immunity under the Eleventh Amendment to the United States Constitution or any other waiver of immunity. (Minn. Stat. § 245.466, subd. 3; Minn. R. 9525.1870, subp. 2).

Directions for Online Access to Excluded Providers To ensure compliance with this regulation, identification of excluded entities and individuals can be found on the Office of Inspector General (OIG) website at https://oig.hhs.gov/exclusions/exclusions_list.asp

Attycv/Exh SA (Rev. 1-23)

EXHIBIT 2 –

Service Grid

Dakota County's Statewide Health Improvement Partnership (SHIP) workplan with Tobacco Free Alliance

Work Plan One: School policy and TA support to DCPH Liaison and staff		
Time Frame: 11/23-10/24	**Contractor Activities**	**Desired Outcome**
1. Work in collaboration with DCPH staff to: • Assess school district policies regulating the use and possession of commercial tobacco products, including discipline policies in the school district. • Identify needs and interest in updating tobacco-related discipline policies to include non-punitive alternatives to suspension. Activities, with interested student input and engagement from schools identified below, may include: • Meet with school staff (social workers, nurses, school safety officers) within district to identify needs and gaps. • Provide cessation resources to school nurses for students AND staff. • Educate school board and/or district wellness committees on best practices for this issue including alternatives to suspension • Work with school district to update tobacco-related discipline policy to include non-punitive alternative penalties. 2. Provide TA as needed on tobacco-related PSE change options support as agreed upon between Dakota County and TFA.		Dakota County school district policies have been reviewed and assessed. At least 2 educational presentations have been conducted on best practice non-punitive alternatives to suspension. Identified and suggested activities in need of updated policies to assess interest in creating non-punitive alternatives. Assist with updating its tobacco-related discipline policy; regular meetings were held with district decision makers to determine specific needs, strategies and goals; non-punitive alternative penalty best practice language, as identified by Public Health Law Center, was provided; and education and policy awareness was provided to the district community.

Work Plan Two: Vaping prevention efforts at Hastings Middle School		
Time frame	**Contractor Activities**	**Desired Outcome**
11/23-10/24	Create official programming with Hastings Middle School based on the engagement done in the previous year.	Hastings Middle School starts a TFS club or conducts youth-led tobacco prevention activities by Oct 31, 2024.
11/23	Identify school staff person at Hastings Middle School (e.g., health teacher, school counselor) to serve as school group leader.	Heather Maier, Family and Consumer Science teacher, has agreed to serve as school group leader.
11/23-10/24	Work with identified students and staff person to discuss needs and ideas, and work together to inform direction of the work, timeline, and activities to set the stage for PSE change opportunities. Youth leaders will be engaged in all aspects of creating the work including issue identification and goal setting, problem solving, and shared decision making as part of infrastructure building.	Group has identified needs and ideas and has created a roadmap to inform direction of work, timeline, and activities for tobacco prevention education and tobacco prevention PSE change. Meeting times and dates have been established. (We are in the process of confirming the following: Heather meeting with the students once a month during advisory time and TFA coming to meet with students once a month after school.) Activities are identified and dates for tobacco prevention presentations and educational opportunities confirmed.
11/23-6/24	• Train group on TFA's vaping prevention workshop "Unpacking Myths and Facts around Vaping*".* • Students will provide feedback and suggestions to TFA's vaping prevention workshop *"Unpacking Myths and Facts around Vaping",* so the workshop remains fresh, relevant, and interesting to a middle school audience. • Engage students to conduct PSE change activities as identified by the students. Activities may include: ○ co-facilitate TFA vaping prevention training to younger peers ○ Identify and complete tobacco prevention activities	Students are trained on vaping prevention workshop. Students have conducted at least one prevention education activity. Students have conducted at least two school or community level PSE change activities.

	geared to an audience of their peers (e.g., creating social media posts, in-school events, videos, etc.). ○ Implement additional community education activities focusing on commercial tobacco prevention (e.g. youth e-cigarette epidemic, menthol/flavored tobacco harms, culturally appropriate cessation resources. ○ Support family engagement around this topic (at a conference night or otherwise). ○ Meeting with decision makers, writing letters to the editor, and letters of support on ending the sale of flavored tobacco products, smoke-free parks, and other best practice policy opportunities.	
8/24 -10/24	Planning for 2024-25 school year	

BRIDGE TO SUCCESS

Hastings Public Schools
INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597
Phone (651) 480-7000
Fax (651) 480-7004

To: School Board Members

From: Brittney Hirschauer, Director of Nutrition Services

Date: November 8, 2023

Re: Milk & Dairy Products Request for Proposal Award

BACKGROUND:

On Wednesday November 8, 2023 the District received two (2) proposals to provide Milk & Dairy Products for the remainder of 2023-2024 school year.

Below is a summary of the recommended proposal.

RECOMMENDED RESOLUTION:

BE IT RESOLVED by the School Board of School District 200 to approve the proposal from Prairie Farms to provide Milk & Dairy Products for January –June 2024 on behalf of District 200.

Current Pricing September- December 2023:	**New pricing January – June 2023:**
1% Carton $.4130	1% Carton $.3185
Choc 1% $.3772	Choc 1% $.3418

Hastings Public Schools
INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597
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BRIDGE TO SUCCESS

To: School Board Members

From: Brittney Hirschauer, Director of Nutrition Services

Date: November 8, 2023

Re: Milk & Dairy Products Request for Proposal Award

BACKGROUND:

On Wednesday November 8, 2023 the District received two (2) proposals to provide Milk & Dairy Products for the remainder of 2023-2024 school years.

Attached are the submitted request for proposal and pricing spreadsheets.

RECOMMENDED RESOLUTION:

BE IT RESOLVED by the School Board of School District 200 to approve the proposal from Prairie Farms to provide Milk & Dairy Products for January –June 2024 on behalf of District 200.

Signature Ron McNamara Date 11-8-23

The following documents must be submitted for a complete bid package:

✓ **Form A – Bid Document Signature Page**

✓ **Form B – Pricing Information**

✓ **Form C – USDA Certification Requirement**

✓ **Nutrition Documentation for All Products Bid**

✓ **Proposed Method of Documentation for Escalation/De-Escalation Pricing**

Hastings
Independent School District #200
1000 West 11th St
Hastings, Minnesota 55033
2023-2025
Milk and Dairy Products Bid: Form A

School Board
Independent School District #200
Hastings, MN 55033

Pursuant to your call for bids as advertised, and in accordance with the specifications and instructions to bidders pertaining hereto, the undersigned offers to furnish all items upon which prices are quoted at the price set for each item. It is understood that the right is reserved by the district to accept or reject and all proposals and to make arrangements in the best interest of the district.

I, the undersigned, hereby certify that I am a duly authorized agent to submit this Proposal for consideration and acknowledge that all 19 total pages of the Proposal document have been received and agree to the terms contained therein.

Receipt of the following Addenda/Amendments to the Proposal Documents and their costs being incorporated in the Proposal is acknowledged:

Addenda No._____ Received _____ (date)

Addenda No._____ Received _____ (date)

Addenda No._____ Received _____ (date)

SUBMITTED BY:

FIRM NAME Prairie Farms

SIGNATURE Ron McNamara

TITLE Assistant Sales Manager

ADDRESS 1930 Wooddale Drive, Woodbury, MN 55125

TELEPHONE 651-501-3470 EMAIL: Ron_McNamara@prairiefarms.com

DATE 11-8-23

CONTRACT SECTION VI – INFORMATION TO BE FURNISHED BY BIDDER
Independent School District #200
Milk and Dairy Products Bid: Form B

November 2023 Prices

Item	Size	Unit	Total Estimated Annual Usage 2022-2023	Firm Bid Pricing for 2023-2025	Escalating De-Escalating Base Bid 2023-2025
White Skim	1/2 pint	Each	500	N/A	.3029
White 1%	1/2 pint	Each	58370		.3185
Chocolate ~~Skim~~ 1%	1/2 pint	Each	272,326		.3418
Chocolate ~~Skim~~ (shelf stable) 1%	1/2 pint	Each	0		.64
Vanilla Skim (shelf stable)	1/2 pint	Each	0		NA
Lactose Free ~~Skim~~ (shelf stable) 1%	1/2 pint	Each	1350		.79
White Whole	½ gallon	Each	0		2.59
White Skim	1 gallon	Each	0		3.79
White 1%	1 gallon	Each	75		3.97
White 2%	1 gallon	Each	0		4.05
Chocolate ~~Skim~~ 1%	1 gallon	Each	0		4.85
Cottage Cheese 2%	5#	Each	0		11.44
Yogurt, Vanilla 2 4oz ~~5#~~		Each	0		2.79

Requesting pricing based on raw milk price CWT only from ~~April 2021~~ Nov 23 for fair comparisons. Specify proposed method of documentation for escalation/de-escalation dollar amount for items per dollar amount of change in milk price CWT below or attach separate sheet.

Company: Prairie Farms

Signature: Ron McNamara Date: 11-8-23

Name (Print): Ron McNamara Title: Assistant Sales Manager

Milk and Dairy Products Bid: Form C

U.S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency with which this transaction originated.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON PREVIOUS PAGE-18)

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Organization Name Prairie Farms

PR/Award Number or Project Name _____

Name(s) and Title(s) of Authorized Representative(s):

Ron McNamara Assistant Sales Manager

_____

Signature Ron McNamara Date 11-8-23

Milk Escalator / De-Escalator Pricing Clause

The pricing quoted is based on the current month's (NOVEMBER 2023) Federal Milk Marketing Order for Class I Skim and Class I Butterfat. This pricing is subject to change as the cost of raw milk changes each month according to the USDA Federal Milk Market Price Announcements and changes in over order premium charges.

The cost of milk fluctuates up and down each month based on the cost changes in raw milk. Changes are based on UMMA announced class 1 Skim and Class 1 announced butterfat. Calculations to four decimal places.

- ½ pint whole = ([(Skim change*8.3205)/100] +[(Butterfat change *0.2795)/16
- ½ pint 2% = ([(Skim change*8.4476)/100] +[(Butterfat change *0.1724)/16
- ½ pint 1% = ([(Skim change*8.5338)/100] +[(Butterfat change *0.0862)/16
- ½ pint Skim= ([(Skim change*8.61274/100] +[(Butterfat change *0.01726)/16

Prices will also be adjusted up or down based on cost changes in packaging, ingredients, labor, fuel, juice concentrate, re-sale products, and any other manufacturing and distribution related expenses. Supporting documentation will be supplied upon request.

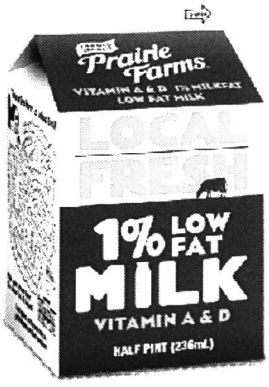
FORCE MAJEURE
If either party's failure to comply with any obligation arising under this Agreement results from acts of God, governmental Laws, rules, regulations or order, strikes or other labor trouble, shortage of or inability to obtain raw materials, fuels power or transportation, or any other case beyond the reasonable control of the affected party (any of the foregoing, collectively "Force Majeure", such failure shall not be a breach of this Agreement or create any liability for damages.

All price changes will become effective on the 1st day of the month following the price announcement.

Thank you for the opportunity to bid on your business.

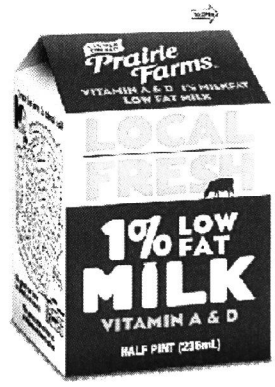
Sincerely,

Ron McNamara
Assistant Area Sales Manager
Prairie Farms Dairy Woodbury



Product Specifications

Prairie Farms
1% Lowfat Milk Half Pint - Case
Grade A - Pasteurized - Homogenized
Vitamin A & D



Product Code	4752
Product	Prairie Farms 1% Lowfat Milk
Size	8 oz.
UPC Code	0 72730 23602 8
Case Pack	50
Case Weight	29.18 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts	Amount/Serving	%DV*	Amount/Serving	%DV*
Serving Size 1 Carton	**Total Fat** 2.5g	3%	**Total Carb.** 11g	4%
	Saturated Fat 1.5g	8%	**Fiber** 0g	0%
	Trans Fat 0g		**Total Sugars** 11g	
Calories per serving	**Cholesterol** 15mg	5%	Includes 0g Added Sugars	0%
100	**Sodium** 120mg	5%	**Protein** 8g	16%

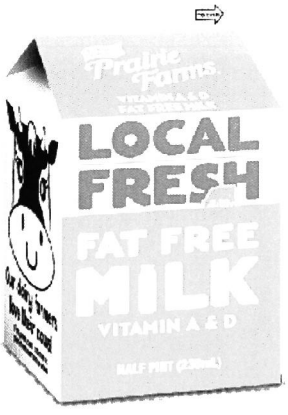
* Percent Daily Values (DV) are based on a 2,000 calorie diet.

Vitamin D 10% - Calcium 20% - Iron 0% - Potassium 8% - Vitamin A 15%

Ingredients:
Lowfat Milk, Vitamin A Palmitate and Vitamin D_3

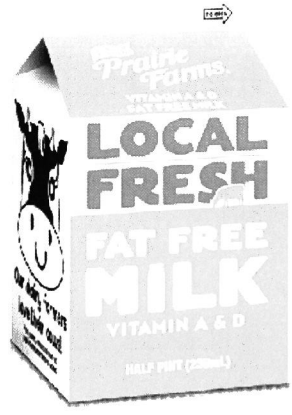
Contains:
Milk

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Product Specifications

Prairie Farms
Fat Free Milk Half Pint - Case
Grade A - Pasteurized - Homogenized
Vitamin A & D



Product Code	5404
Product	Prairie Farms Fat Free Milk
Size	8 oz.
UPC Code	0 72730 23608 0
Case Pack	50
Case Weight	28.17
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts	Amount/Serving	%DV*	Amount/Serving	%DV*
Serving Size 1 Carton	**Total Fat** 0g	0%	**Total Carb.** 11g	4%
	Saturated Fat 0g	0%	**Fiber** 0g	0%
	Trans Fat 0g		**Total Sugars** 11g	
Calories per serving	**Cholesterol** 5mg	2%	Includes 0g Added Sugars	0%
80	**Sodium** 120mg	5%	**Protein** 8g	16%

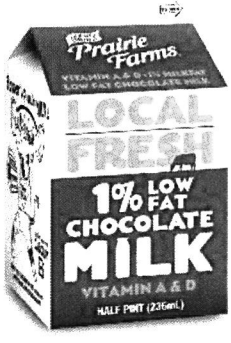
* Percent Daily Values (DV) are based on a 2,000 calorie diet.

Vitamin D 10% - Calcium 25% - Iron 0% - Potassium 8% - Vitamin A 15%

Ingredients:
Fat Free Milk, Vitamin A Palmitate and Vitamin D_3

Contains:
Milk

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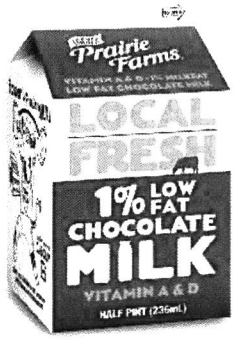


Product Specifications

Prairie Farms 1% Lowfat Chocolate Milk

Half Pint - Case

Grade A - Pasteurized - Homogenized
Vitamin A & D



Product Code	1555
Product	Prairie Farms 1% Lowfat Chocolate Milk
Size	8 oz.
UPC Code	0 72730 26616 2
Case Pack	50
Case Weight	28.48 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts	Amount/Serving	%DV*	Amount/Serving	%DV*
Serving Size 1 Cup (236mL)	**Total Fat** 2.5g	3%	**Total Carb.** 20g	7%
	Saturated Fat 1.5g	8%	**Dietary Fiber** 0g	0%
	Trans Fat 0g		**Total Sugars** 18g	
Calories per serving	**Cholesterol** 10mg	3%	**Incl 6g Added Sugars**	12%
130	**Sodium** 190mg	8%	**Protein** 8g	16%

* Percent Daily Values (DV) a
based on a 2,000 calorie diet.

Vitamin D 15% - Calcium 20% - Iron 2%

Potassium 8% - Vitamin A 20%

Ingredients:
Lowfat Milk, Sugar, Cornstarch, Cocoa, Alkalized Cocoa, Salt, Carrageenan, Natural Flavor, Vitamin A Palmitate and Vitamin D_3

Contains:
Milk

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FARMER OWNED Prairie Farms®

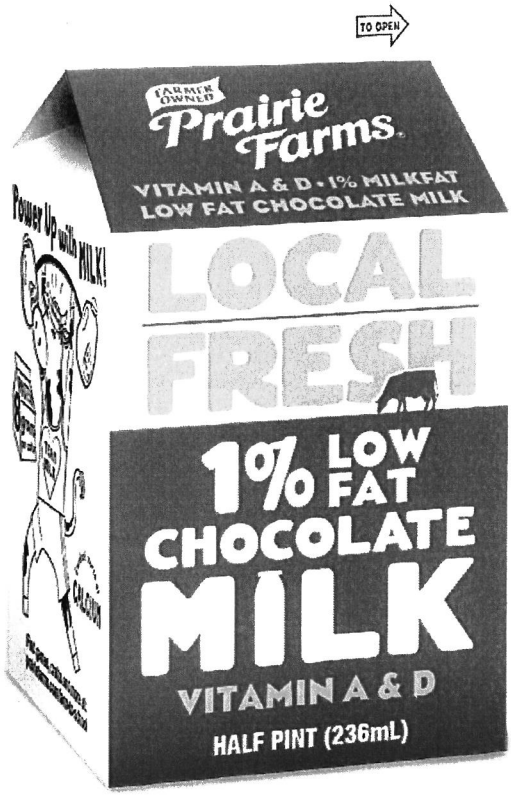
Our Farm-to-School Commitment

Your Success is Our Priority

Our dairy farmers have proudly provided students with milk's 13 essential nutrients since President Harry Truman signed the Richard B. Russell National School Lunch Act into law in 1946. Even though the NSLP has changed throughout the years, one fact has remained constant – **Prairie Farms has provided healthy, nutritious milk for students without interruption.**

USDA is again proposing changes to school nutrition standards, including added sugar limits for flavored milk. Our approach to integrating the ever-changing standards will be the same as we have done with exceptional success since 1946. This means we are committed to making it easy for schools to meet USDA meal pattern requirements for flavored milk.

Like our school nutrition partners, we believe all K-12 students should have access to flavored milk. Students prefer 1% Lowfat Chocolate Milk, and we are committed to providing a new formula with 10 grams or less of added sugar well ahead of the proposed mandatory implementation in school year 2025-2026.





Making the Farm-to-School Connection

An astounding fact is that most people are three to five generations removed from a farm. Because of this, our farm families are on a mission to make sure students understand milk's journey from farm to school.

Each year, we open our farms to thousands of students for an authentic look at dairy farm life. Our dairy farmers address common topics like animal welfare and sustainability. Visitors leave with an understanding of the commitment it takes to keep milk flowing from farms to schools – often within 48 hours.

Thank you for supporting local dairy farmers.



FARMER OWNED Prairie Farms®

Our Farm-to-School Commitment

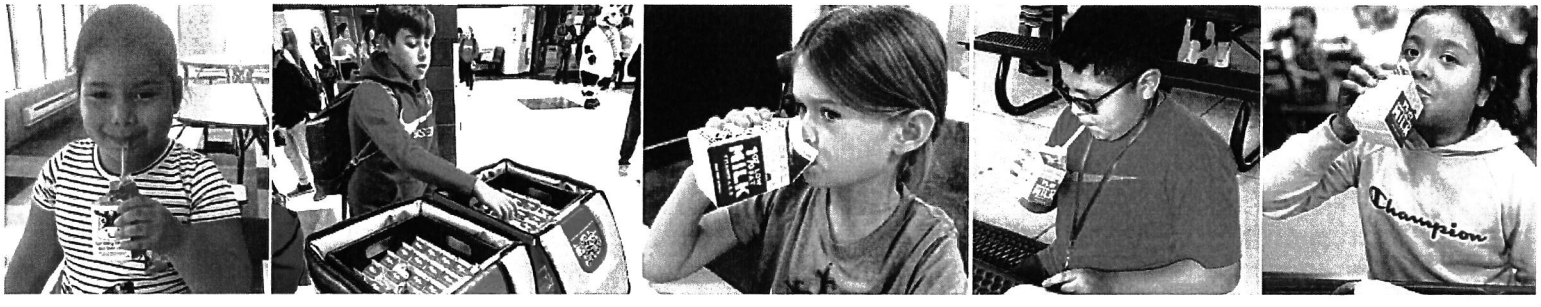


Our school nutrition partners are champions of fueling students with the benefits of 100% REAL Milk. We are proud to support their hard work by providing a wide variety of plain and flavored milk. After all, good nutrition is crucial to student success.

Milk Makes the Grade



- **13 essential nutrients,** including high-quality protein, calcium, phosphorous, vitamin D, and potassium
- **3 of the 4 nutrients of concern,** as identified by the Dietary Guidelines for Americans
- **Number one source of protein,** vitamin D, calcium, and potassium in the diets of children ages 2-18
- **Better bone health** and lower risk for type 2 Diabetes and cardiovascular disease
- **Flavored milk contributes just 4% of added sugars in the diets of children 2-18 years,** while unflavored milk contains no added sugars
- **Children who drink flavored milk** consume more milk and have significantly higher intakes of vitamin D, calcium, potassium, and other nutrients



Our Farm-to-Table Values



From our farm families to the team members who operate our manufacturing facilities and deliver our products, we all have one thing in common...

A Passion for Doing our Part to Help Feed American Families.

600+
Farm Families in America's Heartland

Farmer Owned • Locally Produced • Since 1938 • Prairiefarms.com

FARMER OWNED

Prairie Farms®



Product Specifications



Prairie Farms 1% Lowfat Lactose Free Milk Half Pint - Corrugated

Ultra Pasteurized - Vitamin A & D - SHELF STABLE

(no refrigeration required)

Product Code	**34518**
Product	Prairie Farms 1% Lactose Free Milk
Size	8 oz.
UPC Code	0 72730 23228 0
Case Pack	27
Case Weight	16.2 lbs
Case Cube	0.2847
Tie/Tier	14 x 10
Case Pallet	140
Case Dimensions	15.31 x 7.56 x 4.25
Shelf Life	365 Days (7 days after opened)

Nutrition Facts

4 servings per container

Serving size 1 cup (236mL)

Amount per serving

Calories 100

	% Daily Value*
Total Fat 2.5g	**3%**
Saturated Fat 1.5g	**8%**
Trans Fat 0g	
Cholesterol 10mg	**4%**
Sodium 105mg	**5%**
Total Carbohydrate 12g	**4%**
Dietary Fiber 0g	**0%**
Total Sugars 12g	
Includes 0g Added Sugars	**0%**
Protein 8g	
Vitamin D 2.5mcg	10%
Calcium 300mg	25%
Iron 0mg	0%
Potassium 320mg	6%
Vitamin A 150mcg RAE	15%

*The % Daily Value (DV) tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.



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Is Feeding *On-the-Go* Students Challenging?

Problem solved... no matter how you pour it. Guaranteed.



100% REAL MILK

Easy Storage • No Refrigeration Required

Give your students the milk they love anytime, anywhere. No need to chill until you're ready to serve.

- Field Trips
- Sporting Events
- After School Snacks
- Backpack Programs
- Summer Pickup Programs
- Unexpected School Closures
- Endless Possibilities!

Our **100% REAL MOO-licious Milk** is a simple way to fuel your student's day. Each half pint carton contains *13 essential nutrients*, including:

- Calcium
- Protein
- Vitamin A
- Vitamin D
- Potassium
- Riboflavin

ORDER TODAY!

Order today, and we'll *guarantee the sale!

That's right, order a minimum of 240 cases, and we will offer credit for any remaining inventory at the end of the School Year 2024.

*The guarantee is contingent on the original 240 cases preordered. Contact your sales representative for more information.

Delivering the BEST Variety of MOO-licious Milk



Serving 100% REAL MILK Has Never Been Easier

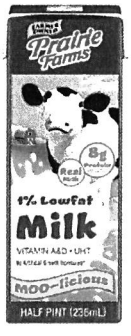
Fluid milk is a required component for reimbursable meals in **Child Nutrition Programs.** No matter what type of program your school offers, Prairie Farms' latest packaging technology can help you get milk where it needs to be.

With ultra-high temperature (UHT) pasteurization and unique packaging, unopened milk cartons maintain quality for several months without refrigeration. Once opened, the milk must be refrigerated and used within 7 days.

TIP: *Stock up and your program will be prepared for any occasion!*

100% REAL MILK is a great fit for your school.

- **8g** Protein
- **25%** Calcium DV
- **10%** Vitamin D DV
- **REAL** Cocoa in Chocolate Milk
- **NO** Artificial Growth Hormones
- **NO** Artificial Colors, Sweeteners, or Flavors



1% Lowfat Milk
Product Code# 34520

0 72730 23614 1



1% Lowfat Chocolate Milk
Product Code# 34519

0 72730 26643 8



1% Lactose Free Lowfat Milk
Product Code# 34518

0 72730 23228 0

	UPC Code	Product Code	Size	Unit/Case	Description	Cs/Pallet
Unit	0-72730-23614-1	34520	Hpt	27	1% Lowfat Milk, UHT	120
Unit	0-72730-26643-8	34519	Hpt	27	1% Lowfat Chocolate Milk, UHT	120
Unit	0-72730-23228-0	34518	Hpt	27	1% Lactose Free Lowfat Milk, UHT	120

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Product Specifications



Prairie Farms
Whole Milk Half Gallon - Case

Vitamin D - Grade A

Pasteurized - Homogenized



Product Code	1092
Product	Prairie Farms Whole Milk
Size	Half Gallon
UPC Code	0 72730 21202 2
Case Pack	9
Case Weight	40.7 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts

servings per container

Serving size **1 Cup (240 ml)**

Amount per serving

Calories **150**

	% Daily Value*
Total Fat 8g	**10%**
Saturated Fat 5g	**25%**
Trans Fat 0g	
Cholesterol 35mg	**12%**
Sodium 120mg	**5%**
Total Carbohydrate 11g	**4%**
Dietary Fiber 0g	**0%**
Total Sugars 11g	
Includes 0g Added Sugars	**0%**
Protein 8g	16%
Vitamin D 2.5mcg	15%
Calcium 290mg	20%
Iron 0.1mg	0%
Potassium 340mg	8%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Ingredients:
Milk, Vitamin D_3

Contains:

Product Specifications





Prairie Farms
2% Reduced Fat Milk Gallon - Case

Vitamin A & D - Grade A

Pasteurized - Homogenized

Product Code	**1229**
Product	Prairie Farms 2% Reduced FatMilk
Size	Gallon
UPC Code	0 72730 22110 9
Case Pack	4
Case Weight	36.5 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts

servings per container

Serving size **1 Cup (240 ml)**

Amount per serving

Calories **120**

	% Daily Value*
Total Fat 5g	**6%**
Saturated Fat 3.5g	**18%**
Trans Fat 0g	
Cholesterol 20mg	**7%**
Sodium 120mg	**5%**
Total Carbohydrate 11g	**4%**
Dietary Fiber 0g	**0%**
Total Sugars 11g	
Includes 0g Added Sugars	**0%**
Protein 8g	16%
Vitamin D 2.5mcg	15%
Calcium 300mg	25%
Iron 0mg	0%
Potassium 350mg	8%
Vitamin A 150mcg	15%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Ingredients:

Reduced Fat Milk, Vitamin A Palmitate and Vitamn D_3

Product Specifications





Prairie Farms
1% Lowfat Milk Gallon - Case

Vitamin A & D - Grade A

Pasteurized - Homogenized

Product Code	**1350**
Product	Prairie Farms 1% Lowfat Milk
Size	Gallon
UPC Code	0 72730 23110 8
Case Pack	4
Case Weight	36.5 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts

servings per container

Serving size **1 Cup (240 ml)**

Amount per serving

Calories **100**

	% Daily Value*
Total Fat 2.5g	**3%**
Saturated Fat 1.5g	**8%**
Trans Fat 0g	
Cholesterol 15mg	**5%**
Sodium 120mg	**5%**
Total Carbohydrate 11g	**4%**
Dietary Fiber 0g	**0%**
Total Sugars 11g	
Includes 0g Added Sugars	**0%**
Protein 8g	16%
Vitamin D 2.5mcg	15%
Calcium 300mg	25%
Iron 0.1mg	0%
Potassium 370mg	8%
Vitamin A 150mcg	15%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Ingredients:
Lowfat Milk, Vitamin A Palmitate and Vitamn D_3

Contains:
Milk



Product Specifications



Prairie Farms
Fat Free Milk Gallon - Case

Vitamin A & D - Grade A

Pasteurized - Homogenized

Product Code	1421
Product	Prairie Farms Fat Free Milk
Size	Gallon
UPC Code	0 72730 23117 7
Case Pack	4
Case Weight	36.5 lbs
Case Cube	1.076
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts

servings per container

Serving size **1 Cup (240 ml)**

Amount per serving

Calories **80**

	% Daily Value*
Total Fat 0g	**0%**
Saturated Fat 0g	**0%**
Trans Fat 0g	
Cholesterol 5mg	**2%**
Sodium 120mg	**5%**
Total Carbohydrate 11g	**4%**
Dietary Fiber 0g	**0%**
Total Sugars 11g	
Includes 0g Added Sugars	**0%**
Protein 8g	16%
Vitamin D 2.5mcg	15%
Calcium 300mg	25%
Iron 0.1mg	0%
Potassium 360mg	8%
Vitamin A 150mcg	15%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice

Ingredients:
Fat Free Milk, Vitamin A Palmitate and Vitamn D_3

Contains:
Milk

FARMER OWNED Prairie Farms

Product Specifications



Prairie Farms
1% Chocolate Milk Gallon - Case
Vitamin A & D - 1% Milkfat
Grade A - Pasteurized - Homogenized



Product Code	4994
Product	Prairie Farms 1% Chocolate Milk
Size	Gallon
UPC Code	0 72730 26126 6
Case Pack	4
Case Weight	36.5 lbs
Case Cube	1.0758
Tie/Tier	9 x 5
Case Pallet	45
Case Dimensions	13 x 13 x 11
Shelf Life	20 Days

Nutrition Facts

servings per container

Serving size **1 Cup (240 ml)**

Amount per serving

Calories **150**

	% Daily Value*
Total Fat 2.5g	3%
Saturated Fat 1.5g	8%
Trans Fat 0g	
Cholesterol 10mg	3%
Sodium 230mg	10%
Total Carbohydrate 24g	9%
Dietary Fiber 0g	0%
Total Sugars 22g	
Includes 11g Added Sugars	22%
Protein 8g	16%
Vitamin D 2.5mcg	15%
Calcium 280mg	20%
Iron 0.2mg	2%
Potassium 350mg	8%
Vitamin A 170mcg	20%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

INGREDIENTS: Lowfat Milk, Sugar, Corn Starch, Cocoa, Alkalized Cocoa, Salt, Carrageenan, Natural Flavor, Vitamin A Palmitate and Vitamin D3.

Contains Milk.

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Product Specifications

Prairie Farms Cottage Cheese Lowfat - 5 lb.

2% Milkfat - Small Curd - Grade A

Product Code	33460
Product	Prairie Farms Cottage Cheese Lowfat
Size	5 lb.
UPC Code	0 72730 31311 8
GTIN Code	500 72730 31311 3
Case Pack	2 / 5 lbs.
Case Weight	10.65 lbs.
Case Cube	0.3935
Tie/Tier	24 x 6
Case Pallet	144
Case Dimensions	6 x 12 x 8.25
Shelf Life	40 Days

Ingredients: Fat Free Milk, Milk, Nonfat Dry Milk, Lactose, Salt, Cream, Stabilizer (Guar Gum, Mono and Diglycerides, Xanthan Gum, Carrageenan, Carob Bean Gum), Citric Acid, Carbon Dioxide and Potassium Sorbate (Maintain Freshness), Vitamin A Palmitate and Cheese Cultures.

Nutrition Facts

Serving size **1/2 cup (114 mL)**

Amount per serving

Calories **90**

	% Daily Value*
Total Fat 2.5g	3%
Saturated Fat 1.5g	8%
Trans Fat 0g	
Cholesterol 15mg	5%
Sodium 490mg	21%
Total Carbohydrate 5g	2%
Dietary Fiber 0g	0%
Total Sugars 5g	
Includes 1g Added Sugars	2%
Protein 12g	24%
Vitamin D 0mcg	0%
Calcium 100mg	8%
Iron 0.1mg	0%
Potassium 160mg	4%
Vitamin A 60mcg	6%

*The % Daily Value (DV) tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Product Specifications



Prairie Farms

Vanilla Lowfat Yogurt - 24 oz



Product Code	**24837**
Product	Prairie Farms Vanilla Lowfat Yogurt
Size	24 oz.
UPC Code	0 72730 34501 0
Case Pack	12
Case Weight	19 lbs.
Case Cube	1.0758
Tie/Tier	9 x 6
Case Pallet	54
Case Dimensions	13 x 13 x 11
Shelf Life	60 Days

Nutrition Facts

4 servings per container
Serving size **6 oz (170g)**

Amount per serving
Calories **130**

	% Daily Value*
Total Fat 1 5g	**2%**
Saturated Fat 1g	**5%**
Trans Fat 0g	
Cholesterol 10mg	**3%**
Sodium 85mg	**4%**
Total Carbohydrate 24g	**9%**
Dietary Fiber 0g	**0%**
Total Sugars 18g	
Includes 12g Added Sugars	**24%**
Protein 5g	
Vitamin D 5.4mcg	25%
Calcium 170mg	15%
Iron 0.1mg	0%
Potassium 240mg	6%
Vitamin A 370mcg	40%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice

INGREDIENTS: Cultured Milk and Skim Milk, Sugar, Natural Flavors, Carob Bean Gum, Lemon Juice, Modified Cornstarch, Carrageenan, Pectin, Vitamin A Palmitate and Vitamin D3.

Contains Milk.

Gluten-Free

AT A GLANCE

CHILD NUTRITION PROGRAMS:
Transitional Standards for Milk, Whole Grains, and Sodium Final Rule

THE ISSUE

School nutrition professionals have worked tirelessly throughout the pandemic to feed children in their communities. USDA is committed to providing them the support they need to successfully operate the school meal programs. The Child Nutrition Programs: Transitional Standards for Milk, Whole Grains, and Sodium Final Rule will serve as a bridge to transition from where we are now to where we're going – helping schools build back from the uncertainty caused by both the pandemic and several legislative and administrative changes over the past several years so they can continue to provide kids with high-quality, nutritious meals that support their health and development.



THE BACKGROUND

In 2012, USDA updated school meal requirements, including revising nutrition standards to reflect the most recent Dietary Guidelines for Americans (DGAs) at that time. This included increasing fruits, vegetables, and whole grains; adjusting requirements for milk; reducing sodium; and setting calorie standards.

Many schools implemented the updated nutrition standards very successfully. Kids' Healthy Eating Index scores – a measure of how closely diets reflect the DGAs – jumped, and research showed children received their healthiest meals of the day at school.

However, legislative and administrative actions delayed full implementation of the requirements for milk, whole grains, and sodium. Further, the pandemic caused major disruptions to the school meal programs, while highlighting the critical role schools play in ensuring kids are well fed.

USDA is an equal opportunity provider, employer, and lender.

USDA Food and Nutrition Service
U.S. DEPARTMENT OF AGRICULTURE

AT A GLANCE

CHILD NUTRITION PROGRAMS:
Transitional Standards for Milk, Whole Grains, and Sodium Final Rule

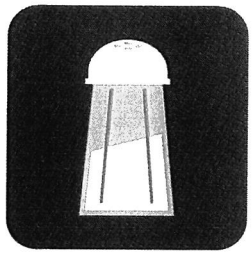
This new rule establishes standards for milk, whole grains, and sodium for school years 2022-2023 and 2023-2024 to give schools time to transition in the short term. Meanwhile, USDA is working to develop long-term nutrition standards - based on the newest DGA and extensive input from a wide range of partners - that will work for schools, families, and industry alike. USDA expects to publish a proposed rule on the updated standards in fall 2022.

SUMMARY OF CHANGES



MILK

Schools and child care providers may offer flavored, low-fat milk (1%) in addition to unflavored, low-fat milk and flavored or unflavored nonfat milk[1].



SODIUM

The weekly sodium limit for school lunch and breakfast will remain at the current level, known as Target 1, for school year 2022-2023. For school lunch only, the limit will decrease marginally (10%) in school year 2023-2024 to put schools on an achievable path toward long-term sodium reduction, which will be addressed in future rulemaking.



WHOLE GRAINS

At least 80% of the grains served in school lunch and breakfast per week must be whole grain-rich (containing at least 50% whole grains).

[1]For consistency, this standard applies to the National School Lunch Program, School Breakfast Program, Child and Adult Care Food Program (ages 6 and up), and Special Milk Program (ages 6 and up).

USDA is an equal opportunity provider, employer, and lender.

Tel – (651) 730-2100
Fax – (651) 735-0050

PRAIRIE FARMS DAIRY, INC.
1930 Wooddale Drive
Woodbury, MN 55125

4/18/23

To: Minnesota State High School League Members
Re: Prairie Farms Dairy Official Dairy Producer of MSHSL

It is with great pleasure that we announce the beginning of a partnership between the Minnesota State High School League (MSHSL) and Prairie Farms Dairy beginning with the 2023/2024 school year. On behalf of Prairie Farms, we couldn't be prouder to support the academic, fine arts, and athletic programs for Minnesota high school students in extra-curricular programs.

Prairie Farms Dairy is a farmer owned cooperative, owned by over 600 farm families. Nearly 100% of the milk we process in our Woodbury, MN plant is produced locally by Minnesota dairy farm families who live and work in the communities they serve. As the "Official Dairy Producer" of the MSHSL, we take great pride in providing millions of servings of nutritious and delicious dairy products to students across the state.

For more information about Prairie Farms: https://www.prairiefarms.com/about/
https://www.prairiefarms.com/where-to-buy/
https://www.facebook.com/search/top?q=prairie%20farms%20dairy https://twitter.com/PFDairy

Sincerely,

Pat Ryan
Prairie Farms Dairy, Woodbury Division Sales Manager
pat_ryan@prairiefarms.com
Cell: (563) 203-1384

Acknowledge bid did not have the “milk and dairy bid’ language included on the envelope so was inadvertently opened shortly before the bid opening.

However, no material changes were made to the bid and it was submitted timely. It otherwise complies with the guidelines so will be accepted.

Child Nutrition Office
1000 West 11th St
Hastings, MN 55033
P 651-480-7126 | F 651-480-7004
bhirschauer@isd200.org

Hastings ISD 200
1000 West 11th St
Hastings, MN 55033
Phone: 651-480-7126
Email: bhirschauer@isd200.org

GENERAL SPECIFICATIONS AND BID SHEETS FOR MILK AND DAIRY PRODUCTS

Due by: 11:15 AM on Wednesday, November 8th, 2023

A Pre-Bid Conference will be held on Wednesday, October 25th, 2023 at 11:00 AM
Hastings ISD 200 District Office
1000 West 11th St, Hastings, MN 55033
District Office Conference Room

CONTRACT SECTION I – INSTRUCTIONS TO BIDDERS

Notice for Bids: Sealed bids will be received to award contracts to purchase Milk & Dairy Products for school years 2023-2026, as listed for the following school districts, with estimated **annual** dollar value:

Hastings ISD 200	$103,457

Specific estimates of volume by item are on attached form in Section VI to be returned by bidder.

Obligation of Bidder to Examine Instructions and Specifications: Before submitting a bid, each bidder is required to examine all bidding requirements and specifications. Submission of a bid shall be proof that such examinations have been made and that the bidder has conducted his or her own investigation and has become thoroughly familiar with the requirements.

Interpretations: Interpretations, classifications, modifications and supplemental instructions in the form of written addenda will be provided to all bidders on record in the District Office. The district will not be responsible for, nor honor any claims resulting from, or alleged to be the result of misunderstanding by the bidder.

Inquiries Regarding Bid: While the data contained in these specifications is correct to the best of our knowledge, vendors are responsible for reviewing these specifications and seeking clarification where necessary. All inquiries concerning this proposal must be submitted in writing by email to:

bhirschauer@isd200.org (Brittney Hirschauer, Director of Nutrition Services)

Deadline for inquiries is Friday, November 3rd, 2023, 2:00 p.m. CDST
Responses that include interpretations, classifications, modifications, and supplemental instructions in the form of written addenda will be provided to all Distributors on record in the District Child Nutrition Office. The District will not be responsible for, nor honor any claims resulting from, or alleged to be the result of misunderstanding by the Distributor. No phone or in person inquiries will be accepted. It is the Distributor's responsibility to bring all discrepancies, ambiguities, omissions, or matters that need clarification to the District's attention.

Pre-Bid Conference: A pre-bid conference will be held **Wednesday October 25th, 2023 in the district office Conference Room at 11:00 AM,** located at Hastings Public School District Office , 1000 West 11th St. Hastings, MN 55033. All vendors are strongly encouraged to attend. District representatives from the Food Service Departments will be available to answer any questions or concerns you have regarding this bid.

Security Bond: In an effort to reduce the cost of doing business with the District, and unless indicated elsewhere, no bid bond is required. In the event of an award and subsequent default by Distributor, the District reserves the right to pursue any or all of the following remedies: (1) to accept the next lowest available proposed price or to purchase materials or services on the open market, (2) the Distributor in default will be prohibited from activity for a period of time determined by the severity of the default, but not exceeding two years; (3) any other remedy available to the School District in tort or law.

Specifications: Specifications and bid information sheet forms are attached.

Preparation of Bid: Submit bids to Hastings Public School District 200 in accordance with the following requirements:

- Bid pricing to include prepaid freight, F.O.B. destination;
- Bidders must bid all quantities per item;
- All blank spaces on the bid form must be completely fill in with ink or typewritten, without interlineations, alteration or erasure, and;
- Bid must be signed in longhand, executed by a principal duly authorized to enter into an agreement.

Receiving and Opening of Bids: Bids must be sealed in an envelope with the name and address of the bidder and the words "Milk & Dairy Products Bid" on the outside of the envelope. Submit bids on or before the time and date specified to: Brittney Hirschauer, Director of Nutrition Services, 1000 West 11th St. Hastings, MN 55033. Faxed bids will not be accepted.

Bids will be received as stated in the Call for Bids and will be opened immediately after the bid closing hour of **11:15 AM on Wednesday, November 8th, 2023**. Bids received after the stated time will not be opened or considered.

Awarding Policy: The School Board in determining the lowest responsible bidder on each of the items, will consider, in addition to the bid prices, the quality, suitability, adaptability of the item to be purchased for the use for which it is intended, ability of the bidder to fulfill contract and specification requirements, prior knowledge or experience with the products proposed and/or bidder's past performance. The successful bidder will be required to enter into a formal contract based on the terms and conditions of the specifications. Minn.Stat.123.37, Subd.1.

Fuel Surcharge: No fuel surcharge will be considered for the contract. Please do not include any fuel surcharge in your proposal.

Withdrawal of Bids: A bidder may withdraw his or her bid at any time prior to the date set for receiving bids, or authorized postponements thereof. Thereafter, bids may be

withdrawn only after 30 days have elapsed after bid date, provided District 200 has not acted thereon. Bids may be withdrawn only by written request.

Qualifications of Bidders: The district may make such investigations as deemed necessary to determine the ability and responsibility of the bidder and any bidder shall furnish the district all such information and data for this purpose, as the district may request. The district reserves the right to reject any bid if the evidence submitted by, or investigation of, such bidder fails to satisfy the district that such bidder is properly qualified to perform under the terms of the specifications. The competence and responsibility of the bidder will be considered in making an award.

District Rights: The district reserves the right to: 1) delete from, or add to, quantities listed; 2) award this bid in whole to a single bidder; 3) reject any or all bids; 4) waive minor irregularities or discrepancies as defined by the district in the bidding procedure and, 5) cancel a contract entered into with the successful bidder any time during the life of the contract if the district deems the bidder's product or service fails to meet the standards established by the detailed specifications or the general provisions of the solicitation.

Contract Length: The duration of this contract is from calendar year January 1, 2024 to June 30, 2025 with the option to renew for one (1) additional two-year period, at the same terms and conditions, if agreed upon by the bidder and the districts.

Joint Powers Agreement: Under the provisions of Minnesota Statute 471.59, two or more governmental units may agree to exercise jointly or cooperatively powers that they possess in common.

CONTRACT SECTION II - GENERAL BID & CONTRACT REQUIREMENT

INSTRUCTIONS:

1. **Quantities:** It shall be understood by all parties concerned that any contract established as a result of this invitation will not obligate the district to receive any quantity in excess of actual requirements. While the quantities shown are classified as estimates for bidding purposes, monthly quantities will vary depending upon school schedules. They do not result from actual historic tabulation by month.

   District authorities will make a reasonable effort to fully utilize projected supplies of formula items that may not have a market elsewhere.

   Distributors are required to bid and deliver all items listed as well as items that may be added later. Any questions concerning a distributor's capability to bid or deliver an item must be raised with the district authorities prior to bid opening.

2. **Review and Award of Bids:** After the public opening of the bids, the district may require thirty (30) days for review of the bids prior to awards. It is important for bidders to understand that the reason for the review of bids, line by line, is to assess the fairness of the bid to bidders and the district alike, and to audit bid cost items as may be deemed necessary.

   Section II of the bid documents applies to all types of purchase contracts for foods. If any conflicts exist between the requirements set forth in Section II and Section III, those in Section III shall prevail.

   Upon review and assessment, a bidder may be required to provide appropriate evidence (i.e., cost of product) for any item challenged. Acceptance shall be at the discretion of removing items from all bids if the bid instructions are unclear. Any proposal that, in the opinion of the district, violates the integrity or fairness of a bid may be rejected in total.

3. **Lines of Communication:** As far as practical, all communications between the district and distributor shall be in writing. Each district and the distributor shall designate a representative(s) to deal with day-to-day logistical matters of the program. Matters of policy are to be dealt with by the districts and a company official at a high level.

4. **New Products:** The contract supplier is encouraged to present or demonstrate new items or concepts to the district as requested.

5. **Delivery Time and Place:** The prices quoted shall be for deliveries to all school locations and warehouses designated in Section III. All shipments shall include delivery to each location at no extra charge.

   Delivery schedules shall be submitted to the district for prior approval and shall remain constant from week to week. Deliveries shall be made in accordance with the frequency and hours designated in Section III. Deliveries shall be made Monday through Friday except school holidays or closing days (due to inclement weather). When holidays or closing days fall on a scheduled delivery day, deliveries shall be made on the next school day or as arranged with the district in advance.

6. **Termination:** The contract or any item in the contract may be cancelled or terminated for any reason by the district after giving thirty (30) calendar days advance notification in writing of intent to cancel or terminate the contract or any item in the contract.

   Contract cancellation by the distributor: In the event that the distributor elects to cancel or terminate the contract, advance written notification of at least sixty (60) calendar days prior to date of cancellation or at the end of contract period is required. This contract may be terminated at any time, on thirty (30) day notice, upon the mutual agreement of both parties or upon the discretion of the district, in a shorter period of time, if the terms of the contract are violated in any way.

BIDDER QUALIFICATIONS:

A bidder must be deemed qualified, in the judgment of the district officials, to perform as required herein. A bid may be rejected if a bidder fails to meet any one of the following qualifications:

1. **Product Line:** It must be clearly evident to district officials that a bidder is capable of delivering promptly all items on the bid list and acquiring, on short notice, any peripheral items that might be required.

2. **Capacity:** A bidder must clearly demonstrate to district officials that he/she has the capacity, physically and financially, to supply items to the district in economical quantities as required.

3. **Reliability:** A successful bidder must have a verifiable record of service, particularly with respect to delivering all items on a regularly scheduled basis at contract prices. A distributor may be designated as unacceptable if the specifications are violated and/or poor communication exists between the distributor and the district.

4. **Accounting Practices:** A successful bidder must clearly demonstrate to district officials their ability to provide accurate, reliable, and timely reports in terms of

invoice, statement credits, and utilization reports within ten (10) working days of a new month. Moreover, they must demonstrate the ability to spontaneously provide data for periodic review of prices by the district officials. Distributor will issue credits within one (1) week.

5. **Facilities and Equipment:** Distributors must have adequate warehouses for supplying contract products. Conditions for storing chilled and frozen products must be as recommended by the Refrigeration Research Foundation. The internal temperature of frozen products must meet a minimum of zero (0) degrees Fahrenheit or lower. Refrigerated items must be held at a constant temperature of 33-40 degrees Fahrenheit. All items shall be subject to inspection by the School District to the extent practical. The inspection is to insure that the items meet the requirement specifications and the proposal. The School District will not accept any deviation or substitution unless prior approval has been given.

6. **Sanitation Requirements:** Facilities may be routinely inspected by district officials. Facilities and operating practices must be continuously in compliance with the United States Food, Drug, and Cosmetic Act and state and local laws and regulations. Bidder will make available to the district copies of HAACP plan, inspection reports, as requested.

7. **Delivery Personnel:**
   All personnel delivering merchandise to the District sites must wear a uniform, and have a criminal background screening.

   The District understands that the drivers may bid on positions; it is the District's intention to have constant and consistent delivery personnel delivering to the school sites. The contract distributor will provide the Food Service Programs office a schedule of routes and drivers assigned at the start of contract, and will communicate immediately any changes in routes or drivers.

   The contract distributor will also provide each delivery site the cell phone number for the truck driver servicing that site.

   The District reserves the right to request a change in delivery personnel during the contract period.

STANDARD CONDITIONS:

The successful bidder agrees to comply with all Federal, State and local laws, ordinances and all applicable rules, regulations and standards established by any agency of such governmental units.

1. **Hold Harmless:** The successful bidder agrees to defend and hold the district harmless from any claims, demands, actions, or causes of actions arising out of any act or omission on the part of the company subcontractors, its agents, or employees in the performance of, or with relation to, any of the work or services provided to be performed or furnished by the distributor under terms of this agreement.

2. State Sales and Use Tax Certificates of Exemption Form will be issued upon request.

3. Deliveries against the contract must be free of excise or transportation taxes except when such tax is part of a price and the district is not exempt from such review. Excise Tax Exemption Registration Number may be used when required.

4. Distributor shall comply with applicable federal, state, and local laws and regulations pertaining to wages, hours, and conditions of employment in connection with distributor's performance of work under this agreement. Distributor agrees not to discriminate against any employee(s) or applicant(s) for employment on the basis of race, color, national origin, sex, age or disability.

5. Modifications, additions, or changes to the terms and conditions of this invitation to bid may be cause of reject of a bid. Bidders are requested to submit all bids on district's official forms. Bids submitted on company forms may be rejected.

6. The distributor agrees to retain all books, records, invoices, and/or quotations to substantiate initial item costs as quoted and other documents relative to this agreement for three (3) years after final payment or until audited by the district, whichever is sooner.

7. The district, its authorized agents, and/or state auditors shall have full access to the right to examine any of said materials during said period.

8. Bidders must include the following forms as part of their response:
   A. An executed Statement of Affirmative Action for Equal Opportunity Employment.
   B. An executed Affidavit of Non Collusion.

9. Prohibition against conflicts of interest, gratuities, and kickbacks, "Any employee or any official of the district, elective or appointive, who shall take, receive, or offer to take or receive, either directly or indirectly, any rebate percentage of contract, money,

or other things of value, as an inducement or intended inducement, in the procurement of business, or the giving of business, for, or to or from any person, partnership, firm, or corporation offering, bidding for, or in open market seeking to make sales to the district shall be deemed guilty of a felony and upon conviction such person or persons shall be subject to punishment of a fine in accordance with state and/or federal laws."

10. **Insurance**: Evidence of insurance must be filed with the Director of Operations showing compliance with all insurance requirements that names Hastings School District 200 as additional insured.

STANDARD PRODUCT CONDITIONS:

1. All products shall conform to the minimum requirements of federal and state regulations. These requirements shall include, but not be limited to, weights, measures, fill of containers, drained weight, and contamination.

All products shall conform to standard guarantee requirements with respect to safety.

Terms of Payment:
A monthly statement must be provided for products purchased and shall be paid in a timely manner. This should be broken down by delivery site.

CONTRACT SECTION III - SPECIAL BID AND CONTRACT REQUIREMENTS

Milk & Dairy Products:

1. Bidders may bid an every other day or a two days per week delivery schedule.
2. All half pint milk must be guaranteed hormone free products. This is defined as, no treatment using synthetic or recombinant Bovine Growth Hormones such as rBGH, rBST, or any other growth hormones.
3. All half pint milk products must exclude the use of corn syrup in production. Sweeteners used are not to contain high fructose corn syrup.
4. Bidders must return the completed attached forms in their entirety.
5. Bidders must quote to the one-one hundredth of a cent (four decimal places-quoted in dollars).
6. Delivery schedules shall be submitted to each district for prior approval and shall remain constant from week to week.
7. All school drop sites require deliveries approximately 10 months (mid-August through early June). Deliveries shall be made every other day, or two fixed days per week, Monday through Friday except during school holidays or closing days (due to inclement weather), when deliveries shall be made on the next school day. Each school district's buildings shall be delivered on the same days as determined with the successful bidder.
8. All deliveries will be made between the hours of 6:00 am and 1:30 pm, or as otherwise arranged between the contractor and each district. Delivery times must remain consistent at each building location to ensure there is enough product for each meal service.
9. Both districts have summer feeding programs, normally there are fewer sites. These sites will require weekly or semi-weekly deliveries during summer operation.
10. All milk and juice will be packed in maximum of 50 cartons per case.
11. The school districts assume no responsibility for the shipping containers used for 1/2 pints of milk provided by the dairy, and will not pay any charge for said containers.
12. All bidders must bid a lactose-free ½ pint carton.
13. Drivers and helpers shall deliver merchandise into designated storage area at each location. Although drivers or helpers may be required to stack merchandise in display coolers, they shall not be required to stow merchandise on shelves in walk in coolers. Drivers and helpers shall request the authorized school receiver, or the designated representative, to verify the accuracy of items, quantities of each item, total quantities, and condition of merchandise. Every delivery ticket shall be receipted (signed) by a designated school receiver. Variations from the norm (i.e., shortages, damages, etc.) shall be noted on each ticket by the designated school receiver and initialed by both the truck driver and school receiver.

14. Special or intermediate deliveries will be required if the distributor fails to deliver a product on a regularly scheduled delivery, in which case the distributor shall make delivery, at no additional cost, within twenty-four (24) hours or as otherwise requested by the district.
15. All invoices and statements for products delivered must show quantities of each product delivered and the school to which deliveries were made. Separate monthly billing statements must be submitted to Hastings School district's food service office.
16. Bidders must also submit the signed certification regarding Debarment, Suspension, Ineligibility & Voluntary Exclusion (attached).
17. Bidders must include nutrition information on all products bid.

Bidders may submit bids as follows:

1. Submit a firm bid.
2. Submit a bid with price subject to escalation or de-escalation. The escalated price must be documented and presented to the Business Office at the time of invoicing. Price escalations or de-escalations must be on an exact percentage or an amount per unit increase or decrease equal to bidder's increased or decreased cost.
3. Bidders may bid on both plans.
4. Bidder must submit with bid the proposed method of documentation.

The School District has reserved the right to accept or reject any or all bids and waive any formalities there in the best interest of the school district and do not conform the these specifications.

Hastings ISD 200
Billing statements to: 1000 West 11th St. Hastings, MN 55033

Hastings High School
200 General Sieben Dr.
Hastings, MN 55033
651-480-7546

Hastings Middle School
1000 West 11th St.
Hastings, MN 55033
651-480-7128

McAuliffe Elementary
1601 West 12th St
Hastings, MN 55033
651-480-7422

Pinecrest Elementary
975 West 12th St
Hastings, MN 55033
651-480-7297

Kennedy Elementary
1175 Tyler St
Hastings, MN 55033
651-480-7258

All school drop sites require deliveries approximately mid-August through early June. Deliveries shall be made every other day, or two days per week, Monday through Friday except during school holidays or when school is not in session. All buildings shall be delivered on the same days of the week. Deliveries to secondary sites must be made between the hours of 6:00 a.m. and 1:30 p.m. and deliveries to elementary sites must be made between the hours of 6:30 a.m. and 1:30 p.m. Summer deliveries will be arranged between the contractor and district.

Specific questions about specific delivery locations may be directed to the following director:

Brittney Hirschauer
Hastings ISD 200
1000 West 11th St
Hastings, MN 55033
651-480-7126

CONTRACT SECTION IV – PRODUCT REQUIREMENTS

1. **Item Numbers:** It is intended that the item numbers shown on each product order guide will remain uniform and constant throughout the contract year. This will help establish a mutual reference to items by each school district supervisor and the distributor.

2. **Item Identification (ID):** The items listed herein are identified by commonly understood terminology. The item identifications listed herein are, in effect, brief product specifications. They are the result of research and represent the latest information available.

3. **Limitations:** To be realistic, product identifications are limited to requirements that can be verified on delivery. For example: "U.S." grades are generally not specified unless there is a grade shield on the container or a product is accompanied by an inspection certificate.

4. **Minimum Standards:** Minimum standards of identity, fill of container, drained weight, etc. are automatically part of a product specification of identity. These standards are specifically covered in federal and/or state regulations. Any supplier who violates these standards is automatically in violation of his/her contract with the district, as well as federal and/or state laws.

5. **Product Protection Guarantee:** The district has "automatic" product protection recourse against distributor for products that are misrepresented. According to federal regulations, the distributor whose name and address appear on the package is the responsible party. If a contract distributor is the first and original packer, he/she then becomes the last line of recourse in the chain. Contract distributors are expected to take immediate action to correct any situation which product integrity is violated.

6. **Additional Information:** The vendor shall provide product specification sheets, CN label sheets, meal pattern equivalency information and nutrient data sheets on all products with the bid documents.

CONTRACT SECTION V – BID AWARD AND ACCEPTANCE

The award shall be based on, but not limited to the factors of:

1. Price
2. Price protection.
3. The District's experience with the substitutions proposed by the vendor.
4. The District's evaluation of the bidder ability to service the district in terms of its requirements as called for in the specifications.

5. The general reputation and experience of the bidder in the industry.
6. The financial responsibility of the bidder.
7. The District's prior knowledge of and experience with the bidder's past performance and quality of merchandise offered.
8. Bidder's ability to meet delivery and stocking requirements.
9. Completeness of product line.

The District reserves the right to accept or reject any or all bids and to waive any informality contained herein where the acceptance, rejection or waiving of such would be in the best interest of the District. Award shall be made to one (1) bidder only.

Hastings
Independent School District #200
1000 West 11th St
Hastings, Minnesota 55033
2023-2025
Milk and Dairy Products Bid: Form A

School Board
Independent School District #200
Hastings, MN 55033

Pursuant to your call for bids as advertised, and in accordance with the specifications and instructions to bidders pertaining hereto, the undersigned offers to furnish all items upon which prices are quoted at the price set for each item. It is understood that the right is reserved by the district to accept or reject and all proposals and to make arrangements in the best interest of the district.

I, the undersigned, hereby certify that I am a duly authorized agent to submit this Proposal for consideration and acknowledge that all 19 total pages of the Proposal document have been received and agree to the terms contained therein.

Receipt of the following Addenda/Amendments to the Proposal Documents and their costs being incorporated in the Proposal is acknowledged:

Addenda No._____ Received _____ (date)

Addenda No._____ Received _____ (date)

Addenda No._____ Received _____ (date)

SUBMITTED BY:

FIRM NAME KEMPS LLC

SIGNATURE [signature]

TITLE General Manager

ADDRESS 420 West Broadway Ave, Minneapolis, MN 55411

TELEPHONE 612-723-5596 EMAIL: Kyle.Purton@Kemps.com

DATE 10/25/23

CONTRACT SECTION VI – INFORMATION TO BE FURNISHED BY BIDDER
Independent School District #200
Milk and Dairy Products Bid: Form B

Item	Size	Unit	Total Estimated Annual Usage 2022-2023	Firm Bid Pricing for 2023-2025	Escalating De-Escalating Base Bid 2023-2025
White Skim	1/2 pint	Each	500	NA	
White 1%	1/2 pint	Each	58370		
Chocolate Skim	1/2 pint	Each	272,326		
Chocolate Skim (shelf stable)	1/2 pint	Each	0		
Vanilla Skim (shelf stable)	1/2 pint	Each	0		
Lactose Free Skim (shelf stable)	1/2 pint	Each	1350		
White Whole	½ gallon	Each	0		
White Skim	1 gallon	Each	0		
White 1%	1 gallon	Each	75		
White 2%	1 gallon	Each	0		
Chocolate Skim	1 gallon	Each	0		
Cottage Cheese 2%	5#	Each	0		
Yogurt, Vanilla	5#	Each	0		

Requesting pricing based on raw milk price CWT only from April 2021 for fair comparisons. Specify proposed method of documentation for escalation/de-escalation dollar amount for items per dollar amount of change in milk price CWT below or attach separate sheet.

Company: Kemps LLC

Signature: [signature] Date: 10/25/23

Name (Print): Kylie Purdon Title: General Manager

INSTRUCTIONS FOR CERTIFICATION (Form C)

1. By signing and submitting this form, the prospective lower tier participant is providing the certification set out on the next page in accordance with these instructions.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly entered into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntary excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Milk and Dairy Products Bid: Form C

U.S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency with which this transaction originated.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON PREVIOUS PAGE-18)

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Organization Name Kemps LLC

PR/Award Number or Project Name Hastings School Bid

Name(s) and Title(s) of Authorized Representative(s):

Kyle Punton - general manager

Signature _____ Date 10/25/23

Signature [signature] Date 10/25/23

The following documents must be submitted for a complete bid package:

✓ **Form A – Bid Document Signature Page**

✓ **Form B – Pricing Information**

✓ **Form C – USDA Certification Requirement**

✓ **Nutrition Documentation for All Products Bid** provided upon request after bid decision

✓ **Proposed Method of Documentation for Escalation/De-Escalation Pricing**

Hastings ISD 200

1000 West 11th Street

Hastings, MN 55033

Dear Hastings ISD 200,

We are submitting the following price quote to you for the 2023-2024 School year. Our Grade A products meet all local, State and Federal requirements for the lunch program.

All half-pint milks are subject to the attached Escalator Clause. All other products follow the monthly market change.

April 2023 Pricing

Chocolate Skim Milk	ECO Half-Pint	$0.342
Skim Milk	ECO Half-Pint	$0.329
1% Milk	ECO Half-Pint	$0.340
Lactose Free Skim	ECO Half-Pint	$0.820

100% FARMER OWNED
KEMPS
SINCE 1914
Good Comes Around™

April 2023 Escalator Clause

It is hereby understood that the prices quoted are based on the USDA Class I prices listed below under the terms of the Federal Milk Market Order #30.

Class I Skim	9.66 CWT
Class I Butterfat	2.7217 LB

If the Class I Skim price per hundredweight is increased or decreased, for each $0.10 per hundredweight increase or decrease, the quotation on:

Half-Pint Fluid Milk	$0.00054 per half-pint

If the Class 1 Butterfat price per pound in increased or decreased, for each $0.01 increase or decrease, the quotation on a half-pint will follow this formula:

Whole Milk	$0.00017750 per half-pint
2% Milk	$0.00010750 per half-pint
1% Milk	$0.00005375 per half-pint
Skim Milk	$0.00001000 per half-pint



Kemps General Information

Address: Kemps LLC
420 West Broadway Avenue, Minneapolis, MN 55411

Key Bid Contact: Kyle Punton
General Manager
612-723-5596
Kyle.Punton@Kemps.com

Payment Terms: Payment is due 14 days after invoice date.

Return Milk Policy: Kemps only takes back and gives credit for milk that is delivered with less than 10 days from expiration, or any milk that is deemed a manufacturer defect, damaged, or not sellable upon delivery. Please be cognizant of our next scheduled delivery, especially around break periods. The school is responsible for disposing of any milk.

Renewed Bids: At the outset of each year a bid is renewed, Kemps reserves the right to make an annual price adjustment to cover any increases in operating costs. Price adjustments are related to fuel, labor, employee benefits, packaging, resin, etcetera.

Insurance: Kemps will provide a copy of insurance upon request.

Delivery Schedule: We can typically deliver between 6AM and 2:30PM and will try to accommodate the school's needs; however, we cannot guarantee a delivery schedule at this time.

100% FARMER OWNED

KEMPS

SINCE 1914

Good Comes Around™

If Kemps is chosen to provide dairy products for your school for the upcoming school year, please provide the us with the following information.

First Day of School (this is needed to set up your delivery schedule): _____

School Calendar: This will assist Kemp's in providing you with quality service.

Billing Contact: Name: _____

Email: _____

Phone: _____

Kitchen Contact: Name: _____

Email: _____

Phone: _____

Building Keys: Name: _____

Email: _____

Phone: _____

Billing Options: Mail: _____

Email: _____

Fax: _____

Foodservice Provider: _____

When notifying us of the awarding of bids, please indicate on this sheet any competitive bids with the following information:

Bidder Name _____

Chocolate Skim	Half-Pint	$_____
Skim	Half-Pint	$_____
1%	Half Pint	$_____

Bidder Name _____

Chocolate Skim	Half-Pint	$_____
Skim	Half-Pint	$_____
1%	Half Pint	$_____

We appreciate your consideration of Kemps to supply your school with milk for the 2023-2024 school year.

Sincerely,

Kyle Punton
General Manager
Kemps – Good Comes Around.
420 West Broadway Avenue
Minneapolis, Minnesota
612.723.5596

November 16, 2023

Board of Education
Hastings Public Schools
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
Hasting Middle School Door Replacements
Commission No. 232137

Dear Board of Education:

On Tuesday, October 31, 2023, bids were received from four contractors for the Hastings Middle School Door Replacements project. The scope of the project includes the replacement of existing door panels throughout the middle school, reusing the existing door frames in most cases. At a handful of select locations, the doors and frames will be replaced in their entireties.

Three of the four bids reflect the appropriate market value for a project of this scope. Per discussions with District Administration, the project is proposed to be paid for with a combination of bond proceeds and LTFM funding. Please also note that CM Construction's bid contains several omissions and errors and they have requested to withdraw their bid; after reviewing with District Administration, it is the recommendation to return CM Construction's bid bond and award to the next lowest responsible bidder. Regarding the project's two Alternates, we are recommending their acceptance, as outlined below. The acceptance of the Alternates does not affect the determination of the low bidder and the total award is still below the established construction budget. The project's bid tabulation is attached for your review.

After having reviewed the remaining three bids, it is the further recommendation to award the contract to Huot Construction, as follows:

Base Bid	$415,268
Alternate #01: Repaint Existing Door Frames	$ 30,470
Alternate #02: New Hinges	$ 3,360
Total	**$449,098**

Upon Board approval, we will forward contracts to Huot Construction, to allow them to begin the project.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosures

cc: Tammy Champa, ISD #200
Jen Seubert, ISD #200
Cameron Peterson, ISD #200
Sal Bagley, Wold
Scott McQueen, Wold

TD/S:/ISD_200/MS_Hastings/232137/_Admin/
Letters/2023.11.16 Letter to the Board of Education

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

PROJECT NAME: **HASTINGS MIDDLE SCHOOL DOOR REPLACEMENTS**

BID TABULATION

COMMISSION NO.: 232137

DATE: 10/31/2023

TIME: 2:00p

WOLD ARCHITECTS AND ENGINEERS
332 MINNESOTA STREET, SUITE W2000
SAINT PAUL, MINNESOTA 55101
P: 651 227 7773 F: 651 223 5646

BIDDERS' NAMES:	ADDENDUM NUMBERS:	BID SECURITY:	BASE BID:	ALTERNATE #01: REPAINT EXISTING DOOR FRAMES	ALTERNATE #02: NEW HINGES	REMARKS:
CM CONSTRUCTION 12215 NICOLLET AVENUE BURNSVILLE, MN 55337	1 / 1	X	$264,800.00	$23,800.00	$3,800.00	
HUOT CONSTRUCTION 120 BRIDGEPOINT WAY, SUITE A SOUTH SAINT PAUL, MN 55075	1 / 1	X	$415,268.00	$30,470.00	$3,360.00	
REILING CONSTRUCTION 867 PIERCE BUTLER ROUTE SAINT PAUL, MN 55104	1 / 1	X	$518,310.00	$29,435.00	$4,000.00	
SHEEHY CONSTRUCTION 360 LARPENTEUR AVENUE WEST SAINT PAUL, MN 55113	1 / 1	X	$431,300.00	$20,500.00	$4,000.00	

Hastings MS bid

Chuck Peterson <chuck.peterson@cmconstructionco.com>

Thu 11/2/2023 8:39 AM

To:Douglas Kahl <dkahl@woldae.com>

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Doug,
I left a message for you yesterday regarding CM Construction bid for the Hastings Middle School Door replacement project.
Upon review of the bid , the door work of Addendum #1 was not included in our estimate and wish to have our bid withdrawn.
Please contact me with any questions.
Thank you.

Charles M. Peterson
Vice President
CM Construction Company, Inc.
Phone: 952-895-8223 / fax: 952-895-8183
chuckp@cmconstructionco.com

ADDENDUM TO UNAFFILIATED STAFF TERMS AND CONDITIONS TO ADD HEALTH SERVICES STAFF

This addendum is added to the Terms and Conditions for the purpose of providing updated Terms and Conditions of Employment for Health Services Staff. Unless otherwise provided within this addendum and/or Appendix A-2, the terms and conditions of employment for Unaffiliated Staff shall be in effect.

Covered Positions: All positions listed in Salary Appendix A-2 shall be considered part of the unaffiliated Staff employee group.

Wages and Compensation: The wages/compensation reflected in Appendix A-2 shall be in effect for the period commencing July 1, 2022 and ending June 30, 2024.

Working Day: The working day includes paid "on call" one half hour lunch period.

Moving to a Lower Grade [NEW]: When an employee moves to a position with a lower grade level they will be placed on the same step as was held in the prior position.

Substitute Pay: Regularly employed part time Health Services Personnel shall be paid at their current rate of pay when substituting for another regularly employed Health Services employee. Substitute pay for nurses shall be as follows:

- LPN Substitutes will be paid at the first step of Grade 9
- RN substitutes will be paid at the first step of Grade 11

Holidays: Employees working 1472 hours or more shall be eligible for holidays as provided in the terms and conditions of employment for Unaffiliated Staff. Employees working less than 1472 hours per years shall be eligible for the following holidays:

- New Year's Day
- President's Day Observed
- Good Friday
- Memorial Day
- Thanksgiving
- Christmas Day

Sick Leave: Employees working 1472 hours or more shall earn sick leave as provided in the terms and conditions of employment for Unaffiliated Staff. Employees working less than 1472 shall be earn nine days of sick leave per year.

General Leave: Health Services employees may apply for an unpaid leave of absence. The granting of such leave shall be at the discretion of the School District.

Health and Hospitalization Insurance: Employees working 1440 hours or more per year shall qualify for a District contribution as provided in the terms and conditions for Unaffiliated Staff. Employees working at least 1228 hours per year, but less than 1440, shall be eligible for a District contribution as follows:

Single Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	District Contrib.
1228 to 1440	$576

High Deductible/VEBA Plan

Hours Worked Per Year	District Contrib.
1228 to 1440	$476

Family Coverage

Non-High Deductible Plan (Comp Basic)

Hours Worked Per Year	District Contrib.
1228 to 1440	$1,210

High Deductible/VEBA Plan

Hours Worked Per Year	District Contrib.
1228 to 1440	$1,010

Life Insurance: The School District will provide a group term life and AD & D insurance policy in the amount of $50,000 for each employee regularly employed for at least 850 hours per year.

Attendance at Seminars and Meeting Concerned with Nursing Techniques: For attendance at such meetings, as approved by the Director of Special Services, the District shall provide reasonable reimbursement for expenses incurred, including mileage.

APPENDIX A-2 - SALARY PROGRAM FOR HEALTH SERVICES STAFF

2022-2023

DESCRIPTION	Step	Grade 11	Grade 9
	Hourly Rates		
Grade 9			
LPN	6	$30.80	$25.47
	7	$31.55	$26.09
	8	$32.35	$26.68
	9	$33.12	$27.28
Grade 11	10	$33.89	$27.85
RN	11	$34.66	$28.47
	12	$35.44	$29.06
	13	$36.18	$29.66
	16	$37.43	$30.66
	21	$38.68	$31.66

Retention payment: For 2022-2023, all 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2022. All less than 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out within 30 days of school board approval of the terms and conditions of employment.

2023-2024

DESCRIPTION	Step	Grade 11	Grade 9
	Hourly Rates		
Grade 9			
LPN	6	$31.42	$25.98
	7	$32.18	$26.61
	8	$33.00	$27.21
	9	$33.78	$27.83
Grade 11	10	$34.57	$28.41
RN	11	$35.35	$29.04
	12	$36.15	$29.64
	13	$36.90	$30.25
	16	$38.18	$31.25
	21	$39.40	$32.25

Retention payment: For 2023-2024, all 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $1,000 paid out the first payroll in December 2023. All less than 12 month staff hired on or before June 30, 2022 will receive a one-time payment of $600 paid out the first payroll in December 2023.

412 EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator or manager of the corresponding budget for the expense. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator or budget manager. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

B. Automobile travel shall be reimbursed at the mileage rate set by the IRS. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

C. Expense reimbursement forms must clearly state the type of expenditures incurred and the reason for the expenditure. This information should include: place visited, business or school purpose, function attended, and the actual costs.

IV. AIRLINE TRAVEL CREDIT

A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.

2. Reports of the receipt of an airline credit or benefit shall be made in writing and

shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.

C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent or designee shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent or designee shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References:
Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of Car)

Cross References:
ISD 200~~MSBA/MASA Model~~ Policy 214 (Out-of-State Travel by School Board Members)
~~Administrative Procedures~~ 412.1PR Travel & Related Expenses

Policy Reviewed: *11~~12~~.08~~08~~.2023~~21~~*
Policy Adopted: *12.08.2021*
Policy Revised: *12.02.2021*

412.1PR Administrative Procedures Expense Reimbursement

I. **Purpose**

This document provides procedures for qualified expense reimbursements that ISD 200 employees have incurred while performing their required duties on behalf of the District. It is understood that budgetary constraints may call for more restrictive guidelines.

II. **Definitions** – Travel and related expenses include the cost of transportation (by public carrier, private automobile, district-owned vehicles), meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

III. **Mileage Reimbursement** – District employees and School Board members traveling in their personal vehicle on District 200 business may request reimbursement based on the Internal Revenue Service (IRS) standard mileage rate.

A. Travel is reimbursable from the employee's regular job location to the employee's temporary work location.

B. Travel is *not* reimbursable from the employee's home to the employee's regular place of work, *even if* travel occurs multiple times daily or outside of regular work hours.

C. Employees shall keep a record of travel from one district building to another and a record of mileage for other travel, and complete the "Expense Reimbursement Form" to collect reimbursement. Documentation of miles should be attached to the form and the form must be signed and approved by the appropriate supervisor prior to sending to Accounts Payable.

D. The district mileage matrix should be used to calculate travel from one district building to another.

E. Mileage reimbursements will be processed through Accounts Payable on designated check run days throughout the year. Mileage reimbursements incurred during the current fiscal year (July 1 – June 30) must be submitted for payment prior to the last check run in July. No reimbursements will be issued after that date.

IV. **Expense Reimbursement** – District employees and School Board members may request reimbursement for expenses incurred while in attendance at or traveling to

and from conferences, seminars and workshops, or while engaged in other travel in accordance with district policy.

A. **Out of State Travel** – All out of state travel must be approved by the Superintendent in advance of the event.

B. **Other Travel** – Other travel may be permitted, with supervisor approval, for district employees and School Board Members under the following conditions:

    1. The purpose of the travel fits with district and/or school goals and/or curriculum;

    2. There is a sufficient balance in the appropriate budget to cover the expenses to be incurred;

    3. Consideration is given to the number of employees from that particular school and/or department and/or the district planning to attend the same event;

C. The administrator approving attendance and travel is responsible for determining the reasonableness and necessity of the expense claimed within district policy and has the authority to disallow unreasonable or unnecessary expenses.

V. **Airline Travel**

A. Airline tickets should be booked online or by the least expensive method, preferably using a district procurement card (P-Card). The district provides for travel on coach class or tourist class only.

B. In accordance with state law, frequent flyer miles and other airline travel credit resulting from district-paid airfare will accrue to the district and may not be used for personal travel. If the airline will not honor a transfer or assignment of any credit or benefit, the employee must report receipt of the credit or benefit to the district within 90 days of receiving it.

VI. **Personal Vehicle**

A. In some circumstances, use of a personal vehicle is preferable to travel by commercial air or some other commercial means (i.e., when the meeting is nearby or where travel arrangements are extremely difficult). Such travel will be reimbursed at the prevailing IRS rate.

B. Transportation to and from conferences, seminars or workshops shall be selected on the basis of that which is as reasonable in cost as consistent with comfort, safety and convenience. If the cost of travel by personal vehicle exceeds the cost of coach air fare, the district will reimburse to the extent of the lesser amount.

C. If more than one person is attending an activity and transportation will be by personal vehicle, the individuals are encouraged to travel together.

D. It is permissible for employees or board members to take their own vehicle on a trip to enable them to use some vacation time; however, the same standard regarding reimbursement at the lesser amount, whether airline or private vehicle, will apply.

VII. **Accommodations**

A. Individuals are expected to select accommodations, when they have an option, at the most reasonable rate. Lodging shall be selected on the basis of reasonable cost in conjunction with comfort, safety and convenience.

B. When an individual is traveling with a non-employee, the district will reimburse expenses for the employee only.

C. Itemized receipts are required for all accommodation claims.

VIII. **Meals** – The maximum reimbursement for meals per person (which is meant to include the cost of the meal itself, tax and tip) is as follows:

- $12 for breakfast
- $16 for lunch
- $22 for dinner
- $50 per day

A. The district will not reimburse the cost of alcoholic beverages.

B. The meals expenditures should not be placed on the district P card.

C. Reimbursement will be based upon actual expenditures; individuals must provide itemized receipts for meal expenditures.

D. The district will reimburse the cost of banquets or special functions related to an individual's responsibility or participated in by the general audience attending a particular conference, workshop or seminar. It is necessary to document these additional expenses.

IX. **Other Costs**

A. The district will reimburse registration fees relating to conference, workshop or seminar attendance.

B. The district will not reimburse for entertainment or recreation costs that are either part of or separate from the conference, workshop or seminar.

C. Printed and audio publications which contain the proceedings or supplementary to attendance at a given conference, workshop or seminar, and which are relevant to the employee's or board member's attendance at the conference, may be purchased with the approval of the appropriate supervisor.

D. The district will reimburse a reasonable cost of baggage handling when necessary.

E. Individuals are expected to select transportation at the conference, workshop or seminar, when they have an option, at the most reasonable rate. Transportation shall be selected on the basis of that which is as reasonable in cost as consistent with comfort, safety and convenience. Individuals are expected to use conference transportation (i.e., shuttle buses) whenever it is available.

F. Reimbursement for the use of rental cars by employees and board members is allowed only with prior approval by the superintendent or designee or, in the case of board members, by the board chairperson.

G. Exceptions to allowed travel expenses must be approved by the superintendent or designee for employees and by the board chairperson for board members.

H. Gifts of travel, given to the school district, or specific school district personnel must be accepted by the school board via board action prior to the event.

X. **Miscellaneous Purchases**

A. The School District is exempt from the cost of sales tax for all materials and supplies that are purchased.

B. Therefore, all employees should purchase supplies and materials through the purchase order system within the District's finance software system, when possible.

C. While the District may reimburse employees for purchases made on behalf of the School District, no employee will be reimbursed for any sales tax associated with said purchases.

Policy Reviewed: *11.08.2023~~12.08.2021~~*
Policy Adopted: *12.08.2021*
Policy Revised: *12.02.2021*

RECOMMENDATION FOR APPROVAL OF UPDATED NON-CONTRACTED RATES

November 21, 2023

With the settlement of the Educational Support Professionals (ESP) and Food Service Employee Master Agreements, language establishing sub rates of pay was eliminated. As such, administration is recommending a revision to the Non-Contracted Rates of Pay, to add sub rates for ESP and Food Service positions

Administration is also recommending approval of the following:

- RN rate for non-public nurses (not previously included with the Board approved rates)
- Floating Sub and Short Call Teacher Sub Pilot through MDE

The revised Non-Contracted Rates of Pay document is attached.

Submitted by: Cathy Moen, Director of Human Resources

HASTINGS PUBLIC SCHOOLS
NON-CONTRACTED RATES OF PAY
Updated November 21, 2023

POSITION	HOURLY RATE
Accompanist	$35.00
Activities/Athletics	
Athletic Trainer/Lifeguard	$25.00
High School Officials	Per the Metro Officials Fee Structure
Middle School Officials	See MS Official Pay Schedule
Raiders Express Coach	$20.00
Raiders Express Lead	$25.00
School Activities/Athletic Event Workers/Ticket Takers (Effective 6.1.23)	$18.00
Section/Region/State/MSHSL Events	Per Respective Event Guidelines
Site Managers	$22.00
Table Workers	$20.00
AVID Tutors (non-student)	$12.50
Community Ed Instructors	As Negotiated
Crossing Guards (Pd through City of Hastings)*	$14.25
Drivers Ed Instructors (Classroom and Behind the Wheel)	$34.00
Early Childhood Program Assistant (Less than 10.5 hours)	$18.00
Educational Support Professional	
Instructional Assistant (School year only)	$19.40
Instructional Assistant (Non-IEP Outside of Reg. School Day, Summer School, Targeted Svcs.)	$18.00
Student Assistant (Lunchroom/Playground)	$16.37
Food Service	
Cook Assistant	$15.04
Interpreters**	$30.00
Light/Sound Technician (Facilities)	$26.00
Light/Sound Assistant	$11.00
Non-Public Nurse (RN)	$33.68
School Age Care (SAC)	
SAC Program Assistant (Less than 10.5 hrs/wk)	$15.30
Summer SAC Assistant***	$15.30
Summer SAC Program Lead***	$21.50
Site/Facilities/Open Gym Supervisor	$15.00
Snow Plow (Temporary)	$21.50
Student Workers/Assistants	$11.00
Substitute Teacher	$175.00/day
Substitute Teacher (Floating and Short Call Pilot through MDE)	$200/day
Summer Grounds/Custodial	$15.00
Summer Grounds - Large Mower	$15.50
Temporary Clerical / Tech Support / Other Support Staff***	$17.84
Test Proctors***	$20.00

* Rate subject to contract with City

** Rate rounded to nearest quarter hour

*** Current employees will be paid at their regular hourly/contract rate of pay

RECOMMENDATION
Approval of 2023-2025 Master Agreement with Education Minnesota Hastings - Teachers

November 21, 2023

On November 9, 2023, the District and Education MN Hastings - Teachers reached a tentative agreement on the terms and conditions of the 2023-2025 Master Agreement. The tentative agreement was within School Board established parameters. The redline version of the Master Agreement is attached.

RECOMMENDATION: Administration recommends approval of the 2023-2025 Master Agreement with Education Minnesota Hastings – Teachers.

Submitted By: Cathy Moen, Director of Human Resources

INDEPENDENT SCHOOL DISTRICT #200

Master Agreement

2023~~1~~-2024~~2~~
2024~~2~~-2025~~3~~

Education Minnesota Hastings Teachers

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ARTICLE I - PURPOSE

Section 1 - Parties

This ~~a~~Agreement is entered into between the Hastings School District, Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the ~~s~~School ~~b~~Board or ~~school district~~School District) and Education Minnesota-Hastings, (hereinafter referred to as the exclusive representative or Association) pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, (hereinafter referred to as P.E.L.R.A.) to provide the terms and conditions of employment for teachers during the duration of this Agreement.

ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1 - Recognition

In accordance with the P.E.L.R.A., the ~~s~~School ~~b~~Board recognizes Education Minnesota-Hastings as the exclusive representative of teachers employed by the ~~s~~School ~~b~~Board of the School District, which exclusive representative shall have those rights and duties as prescribed by the P.E.L.R.A. and as described in the provisions of this Agreement.

Section 2 - Appropriate Unit

The exclusive representative shall represent all of the teachers of the ~~district~~School District as defined in Article III, Section 2, of this Agreement.

Section 3 - Legal Rights

Nothing contained in this Agreement shall deny or restrict either the ~~school district~~School District or the teacher regarding any rights under existing State and Federal laws or regulations.

ARTICLE III - DEFINITIONS

Section 1 - Terms and Conditions of Employment

Terms and conditions of employment means the hours of employment, the compensation therefore, including fringe benefits, except retirement contributions or benefits, and the employer's personnel policies affecting the working conditions of the employees. In the case of professional employees, the terms do not mean educational policies of a ~~school district~~School District. The terms in both cases are subject to the provisions of Section 179A.07 regarding the rights of public employers and the scope of negotiations.

Section 2 - Teachers

Teacher shall mean any person employed by the School District in a position for which licensure is required by the Board of Teaching or the State Board of Education, or in a position of Board Certified Behavior Analyst (BCBA), physical therapist, occupational therapist, ~~P~~preschool teacher, or other positions as mutually agreed by the School District and the

Association, but shall not include superintendent, assistant superintendent, principals and assistant principals who devote more than 50% of their time to administrative and supervisory duties, confidential employees, supervisory employees, daily substitute teachers who do not replace the same teacher for more than 30 working days, and such other employees excluded by law.

Section 3 - School Board orf School District

Any reference to the Ssschool Bboard or school districtSchool District in this Agreement shall mean the Ssschool Bboard or its designated officials or representatives.

Section 4 - Other Terms

Terms not defined in this Agreement shall have those meanings as defined by the P.E.L.R.A.

ARTICLE IV - SCHOOL BOARD RIGHTS

Section 1 - Inherent Managerial Rights

The exclusive representative recognizes that the school districtSchool District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel, and that all management rights and management functions not expressly delegated in this Agreement are reserved to the school districtSchool District.

Section 2 - Management Responsibilities

The exclusive representative recognizes the right and obligation of the school districtSchool District to efficiently manage and conduct the operation of the school districtSchool District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the school districtSchool District.

Section 3 - Effect of Laws and Regulations

The parties recognize that the school districtSchool District, all employees teachers covered by this Agreement, and all provisions of this Agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of Minnesota State and Federal governmental agencies. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

ARTICLE V - TEACHER RIGHTS

Section 1 - Rights to View

Pursuant to M.S. 179A.06, nothing contained in this Agreement shall be construed to limit, impair or affect the right of any teacher or his/her representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is

not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the exclusive representative, nor shall it be construed to require any public employee to perform labor or services against his/her will.

Section 2 - Right to Join

Pursuant to the P.E.L.R.A, teachers shall have the right to form and join labor or employee organizations~~,~~ and shall have the right not to form and join such organizations. Teachers in an appropriate unit shall have the right, by secret ballot, to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such teachers with the ~~s~~School ~~b~~Board of such unit.

Section 3 - Request for Dues Check Off

Subd. 1 - ~~Employees~~ Teachers shall have the right to request and be allowed dues check off for the organization of their selection, provided that dues check off and the proceeds thereof shall not be allowed any organization that has lost its right to dues check off pursuant to the P.E.L.R.A. Upon receipt of a properly executed authorization card of the ~~employee~~ teacher involved, the ~~school district~~School District will deduct from the ~~employee's~~ teacher's paycheck the dues that the ~~employee~~ teacher has agreed to pay to the exclusive representative during the period provided in said authorization.

Subd. 2 - In the event a~~n~~ teacher~~employee~~ chooses to discontinue membership outside of provisions in the dues check off authorization form, the dues deductions shall continue but shall be held in escrow by the School District pending a final notification from the exclusive representative as to whether or not the deductions are to be discontinued. The exclusive representative shall hold the School District harmless regarding any disputes that arise between the ~~employee~~ teacher and the exclusive representative.

Subd. 3 - The exclusive representative hereby warrants and covenants that it will defend, indemnify and save the School District harmless from any and all actions, suits, claims, damages, judgments and executions or other forms of liability, liquidated or unliquidated, which any person may have or claim to have, now or in the future, arising out of or by reason of the implementation of this Section.

Subd. 4 - By September 20 of each year, the exclusive representative will notify the business office of the amount of dues to be deducted. Dues will be deducted in 16 equal installments beginning with the first paycheck in October and concluding with the last paycheck in May.

Section 4 - Personnel Files

Pursuant to M.S. 122A.40, Subd. 19, as amended, relating to individual teacher records (access and expungement) all evaluations and files relating to each individual teacher shall be available during regular school business hours to each individual teacher upon his/her written request. The teacher shall have the right to reproduce any of the contents of the files at the teacher's expense and to submit for inclusion in the file written information in response to any material contained therein, provided~~,~~ however, the ~~school district~~School District may destroy such files as provided by law. The ~~school district~~School District shall expunge from a teacher's file any material found to be false or substantially inaccurate through the grievance procedure. Whenever any material is to be permanently removed from the personnel file, it shall be

forwarded to the teacher. Whenever ~~District 200~~School District initiated materials are placed in a teacher's personnel file, a copy shall be supplied to the teacher.

ARTICLE VI - ASSOCIATION RIGHTS

Section 1 - School Buildings and Facilities

The exclusive representative may reasonably use school copy machines, calculating machines, audio-visual equipment, computers and other accessories when such equipment is not otherwise in actual use and during non-working hours, so long as the equipment is kept in the building. The cost of materials for use of such equipment shall be borne by the exclusive representative. The exclusive representative shall also have access to school facilities such as classrooms, lecture halls, and theaters during non-working hours when those facilities are not in use, subject to the requirements and conditions contained in the School District's facilities use policies and procedures.

Section 2 - Meet and Confer

The Association shall have the right to meet and confer with the School District to discuss policies and those matters related to teachers' employment not included under 179A.03, Subd. 19.

Section ~~3~~2 - Information

The parties agree that the Association shall have access, upon reasonable notice, to appropriate and available information necessary for the Association to exercise its responsibilities as exclusive representative.

Section ~~4~~3 - President Release Time

Subd. 1 - The President of the Association will be granted Association leave in the form of release time from his/her teaching position. The Association leave shall be up to .2 FTE and must be used for conducting the business of the Association.

Subd. 2 - The Association will reimburse the School District for all salary and benefit costs of the Association release time of the Association President. Such reimbursement will be paid on a monthly basis beginning November and continuing through June each year.

Subd. 3 - The School District agrees to allow the ~~p~~President to maintain eligibility as a part of the group insurance plan as if they were a 1.0 FTE teacher.

Subd. 4 - The Association will notify the School District in writing no later than March 1, as to who the President will be for the following school year~~,~~ and the amount of Association release time, not to exceed .2 FTE. Upon mutual agreement, this timeline may be waived in extenuating circumstances.

Subd. 5 - The teacher serving as the Association President shall retain rights to his/her position.

Section 54 - Association Leave

At the beginning of the school year, the Association shall be credited with 40 days to be used at the discretion of the Association for the purpose of conducting its duties as exclusive representative. In addition, the Association shall be granted the option of purchasing ten additional days at the current substitute daily rate of pay. The days shall not accumulate from year to year. The Association President shall notify the Superintendent at least five working days before the leave is to be taken. The Superintendent may waive the five day notice. The notification shall include the name(s) of the teacher(s) using leave, the date(s) of the leave and the purpose(s) of the leave(s). No individual teacher shall utilize more than three consecutive days of Association Leave with the exception of the Association President. Days for which the districtSchool District receives substitute reimbursement from other entities shall be credited toward the additional ten days included in this sSection. In no event shall the number of Association Leave days exceed 40 days in a single school year.

ARTICLE VII - QUALITY STEERING COMMITTEE

Section 1 - Meet and Confer

The Association shall have the right to meet and confer with the school districtSchool District to discuss policies and those matters relating to teachers' employment not included under Section 179A.06, Subd. 19, pursuant to Section 179A.06, Subd. 4 of the P.E.L.R.A. The Quality Steering Committee will be the vehicle through which meet and confer will occur.

Section 2 - Quality Steering Committee

Subd. 1 - Educational matters of the school districtSchool District not covered by this Agreement may be referred to a special committee of representatives of Ed MN and District administration known as the Quality Steering Committee (QSC).

Subd. 2 - The number of members on the QSC will be mutually agreed to and shall be selected by their respective organizations. When appropriate to address specific issues, visitors to the committee may be invited upon mutual agreement of both teams.

Subd. 3 - Meetings of the QSC will be scheduled at mutually agreed upon dates and times.

Subd. 4 - Agenda items will be submitted to the Union President and/or Superintendent (or designees) who will collaboratively establish the monthly meeting agenda.

ARTICLE VIII - LENGTH OF THE SCHOOL YEAR

Section 1 - Official School Calendar

Subd. 1 - Pursuant to M.S. 120A.40, the school districtSchool District shall, prior to April 1 of each school year, establish the school calendar for the coming school year. The Association Opportunity shall be afforded to the Associationthe opportunity to meet and confer on the matter of calendar prior to its adoption. Upon adoption by the school districtSchool District, the calendar shall not be altered except after meeting and conferring by the school districtSchool District and the Association or by Minnesota Statute.

Subd. 2 - Teachers shall perform services on those days as determined by the ~~school district~~School District, including those legal holidays on which the ~~school district~~School District is authorized to conduct school.

Subd. 3 - The basic school calendar for teachers shall consist of 184 days, of which no less than five will be workshop days, and no more than 176 will be in-person/virtual student learning days.

Subd. 4 - Teachers new to the ~~district~~School District will be required to attend two additional workshop days during opening workshop for a total of 186 days. If the ~~district~~School District determines it needs additional days beyond the 186 for teachers new to the ~~district~~School District, the exclusive representative and the ~~district~~School District shall meet and mutually agree as to when such days will occur. Payment of the days beyond 186 will be compensated at the summer curriculum rate of pay.

Section 2 - Emergency School Closings - Severe Weather

Subd. 1 - Teachers shall report for duty on all duty days~~,~~ and as required on e-learning days, including days when students are excused for emergencies, unless teachers are advised to the contrary. An e-learning day shall be defined as a school day where the School District offers full access to online instruction provided by the students' individual teachers.

Subd. 2 - In the event that, pursuant to ~~school district~~School District policy, teachers are advised not to report for duty on a normal duty day, the teacher shall perform duties on such day, in lieu thereof, as the ~~school district~~School District or its designated representative shall determine, if any, after meeting and conferring by the ~~school district~~School District and the Association.

Subd. 3 - Emergency Calendar Modifications: In the event of an energy shortage, severe weather or other emergency, the ~~school district~~School District reserves the right to modify the school calendar, and if school is closed on a normal duty day(s), the teacher shall perform duties on such other day(s), in lieu thereof, as the ~~s~~School ~~b~~Board or their designated representative shall determine.

Subd. 4 - Meet and Confer: Prior to modifying the scheduled length of the school day ~~pursuant to Subd. 3, hereof,~~ the ~~school district~~School District shall afford to the Association the opportunity to meet and confer on such matters.

ARTICLE VIII~~IX~~ - PROFESSIONAL TEACHING DAY

Section 1 - Basic Day

The basic teacher's day, inclusive of lunch, shall average eight hours, except on Friday when the basic day shall be seven and three-quarters hours, inclusive of lunch.

Section 2 - Building Hours

The specific hours at any individual building may vary according to the needs of the educational program of the ~~school district~~School District. The specific hours for each building will be designated by the ~~school district~~School District.

Section 3 - Additional Activities

The professional responsibilities of a teacher may require time outside the basic school day. In order to meet the needs of students, parents, the ~~school district~~School District, and the personal and professional needs of educators, flexibility on the part of both parties is necessary and mutually beneficial. If a teacher finds it necessary be away from their building at the beginning or end of their professional teaching day for up to 30 minutes, they will not be required to request leave, provided the absence does not require substitute coverage and is mutually agreed upon by the principal and the teacher.

Section 4 - Duty Free Lunch

Each elementary teacher shall be provided with a duty free lunch period of at least 30 minutes, except in cases of emergency. Each secondary teacher shall be provided with a duty free lunch period no shorter than the student lunch period. When possible, secondary teachers' lunch period shall be at least 30 minutes.

Section 5 - Part-Time Teachers

Subd. 1 - Elementary and Special Education Teachers: Part-time elementary and special education teachers shall be assigned building hours and student contact time pro rata a full-time teacher.

Subd. 2 - Secondary Teachers: Part-time secondary teachers shall be assigned building hours, class period and supervisory duties pro rata of a full-time teacher.

Section 6 - Teacher Preparation

Subd. 1 - Teacher preparation time shall be defined as a block of time during the student contact day for the teacher to prepare for his/her teaching assignments. The teacher shall not be responsible for classroom or building activities during preparation time. ~~-~~Student contact time shall be defined as time for which preparation or supervision is required.

Subd. 2 - Classroom and Special Services teachers through grade four shall have an average of 240 minutes per five day week during the student contact day for the purpose of preparation**.** ~~(~~Community-Ed ~~S~~school ~~R~~readiness/~~P~~preschool teachers see Article X~~I~~X.) Scheduled preparation time shall include at least one uninterrupted block of not less than 30 minutes. Preparation time may be less than 30 minutes by mutual agreement of the teacher and the building principal.

Subd. 3 - Secondary teachers shall have an average minimum of 230 minutes of preparation time and a maximum average of 240 minutes duty time per five day week during the student contact day. Scheduled preparation time shall include at least one uninterrupted block of not less than 40 minutes. Preparation time may be less than 40 minutes by mutual agreement of the teacher and the building principal.

Subd. 4 - Subdivisions one through three shall apply except when unique and infrequent learning opportunities (i.e. field trips, special programs, etc.) are scheduled.

ARTICLE IX - COMPENSATION AND SALARY SCHEDULE

Section 1 - Salary Schedules

Subd. 1 - The wages and salaries reflected in Appendices A1, A2, B and C, attached hereto, shall be a part of the Agreement.

Subd. 2 -- Computation of Daily Pay: For the purposes of this Agreement, a teacher's daily salary is 1/184 amount of base pay. (Total amount received for the year according to the teacher's contracted salary).

Subd. 3 - If negotiations for a successor contract are not completed at the beginning of the school year, no adjustment shall be made in step position on the salary schedules; horizontal lane changes will be granted pursuant to this Agreement.

Section 2 - Withholding Step Advancement

Subd. 1 - The ~~school district~~School District shall have the right to withhold increases in the form of increments, lane changes or other increases as provided herein.

Subd. 2 - Advancement on the salary schedule is subject to the right of the ~~school district~~School District to withhold salary increases for just cause. A salary increase shall not be withheld unless the teacher is notified of the deficiency, in writing, and given reasonable opportunity to correct such deficiency. An action withholding a salary increase shall be subject to the grievance procedure. Notwithstanding actual years of experience credit, a teacher shall not advance more than one successive step on the salary schedule in any one school year from the step the teacher occupied in the prior school year, except if a teacher has had a step increase withheld for just cause subject to the provisions of this Section and the deficiency is later corrected., ~~,~~ sSuch a teacher may be returned to the proper step in a subsequent school year.

Section 3 - Individual Contracts

Upon hire, ~~A~~all teachers will ~~are to~~ be issued individual contracts placing them at salary levels pursuant to the terms of this Agreement. Individual contracts shall be in form as provided in Appendices E-1, E-2, E-3 and E-4. Teachers shall be issued an updated contract if a change in full-time equivalency (FTE) occurs.

Section 4 - Experience Credit

Subd. 1 - Credit for Outside Experience - New Teachers: A maximum of ten years of experience credit shall be allowed for all newly hired teachers. This includes work experience in an accredited medical work setting with school--aged children, or placement by an outside agency in a school setting, for non-classroom specialized medical related positions. With Human Resources approval, up to15 years will be allowed for difficult to fill ~~specific~~ positions. This experience must have been within the last 19 years in order to apply. All outside teaching experience must have been in a public school.

Subd. 2 - Experience Credit - ~~Full Time~~Full-time Teachers: All teachers, regardless of FTE, shall receive one year of experience if their term of employment is for at least one half of the duty days in the school year.

Subd. 3 - Days counted for purposes of this S~~s~~ection shall be limited to regular contract days of the regular school year and shall not include extended time, summer school, extra-curricular, or substitute teaching. A long-~~-~~term substitute continuously employed and obtaining a regular teaching contract in a succeeding school year shall be eligible for experience credit pursuant to this Subd.

Subd. 4 - Any changes or adjustments in this Section shall not be retroactive.

Section 5 - Lane Placement

Subd. 1 - Grades and Credits: Credits to apply to any lane of the salary schedule beyond the BA degree must be:

a. Earned at an accredited college or university (on-line learning, see Subd.~~-~~12~~9~~)
b. College approved graduate credits
c. Germane to the teacher's present assignment and/or the field of education
d. Carry a final grade of "B" or higher or 80% or higher

Subd. 2 - Grades submitted as Pass (P) or Satisfactory (S) will require the submission of a letter on the letterhead of the college/university granting the credit, indicating that the grade provided is the equivalent of a "B" and/or 80% or higher. Such letter must be submitted along with lane change request materials, prior to the deadlines provided in Section 5, Subd. 4, of this Article. It is the responsibility of the teacher to ensure this letter is included at the time of the request. If the letter is not included, the lane change will not be processed.

Subd. 3 - Prior Approval: All credits and degree programs, in order to be considered for application on the salary schedule, must be approved by Human Resources, in writing, using the School District issued Course Approval Form, prior to the taking of the course(s). A Master's Degree ~~P~~program, which is achieved entirely online, must be approved by Human Resources in advance of registration.

Subd. ~~4~~3 - Lane Changes: Individual contracts will be modified to reflect qualified lane changes twice every school year, effective as of the start of the school year, and the start of the second semester. Qualified credits, along with official transcripts, submitted to Human Resources by no later than September 15 shall be retroactive to the beginning of the school year; those submitted by no later than February 1 shall be retroactive to the start of the second semester.

Subd. 54 - If a transcript is not available by these dates, other satisfactory evidence of the completion of a course will be recognized pending the receipt of the official transcript, as long as it is submitted by the required timelines. However, the salary adjustment, retroactive to the start of the semester, shall not be made until the official transcript is received. Credits submitted after an eligibility date, or without required transcripts, even though otherwise qualifying, shall not be considered until the following eligibility date.

Subd. 65 - Present Lane Placement: The rules contained herein relating to the application of credits on the salary schedule shall not deprive any teacher of any salary schedule placement already recognized and actually paid.

Subd. 76 - National Board Certification: Teachers who provide verification of currently holding National Board for Professional Teaching Standards certification will receive an additional annual salary stipend of $2,500. Administration of this stipend will be managed similarly to lane changes. Teachers must maintain current certification to be eligible for the stipend. If the certification on file with Human Resources expires, the teacher's stipend shall be discontinued, and they shall be eligible for a pro rata stipend beginning the first day of the pay period following receipt of an updated certification.

~~Subd. 7 - Pre-Approval: Teachers planning to pursue a course of study leading to certification in a High Professional Standards (HPS) area with the intent of qualifying for the HPS stipend may secure prior approval. Securing prior approval is not a requirement, but it is intended as a means to allow both the teacher and the school district to agree as to whether the HPS certification being sought meets all requirements for the HPS stipend. Request for prior approval should be submitted to Human Resources.~~

Subd. 8 - ~~Definition of~~ High Professional Standards: The School District defines high professional standards as successful attainment of one of the following:

- National Board for Professional Teaching Standards (NBPTS) – *Accomplished Teaching*
- National Association of School Psychologist (NASP) - *Nationally Certified School Psychologist (NCSP)*
- American Speech-Language-Hearing Association (ASHA) - *Certificate of Clinical Competence (CCC)*
- State of Minnesota, Board of Social Work - Licensed Independent Clinical Social Worker (LICSW)
- American Physical Therapy Association (APTA) - *Pediatric Specialist Certification (PSC)*
- American Occupational Therapy Association (AOTA) - *Board Certified in Pediatrics (BCP)*.
- National Board for Certification of School Nurses (NCSN)

Subd. 9 - Teachers hired on or after July 1, 2024, who are required to hold such certifications to meet licensing requirements to hold their positions shall not be eligible for certification pay.

Subd. 10 - Teachers must maintain current certification to be eligible for the stipend. If the certification on file with Human Resources expires, the teacher's stipend shall be discontinued, and they shall be eligible for a pro rata stipend beginning the first day of the pay period following receipt of an updated certification.

Subd. 11 - Pre-Approval: Teachers planning to pursue a course of study leading to certification in a High Professional Standards (HPS) area with the intent of qualifying for the HPS stipend must secure prior approval. ~~Securing prior approval is not a requirement, but it is intended as a means to allow both the teacher and the school district to agree as to whether the HPS certification being sought meets all requirements for the HPS stipend.~~ Request for prior approval should be submitted to Human Resources.

Subd. 129 - Earnings of Credits: Credits to apply on a lane beyond a degree lane must be earned subsequent to the granting of the degree. No credits will be approved which involve primarily TV viewing, correspondence work or self-study. This limitation shall not exclude the utilization of such materials providing that the primary course work involves direct contact between a faculty person and the teacher.

Subd. 130 - For purposes of Subd. 129, legally handicapped persons may be granted certain exceptions by Human Resources.

Subd. 141 - Credits for Licensure: Credits taken to obtain initial licensure as a teacher will not be given credit on lanes beyond that required to obtain licensure for the position, except for a teacher in a field for which the Minnesota State Department of Education requires more than a BA/BS degree for initial licensure.

Subd. 152 - Transfers: The rules contained in this Article shall not deprive a teacher from his/her salary schedule placement if he/she is transferred to an assignment when his/her credits would be otherwise inapplicable.

Section 6 -- Short--Term Substitute Teachers

Subd. 1 - A short--term substitute shall be defined as working 31-8591 consecutive days in a single school year in the same assignment replacing the same individual teacher.

Subd. 2 - Payment for short--terms substitutes shall be based on Step B of the BA lane of Appendices A-1 and A-2.

Subd. 3 - The short--term substitute rate of pay will be pro -rataed according to the FTE of the assignment.

Subd. 4 - When it is known that the short--term substitute assignment will be for 31-8591 consecutive days, the rate will start with the first day. When it is unknown and the basic day substitute assignment extends into a short--term assignment, the rate will be retroactive.

Section 7 -- Long--Term Substitute Teachers

Subd. 1 - A long--term substitute is defined as an individual substituting for 86 or more consecutive at least one half of the duty days in a single school year in the same assignment replacing the same individual teacher.

Subd. 2 -- Long--term substitute teachers shall be given a Minnesota Llong tTerm sSubstitute cContract and shall be employed by written contract in accordance with Section 3, of this Article. They will be placed on the appropriate step and lane of Appendices A-1 and A-2, and receive experience credit as outlined in Section 45 of this Article.

Subd. 3 - When the length of the substitute assignment is unknown and extends into a Llong-Tterm Ssubstitute position, as defined in this Subd.Section, the rate will be retroactive.

Section 8 - Credit Reimbursement

Subd. 1 - The purpose of this Section is to provide reimbursement of expenses incurred when earning credits not used for lane changes. Credits must be:

a. Earned at an accredited college or university
b. College approved undergraduate or graduate credits
c. Germane to the teacher's assignment at the time of application
d. Carry a final grade of "C" or higher
e. State approved AVTI (Accredited Vocational Technical Institute) credits

Subd. 2 - Reimbursement: Reimbursement of expenses for credits earned will be paid by the ~~school district~~School District subject to the provisions of this Section. Teachers must provide satisfactory evidence and documentation of expenses incurred in the earning of credits on ~~district~~School District provided forms for said reimbursement.

Subd. 3 - Prior Approval: All course-work shall be previously approved in writing by the ~~district~~School District. If an individual takes a course without advance approval of the ~~district~~School District, he/she does so at his/her own risk.

Subd. 4 - Reimbursement Dates: An official transcript or grade report will be satisfactory evidence of completion. Application for reimbursement may be made as soon as a satisfactory report is available. May 1 will be the cutoff date for immediate reimbursement for undergraduate or graduate credits each year. All returning teachers will be paid in September for qualified credits earned after that date.

Subd. 5 - Maximum Reimbursement: In no instance will a teacher, during the duration of his/her employment in the School District, be paid more than $2,500 total under the provisions of this Section. Credits earned under this provision may not be used again for payment of a subsequent degree earned or higher lane.

Subd. 6 - Not Retroactive: Changes or adjustments in this Section shall not be retroactive.

Section 9 - Part-Time Teachers

Subd. 1 - ~~Part time~~Part-time teachers who are required to attend special education meetings, which include but are not limited to Individualized Educational Plan (IEP)~~'s~~ and Evaluation Summary Report (ESR)~~'s~~ meetings, that take place outside of ~~that teacher's~~his/her regular duty day, shall be compensated hourly on a pro-rata basis from their current position on the salary schedule.

Subd. 2 - ~~Part time~~Part-time teachers who are required to attend other ~~district~~School District meetings which include, but are not limited to, staff development meetings/trainings, workshops and Professional Learning Community (PLC)~~'s~~ meetings, that take place outside of ~~that teacher's~~his/her regular duty day, shall be compensated ~~hourly at the curriculum rate of pay~~in accordance with Appendix B.

Section 10 - Extended Employment

~~Subd. 1 - All regular full time teachers shall receive an individual contract for the regular school year as described in this Agreement.~~

Subd. 12 - Extended time beyond the regular school year shall be assigned by the school districtSchool District based upon the needs of service. If a teacher is assigned extended time, such assignment shall be by letter of assignment issued upon initial assignment. A teacher shall not be required to accept an extended time assignment. Prior to May 1, the school districtSchool District will afford the opportunity to the teacher to meet and confer regarding any reduction in extended time from the previous summer.

Subd. 23 - Extended time beyond the regular school year, excluding extra classes offered for credit, paid in accordance with Appendix B, shall be compensated pro rata. Sick leave, personal discretionary leave and bereavement leave shall be allowed for teachers on extended time assignment. (Namely: Counselors, instrumental music, vocational and work experience coordinators, librarians and A.V.)

ARTICLE XI - EXTRA COMPENSATION

Section 1 - Extra-Curricular Schedules

Subd. 1 - Extra-curricular and co-curricular activities are not to be construed as part of the continuing contract unless expressly provided as such in the individual contract.

Subd. 2 - Payment for coaches and advisors covered in Appendix C will be paid in a lump sum at the conclusion of the activity, or if designated prior to the start of the activity, pro -ratated equally over the pay periods occurring during the season in which the activity occurs. All reports and inventories must be completed satisfactorily to the administration.

Subd. 3 - The sSchool bBoard or its designated representatives may assign athe teacher to extra-curricular, co-curricular or other assignments subject to established compensation of such services. Initial assignment to such a position shall be made by letter of assignment. An assignment shall not be made without agreement of the teacher except where no qualified teacher is willing to assume the assignment. In such case, the assignment shall be only on a year-to-year basis by letter of assignment until a qualified teacher is available to accept the assignment, and in the event of such assignments, the school districtSchool District shall distribute the activities as equitably as practicable among the staff.

Section 2 - Department Head Compensation

FTE	20231-242	20242-253
1	$1,567	$1,599
2-3	$1,820	$1,857
4-6	$2,075	$2,116
7-9	$2,329	$2,375
10-12	$2,584	$2,636
13-15	$2,837	$2,894
16-18	$3,093	$3,154
19+	$3,347	$3,414

Section 3 – Special Education Annual Lead Pay

POSITION	2023-2024	2024-2025
Elementary Special Education Lead	$3,000	$3,090
Secondary Special Education Lead	$4,000	$4,120
Due Process Special Education Lead	$2,116	$2,179

ARTICLE XI~~I~~ - GROUP INSURANCE

Section 1 - Selection of Carrier

Subd. 1 - The selection of the insurance carrier shall be made by the ~~school district~~School District. However, the suggestions and recommendations of the Association will be reviewed by the ~~school district~~School District. The level of benefits under the plans shall not be reduced during the duration of this Agreement.

Subd. 2 - Spouse Contribution: Each teacher may only be covered under one policy under each of the School District's insurance plans, i.e. health and dental. When both teacher and spouse are members of the bargaining unit, or members of another bargaining unit eligible to combine coverage, and covered under the School District's medical insurance plan, they will be covered by single insurance plans unless there are additional dependents. Coverage for teacher and spouse, when there are additional dependents, will be provided through one family plan. When this is the case, the ~~district~~School District will contribute an amount equal to the family premium, not to exceed the total premium for the Comp Basic plan.

Section 2 - Full and ~~Part Time~~Part-time Definitions

Subd. 1 - ~~Full Time~~Full-time Teachers: Teachers regularly employed at least .75~~.875~~ FTE shall be eligible for all group insurance as provided in this Article. Teachers employed after February 1 will only be eligible for benefits specified in Subd. 2, until the first day of work at the start of the next school year, when full benefits will be awarded.

Subd. 2 - ~~Part Time~~Part-time Teachers: Teachers regularly employed at least .5 FTE but less than .75~~.875~~ FTE shall be eligible for health and dental insurance on a pro rata basis, based on their FTE. Teachers shall be eligible for Long Term Disability Income Protection (LTD) and Life Insurance in accordance with Sections 6 and 7 of this Article.

Subd. 3 - Teachers employed less than .5 FTE will not be eligible for benefits provided in this Article.

Subd. 4 - Shared Teaching Positions: Any teacher who requests or accepts placement in a shared teaching position shall be eligible for benefits in accordance with Subdivisions 2 and 3 above.

Section 3 - Benefits for Substitute Teachers

Subd. 1 ~~–~~ Short~~-~~term substitute teachers are not eligible to participate in health and welfare plans or any other fringe benefits of the ~~school district~~School District.

Subd. 2 ~~—~~ Long~~-~~-term substitutes may participate in group insurance programs offered to regularly employed teachers in accordance with Section 2 of this Article.

Section 4 - Duration of Insurance Contribution

Subd. 1 - For all insurance programs provided by this ~~Master~~ Agreement, the School Board will pay the insurance premiums for eligible teachers during each contract year. A teacher is eligible for monthly ~~school district~~School District contributions as provided in this Article as long as the teacher is employed by the ~~school district~~School District.

Subd. 2 - Coverage will commence September 1 and end on August 31 except that coverage for new teachers shall commence on the first day of actual service.

Subd. 3 - Upon termination of employment, all School ~~b~~Board participation and contributions shall cease, effective on the last working day. A teacher who has been employed for the full school year shall be entitled to ~~school district~~School District contributions for 12 calendar months (September 1 - August 31).

Section 5 - Medical-Hospitalization Insurance

Subd. 1 - The ~~district~~School District shall provide a monthly contribution toward the premium for single or family insurance for ~~full time~~full-time ~~employees~~ teachers who qualify for, and are enrolled in, the School District's group health and hospitalization plan. The amount provided by the School District shall be as follows~~:~~~~,~~ however, the amount shall not exceed the actual cost of the insurance premium.

Subd. 2 - For the 2023-2024 plan year (ending June 30, 2024), a teacher shall experience an increase in deduction for family insurance of no more than $15 per month.~~:~~

Non-High Deductible Plan (Comp Basic):

Effective July 1, 2024~~41~~: Up to $2,161~~1,867~~ per month

High Deductible/VEBA Plan:

Effective July 1, 2024~~41~~: Up to $1,961~~1,667~~ per month

Subd. ~~3~~2 - The cost of any premium that exceeds the School District's monthly contribution shall be borne by the ~~employee~~ teacher and paid by pre-tax payroll deduction.

~~Subd. 3 - For each of the 2022-2023 and 2023-2024 plan years (through June 30, 2024), a teacher shall experience an increase in deduction for family insurance of no more than $15.00 per month.~~

Subd. 4 - For full-time ~~employees~~ teachers participating in the single high deductible/VEBA insurance plan, the monthly ~~district~~School District contribution to a VEBA shall be as follows:

Effective July 1, 2023~~1~~: $100.00 per month

Subd. 5 - For full-time ~~employees~~ teachers participating in the family high deductible/VEBA insurance plan, the monthly ~~district~~School District contribution to a VEBA shall be as follows:

Effective July 1, 2023~~1~~: $200.00 per month

Subd. 6 - Effective July 1, 2024~~2~~, the monthly VEBA contribution will be divided equally over 18 pay periods beginning in September and continuing through May of ~~the number of payrolls elected by the employee~~ each year. The annual contribution will be pro rata for teachers leaving the School District prior to the end of the year.

Subd. 7 - Part-time ~~employees~~ teachers eligible for benefits shall receive a total ~~district~~School District contribution for single insurance on a pro ~~-~~rata amount based on their FTE. Such amount will be reduced by $100 per month, with this amount being contributed to a VEBA account, for those enrolled in the high deductible plan.

Subd. 8 - Part-time ~~employees~~ teachers eligible for benefits shall receive a total ~~district~~School District contribution for family insurance on a pro ~~-~~rata amount based on their FTE. Such amount will be reduced by $200 per month, with this amount being contributed to a VEBA account, for those enrolled in the high deductible plan.

Subd. 9 - Survivor Benefits: In the event of the death of a teacher receiving dependent coverage, the surviving dependents will be eligible to continue to participate in the group medical-hospitalization insurance plan and the ~~district~~School District shall contribute 100% of the premium for 12 months after the death of the teacher. The ~~school district~~School District shall notify the surviving dependents of the availability for participation in the group plan. Continuation of coverage provisions cease when a qualified beneficiary receives full coverage under any other group plan, whether or not as a~~n employee~~teacher.

Section 6 - ~~Income Protection Insurance~~Long Term Disability (LTD) Income Protection

Subd. 1 - The ~~school district~~School District will contribute the cost of the monthly premium for the LTD income protection plan (as modified effective 9/1/2003 with a cap of $85,000) for eligible teachers employed in the ~~school district~~School District who qualify and are enrolled in the same ~~income protection~~LTD plan. Medical-hospitalization insurance benefits shall be retained by teachers who become totally disabled while ~~in the employ of~~employed by the ~~school district~~School District and whose absence has been caused by such disability. Teachers qualifying for LTD shall be allowed to continue on the plan, in accordance with Minnesota state and federal laws related to benefit continuation. ~~Cost to the totally disabled employee shall remain the same as for other active teachers.~~

Subd. 2 - The disabled teacher is required to apply for Social Security and Medicare benefits, when eligible to do so, and must inform the School District upon approval for either or both.

Subd. 3~~2~~ - All insurance benefits for the disabled ~~employee~~ teacher shall cease at the date on which the ~~employee~~ teacher is eligible for Medicare.

Subd. 4 - A disabled teacher may retain job rights for two years following the implementation of LTD.

Section 7 - Life Insurance

Subd. 1 - The ~~school district~~School District shall provide a group term life insurance policy covering eligible teachers in the amount of $50,000 for each eligible teacher who qualifies for and is enrolled in the life insurance plan.

Subd. 2 - The term life insurance ~~life~~ benefit shall provide the same beneficiary prerogatives, conversion privileges and extended insurance benefits present in the term life contract in force during the terms of the 2001-2003 Master Agreement.

Subd. 3 - The term life insurance accidental death, dismemberment and loss of sight benefit shall be $50,000 for each eligible teacher who qualifies for and is enrolled in the plan.

Section 8 - Dental Insurance

Subd. 1 - The School District shall provide a monthly contribution toward the premium for dental insurance, including dependent protection, for all ~~full time~~full-time ~~employees~~ teachers who qualify for, and are enrolled in, the School District's dental insurance plan. The amount provided by the School District shall be as follows~~;~~, however, the amount shall not exceed the actual cost of the insurance premium:

Effective July 1, 2023~~1~~: Up to $138.00 per month

Subd. 2 - When both teacher and spouse are members of the bargaining unit and they elect dependent dental coverage, the full cost of one dependent plan shall be paid by the School District.

Section 9 - Claims Against the School District

The parties agree that any description of insurance benefits contained in this Article are intended to be informational only, and the eligibility of any ~~employee~~ teacher for benefits shall be governed by the terms of the insurance policy purchased by the ~~school district~~School District pursuant to this Article. It is further understood that the ~~school district~~School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein, and no claims shall be made against the ~~school district~~School District as a result of a denial of insurance benefits by an insurance carrier.

Section 10 - IRS 125 Plan

The ~~school district~~School District shall pay the fees and initial cost of maintaining an IRS 125 plan for ~~employees~~ teachers electing to participate in the plan.

ARTICLE XII~~I~~ - LEAVES OF ABSENCE

Section 1 - Sick Leave

Subd. 1 - ~~For the duration of the 2021-2023 Agreement, and until the 2023-2025 Agreement is ratified, this Subd. shall be replaced by the Discretionary Leave MOU at the end of this Agreement.~~ All ~~full time~~full-time teachers shall earn 12~~15~~ days of sick leave per year. The total sick leave to be earned during a service year shall be available to the ~~employee~~ teacher at the beginning of the year, after working a minimum of one day.

Subd. 2 - Unused sick leave days may accumulate with no maximum ~~days~~. For those who have achieved a 142 sick leave day base or more, $120 for each of up to eight of the unused sick leave days over 142 will be contributed into the Health Care Savings Plan (HCSP). If there are any additional unused sick days remaining over the 142, they will be added to the base and not converted into HCSP contributions. Payment into the teacher's HCSP will be made at the end of June.

Subd. 3 - Sick leave with pay shall be allowed by the ~~school district~~School District whenever a~~n employee's~~ teacher's absence is found to have been due to illness which prevented his/her attendance and performance of duties on that day or days.

Subd. 4 - In addition, a~~n employee~~ teacher may use sick leave pursuant to M.S. 181.9413, for the illness of or injury to the ~~employee~~teacher's child (including biological, step, adopted or foster), adult child, spouse, sibling, parent or stepparent, grandparent ~~or step-parent~~ or domestic partner provided the ~~employee~~ teacher has a Domestic Partnership Agreement & Affidavit form on file with the School District.

Subd. 5 - The ~~s~~School ~~b~~Board may require a~~n employee~~ teacher to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness or injury, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the ~~employee~~ teacher will be so advised.

Subd. 6 - If the teacher is absent from work, the cost of the medical certificate, not paid by the insurance carrier, shall be borne by the ~~school district~~School District, and a teacher shall take such examination from one doctor selected from a list of three doctors furnished by the ~~school district~~School District.

Subd. 7 - Sick leave allowed shall be deducted from the accrued sick leave days earned by the teacher.

Subd. 8 - Upon the teacher's request, a teacher injured on the job and collecting worker's compensation insurance, may supplement worker's compensation with sick leave to an amount sufficient to maintain regular pay, not to exceed their accrued sick leave balance. A~~n employee~~ teacher who is out due to a work related injury resulting from a physical assault by a student, shall be entitled to compensation during the first three days, without use of sick leave, for any time not compensated by the workers compensation carrier. ~~Employee~~ The teacher is obligated to inform the business office of amounts received from ~~W~~worker's ~~C~~compensation ~~i~~insurance.

Subd. 9 - For the duration of the 2023~~1~~-2025~~3~~ Agreement, and until the 2025~~3~~-2027~~5~~ Agreement is ratified, this Subd. shall be replaced by the Sick leave MOU at the end of this Agreement. Each school year, it shall be the option of each bargaining unit member to contribute one accumulated sick leave day to establish and maintain a paid sick leave bank up to 150 days. On or before June 1~~st~~, the business office will electronically prompt teachers to indicate whether or not they wish to contribute to the sick leave bank. The paid sick leave bank shall be administered by the President of the Association and ~~the~~ Human Resources. Paid sick leave days shall be available for serious illness or injury of bargaining unit members who have exhausted their accumulated paid sick leave. No bargaining unit member may be

granted from the pool of sick leave days more than is needed to become eligible for long-~~-~~term disability.

Subd. 10 - Sick Leave for Substitutes - A licensed teacher hired to fulfill a short-~~-~~term substitute position of 31-85~~–91~~ consecutive days will earn one day of sick leave per 20 days of the consecutive assignment, not to exceed four days. These days will not carry over from a previous assignment. Long-term substitutes shall be granted pro rata sick leave days.

Section 2 - Bereavement Leave

Subd. 1 - Up to five days per occurrence of paid leave may be granted for a death in the teacher's immediate family.

Subd. 2 - For purposes of this Section, immediate family shall be defined as the teacher's spouse, child, parent/guardian or stepparent, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle, grandparent, grandchild~~ren~~, ~~stepparent,~~ domestic ~~life~~ partner or domestic ~~life~~ partner's parent**.**

Section 3 - Military Leave

Military leave shall be granted by the ~~school district~~School District pursuant to applicable ~~S~~state and ~~F~~federal laws.

Section 4 - Sabbatical Leave

Subd. 1 - A sabbatical leave may be granted to teachers in the ~~school district~~School District for the purpose of professional improvement subject to the conditions of this Section. ~~and pursuant to M.S. 125.18.~~

Subd. 2 - Sabbatical leave shall be used for professional study and shall be limited to an individual centering his/her study in his/her area of employment in the ~~school district~~School District and shall not be used for retraining in a new area unless at the agreement of the ~~school district~~School District.

Subd. 3 - A teacher must have completed six years ~~shall be at least in the seventh year~~ of employment with~~by~~ the School District before he/she may request such leave.

Subd. 4 - Request for such leave shall be submitted, in writing, to Human Resources by February 15, and the teacher shall be notified of action on his/her request by March 15.

Subd. 5 - The granting of such leave shall be limited to the equivalency of three ~~of the~~ teaching staff.

Subd. 6 - Prior to ~~April~~ February 1 of the year of sabbatical leave, the teacher who has been granted such leave shall inform Human Resources of his/her teaching intentions regarding the school year immediately succeeding the year of sabbatical leave~~year~~.

Subd. 7 - While on sabbatical leave, the allowance granted to a ~~faculty member~~teacher shall be based on one-half of the contract salary for the basic school year described in Article VII~~I~~ for the school year during which the leave takes place. Should the teacher~~faculty member~~ be

granted an NDEA (National Defense Education Act) stipend, or a comparable scholarship grant, and receive a sabbatical leave during the same academic year, the allowance for the sabbatical leave plus the stipend or grant may equal, but not exceed, the employee's teacher's contract salary., t The sabbatical allowance shall be reduced so that the combined allowances equal, but do not exceed, the contract salary for the year. Upon request of the teacher, the districtSchool District will pay 75% of the teacher's regular salary during the sabbatical year. The year following the sabbatical, 25% of the previous year's salary will be deducted from the teacher's salary to determine the contract salary.

Subd. 8 - A teacher who does not return to teach in the School District after the year of sabbatical leave shall be subject to the following terms:

a. The teacher shall be obligated to refund all money received for the period of the leave. The districtSchool District may collect on a mutually agreeable basis, but in no case shall more than five years be extended for repayment.

b. The teacher that received a full year sabbatical leave shall refund the districtSchool District on the following basis if he/she should leave before the three years of required service have been met.

    1. After returning to teach one year in the districtSchool District, the teacher shall refund 2/3 of the one-half contract salary for the year of the leave.
    2. After returning to teach two years, the teacher shall refund 1/3 of the one-half contract salary for the year of the leave.

c. The teacher that received a semester sabbatical leave shall refund the districtSchool District on the following basis if he/she should leave before the three semesters of required service have been met.

    1. After returning to teach one semester in the districtSchool District, the teacher shall refund 2/3 of the one-half contract salary for the semester of the leave.
    2. After returning to teach two semesters, the teacher shall refund 1/3 of the one-half contract salary for the semester of the leave.

d. In the event of the death of the teacher, the provisions in items aA, bB and cC herein, shall not apply.

Subd. 9 - A teacher on sabbatical leave shall retain such amount of sick leave days and other accrued benefits which he/she had accrued, if any, at the time he/she went on sabbatical leave for use upon his/her return pursuant to the sick leave policyArticle XII. No additional sick leave shall accrue for the period of time that a teacher is on sabbatical leave.

Subd. 10 - A teacher returning from sabbatical leave shall be credited with one year of experience on the salary schedule for the sabbatical year.

Subd. 11 - A teacher on sabbatical leave shall have the premiums of all group insurance granted in this Agreement paid by the school districtSchool District.

Section 5 – Discretionary Leave

Subd. 1 - Teachers will be allocated five discretionary leave days.

Subd. 2 - Discretionary leave must be entered into the leave system one week in advance. In emergency situations this timeline may be waived.

Subd. 3 - No more than 5% of a building staff, or two staff, whichever is greater, may use this leave on any given day; this may be waived in emergency situations.

Subd. 4 - Leave days may carry over to a maximum accrual of seven days.

Subd. 5 - Discretionary leave may be used adjacent to a holiday or scheduled break one time per year.

Subd. 6 - Discretionary leave may not be used during the first ten or last ten student days of the school year, on parent conference days, or on professional development days. In extenuating circumstances, with advanced approval from Human Resources, leave may be granted on the days specified above.

Subd. 7 - Teachers will be required to use accrued comp time prior to submitting discretionary or personal leave.

Subd. 8 - Teachers will have the option to use comp time and personal leave in conjunction with discretionary leave; however, no more than a maximum of seven days combined may be used in a year.

Subd. 9 - Teachers shall have until the end of the 2024-2025 school year to use any remaining personal leave. Any personal leave remaining as of June 30, 2025, shall be paid out to the teacher at the sub rate of pay in effect at that time.

Subd. 10 – ~~Personal~~ Discretionary ~~L~~leave for Long-~~-~~Term Substitutes: In rare cases a licensed teacher hired to fulfill a long-~~-~~term substitute position will be allowed one ~~personal~~ discretionary leave day with the permission of ~~the Superintendent~~Human Resources when the teacher is unable to report to their assignment due to circumstances not related to their illness. Permission must be obtained at least two weeks in advance of the absence or as soon as possible.

~~Section 5 - Personal Leave~~

~~Subd. 1 - For the duration of the 2021-2023 contract, and until the 2023-2025 is ratified, this Section shall be replaced by the Discretionary Leave MOU at the end of this Agreement.~~

~~Subd. 2 - Non-tenured teachers who find it necessary or desirable to be absent from duties on a school day for other types of absence not included in the above, may be granted two days of personal leave per year.~~

~~Subd. 3 - Notifications must be made at least one week in advance or as soon as practicable and must be approved by the building principal in order to ensure adequate staffing. A teacher who has completed probation in the school district will be eligible for three days of personal leave per year accumulative to nine days. A teacher eligible for two or more days of personal leave may be granted consecutive days of personal leave with approval by Human Resources.~~

~~Subd. 4 - During the first and last two weeks of the student school year, personal leave may be granted by the building principal with approval by Human Resources for necessary absences. Accumulated personal leave cannot be utilized to extend holidays or breaks in the school calendar except with prior approval of Human Resources.~~

~~Subd. 5 - Teachers will be paid once annually at the substitute rate of pay for each day of unused personal leave. The business office will electronically prompt teachers prior to May 1 of each year. The teacher will respond electronically by June 1 to indicate whether or not they wish payment to be made. If a teacher does not communicate their response by June 1, the district will pay the individual for the days accumulated over the maximum. Payment will be made by a supplemental payroll at the end of July.~~

~~Subd. 6 – Personal Leave for Long Term Substitutes: In rare cases a licensed teacher hired to fulfill a long term position will be allowed one personal day with the permission of the Superintendent when the teacher is unable to report to their assignment due to circumstances not related to their illness. Permission must be obtained at least two weeks in advance of the absence or as soon as possible.~~

~~Section 6 - Religious Holidays~~

~~Subd. 1 - For the duration of the 2021-2023 contract, and until the 2023-2025 is ratified, this Section shall be replaced by the Discretionary Leave MOU at the end of this Agreement.~~

~~Subd. 2 - A teacher who has exhausted their personal leave/comp time shall be allowed to take up to two days of pay deduct for a religious holiday. If agreeable with the superintendent, the teacher may work on a non-school day and not be forced to take pay deduct.~~

Section ~~6~~7 - Parental Leave

Subd. 1 - A teacher shall be afforded a parental leave of absence provided the teacher follows the procedures outlined in this Section.

Subd. 2 - The teacher requesting parental leave shall make the request in writing to ~~the~~ Human Resources on the appropriate forms provided by the School District. The request should include the following:

a. The commencement and return date~~.~~
b. The estimated date of delivery~~.~~

Subd. 3 - The pregnant teacher shall notify Human Resources in writing not later than in the fourth month of pregnancy. Also, at such time provide a physician's statement indicating the estimated date of delivery of the child.

Subd. 4 - The beginning date of said leave and its duration shall be submitted to the School Board for its action. In recommending the date of commencement and duration of the leave, ~~the~~ Human Resources shall review each case on its individual merits taking into consideration the following:

a. The continuity of the instructional program for the students

b. Desires of the teacher
c. Specific employment duties of the teacher involved
d. The recommendation of the teacher's physician, if any

Subd. 5 - In making the determination under this Section concerning commencement and duration of a parental leave of absence, ~~the school board~~Human Resources shall not in any event be required to:

a. Grant any leave more than 12 months in duration~~.~~
b. Permit the teacher to return for employment prior to the date designated in the request for parental leave except by mutual agreement~~.~~

Subd. 6 - If the teacher complies with all provisions of this Section and a parental leave is granted by the ~~school district~~School District, the ~~school district~~School District shall notify the teacher, in writing, of its action.

Subd. 7 - A teacher returning from parental leave shall be reemployed in a position for which the teacher is qualified commensurate with the position occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished~~.~~
b. That the teacher returns on the date designated on the request for leave approved by the ~~s~~School ~~b~~Board~~.~~

Subd. 8 - The parties agree that the applicable periods of probation for teachers as set forth in Minnesota Statutes are intended to be periods of actual service enabling the ~~school district~~School District to have opportunity to evaluate a teacher's performance. The parties agree, therefore, that periods of times for which the teacher is on parental leave shall not be counted in determining the completion of the probationary period.

Subd. 9 - The parties agree that any parental leave of absence granted under this Section shall be leave without pay.

Subd. 10 - Parental leave may be extended by mutual consent of the ~~school district~~School District and the teacher.

Subd. 11 - When the parental leave is not occasioned by pregnancy, teachers may be granted ten days of leave during the first 12 months after the birth of a child or children. The days are to be deducted from their allocated sick leave.

Section 7~~8~~ - Adoption Leave

Subd. 1 - Adoption leave shall be granted upon the request of a teacher pursuant to applicable provisions of the Parental Leave Section.

Subd. 2 - The District shall grant each teacher up to 30 duty days. These days do not need to be consecutive for the adoption of a child. Adoption leave may include, but is not limited to, pre-adoption consultation, legal counsel, legal proceedings and naturalization proceedings.

Subd. 3 - The District shall allow teachers to use any accrued paid sick and discretionary ~~personal~~ leave for adoption leave~~this leave~~, the remainder of which shall be unpaid, except as provided under the Family Medical Leave Act (FMLA) ~~Leave (Section 8.4.4)~~. This leave may be extended under FMLA ~~Leave~~ and shall count toward a teacher's FMLA ~~Leave~~ ~~A~~allowance.

Section ~~8~~9 - General Leave

Subd. 1 - Teachers with a minimum of three years of experience in the ~~school district~~School District may apply for an unpaid leave of absence, subject to the provisions of this Section. The granting of such leave shall be at the discretion of the ~~school district~~School District.

Subd. 2 - Such leave may be granted by the ~~school district~~School District for overseas teaching, Peace Corps, Vista, National Teacher~~s~~ Corps, extended illness of the teacher, extended illness of the teacher's family, adoption, civic activities, alternate employment opportunities, or other reasons accepted by the ~~school district~~School District.

Subd. 3 ~~-~~ ~~-~~Short~~-~~-Term General Leave of Absence: Teachers with a minimum of three years of experience in the District shall be eligible for an unpaid short~~-~~-term general leave of absence. The granting of such leave shall be at the discretion of Human Resources and subject to the provisions of this Subd.

a. Such leave shall be without pay.
b. Such leave shall be for a minimum of three consecutive school days.
c. Such leave shall not be used to extend non-school session breaks.
d. Such leave shall not be used during the first and last two weeks of the student school year.
e. Requests for short~~-~~-term general leave shall be submitted at least ten school days prior to the date of said leave.
f. In emergency situations, the superintendent or designee may in his/her discretion make exceptions to provisions b through e above.

Section ~~9~~10 - Medical Leave

Subd. 1 - A continuing contract teacher who is unable to teach because of illness or injury, and has exhausted all sick leave credit available, or has become eligible for long ~~-~~term disability compensation, shall, upon request, be granted a medical leave of absence, without pay, up to one year. The ~~school district~~School District may, in its discretion, renew such a leave and request for renewal shall also be accompanied by a written doctor's statement.

Subd. 2 - A request for leave of absence under this Section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the ~~employee~~ teacher is expected to be able to resume~~assume~~ his/her normal responsibilities.

Subd. 3 - The School D~~d~~istrict reserves the right to require a teacher to take a physical and/or psychological examination by a qualified doctor selected by the School ~~d~~District. Said cost to be paid by the School ~~d~~District.

Section 1~~0~~1 - Jury Duty and Other Legal Commitments

Subd. 1 - Teachers called for jury duty, dei~~s~~position, subpoena or to give testimony before a court, legal jurisdiction or administrative proceedings shall be granted a leave of absence unless the teacher is party to a court action against the ~~school district~~School District, is a complainant in an action against the ~~school district~~School District, or is a participant in an action on behalf of the exclusive representative and/or is a protagonist in a criminal, civil and/or personal legal accusation.

Subd. 2 - The teacher shall receive full pay for this type of absence less jury duty and/or consultant pay, exclusive of expenses.

Section 1~~2~~2 - Exchange Teaching

Should a teacher be granted an exchange teaching leave in another ~~school district~~School District, state, territory~~,~~ or country, upon return from such leave a teacher shall be continued at the same position on the salary schedule as if he/she had taught in the School ~~d~~District during such period. Sick leave arrangements, insurance benefits, and related matters shall be subject to the agreement between the teacher and the governing bodies.

Section 1~~2~~3 - Insurance Application

Subd. 1 - A teacher on leave under Section ~~8~~9 - General Leave of this Article is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium for such programs as he/she wishes to retain commencing with the beginning of the leave.

Subd. 2 - A teacher on leave under Section ~~6~~7 - Parental Leave, Section ~~7~~8 - Adoption Leave, or~~and~~ Section ~~9~~10 - Medical Leave of this Article, is eligible to participate in group insurance as provided in Subd. 1 and the ~~school district~~School District will pay the pro rata~~fractional~~ portion of annual insurance contributions~~, pro-rated~~ based on the number of compensated days.

Subd. 3 - It is the responsibility of the teacher~~employee~~ to make arrangements with the school business office to pay ~~to~~ the ~~school district~~School District the monthly premium amounts, in advance and on such date, as determined by the ~~school district~~School District.

Section 1~~3~~4 - Accrued Benefits

A teacher on leave under Section ~~6~~7 - Parental Leave, Section ~~7~~8 - Adoption Leave, Section ~~8~~9 - General Leave, or~~and~~ Section ~~9~~10 - Medical Leave~~,~~ of this Article, shall retain such amounts of experience credit for pay purposes and other accrued benefits, if any, which the teacher had accrued at the time he/she went on leave for use upon his/her return. No additional experience credit for pay purposes or other benefits shall accrue for the period of time that a~~n employee~~ teacher is on leave under these Sections.

Section 1~~4~~5 - Seniority

For purposes of seniority standing, a teacher on leave, pursuant to this Article, shall continue to accrue seniority during such leaves of absence.

Section 1~~5~~6 - Eligibility

Leave benefits provided in Section 1 - Sick Leave, Section 2 - Bereavement Leave, Section 5 - ~~Personal~~ Discretionary Leave, and Section ~~8~~9 - General Leav~~e,~~ shall apply to teachers regularly employed at least 14 hours per week~~,~~ but shall not apply to part-time teachers employed less than 14 hours per week. Part-time teachers employed at least 14 hours per week shall accrue and accumulate sick leave in amounts ~~proportional~~ pro rata to their work day.

Section 1~~67 -- Notification Requirement~~~~Teachers Who Terminate Employment~~

A teacher on a leave of absence shall notify the **School District** of their intent to return from leave no later than February 1 each year. ~~Whenever a teacher terminates employment or is granted a board approved leave of absence, said teacher's final check will be withheld until said employee has exercised or denied his/her right to participate in self-paid fringe benefits per the terms of this contract and Minnesota Statutes regarding medical-hospital insurance.~~

ARTICLE XI~~IV~~ - TEACHER EVALUATION AND DISCIPLINE

Section 1 - Evaluation

Evaluations shall be made by the building principal or other qualified person of all teachers in the building. Classroom observations shall be made in person. All classroom observations of the performance of a teacher shall be conducted openly and with the full knowledge of the teacher. The performance of all teachers shall be evaluated in writing. In addition to the classrooms, the principal has the responsibility for evaluating~~ion~~ the total school performance of the teacher.

Section 2 - Copies

Two copies of the written evaluation shall be submitted to the teacher at the time of the mandatory personal conference, which shall be held within ten days after the classroom observation. One copy is to be signed and returned to the administration;~~,~~ the other to be retained by the teacher.

Section 3 - Suspension Without Pay

With just cause, the School District, via its designee, may suspend a teacher without pay. If the ~~school district~~School District contemplates suspension without pay, the teacher's immediate supervisor and Human Resources will meet with the teacher and his/~~ or~~ her representative to review the circumstances. If upon review, it is the School ~~d~~District's decision to suspend the teacher without pay, the teacher will be notified, in writing, as to the reason for the suspension and the duration of the suspension without pay. In this notice, the School ~~d~~District will include a specific statement as to what modifications or changes in behavior and performance are expected on the part of the teacher to correct the deficiency. Any time a suspension is involved, the issue may be submitted to the grievance procedure. Since Human Resources and the teacher's immediate supervisor have already conferred with the teacher and his/~~ or~~ her representative as to the reasons for the suspension, the primary grievance steps will be suspended, and the matter will go directly to arbitration under ~~the district's master agreement~~ the grievance procedure.

Section 4 - Objections

In the event that the teacher feels an evaluation was incomplete or unjust, the teacher may put objections in writing and have them attached to the evaluation report to be placed in his/her personnel file.

ARTICLE XIV - UNREQUESTED LEAVE OF ABSENCE AND SENIORITY

Section 1 - Unrequested Leave of Absence (ULA)

Subd. 1 - The School bBoard may place on ~~unrequested leave of absence~~ULA, without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. The ~~unrequested leave~~ULA is effective at the close of the school year. In placing teachers on ~~unrequested leave~~ULA, the School bBoard is governed by the ~~following~~ provisions below~~:~~

Subd. 2 - Continuing contract teachers: A teacher who has acquired continuing contract rights must not be placed on ~~unrequested leave of absence (~~ULA~~)~~ while Tier 1- licensed, Tier 2-licensed, or probationary teachers are retained in positions for which the teacher who has acquired continuing contract rights is licensed. Tier 3 and 4 continuing contract teachers shall be placed on ~~unrequested leave of absence~~ULA ~~-~~in inverse order of seniority, as calculated by initial date of hire as a licensed teacher.

Subd. 3 - Exceptions for licensure: Notwithstanding the provisions above, a teacher is not entitled to exercise any seniority when that exercise results in that teacher being retained by the School dDistrict in a field for which the teacher holds only an out of field permission, as defined by the Professional Educator Licensing and Standards Board, unless that exercise of seniority results in the placement of ~~unrequested leave of absence~~ULA of another teacher who also holds a provisional license in the same field.

Section 2 - Notice to Teachers

Following ~~s~~School ~~b~~Board action on discontinued positions and ~~s~~School ~~b~~Board action proposing placement of teachers on ~~unrequested leave of absence~~ULA, each individual teacher proposed for placement on ~~unrequested leave of absence~~ULA shall receive notice of the proposed placement that:

a. states the applicable grounds for the proposed placement; and
b. provides notice to the teacher of their right to request a hearing on the proposed placement within 14 days from the receipt of the notice; and
c. provides notice to the teacher that failure to request a hearing will be deemed acquiescence to the ~~s~~School ~~b~~Board's proposed placement action.

Section 3 - Right to a Hearing and Decision

If the teacher requests a hearing, teachers proposed for placement on ~~unrequested leave of absence~~ULA pursuant to ~~s~~School ~~b~~Board action shall be entitled to a hearing and challenge the proposed placement. If a request for a hearing officer does not specify that the hearing be

before a hearing officer, it is considered to be a request for a hearing before the ~~s~~School ~~b~~Board.

Section 4 - Final Board Action

Final ~~s~~School ~~b~~Board action to place a teacher on ~~unrequested leave of absence~~ULA must take place prior to July 1. Final ~~s~~School ~~b~~Board action must not occur before notice to the teacher as required above and acquiescence, or notice to the teacher as required above and the hearing officer decision.

Section 5 - Reinstatement

A teacher placed on ~~unrequested leave of absence~~ULA shall have rights to reinstatement for a period of five years or until the teacher is fully reinstated, after which the right to reinstatement shall terminate. Teachers placed on ~~unrequested leave of absence~~ULA must be reinstated to the positions from which they have been given leaves of absence or, if not available, to other available positions in the ~~school district~~School District in fields in which they are licensed. Reinstatement must be in the inverse order of placement on ~~leave of absence~~ULA. A teacher must not be reinstated to a position in a field in which the teacher holds only a provisional license, other than a vocational education license, while another teacher who holds a non-provisional license in the same field remains on ~~unrequested leave~~ULA. A teacher on ~~unrequested leave~~ULA does not forfeit right to reinstatement when accepting a position for less than the full position they were placed on leave from~~,~~ or when they refuse an offered position.

Section 6 - Vacancies and Notification

No teacher shall be hired by the School District while any qualified teacher is on ~~unrequested leave of absence~~ULA in that field of licensure unless the teacher fails to advise the ~~s~~School ~~b~~Board of their desire to accept the position within 30 days of the date of notification that a position is available to that teacher on ~~unrequested leave~~ULA. The School ~~d~~District will not apply for a Tier 1 or Tier 2 teaching license for any individual while a teacher who has acquired continuing contract rights is on ~~unrequested leave of absence~~ULA, unless the position has been offered to and rejected by the teacher on ULA.

Section 7 - Seniority

Seniority for purposes of ULA means initial date of service with the ~~school district~~School District in a position requiring a license.

Section 8 - Preparation of Seniority List

Subd. 1 - Preparation and posting of seniority and licensure lists: By January 15 of each school year, the School District shall create and post a seniority and licensure list. The list will include the name of every teacher, their seniority date, continuing contract or probationary status, and licensure area by tier. The list will be posted at all school buildings in the School District and email notification will be provided to teachers when the list is initially posted.

Subd. 2 - Request for change: A teacher who disputes their standing in the list promulgated by the School District may process a grievance pursuant to the grievance procedure.

Subd. 3 - Final list: Within ten business days after the request for change period has ended, the School District will prepare and post a final seniority and licensure list. The list will be posted at all school buildings in the School District and email notification will be provided to teachers. The final seniority and licensure list shall be binding on the School District.

Section ~~9~~8 - Ties in Seniority

In the event two or more teachers commenced employment with the School ~~d~~District on the same date and there exist ties in seniority, the teacher with the lowest Minnesota file folder number shall have greater seniority. ~~such ties shall be broken as follows:~~

~~Subd. 1 - Those teachers who have the greatest number of years of employment as a teacher in a state approved education institution shall have greater seniority. Years of employment shall include the following leaves of absence: Parental Leave, Adoption Leave, Sabbatical Leave, Military Leave and Medical Leave. General Leave and Mobility Leave shall not be counted as years of employment for the purposes of this Subd.~~

~~Subd. 2 - Should ties still exist, those teachers who have greater advanced lane placement on the salary schedule as of February 1 shall have greater seniority.~~

~~Subd. 3 - Should ties still exist, any remaining ties shall be broken at the discretion of the school district based on teaching performance and other relevant criteria.~~

Section ~~10~~9 - Benefits While on Leave

Teachers placed on ~~unrequested leave of absence~~ULA shall remain eligible for participation in the ~~school district~~School District's group insurance programs at their own expense for the duration of their reinstatement period.

Section 1~~1~~0 - Employment Rights During Leave

A teacher placed on ~~unrequested leave of absence~~ULA may engage in teaching or any other occupation during the period of this leave.

Section 1~~2~~1 - Continuing Contract Rights and Service Credits

The ~~unrequested leave of absence~~ULA must not impair the continuing contract rights of a teacher or result in a loss of credit for previous years of service. A teacher's continuing contract must remain in full force and effect, except as modified by mutual consent of the School ~~b~~Board and the teacher. Any agreement to mutually modify continuing contract rights must be in writing and can only occur after the teacher is provided with an explanation of their rights under the continuing contract statute and an opportunity to consult with the exclusive representative. The ~~School District~~School District agrees to provide notice to the exclusive representative of all mutual modifications of continuing contracts prior to the modifications being finalized.

Section 1~~3~~2 - Unemployment Benefits While on ULA

Nothing in this Article shall be construed to impair the rights of teachers placed on ~~unrequested leave of absence~~ULA to receive unemployment benefits if otherwise eligible.

Section 1~~43~~ - Termination

The same provisions applicable to termination of probationary or continuing contracts in Minnesota Statutes 122A.40 Subds.~~subdivisions~~ 5 and 7~~five and seven~~ must apply to placement on ~~unrequested leave of absence~~ULA.

Section 1~~54~~ - Filing Licenses ~~and Preparation of Seniority Lists~~

~~Subd.1 -~~ Filing of ~~l~~Licenses and Certificates: In any year in which the School District is placing teachers on ~~unrequested leave of absence~~ULA, only those teaching licenses and certificates actually received by ~~the~~ Human Resources ~~department~~ as of January 1 of that year are considered for purposes of determining ULA~~layoff~~ within areas of licensure. A license filed after January 1 will be considered for purposes of recall~~,~~ but not for ~~layoff~~placement on ULA.

~~Subd. 2 - Preparation and posting of seniority and licensure lists: By January 15 of each school year, the School District shall create and post a seniority and licensure list. The list will include the name of every teacher, their seniority date, continuing contract or probationary status, and licensure area by tier. The list will be posted at all school buildings in the district and email notification will be provided to teachers when the list is initially posted.~~

~~Subd. 3 - Request for change: A teacher who disputes their standing in the list promulgated by the school district may process a grievance pursuant to the grievance procedure.~~

~~Subd. 4 - Final list: Within ten business days after the request for change period has ended, the School District will prepare and post a final seniority and licensure list. The list will be posted at all school buildings in the district and email notification will be provided to teachers. The final seniority and licensure list shall be binding on the School District.~~

Section 1~~65~~ - Vacancies and Posting Process~~:~~

Subd. 1 - Whenever a teaching or extra-curricular position becomes available for assignment, the School District shall post, for a minimum of two weeks, notice of that available position. All postings shall be made to the School District website and sent via e-mail to all licensed staff's School ~~d~~District e-mail on the day the position is posted. The School District shall also post the position to at least one statewide online teacher job posting site. The available position shall not be filled during that time, except in the case of an emergency or immediate need. In such cases, no opening that must be filled immediately shall be filled until it has been posted for at least three weekdays.

Subd. 2 - Posting: The posting shall be made in each building~~,~~ with a copy to the ~~Union~~Association.

Subd. 3 - Dates: Each posting shall indicate the date such notice is posted and the date the posting expires.

Subd. 4 - Application: Teachers may apply for transfer, assignment, or reassignment to an available position provided they:

a. Make written application prior to the expiration date of the notice;~~,~~ and~~;~~
b. Possess a valid license to teach in the subject area or grade level that requires such licensure.

Subd. 5 - Summer posting rules: During the summer, the School District shall send a copy of the posting to the Association~~Union~~ and email the posting to all licensed staff. No vacancies shall be filled during the summer until July 15 ~~f~~or at least five days after the posting has been made. After July 15, vacancies must be posted for at least three days before being filled.

Subd. 6 - Exceptions: Posting requirements shall not apply in cases where teachers on ~~unrequested leave of absence~~ULA have a right to positions that become vacant.

ARTICLE XV~~I~~ - TEACHER TRANSFERS

Section 1 - Vacancies

A vacancy shall be defined as any teacher position as defined in Article III, Section 2, for which a certificated/licensed person currently on ~~the~~ staff or returning from leave has not been placed pursuant to the provisions of this ~~Master~~ Agreement.

Section 2 - Postings

Subd. 1 - Where a vacancy of .4 FTE or greater exists, Human Resources shall prepare a written notice of such vacancy. Such notices shall be posted on the School District web site.

Subd. 2 - No vacancy shall be filled until notice of such vacancies ha~~s~~ve been posted for at least three working days, except by mutual agreement of the School District and the Association.

Subd. 3 - When vacancies occur after the first student contact day, it may be difficult or undesirable to fill them from within the School ~~d~~District. Such a vacancy may be filled on a temporary basis until the end of the school year at which time the position will be considered vacant.

Subd. 4 - Each spring, the School District will do a spring posting process, consisting of two rounds of internal posting, for all vacant positions for the next school year. In determining positions to be posted, the School District shall ascertain the status of all teachers for the next school year, including teachers on leaves of absence, and those intended to retire and/or resign. A first round of postings will be completed and any positions remaining open, or that become vacant as a result of the first round of posting, shall be posted in the second round. After the spring posting process is complete, the School District will post positions individually in accordance with Subd. 2.

Section 3 - Transfer

Subd. 1 - A teacher may make a request for a transfer to a different assignment. The request shall be ~~in writing and shall be directed~~submitted electronically to Human Resources ~~on forms~~

furnishedusing the online application by the school district. A request for transfer shall be affected as approved by Human Resources and the receiving building administrator.

Subd. 2 - In the event tenured continuing contract teachers are displaced or a vacancy occurs, a teacher may request a transfer.complete a Teacher Placement Request Form (See Attachment A). The form givestransfer request provides the teacher an opportunity to state their first two position preferences from the vacancies occurring in other buildings for which the teacher is certified. An administrative decision will be made based on the following criteria:

a. Years of experience
b. Grade level/subject previously taught
c. The formation of a well-balanced grade level/subject team taking into account:
    1. Area of interest in various subjects (at elementary level) to provide a well-rounded team.
    2. Varied interest would also provide an opportunity for team teaching if the team was interested in doing so.

Subd. 3 - Within building transfers occur under the approval of the building principal and before a position is posted.

Subd. 4 - After a position is posted, all presently employed and qualified teachers (or those coming back from a leave) who are interested will be granted an informal interview. (An exception is a candidate who has already interviewed for a position in that building.) The principal will inform such candidates if they will not be interviewed for that reason.

Subd. 5 - In every case, the decision will be based on the particular requirements, program needs and overall idiosyncratic initiatives particular to that building. In other words, the persons selected will be the best "fit" for that building.

Subd. 6 - If a teacher is not granted a transfer, the building administrator will meet with the teacher to inform the teacher of the rationale for the decision. The rationale will also be presented to the teacher in writing.

Section 4 - Involuntary Transfer

Should any involuntary transfer become necessary, the sSchool dDistrict shall meet with the teacher involved, prior to said transfer. Nothing herein shall be construed to alter the sSchool dDistrict's prerogative discretion to make staffing decisions, and if the teacher is not available to respond to the transfer notice within a reasonable time, the school districtSchool District may proceed to make such transfer without further notice.

ARTICLE XVII - SEVERANCE PAY

Section 1 - Application of Article

This Article shall apply to teachers whose service has been at least half time.5 FTE.

Section 2 - Severance Pay

Subd. 1 - Eligibility

Subd. 1a - Regularly employed teachers who were hired on or before January 1, 2000, shall be eligible for severance if they meet the requirements of 1b OR 1cC below. Only those individuals listed in attached Appendix D are eligible for severance.

Subd. 1b - Regularly employed teachers with not less than 15 years of teaching service in the School District who are at least 55 years of age and have submitted a written resignation that has been accepted by the School Board, shall be eligible for severance pay pursuant to the provisions of this Article.

Subd. 1c - Regularly employed teachers with not less than 30 years of teaching service, 15 of which must be in the School District and have submitted a written resignation that has been accepted by the School Board, shall be eligible for severance pay pursuant to the provisions of this Article.

Subd. 2 - Payment

Subd. 2a - Severance pay shall be paid by the school districtSchool District in equal annual installments over two years from the effective date of resignation. The payment schedule shall begin the first pay period of the calendar year after the year in which the resignation takes place. (For Health Care Savings Plantax deferral of severance, see the Memorandum of Understanding).

Subd. 2b - Pursuant to this Section, the School dDistrict will accept resignations (for the purpose of severance pay) during the school year provided the teacher gives a written notice 90 days prior to the date of resignation.

Subd. 2c - Eligible teachers shall receive as severance payment an amount representing 60 days of' pay.

Subd. 2d - In addition to the severance amount provided in Subd. 2c, a teacher shall be eligible to receive an additional amount obtained by adding the teacher's unused number of sick leave days, but in any event not to exceed 124 days' of pay. In circumstances when a teacher falls short of the 124 days, the Superintendent may grant additional days to reach the required number of days.

Subd. 2e - In applying these provisions, the severance payment will be the teacher's daily rate of pay times the percent of full-time equivalencyFTE per year and/-or days employed at the time of retirement. In the case of a part-time teacher, a pro rata-ration shall be applied. The pro rata-ration will be the average full-time equivalencyFTE, during the last five years of employment and/or days employed, times the daily rate of pay at the time of retirement. The severance payment will not include any additional compensation for extra-curricular activities, extended employment or other compensation.

Subd. 2f - The amount of severance payment will not exceed the maximum cell value in each individual's respective lane placement of the 2008-2009 salary schedule.

BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45	MA+60 Specialist
$50,511	$57,790	$60,474	$64,002	$68,721	$69,392	$70,691	$71,697	$73,818

Subd. 2g - Severance pay may not be granted to any teacher whose employment has been terminated by the ~~school district~~School District.

Subd. 2h - In the event of the death of a teacher who is eligible for severance pay under the provisions of this Article ~~XVII~~, Section 2, Subd. 1b or 1c above, the spouse of the teacher shall be eligible for the severance pay. The estate will collect if there is no spouse. The requirement of a written resignation does not apply.

Section 3 - Insurance

Subd. 1 - Eligibility for School District Contribution to Retiree Insurance

~~–~~Subd. 1a - Regularly employed teachers, shall be eligible for medical-hospitalization insurance benefits in this Section, provided that they meet the requirements of Subd. 1b below and were enrolled in coverage immediately preceding their retirement.

Subd. 1b - Regularly employed teachers with at least 15 years of teaching service in the School District ~~200~~ who are at least 55 years of age and have submitted a written resignation that has been accepted by the School Board shall be eligible for medical-hospitalization insurance benefits pursuant to the provisions of this Section.

Subd. 1c - Teachers hired on or after July 1, 2022, shall not be eligible for a School District contribution toward retiree insurance as provided in this Section. Teachers eligible for insurance shall receive a School ~~d~~District contribution of $700~~600~~ to be deposited into the School District designated ~~Health Care Savings Plan (~~HCSP~~)~~ at the conclusion of each school year, and no later than June 30. Such contribution shall be pro ~~-~~rata~~ed~~ based on FTE for ~~part time~~part-time ~~employees~~teachers.

Subd. 1d - All teachers~~employees~~ eligible for a School ~~d~~District contribution toward retiree insurance shall be provided an opportunity to make a one-time irrevocable election to forfeit the retiree benefit provided in this Article~~, XV, Section 3,~~ Subd.~~,~~ 2b below and receive a ~~d~~School District contribution to the HCSP in accordance with Subd. 1c above. The one-time irrevocable election must be made by no later than March 15, 2022.

Subd. 2 - Participation

Subd. 2a - Teachers who meet age and service requirements to be eligible to participate in an annuity shall be eligible to continue participation in the ~~school district~~School District group medical-hospitalization insurance plan indefinitely if permitted by the terms of the policy with the insurance carrier. Except as otherwise provided in Subd. 2b hereof, the teacher shall pay the entire premium for such coverage.

Subd. 2b - A teacher meeting the requirements of Subd. 1 (a and b) of this Section, shall receive a lump sum dollar amount that will be placed into the teacher's Minnesota ~~Health Care Savings Plan~~ HCSP account. The lump sum dollar amount will be determined by taking the single premium insurance cost of the non-high deductible plan for the last year in which the individual taught, multiplied by a maximum of eight years, or the number of years remaining until the individual reaches the age of 65, whichever is less.

Subd. 2c - In the event of the death of a teacher whose retirement has been accepted by the School Board ~~of Education~~ and who is eligible to receive the insurance benefit as

stated in Subd. 2b the spouse and/or dependents of the teacher shall be eligible for the insurance benefit. Only the insurance benefit that would have been paid to the teacher shall be available for the spouse and/or the dependents.

Subd. 3 - Primary Coverage

If a teacher who leaves employment with an employer other than the ~~school district~~School District and said retiree is covered by a medical-hospitalization insurance plan or HMO, such coverage shall be considered primary.

Section 4 - Matching Contributions Plan (403b/457)

Subd. 1 - Eligibility: Teachers who are regularly employed with the ~~school district~~School District shall be eligible to participate in a 403b/457 matching contribution plan pursuant to M.S. 356.24.

Subd. 2 - Contributions

Subd. 2a - The School ~~d~~District will match eligible annual teacher contributions based on the completion of the following years of teaching experience in the School District. Years of service shall be defined as complete school years and shall not count or combine any partial years of employment.

Years of Service Completed In District 200		Maximum Amount per Year of Match
0 – 2	(Eligible beginning year 0)	$600
3 – 7	(Eligible beginning year 4)	$1,100
8 – 12	(Eligible beginning year 9)	$1,600
13 - 17	(Eligible beginning year 14)	$2,100
18 +	(Eligible beginning year 19)	$2,600

Subd. 2b - The maximum matching career contribution by the District shall be $35,000.

Subd. 2c - The School District Business Office will annually provide a report to teachers which details the lifetime contributions to date for each teacher.

Subd. 3 - Participation

Subd. 3a - A ~~s~~Salary ~~r~~Reduction ~~a~~Authorization formagreement stating "Matching Contribution" must be completed by the eligible teacher by August 1 preceding the school year during which the teacher~~s~~ wishes to participate in the 403b/457 matching contribution plan.

Subd. 3b - Teachers on unpaid leaves may not participate in the matching program while on leave.

Subd. 3c - Teachers hired before January 1, 2000, who are covered under the severance pay language of Section 2, Subd. 1, of this Article may participate in the 403b/457

matching contribution plan. HOWEVER, if a teacher chooses to participate in the 403b/457 matching contribution plan, all severance payments as defined in Section 2 and Section 5 of this Article will be forfeited.

Section 5 - Matching Contributions (Grandfathered) Plan (403b/457)

Subd. 1 - Eligibility: Teachers hired prior to January 1, 2000, who are regularly employed with the ~~school district~~School District, qualify for severance under Section 2 and do not qualify for a matching contribution under Section 4 qualify for the matching contribution in this Section. Appendix D lists those who qualify for this contribution.

Subd. 2 - Contribution: The School District will match eligible annual teacher contributions up to $750 per year.

Subd. 3 - Retirement Consideration: The School ~~d~~District will pay $3,000~~2,500~~ to all teachers who are listed in Appendix D upon retirement. That contribution will be appropriated according to the MOU on Health Savings Accounts and Tax Deferment effective in the year of the individual's retirement.

Subd. 4 - Participation

Subd. 4a - A ~~s~~Salary ~~r~~Reduction ~~a~~Authorization form~~agreement~~ stating "Matching Contribution" must be completed by the eligible teacher by August 1 preceding the school year during which the teacher wishes to participate in the 403b/457 matching contribution (grandfathered) plan.

Subd. 4b - Teachers on unpaid leaves may not participate in the matching program while on leave.

ARTICLE XVII~~I~~ – TEACHER SUPPORT / MENTORSHIP

Section 1 - Mentorship of Teacher~~s for Hastings Public Schools~~

Subd. 1 - Teachers in their first year of teaching in the ~~Hastings~~ School District, who have fewer than five years of teaching experience, are required to participate in all Hastings Mentorship Program (HMP) activities and will follow expectations as established by the HMP Committee and outlined in the HMP Handbook.

Subd. 2 - Mentor teachers will follow expectations and be compensated as established by the HMP Committee and outlined in the HMP Handbook.

Subd. 3 - All teachers in their first year of teaching in the ~~Hastings~~ School District, who have fewer than five years of prior teaching experience, are required to attend all Teacher Support Network (TSN) activities.

Section 2 - Attendance

With the understanding that, at times, a teacher may not be able to attend a meeting of the Hastings Mentorship Program (HMP) or the Teacher Support Network (TSN), the ~~Hastings~~ School District and Education Minnesota-Hastings agree to the following:

a. Upon mutual agreement between the ~~Hastings~~ School District and Education Minnesota-Hastings, teachers shall be excused from attendance at meetings of the HMP and TSN.

b. Teachers shall be held harmless insofar as any provision of this Agreement. ~~by the collective bargaining agreement~~

ARTICLE XVIII~~X~~ - MISCELLANEOUS

Section 1 - Damage to Personal Property

The School District shall reimburse ~~employees~~teachers, up to a maximum of $500 per incident, for the cost of replacement or repair of personal property, damaged or destroyed as a result of student assault or aggressive behavior that occurs while the ~~employee~~ teacher is engaged in the performance of his/~~ or~~ her assigned duties. In order to be eligible for reimbursement, the ~~employee~~ teacher must report the incident within 48 hours and provide receipts and a police report, if one was made. Reimbursement made under this Section is gratuitous payment and is not considered acceptance of liability on the part of the School District.

Section 2 - Signed Copies

There shall be four signed copies of the final Agreement for the purpose of record: one retained by the School ~~b~~Board, two by the Association and one by Human Resources.

Section 3 - Teacher Licensure

Teachers are obligated to retain licensure in their areas of current assignment.

~~Section 4 - Individual Contract~~

~~Individual contracts shall be consistent with the terms of this Agreement and in form as provided in Appendices E-1, E-2, and E-3.~~

Section ~~4~~5 - Method of Payment

Subd. 1 ~~-~~ – Teachers will have the opportunity to select from one of the pay options listed below. Pay dates will be on the 5th and 20th of each month.

Subd. 2 - The annual salary of a teacher, as identified by the salary schedule, shall be divided into 24 equal units from September 5 through August 20.

Subd. 3 - Teachers shall have the option of having their annual salary, as identified by the salary schedule, divided into 24 equal units, with the balance, equivalent to six checks, issued on June 5. Such election shall be made on a form provided by the ~~school district~~School District by no later than August 1 of any year.

Subd. 4 - Only teachers who had elected, during the 2020-2021 school year, to have their annual pay spread over 18 pay periods, with the last check issued on May 20, will be eligible to continue this option. If such teachers make a change in their election, they will be required to

elect from the options provided in Subd. 2 or 3 and may not revert back. Teachers who had not previously made this election will not be allowed to do so.

Subd. 5 - A teacher's election shall remain in effect from year to year unless the teacher provides the ~~school district~~School District with written notice providing a different pay option no later than August 1 of any year.

Section ~~5~~6 - Mileage Allowance

The School ~~d~~District will pay the IRS rate per mile for authorized use of personal cars in connection with ~~school district~~School District business.

Section ~~6~~7 - New Positions

In the event the ~~school district~~School District creates a new position covered by this Agreement and which position is not covered by the present pay structure provided in this Agreement, the Association shall have the right to meet and negotiate pursuant to the P.E.L.R.A. on the compensation for such a position.

Section ~~7~~8 - Grievance

The parties have failed to reach agreement on a grievance procedure and acknowledge that both parties are subject to the grievance procedure promulgated by the Director of the Bureau of Mediation Services. Grievances must be filed on the form provided as Attachment F and such forms shall be supplied by the ~~school district~~School District. The School ~~d~~District shall provide a copy of the grievance procedure to each teacher covered by this Agreement. Should the Director of the Bureau of Mediation Services promulgate a revised procedure, the School ~~d~~District shall provide copies of the new procedure.

Section ~~8~~9 - Deductions for Federal Political Action Committee

Upon receipt of a properly executed authorization card of the member involved, the ~~school district~~School District will deduct from the member's paycheck the amount the member has agreed to contribute to the NEA Fund for Children and Public Education political action committee. The ~~school district~~School District is responsible to transmit contributions along with a roster of contributors on a monthly basis to the NEA political action committee.

Section ~~9~~10 - Copies of the Agreement

The ~~school district~~School District shall:

a. Provide one ~~-~~copy to each teacher offered a contract for employment in the School ~~d~~District
b. Send an electronic copy to the ~~Ed MN~~Association President
c. Post the contract on the School District's webpage

Section 1~~0~~1 - Education Service Commitment

Teachers at the sole and irreversible discretion of the ~~school district~~School District may be granted a leave of absence with pay for educational service commitments. Serving on task

forces, accreditation evaluation and study commissions are examples for which the ~~school district~~School District may grant leaves under this Section. If a stipend (in addition to expense~~s~~ reimbursement) is paid to a teacher during such leave, it shall be paid to the ~~school district~~School District.

ARTICLE X~~I~~X - PRESCHOOL AND EARLY CHILDHOOD FAMILY ED TEACHERS

Section 1 - Preschool and ECFE Teachers

Subd. 1 - Preschool and ECFE teachers shall not be considered continuing contract, unless required by law; however, they will be covered by the terms of the Master Agreement to the extent provided in this Article.

Subd. 2 - The following Articles shall apply to ~~P~~preschool and ECFE teachers who are included in the bargaining unit.

Article I:	Purpose
Article II:	Recognition of Exclusive Representative
Article III:	Definitions
Article IV:	School Board Rights
Article V:	Teacher Rights (except Section 4)
Article VI:	Association Rights
Article VII~~I~~:	Length of School Year (except Section 1 ~~-–~~ Official School Calendar)
Article VIII~~IX~~:	Professional Teaching Duty Day (except Section 1 ~~-–~~ Basic Day, Section 5 ~~-–~~ Part-Time Teachers (see Subd. 6 below), and Section 6 - Teacher Preparation (see Subd. 4 below)
Article IX:	Compensation and Salary Schedule (except Section 1, Subd. 2 - Computation of Daily Rate, Section 3 - Individual Contracts, Section 8 - Credit Reimbursement, ~~Section 9 - Computation of Daily Rate~~, Section 9~~10~~ - Part-Time Teachers, and Section 10~~1~~ - Extended Employment)
Article X~~I~~:	Extra Compensation (Except Section 2 - Department Heads)
Article XI~~I~~:	Group Insurance
Article XII~~I~~:	Leaves of Absence
Article XII~~IV~~:	Teacher Evaluation
Article XVI~~I~~:	Severance Pay
Article XVII~~I~~:	Teacher Support / Mentorship
Article XVIII~~IX~~:	Miscellaneous ~~(except Section 4 - Individual Contract)~~
Article XX~~I~~:	Duration
Appendices:	A1, A2, B, C, D, and F

Subd. 3 - Teacher Duty Days: Consistent with Subd. 2, above, the parties agree that the limitation of contract terms of duty days, hours, normal school calendar, etc., do not apply to preschool and ECFE teachers. The parties further acknowledge that preschool and ECFE programs will be conducted on a calendar necessarily different from that of K-12 teachers~~ing staff~~. A preschool or ECFE teacher's work year shall be determined on a year to year basis, as determined by the actual preschool or ECFE calendar.

Subd. 4 - Preparation Time: Preparation time shall be provided on a pro ~~-~~rata basis of that of a ~~full time~~full-time elementary teacher who receives an average of 240 minutes per five day week. Such time shall not be required to be provided during the student contact day.

Subd. 5 - Calculation of ~~Full Time~~Full-Time Equivalency (FTE): Preschool and ECFE teachers' FTE shall be calculated on a pro ~~-~~rata basis of a ~~full time~~full-time classroom teacher's FTE at 1472 hours per year, in accordance with Articles VII~~I~~ and VIII~~IX~~.

Subd. 6 - ~~Part Time~~Part-Time Teachers: Preschool and ECFE teachers who are required to attend district meetings which include but are not limited to IEP's, staff development meetings/trainings, workshops, and PLC's that take place outside of their regular day shall be compensated on a pro ~~-~~rata basis at their regular salary.

Subd. 7 - Leaves: Preschool and ECFE teachers shall be eligible for leave in accordance with Article ~~I~~XII, Leaves of Absence, on a pro ~~-~~rata basis, based on number of hours and work days per year as compared to a ~~full time~~full-time teacher.

Subd. 8 - Seniority for Preschool Teachers: Seniority commences on the date on which a teacher is most recently hired as a preschool teacher. A separate seniority list will be maintained for preschool teachers. Preschool teachers shall not accumulate seniority on the K-12 teachers' seniority list or the ECFE seniority list. Preschool teachers may only exercise seniority rights within the preschool seniority list; they may not displace a K-12 or ECFE teacher or claim a vacant K-12 or ECFE position. Such list shall be posted by January 15 of each school year. Preschool teachers shall have 15 working days to dispute their standing, after which the list shall be final.

Subd. 9 - Seniority for ECFE Teachers: Seniority commences on the date on which a teacher is most recently hired as an ECFE teacher. A separate seniority list will be maintained for ECFE teachers. ECFE teachers shall not accumulate seniority on the K-12 teachers' seniority list or the ~~P~~preschool seniority list. ECFE teachers may only exercise seniority rights within the ECFE seniority list; they may not displace a K-12 or ~~P~~preschool teacher or claim a vacant K-12 or ~~P~~preschool position. Such list shall be posted by January 15 of each school year. ECFE teachers shall have 15 working days to dispute their standing, after which the list shall be final.

Subd. 10 - Internal Posting Process: Preschool and ECFE teachers may apply for internal transfer to K-12 positions that are posted~~;~~, however, they may not grieve decisions made related to such transfer requests. A ~~P~~preschool or ECFE teacher obtaining a K-12 position through a transfer request process shall be moved to the K-12 seniority list and maintain the seniority date held when they were under the ~~P~~preschool or ECFE seniority list.

Subd. 11 - Staff Reductions and Recall: When the School District concludes that it is necessary to reduce the number of ~~P~~preschool or ECFE teachers, the release shall be in seniority order based on the particular teacher's applicable seniority list, unless the School District can show program justification for departing from strict seniority. Recall shall normally be in seniority order based on the particular teacher's applicable seniority list. Preschool and ECFE teachers with the greatest seniority shall be recalled first from the release list, unless the School District can show justification for departing from strict seniority.

Subd. 12 - Personnel Files: All evaluations and files relating to individual preschool or ECFE teachers shall be available during regular school business hours to each individual ~~employee~~ teacher upon his/her written request and the scheduling of a time with ~~the~~ Human Resources ~~Director~~ to review the documents. The ~~employee~~ teacher shall have the right to reproduce any of the contents of the files at the ~~employee's~~ teacher's expense and to submit for inclusion in

the file written information in response to any material contained therein, provided however, the ~~school district~~School District may destroy such files as provided by law. The ~~school district~~School District shall expunge from a~~n employee's~~ teacher's file any material found to be false or inaccurate through the grievance procedure.

ARTICLE XX~~I~~ - DURATION

Section 1 - Term and Reopening Negotiations

This Agreement shall remain in full force and effect for a period from July 1, 2023~~1~~, through June 30, 2025~~3~~, and thereafter until modifications are made pursuant to the P.E.L.R.A. If either party desires to modify or amend this Agreement commencing on July 1, 2023~~1~~, it shall give written notice of such intent no later than May 1, 2025~~3~~. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 120 days prior to the expiration of this Agreement.

Section 2 - Effect

This Agreement constitutes the full and complete Agreement between the ~~school district~~School District and the exclusive representative representing the teachers of the School ~~d~~District. The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, ~~school district~~School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3 - Finality

Any matters relating to the current contract term, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement, except by mutual agreement.

Section 4 - Severability

The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof.

IN WITNESS WHEREOF, the parties have executed this Agreement on this _____ day of NovemberFebruary 20232.

EDUCATION MINNESOTA – TEACHERSHASTINGS HASTINGS PUBLIC SCHOOLS - ISD 200

BY: _____
ITS PRESIDENT
CHAIRNEGOTIATOR

BY: _____
CHIEF SCHOOL BOARD

BY: _____
SCHOOL BOARD VICE-CHAIR

Appendix A1 - 20231-20242 Salary Schedule

	STEP	BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45	MA+60 Specialist
1	B	44,799	45,756	46,389	46,931	50,064	51,266	52,468	53,670	54,475
2	C	46,185	46,992	48,199	48,803	51,788	53,077	54,366	55,655	56,490
3	D	47,684	48,683	49,887	50,552	53,614	54,946	56,278	57,610	58,474
4	E	49,172	50,250	51,577	52,423	55,614	56,974	58,335	59,695	60,590
5	F	50,831	52,182	53,507	54,594	57,835	59,352	60,868	62,385	63,321
6	G	52,368	53,777	55,192	56,718	60,210	61,836	63,463	65,089	66,065
7	H	54,049	55,801	57,183	59,148	62,951	64,802	66,653	68,504	69,532
8	I	56,205	57,725	59,250	61,687	66,065	67,974	69,884	71,793	72,870
9	J	57,441	59,811	61,391	64,338	68,852	70,778	72,705	74,631	75,750
10	K	59,680	61,976	63,612	66,671	71,822	73,577	75,331	77,086	78,242
11	M	61,417	63,785	66,729	69,940	75,354	76,750	78,147	79,543	80,736
12	N	62,308	64,710	67,698	70,958	76,873	78,395	79,916	81,437	82,659
13	O	63,209	65,649	68,683	71,991	79,304	81,095	82,885	84,676	85,946

Longevity

14	o-1	-	-	-	*71,991*	*79,304*	*81,095*	*82,885*	*84,676*	*85,946*
15	o-2	-	-	-	*71,991*	*79,304*	*81,095*	*82,885*	*84,676*	*85,946*
16	o-4	-	-	-	*71,991*	*79,304*	*81,095*	*82,885*	*84,676*	*85,946*
17	P-L	-	-	-	74,738	82,683	85,509	88,334	91,160	92,527
18	p-1	-	-	-	*74,738*	*82,683*	*85,509*	*88,334*	*91,160*	*92,527*
19	p-2	-	-	-	*74,738*	*82,683*	*85,509*	*88,334*	*91,160*	*92,527*
20	p-3	-	-	-	*74,738*	*82,683*	*85,509*	*88,334*	*91,160*	*92,527*
21	Q-L	-	-	-	80,238	87,707	89,613	91,518	93,424	94,825

NOTE: THIS APPENDIX IS TO BE DELETED AND REPLACED WITH NEW 2023-2024 SCHEDULE

	STEP	BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45	MA+60 Specialist
1	B	43,370	43,980	44,587	45,109	47,139	47,702	48,385	49,082	49,788
2	C	44,414	45,168	46,328	46,908	49,228	49,732	50,447	51,175	51,913
3	D	45,980	46,792	47,950	48,589	51,372	51,856	52,603	53,362	54,131
4	E	47,719	48,299	49,575	50,387	53,519	54,073	54,853	55,645	56,451
5	F	49,344	50,156	51,430	52,474	55,838	56,389	57,205	58,032	58,873
6	G	50,956	51,689	53,049	54,515	58,343	59,189	60,045	60,915	61,800
7	H	52,789	53,634	54,962	56,851	61,244	62,130	63,033	63,949	64,877
8	I	54,694	55,483	56,949	59,292	64,293	65,228	66,176	67,140	68,115
9	J	56,010	57,488	59,007	61,839	67,502	68,483	69,481	70,493	71,519
10	K	57,363	59,569	61,143	64,082	70,413	71,439	72,483	73,539	74,612
11	M	59,032	61,308	64,138	67,225	73,876	74,954	76,047	77,158	78,285
12	N	59,888	62,197	65,069	68,203	74,954	76,047	77,158	78,285	79,431
13	O	60,755	63,100	66,016	69,195	76,047	77,158	78,285	79,431	80,592

Longevity

14	o-1	-	-	-	*69,195*	*76,047*	*77,158*	*78,285*	*79,431*	*80,592*
15	o-2	-	-	-	*69,195*	*76,047*	*77,158*	*78,285*	*79,431*	*80,592*
16	o-4	-	-	-	*69,195*	*76,047*	*77,158*	*78,285*	*79,431*	*80,592*
17	P-L	-	-	-	71,837	78,424	79,521	80,869	82,118	83,770
18	p-1	-	-	-	*71,837*	*78,424*	*79,521*	*80,869*	*82,118*	*83,770*
19	p-2	-	-	-	*71,837*	*78,424*	*79,521*	*80,869*	*82,118*	*83,770*
20	p-3	-	-	-	*71,837*	*78,424*	*79,521*	*80,869*	*82,118*	*83,770*
21	Q-L	-	-	-	77,122	83,175	84,243	86,039	87,496	90,130

Appendix A2 - 20242-20253 Salary Schedule

STEP	BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45	MA+60 Specialist
B	46,143	46,929	47,780	48,339	51,132	52,804	54,042	55,280	56,109
C	47,571	48,202	49,645	50,267	52,908	54,669	55,997	57,325	58,185
D	49,185	49,943	51,384	52,069	54,788	56,594	57,566	59,338	60,228
E	50,684	51,558	53,125	53,996	56,848	58,684	60,085	61,486	62,408
F	52,356	53,548	55,112	56,232	59,136	61,132	62,694	64,257	65,220
G	53,839	55,191	56,548	58,420	61,582	63,691	65,367	67,042	68,047
H	55,570	57,175	58,499	60,922	64,406	66,346	68,653	70,559	71,618
I	57,891	59,157	61,027	63,537	67,613	69,614	71,580	73,947	75,056
J	59,205	61,405	63,232	66,268	70,484	72,502	74,486	76,370	77,523
K	61,471	63,636	65,521	68,671	73,543	75,384	77,191	78,899	80,090
M	63,260	65,498	68,731	70,879	77,181	79,053	80,491	81,429	82,658
N	64,177	66,785	69,729	73,087	78,746	80,747	82,313	83,380	84,638
O	65,308	67,649	70,743	74,150	81,683	83,528	85,372	87,216	88,525

Longevity

o-1	-	-	-	*74,150*	*82,304*	*84,095*	*85,372*	*87,676*	*88,525*
o-2	-	-	-	*74,150*	*82,304*	*84,095*	*85,885*	*87,676*	*88,946*
o-4	-	-	-	*74,150*	*82,304*	*84,095*	*85,885*	*87,676*	*88,946*
P-L	**-**	**-**	**-**	**76,981**	**85,683**	**88,509**	**91,334**	**94,160**	**95,527**
p-1	-	-	-	*76,981*	*85,683*	*88,509*	*91,334*	*94,160*	*95,527*
p-2	-	-	-	*76,981*	*85,683*	*88,509*	*91,334*	*94,160*	*95,527*
p-3	-	-	-	*76,981*	*85,683*	*88,509*	*91,334*	*94,160*	*95,527*
Q-L	**-**	**-**	**-**	**83,238**	**90,707**	**92,613**	**94,518**	**96,424**	**97,825**

NOTE: THIS APPENDIX IS TO BE DELETED AND REPLACED WITH NEW 2024-2025 SCHEDULE

	STEP	BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45	MA+60 Specialist
1	B	44,237	44,859	45,479	46,011	48,081	48,656	49,353	50,063	50,784
2	C	45,302	46,071	47,254	47,846	50,212	50,727	51,456	52,198	52,951
3	D	46,899	47,728	48,909	49,561	52,399	52,893	53,655	54,429	55,214
4	E	48,674	49,265	50,566	51,395	54,589	55,155	55,950	56,757	57,580
5	F	50,331	51,159	52,458	53,524	56,955	57,517	58,349	59,192	60,050
6	G	51,975	52,723	54,110	55,606	59,510	60,373	61,246	62,133	63,036
7	H	53,845	54,707	56,062	57,988	62,469	63,372	64,294	65,228	66,175
8	I	55,788	56,593	58,088	60,477	65,579	66,532	67,500	68,483	69,477
9	J	57,130	58,638	60,187	63,076	68,852	69,852	70,871	71,903	72,949
10	K	58,510	60,761	62,365	65,364	71,822	72,868	73,932	75,009	76,104
11	M	60,213	62,534	65,421	68,569	75,354	76,453	77,568	78,701	79,851
12	N	61,086	63,441	66,371	69,567	76,453	77,568	78,701	79,851	81,019
13	O	61,970	64,362	67,336	70,579	77,568	78,701	79,851	81,019	82,203

Longevity

14	o-1	-	-	-	*70,579*	*77,568*	*78,701*	*79,851*	*81,019*	*82,203*
15	o-2	-	-	-	*70,579*	*77,568*	*78,701*	*79,851*	*81,019*	*82,203*
16	o-4	-	-	-	*70,579*	*77,568*	*78,701*	*79,851*	*81,019*	*82,203*
17	P-L	-	-	-	73,273	79,993	81,111	82,487	83,760	85,445
18	p-1	-	-	-	*73,273*	*79,993*	*81,111*	*82,487*	*83,760*	*85,445*
19	p-2	-	-	-	*73,273*	*79,993*	*81,111*	*82,487*	*83,760*	*85,445*
20	p-3	-	-	-	*73,273*	*79,993*	*81,111*	*82,487*	*83,760*	*85,445*
21	Q-L	-	-	-	78,665	84,838	85,928	87,759	89,246	91,932

Appendix B - Supplementary Compensation Rates

All rates specified below are on an hourly basis unless otherwise indicated and shall be effective from July 1 through June 30 of the years indicated.

	20231-20242	20242-20253
Extra Class Offered for Credit*	FTE prorated at Teacher's regular step and lane	
Evening Classes	$374.00	$374.00
Homebound Instruction	$374.00	$374.00
Summer School	$374.00	$374.00
Regular Staff Subbing During Prep or Covering a Colleague's Classroom**	$5034.00	$5034.00
Loss of Prep Time	$5034.00	$5034.00
Lunchroom Supervision	$376.00	$376.00
Curricular Work	$371.00	$371.00
Staff Development (Outside of working day)	$371.00	$371.00
PLC (Part-time staff required to report for PLC)	$371.00	$371.00
In-service	$37.00	$37.00

* Assignments may be made by mutual consent except in emergency situations
** Rounds to the nearest half hour

Appendix C - Co-Curricular Salaries

The schedules in this Appendix are used to determine compensation only. The positions that will be filled and the number of positions filled will be determined yearly by the School ~~b~~Board based on need and funding through the budget.

Athletics - High School and Middle School

	23~~1~~-24~~2~~	24~~2~~-25~~3~~
Athletic Director - Middle School	7,134~~6,994~~	7,134
Equipment Manager - High School	6,849~~714~~	6,849
Weight Room - High School	5,047~~4,948~~	5,047
Baseball		
Head Coach	6,087~~5,967~~	6,087
Junior Varsity	4,101~~020~~	4,101
B Squad	4,065~~3,985~~	4,065
9th Grade	3,395~~28~~	3,395
Middle School (gr 7 & 8)	2,383~~36~~	2,383
Basketball - Boys		
Head Coach	7,134~~6,994~~	7,134
Assistant	5,343~~238~~	5,343
B Squad	5,030~~4,931~~	5,030
9th Grade	4,883~~787~~	4,883
Middle School (gr 7 & 8)	2,891~~34~~	2,891
Basketball - Girls		
Head Coach	7,134~~6,994~~	7,134
Assistant	5,343~~238~~	5,343
B Squad	5,030~~4,931~~	5,030
9th Grade	4,883~~787~~	4,883
Middle School (gr 6 - 8)	2,891~~34~~	2,891
Cross Country - Boys & Girls		
Head Coach	5,177~~075~~	5,177
Assistant	3,846~~,770~~	3,846
Middle School (gr 5 - 8)	2,362~~15~~	2,362
Football		
Head Coach	7,134~~6,994~~	7,134
Assistant	5,343~~238~~	5,343
B Squad-Head	4,883~~787~~	4,883
B Squad-Assistant	4,319~~234~~	4,319
9th Grade	4,319~~234~~	4,319
Middle School (gr 7 & 8)	2,625~~573~~	2,625

Appendix C - Co-Curricular Salaries (Cont'd)

Athletics - High School and Middle School (Cont'd)

	231-242	242-253
Golf - Boys		
Head Coach	4,483395	4,483
Assistant-JV	3,19128	3,191
Golf - Girls		
Head Coach	4,483395	4,483
Assistant-JV	3,19128	3,191
Gymnastics		
Head Coach	5,584474	5,584
Assistant	4,169087	4,169
Hockey – Boys		
Head Coach	7,1286,988	7,128
Assistant	5,33427	5,434
Junior Varsity	5,272168	5,272
Hockey - Girls		
Head Coach	7,1286,988	7,128
Assistant	5,434327	5,434
Junior Varsity	5,272168	5,272
Lacrosse - Boys		
Head Coach	6,0875,967	6,087
Assistant	4,373287	4,373
Lacrosse - Girls		
Head Coach	6,0875,967	6,087
Assistant	4,373287	4,373
Skiing-Nordic or Cross Country		
Head Coach	5,306201	5,306
Assistant	3,99011	3,990
Middle School (gr 7 & 8)	1,918880	1,918
Skiing-Alpine or Slalom		
Head Coach	5,177075	5,177
Assistant	4,455367	4,455

APPENDIX C - CO-CURRICULAR SALARIES (Cont'd)

Athletics - High School and Middle School (Cont'd)

	231-242	242-2453
Soccer - Boys		
Head Coach	6,0875,967	6,087
Junior Varsity/B Squad	3,98203	3,982
C Squad	3,36801	3,368
Middle School (gr 6 - 8)	2,37831	2,378
Soccer - Girls		
Head Coach	6,0875,967	6,087
Junior Varsity/B Squad	3,98203	3,982
C Squad	3,36801	3,368
Middle School (gr 6 - 8)	2,37831	2,378
Softball		
Head Coach	6,0875,967	6,087
Assistant	4,101020	4,101
B Squad	4,0643,984	4,064
9th grade	3,39427	3,394
Middle School (gr 7 & 8)	2,38336	2,383
Swimming - Boys		
Head Coach	6,849714	6,849
Assistant	4,883787	4,883
Dive	2,89740	2,897
Swimming - Girls		
Head Coach	6,849714	6,849
Assistant	4,883787	4,883
Dive	2,89740	2,897
Middle School (gr 5 - 8)	2,89740	2,897
Tennis - Boys		
Head Coach	4,69502	4,695
B Squad	3,707634	3,707
Middle School (gr 5 - 8)	2,36215	2,362
Tennis - Girls		
Head Coach	4,69502	4,695
B Squad	3,707634	3,707
Middle School (gr 6 - 8)	2,36215	2,362
Middle School (gr 5)	1,417389	1,417
Track & Field - Boys		
Head Coach (Middle School Only)	6,0875,967	6,087
Head Coach Boys and Girls Combined (High School Only)	7,081	7,081
Assistant	4,373287	4,373
Middle School (gr 5 - 8)	2,517467	2,517

APPENDIX C - CO-CURRICULAR SALARIES (Cont'd)

Athletics - High School and Middle School (Cont'd)

	231-242	242-253
Track & Field - Girls		
Head Coach (Middle School Only)	6,0875,967	6,087
Assistant	4,373287	4,373
Middle School (gr 6 - 8)	2,517467	2,517
Middle School (gr 5)	1,511481	1,511
Volleyball		
Head Coach	5,373267	5,373
Junior Varsity	4,0723,992	4,072
B Squad	3,99213	3,992
9th grade	3,26904	3,269
Middle School (gr 7 & 8)	2,36215	2,362
Wrestling		
Head Coach	7,1346,994	7,134
Junior Varsity	5,726613	5,726
9th grade	4,883787	4,883
Middle School (gr 5)	2,16825	2,168
Middle School (gr 6 - 8)	3,612541	3,612

Music, Drama, Speech & Clubs - High School

	231-242	242-253
Musical Production		
Artistic Director	4,230147	4,230
Choreographer	1,58957	1,589
Musical Director	3,252188	3,252
Technical Director	3,0272,967	3,027
Full Length Play Production		
Artistic Director	4,230147	4,230
Technical Director	3,0272,967	3,027
Publications		
Yearbook Advisor (offered as a class)	3,865789	3,865
Yearbook Assistant Advisor	3,47001	3,470

APPENDIX C - CO-CURRICULAR SALARIES (Cont'd)

Music, Drama, Speech & Clubs - High School (Cont'd)

	231-242	242-253
Music Activities		
Band Director (gr 9 - 12)	1,84609	1,846
Marching Band Director - Fall (gr 9 - 12)	4,125044	4,125
Marching Band Director - Summer (gr 9 - 12)	4,125044	4,125
Pep Band Director (gr 9 - 12)	1,84609	1,846
Color Guard - Summer (gr 9 - 12)	3,722649	3,722
Color Guard - Fall (gr 9 - 12)	3,722649	3,722
Drum Line - Summer (gr 9 - 12)	3,722649	3,722
Drum Line - Fall (gr 9 - 12)	3,722649	3,722
Jazz Ensembles (gr 9 - 12)	4,125044	4,125
Orchestra Director (gr 5 - 12)	1,84609	1,846
Orchestra Pit Performers (5 @ $753/$768)	3,842766	3,842
Vocal Director (gr 9 - 12)	1,84609	1,846
Vocal Jazz Ensembles (gr 9 - 12)	4,125044	4,125
Riverside Company	5,868752	5,868
Show Choir Choreographer	1,79660	1,796
Dynamic Edition	4,0293,950	4,029
~~Divaz~~		
Assistant Show Choir Director (to both showchoirs)	4,0293,950	4,029
Other High School		
FFA (Hort) Advisor	2,57726	2,577
Knowledge Bowl Coach	2,86710	2,867
National Honor Society Advisor	3,0522,992	3,052
Peer Helper	3,0522,922	3,052
Student Council Advisor	3,0522,992	3,052
Clubs		
Creative Arts Club	1,79660	1,796
Drama Club	1,79660	1,796
French Honor Club	1,79660	1,796
GSA	1,79660	1,796
Spanish Club	1,79660	1,796
Spanish Honor Club	1,79660	1,796
Technology Club	1,79660	1,796
Youth in Government Club	1,79660	1,796
Link Crew (gr 9)	1,79660	1,796

APPENDIX C - CO-CURRICULAR SALARIES (Cont'd)

Music, Drama, Speech & Clubs - Middle School

	231-242	242-253
Musical Production		
Artistic Director	2,929~~871~~	2,929
Technical Director	1,697~~63~~	1,697
Musical Director	1,816~~781~~	1,816
Full Length Play Production		
Artistic Director	2,929~~871~~	2,929
Technical Director	1,697~~63~~	1,697
Line Coach	432~~23~~	432
Season Play		
Play Director	2,020~~1,980~~	2,020
Assistant Director	858~~41~~	858
Rookie Plays – Director	942~~23~~	942
Speech Team – Director	3,141~~079~~	3,141
Publications – Annual	2,886~~29~~	2,886
Music Activities		
Band Director	1,524~~494~~	1,524
Orchestra Director (gr 5, 6, 7 & 8)	1,524~~494~~	1,524
Vocal Director (gr 7 & 8)	1,524~~494~~	1,524
Vocal Director (gr 5 & 6)	1,524~~494~~	1,524
Jazz Ensembles (gr 6, 7 & 8)	1,816~~781~~	1,816
Spiral Singers (gr 6, 7 & 8)	1,816~~781~~	1,816
Student Council	1,821~~785~~	1,821
Knowledge Bowl	1,821~~785~~	1,821
Clubs		
Art Club	1,821~~785~~	1,821
Future Teachers	1,821~~785~~	1,821
Geography Club	1,821~~785~~	1,821
Math Club	1,821~~785~~	1,821
Outdoor Club	1,821~~785~~	1,821
Robotics	1,821~~785~~	1,821
Science Olympiad	1,821~~785~~	1,821
U-Crew	1,821~~785~~	1,821
Writing Center	1,821~~785~~	1,821
Youth in Government	1,821~~785~~	1,821
PBIS/Raider Way	1,821~~785~~	1,821
WEB (Where Everyone Belongs)	1,796	1,796

APPENDIX C - CO-CURRICULAR SALARIES (Cont'd)

Music - Elementary Schools

	231-242	242-253
Morning Elementary Choir Program	1,271~~46~~	1,271

Appendix D - Severance Qualification

The following ~~employees~~ teachers shall qualify for contribution under Article XVII, Section 2.

~~Ascheman, Theresa~~
Cooper, Carlyn
Destross, Jeff
Dewall, John
~~Dressen, Nicholas~~
~~Foster, Scott~~
Hanson, James
Ruder, William
Westre, Margaret
~~Williams, Carolyn~~

Appendix E1 - Tier 4 Teacher Contract

TIER 4 TEACHER CONTRACT

The School Board of Independent School District No. 200, Hastings, State of Minnesota ("School Board" or "School District"), enters into this Contract with _____("Teacher"), a legally qualified Tier 4 licensed teacher pursuant to Minnesota Statutes section 122A.183 and Minnesota Statutes section 122A.40 who agrees to teach in the public schools of said District as _____ for the school year 20___ to 20___.

The following provisions shall apply and are a part of this Contract:

1. Basic Services: Teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which Teacher has the necessary license.

2. Duration: This Contract is subject to the provisions of Minnesota Statutes section 122A.184 and Minnesota Statutes section 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause. After Teacher attains continuing contract status, this Contract shall remain in full force and effect except if terminated, modified by mutual consent of the School Board and Teacher, or ended by written resignation pursuant to Minnesota Statutes section 122A.40.

3. Tier 4 License: Teacher must maintain a Minnesota Tier 4 Teaching License under Minnesota Statutes section 122A.184 from the Professional Educator Licensing and Standards Board for the duration of this Contract. Unless otherwise agreed by the School District, if Teacher does not have a Tier 4 Teaching License by the first day of the school year, this Contract will be null and void and Teacher shall be entitled to no compensation or other benefits. If Teacher is approved for a Tier 1, 2, or 3 Teaching License but not Tier 4, the School Board may, in its sole discretion, enter into a Tier 1, 2, or 3 Teacher Contract with Teacher. If Teacher's Tier 4 License is revoked or suspended at any time during the school year for any reason, Teacher's employment with the School District shall be immediately terminated for cause unless Teacher can immediately cure the revocation or suspension or clearly demonstrate the action was done in error.

4. Duty Year: Teacher's duty year shall be as adopted by the School Board, and Teacher agrees to teach on those legal holidays which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, Teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.

5. Additional Services: The School Board, or its designated representative(s), may assign Teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services that exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in this paragraph 5 or by letter of assignment, together with a recitation of this compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. Said extra-curricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of Teacher's continuing contract rights unless the words "continuing contract" are recorded immediately following the assignment.

In addition, Teacher agrees to perform the following additional services for the additional salary indicated:

Additional Service

	Additional Compensation
1._____	$_____
2._____	$_____
3._____	$_____

6. Reference: This Contract shall be subject to the agreement between the School District and the exclusive representative of teachers and the provisions of the Public Employment Labor Relations Act, as amended.

7. Compensation: In consideration thereof, the School Board agrees to pay said Teacher the following annual salary:

$_____ For basic services.
$_____ For additional services as set forth in paragraph 5.
$_____ Total salary, exclusive of fringe benefits.

Teacher's total salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board policy or procedure. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

8. Choice of Law and Severability: This Contract shall be governed by the laws of the State of Minnesota, regardless of whether any change occurs in Teacher's domicile or status as a resident of Minnesota. If any part of this Contract is construed to be unenforceable or in violation of any applicable law, the remaining portions of the Contract will remain in full force and effect.

9. Waiver: Waiver by the School Board or Teacher of any term or condition of this Contract or any breach will not constitute a waiver of any other term or condition or breach of this Contract.

By signing below, each party acknowledges that is has read this Contract, understands its terms and conditions, and intends to be legally bound by the terms and conditions.

IN WITNESS WHEREOF,
I have subscribed my signature
this _____ day of _____,
20_____.

_____
Teacher

IN WITNESS WHEREOF,
we have subscribed our signatures
this ____ day of _____,
20_____.

_____
School Board Chair

_____
School Board Clerk

Appendix E2 - Tier 3 Teacher Contract

TIER 3 TEACHER CONTRACT

The School Board of Independent School District No. 200, Hastings, State of Minnesota ("School Board" or "School District"), enters into this Contract with _____ ("Teacher"), a legally qualified Tier 3 licensed teacher pursuant to Minnesota Statutes section 122A.183 and Minnesota Statutes section 122A.40 who agrees to teach in the public schools of said District as _____ for the school year 20___ to 20___.

The following provisions shall apply and are a part of this Contract:

1. Basic Services: Teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which Teacher has the necessary license.

2. Duration: This Contract is subject to the provisions of Minnesota Statutes section 122A.183 and Minnesota Statutes section 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause. If Teacher attains continuing contract status, this Contract shall remain in full force and effect except if terminated, modified by mutual consent of the School Board and Teacher, or ended by written resignation pursuant to Minnesota Statutes section 122A.40.

3. Tier 3 License: Teacher must maintain a Minnesota Tier 3 Teaching License under Minnesota Statutes section 122A.183 from the Professional Educator Licensing and Standards Board for the duration of this Contract. Unless otherwise agreed by the School District, if Teacher does not have a Tier 3 Teaching License by the first day of the school year, this Contract will be null and void and Teacher shall be entitled to no compensation or other benefits. If Teacher is approved for a Tier 1 or 2 Teaching License but not Tier 3, the School Board may, in its sole discretion, enter into a Tier 1 or 2 Teacher Contract with Teacher. If Teacher's Tier 3 License is revoked or suspended at any time during the school year for any reason, Teacher's employment with the School District shall be immediately terminated for cause unless Teacher can immediately cure the revocation or suspension or clearly demonstrate the action was done in error.

4. Duty Year: Teacher's duty year shall be as adopted by the School Board, and Teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, Teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.

5. Additional Services: The School Board, or its designated representative(s), may assign Teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services that exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in this paragraph 5 or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. Said extra-curricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of Teacher's continuing contract rights unless the words "continuing contract" are recorded immediately following the assignment.

Teacher agrees to perform the following additional services for the additional salary indicated:

Additional Service

	Additional Compensation
1._____	$_____
2._____	$_____
3._____	$_____

6. Reference: This Contract shall be subject to the agreement between the School District and the exclusive representative of teachers, and the provisions of the Public Employment Labor Relations Act, as amended.

7. Compensation: In consideration thereof, the School Board agrees to pay Teacher the following annual salary:

$_____ For basic services.
$_____ For additional services as set forth in paragraph 5.
$_____ Total salary, exclusive of fringe benefits.

Teacher's total salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board policy or procedure. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

8. Choice of Law and Severability**:** This Contract shall be governed by the laws of the State of Minnesota, regardless of whether any change occurs in Teacher's domicile or status as a resident of Minnesota. If any part of this Contract is construed to be unenforceable or in violation of any applicable law, the remaining portions of the Contract will remain in full force and effect.

9. Waiver: Waiver by the School Board or Teacher of any term or condition of this Contract or any breach will not constitute a waiver of any other term or condition or breach of this Contract.

By signing below, each party acknowledges that it has read this Contract, understands its terms and conditions, and intends to be legally bound by the terms and conditions.

IN WITNESS WHEREOF,
I have subscribed my signature
this _____ day of _____,
20_____.

_____
Teacher

IN WITNESS WHEREOF,
we have subscribed our signatures
this ____ day of _____,
20_____.

_____
School Board Chair

_____
School Board Clerk

Appendix E3 - Tier 2 Teacher Contract

TIER 2 TEACHER CONTRACT

The School Board of Independent School District No. 200, Hastings, State of Minnesota, ("School Board" or "School District"), enters into this Contract with_____ ("Teacher"), a legally qualified Tier 2 licensed teacher pursuant to Minnesota Statutes section 122A.182 who agrees to teach in the public schools of said District as _____ for the school year 20___ to 20___.

The following provisions shall apply and are a part of this Contract:

1. Basic Services: Teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which Teacher has the necessary license.

2. Duration: The duration of this Contract shall be from _____ to _____ [not later than June 30]. This Contract is subject to the provisions of Minnesota Statutes section 122A.182 and to all applicable laws, rules, and regulations of the State of Minnesota. This Contract may be terminated by the School Board, ended by written resignation by Teacher, or modified by mutual consent of the School Board and Teacher.

3. Tier 2 License: Teacher must maintain a Minnesota Tier 2 Teaching License under Minnesota Statutes section 122A.182 from the Professional Educator Licensing and Standards Board for the duration of this Contract. Unless otherwise agreed by the School District, if Teacher does not have a Tier 2 Teaching License by the first day of the school year, this Contract will be null and void and Teacher shall be entitled to no compensation or other benefits. If Teacher is approved for a Tier 1 Teaching License but not Tier 2, the School Board may, in its sole discretion, enter into a Tier 1 Teacher Contract with Teacher. If Teacher's Tier 2 License is revoked or suspended at any time during the school year for any reason, Teacher's employment with the School District shall be immediately terminated for cause unless Teacher can immediately cure the revocation or suspension or demonstrate the action was done in error.

4. Employment Status: During the term of this Contract, Teacher will be in the teacher bargaining unit. Teacher will not have continuing contract rights under Minnesota Statutes section 122A.40.

5. Duty Year: Teacher's duty year shall be as adopted by the School Board, and Teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, Teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.

6. Additional Services: The School Board, or its designated representative(s), may assign Teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services that exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in this paragraph 6 or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. These assignments shall not extend beyond the duration of this Contract.

Teacher agrees to perform the following additional services for the additional salary indicated:

Additional Service

Additional Compensation

1._____ $_____
2._____ $_____
3._____ $_____

7. Reference: This Contract may be subject to the agreement between the School District and the exclusive representative of teachers, to the extent it is applicable to Tier 2 teachers, and the provisions of the Public Employment Labor Relations Act, as amended.

8. Compensation: In consideration thereof, the School Board agrees to pay Teacher the following annual salary:

$_____ For basic services.
$_____ For additional services as set forth in paragraph 5.
$_____ Total salary, exclusive of fringe benefits.

Teacher's total salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board policy or procedure. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

9. Choice of Law and Severability**:** This Contract shall be governed by the laws of the State of Minnesota, regardless of whether any change occurs in Teacher's domicile or status as a resident of Minnesota. If any part of this Contract is construed to be unenforceable or in violation of any applicable law, the remaining portions of the Contract will remain in full force and effect.

10. Waiver: Waiver by the School Board or Teacher of any term or condition of this Contract or any breach will not constitute a waiver of any other term or condition or breach of this Contract.

By signing below, each party acknowledges that it has read this Contract, understands its terms and conditions, and intends to be legally bound by the terms and conditions.

IN WITNESS WHEREOF,
I have subscribed my signature
this _____ day of _____,
20_____.

_____
Teacher

IN WITNESS WHEREOF,
we have subscribed our signatures
this ____ day of _____,
20_____.

_____
School Board Chair

_____
School Board Clerk

Appendix E4 - Tier 1 Teacher Contract

TIER 1 TEACHER CONTRACT

The School Board of Independent School District No. 200, Hastings, State of Minnesota, ("School Board" or "School District"), enters into this Contract with ("Teacher"), a legally qualified Tier 1 licensed teacher pursuant to Minnesota Statutes section 122A.181 who agrees to teach in the public schools of said District as for the school year 20 to 20 .

The following provisions shall apply and are a part of this Contract:

1. Basic Services: Teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which Teacher has the necessary license.

2. Duration: The duration of this Contract shall be from to [*not later than June 30*]. This Contract is subject to the provisions of Minnesota Statutes section 122A.181 and to all applicable laws, rules, and regulations of the State of Minnesota. This Contract may be terminated by the School Board, modified in writing by mutual consent of the School Board and Teacher, or ended by written resignation of Teacher.

3. Tier 1 License: Teacher must maintain a Minnesota Tier 1 Teaching License under Minnesota Statutes section 122A.181 from the Professional Educator Licensing and Standards Board for the duration of this Contract. Unless otherwise agreed by the School District, if Teacher does not have a Tier 1 Teaching License by the first teacher duty day of the school year, this Contract will be null and void and Teacher shall be entitled to no compensation or other benefits provided by this Contract. If Teacher's Tier 1 License is revoked or suspended at any time during the school year for any reason, Teacher's employment with the School District shall be immediately terminated for cause unless Teacher can immediately cure the revocation or suspension or demonstrate the action was done in error.

4. Employment Status and Termination: During the term of this Contract, Teacher will be in the teacher bargaining unit. Teacher will not have continuing contract or other rights under Minnesota Statutes section 122A.40, and will not earn credit toward the probationary period necessary to obtain continuing contract rights.

5. Duty Year: Teacher's duty year shall be as adopted by the School Board, and Teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, Teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.

6. Additional Services: The School Board, or its designated representative(s), may assign Teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services that exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in this paragraph 6 or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. These assignments shall not extend

beyond the duration of this Contract.

Teacher agrees to perform the following additional services for the additional salary indicated:

Additional Service	Additional Compensation
1.	$
2.	$
3.	$

7. Compensation: In consideration thereof, the School Board agrees to pay Teacher the following annual salary:

$	For basic services.
$	For additional services as set forth in paragraph 6.
$	Total salary, exclusive of fringe benefits.

Teacher's total salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board policy or procedure. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

8. Reference: This Contract may be subject to the agreement between the School District and the exclusive representative of teachers, to the extent it is applicable to Tier 1 teachers, and the provisions of the Public Employment Labor Relations Act, as amended.

9. Choice of Law and Severability: This Contract shall be governed by the laws of the State of Minnesota, regardless of whether any change occurs in Teacher's domicile or status as a resident of Minnesota. If any part of this Contract is construed to be unenforceable or in violation of any applicable law, the remaining portions of the Contract will remain in full force and effect.

10. Waiver: Waiver by the School Board or Teacher of any term or condition of this Contract or any breach will not constitute a waiver of any other term or condition or breach of this Contract.

By signing below, each party acknowledges that it has read this Contract, understands its terms and conditions, and intends to be legally bound by the terms and conditions.

IN WITNESS WHEREOF, I have subscribed my signature this ____ day of _____, 20

Teacher

IN WITNESS WHEREOF, we have subscribed our signatures this ____ day of _____, 20 .

School Board Chair

School Board Clerk

Appendix F - Grievance Procedure

BMS Grievance Procedure

Application

This grievance procedure shall be applicable whenever a public employer and the exclusive representative of public employees cannot reach agreement on a grievance procedure as required by Minnesota Statutes 179A.20.

Definitions

Grievance: "Grievance" means a dispute or disagreement as to the interpretation or application of any term or terms of any contract required under Minnesota Statutes 179A.20.

Days: "Days" means calendar days excluding Saturday, Sunday and legal holidays as defined by Minnesota Statute.

Service: "Service" means personal service or by certified mail.

Reduced to Writing: "Reduced to Writing" means a concise statement outlining the nature of the grievance, the provision(s) of the contract in dispute and the relief requested.

Small Group of Employees: "Small Group of Employees" means a group of employees consisting of five or less.

Answer: "Answer" means a concise response outlining the employer position on the grievance.

Step I

Whenever any employee or small group of employees have a grievance, he/she shall meet on an informal basis with the employee(s) or the employee's immediate supervisor in an attempt to resolve the grievance within 20 days after the grievance occurred or 20 days after the employee(s), through the use of reasonable diligence, should have knowledge of the occurrence that gave rise to the grievance. If the grievance is not resolved within 15 days of the first informal meeting, the grievance may be reduced to writing by the exclusive representative, and served upon the public employer's designee (See Step II). Service must be made within 15 days of the last informal meeting. The employer shall, within the first five days of receipt of the written grievance, service his/her answer upon the exclusive representative. In the event the exclusive representative refused to process the grievance, the employee(s) may proceed with the grievance and if he/she so chooses, may select a designee to represent him/her.

If the grievance involved and affects more than five employees, the grievance may be reduced to writing by the exclusive representative (or the employees or their designated representative in the event the exclusive representative has declined to proceed with the grievance) and must be served upon the employer within 20 days after the grievance occurred or 20 days after the grievance, through the use of reasonable diligence, should have known of the occurrence that

gave rise to the grievance. The employer shall within five days service his/her answer upon the exclusive representative (or in the appropriate case, employee(s) or their designee.).

Step II

The employer's representative shall meet with the exclusive representative (or in the appropriate case, employee(s) or their designee) within seven days after receipt of the written grievance. The parties shall endeavor to mutually resolve the grievance. If a resolution of the grievance results, the terms of that resolution shall be written on or attached to the grievance and shall be signed by all parties. If no agreement is reached within 15 days of the first Step II meeting, the exclusive representative (or in the appropriate case, employee(s) or their designee), if he/she elects to proceed with the grievance, must proceed with Step III by serving a proper notification on the appropriate Step III officials. The notification shall contain a concise statement indicating the intention of the party to proceed with the grievance, an outline of the grievance, the provision(s) of the contract in dispute and the relief requested.

Step III

The employer, its chief administrator, or its special representative shall meet with the designated official of the exclusive representative (or in the appropriate case, employee(s) or their designee) within ten days after receiving notice of intention to proceed with the grievance pursuant to Step II. If resolution of the grievance results, the parties shall reduce the resolution to writing and sign the memorandum as provided in Step II. If the parties are unable to reach an agreement within ten days after the first Step III meeting, either party may request arbitration by serving a written notice to the other party of their intention to proceed with arbitration.

If a grievance procedure is provided by a system of civil service or other such body, the exclusive representative or employee must elect either to process the grievance through this procedure or the civil service's or other such body's procedure, and in no event may a grievant avail himself/herself of both procedures.

Step IV

The employer and the employee representative shall endeavor to select a mutually acceptable arbitrator to hear and decide the grievance. If the employer and the employee representative are unable to agree on an arbitrator, they may request from the Director of the Bureau of Mediation Services, State of Minnesota, and a list of five names. The list maintained by the Director of the Bureau of Mediation Services shall be made up of qualified arbitrators who have submitted an application to the Bureau. The parties shall alternately strike names from the list of five arbitrators until only one name remains. The remaining arbitrator shall hear and decide the grievance. If the parties are unable to agree on who shall strike the first name, the question shall be decided by the flip of a coin. Each party shall be responsible for equally compensating the arbitrator for his/her fee and necessary expenses.

The arbitrator shall not have the power to add to, to subtract from, or to modify in any way the terms of the existing contract.

The decision of the arbitrator shall be final and binding on all parties to the dispute unless the decision violates any provision of the Laws of Minnesota or rules or regulations promulgated

thereunder, or municipal charters or ordinances or resolutions enacted pursuant thereto, or which causes a penalty to be incurred thereunder. The decision shall be issued to the parties by the arbitrator and a copy shall be filed with the Bureau of Mediation Services, State of Minnesota.

Processing of all grievances shall be during the normal work day whenever possible, and the employee(s) shall not lose wages due to the necessary participation. For purposes of this paragraph, employees entitled to wages during their necessary participation in a grievance proceedings are as follows:

a. The number of employees equal to the number of persons participating in the grievance proceeding on behalf of the public employer; or

b. If the number of persons participating on behalf of the public employer is less than three, three employees may still participate in the proceedings without loss of wages.

The parties, by mutual written agreement, may waive any step and extend any time limits in a grievance procedure. However, failure to adhere to the time limits may result in a forfeit of the grievance, or in the case of the employer, require mandatory alleviation of the grievance as outlined in the last statement by the exclusive representative or employee.

The provisions of this grievance procedure shall be severable, and if any provision or paragraph thereof or application of any such provision or paragraph under any circumstances is held invalid, it shall not affect any other provision or paragraph of the grievance procedure or the application of any provision or paragraph thereof under different circumstances.

HASTINGS PUBLIC SCHOOLS – ISD #200
GRIEVANCE FORM

GENERAL INFORMATION

Employee Name: Date Grievance Filed:

Phone Number: Email Address:

Position: Classification:

Building: Department:

Supervisor: Grievance Representative (if any):

GRIEVANCE STEP

Step 1 ☐

Step 2 ☐ Note: Step 2 grievance must be filed within 15 days of first informal Step 1 meeting

Date of Step 1 Meeting: _____ Administrator: _____

Step 3 ☐ Note: Step 3 grievance must be filed within 15 days of first Step 2 meeting

Date of Step 2 Meeting: _____ Administrator: _____

NATURE OF GRIEVANCE

Date of Event Giving Rise to the Grievance:

Basis for the Grievance (Attach additional sheets if needed):

Alleged Violations of Contract (Please include Article, Section and Subd.):

DESIRED REMEDY

Please describe the desired outcome or remedy sought:

SIGNATURES

Signature of Employee: _____ Date: _____

Signature of Exclusive Rep: _____ Date: _____

~~Memorandum of Understanding - Collapsed Classroom Pay~~

~~The Hastings School District and Education Minnesota-Hastings agree to the following:~~

~~The practice of a collapsed classroom at the elementary level, will be utilized at the discretion of the building principal in situations where a substitute teacher cannot be secured for a classroom. A collapsed classroom is defined as the dispersing of the students from one classroom into the classroom of another teacher(s), for the period of time in which the classroom is left without a certified substitute to direct the class. In these cases, a teacher(s) required to teach a collapsed classroom for two or more hours will compensated as follows:~~

- ~~2 – 4 hours~~
  ~~$25.00 per teacher~~
- ~~4.25 hours or more~~
  ~~$50.00 per teacher~~

~~HASTINGS PUBLIC SCHOOLS - ISD 200 EDUCATION MINNESOTA - TEACHERS~~

~~DATE: _____ DATE: _____~~

~~BY: _____ BY: _____~~
~~FOR THE DISTRICT ITS PRESIDENT~~

~~Memorandum of Understanding - Employee Eligibility for Insurance Coverage~~

~~This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, (hereinafter referred to as the "School District") and Ed MN Hastings (hereinafter referred to as "Ed MN.")~~

~~WHEREAS, at one time the Master Agreement provided full benefits to employees who were at least .50 FTE but less than .875 FTE, as currently defined in the Agreement; and~~

~~WHEREAS, current language requires an employee to be at least .875 FTE to qualify for full benefits; and~~

~~WHEREAS, there are two individuals who are less than .875 FTE who were previously eligible for full benefits coverage who would not otherwise be eligible under the current language. NOW THEREFORE, it is mutually agreed by and between the unsigned parties as follows:~~

~~1. The following individuals shall be grandfathered and shall continue to be eligible for full time~~full-time ~~coverage, despite the fact that they are not employed at least .875 FTE:~~

~~Robyn Keyport~~
~~Theresa Ascheman~~

~~2. Grandfathering for the two individuals shall cease if, at any time, their FTE increases to .875 or more.~~

~~HASTINGS PUBLIC SCHOOLS - ISD 200~~ ~~EDUCATION MINNESOTA - TEACHERS~~

~~DATE: _____~~ ~~DATE: _____~~

~~BY: _____~~ ~~BY: _____~~
~~FOR THE DISTRICT~~ ~~ITS PRESIDENT~~

Memorandum of Understanding - Sick Leave Bank

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and Education Minnesota ~~-~~ Hastings (hereinafter referred to as the "~~Union~~Association").

WHEREAS, the School District and the ~~Union~~ Association mutually agree that there is benefit in maintaining a Sick Leave Bank for ~~employees~~ teachers of the School District; and

WHEREAS, the terms of the Sick Leave Bank were developed collaboratively by School District and ~~Union~~ Association representatives; and

WHEREAS, during the period of this MOU, Article XII~~I~~, Section 1, Sick Leave, Subd. 9 of the Master Agreement shall be suspended and the terms of the Sick Leave Bank provided in this MOU will apply.

NOW THEREFORE, it is mutually agreed by and between the undersigned parties that the terms of the Sick Leave Bank shall go into effect upon the ratification of the 2021-2023 Master Agreement and continue until the ratification of the 2025~~3~~-2027~~5~~ Master Agreement, with the following terms:

1. Purpose
    a. The purpose of the Sick Leave Bank is to provide additional sick leave to those ~~employees~~ teachers who have exhausted their paid leave and have a catastrophic accident, illness, or serious recurring illness, necessitating extended absence.

2. Membership
    a. ~~Employees~~ Teachers shall be allowed to contribute a maximum of one day of sick leave during each donation period.
    b. Teachers~~Employees~~ are not required to donate to the Sick Leave Bank to be eligible to use days.
    c. Leave contributed to the Sick Leave Bank is not taxed or tax deductible to the donor, is non-refundable, and contributions are irrevocable.
    d. If at any time the balance in the Sick Leave Bank goes below 20 days, the School District will organize a donation period.

3. Qualification
    a. To qualify for the Sick Leave Bank, the ~~employee~~ teacher must have exhausted their personal sick leave accrual and other paid leave available to them (e.g. discretionary leave); and
    b. To qualify as a catastrophic accident or illness, for the purposes of this Sick Leave Bank, the ~~employee~~ teacher must:
        i. Need leave to meet the waiting period for Long Term Disability; or
        ii. Need leave to cover an extended period of absence resulting from an accident with major injury and/or a serious health condition, as defined under the FMLA; or
        iii. Need leave to cover intermittent absences resulting from an ongoing, recurring illness/serious health condition, as defined under the FMLA; or

iv. Be required to provide care for the serious health condition (as defined under the FMLA) of a spouse, child, or parent, whether for an extended period of time or on a recurring basis; and

c. Written verification by the attending physician is required.

4. Maximum Eligibility
   a. ~~Employees~~ Teachers shall be eligible to use up to a maximum of ten days per school year from the Sick Leave Bank, for qualifying absences. If additional days are needed, approval must be mutually agreed to by Human Resources and the Association~~Union~~ President.

5. Exclusions
   a. With the exception of FMLA or medical leave, ~~employees~~ teachers on leave are not eligible to access the Sick Leave Bank.
   b. A~~n~~ ~~employee~~ teacher who is collecting benefits from Long Term Disability or Workers Compensation will not be eligible.
   c. A~~n~~ ~~employee~~teacher who is absent for treatment and/or surgery that is considered elective in nature will not be eligible.

6. Part-time ~~Employees~~Teachers
   a. ~~Employees~~Teachers who are part of the plan and work less than ~~full time~~full-time shall be eligible for benefits only for the pro ~~-~~rata portion of the school day for which they are employed.

7. Administration
   a. A~~n~~ ~~employee~~ teacher must apply for benefits under the Sick Leave Bank by submitting a leave request through the Absent Management (Frontline/AESOP) leave system.
   b. The Sick Leave Bank will be administered by ~~the~~ Human Resources ~~Department~~.
      i. If, in reviewing eligibility, it is determined that a request does not qualify, Human Resources will review the request with the ~~Union~~ Association President prior to denial. If there is not mutual agreement, the matter will be referred to the Superintendent for final determination.
      ii. Eligibility decisions related to the qualification for use of days from the Sick Leave Bank are not subject to the grievance procedures.

HASTINGS PUBLIC SCHOOLS - ISD 200 ~~TEACHERS~~HASTINGS	EDUCATION MINNESOTA -
DATE: _____	DATE: _____
BY: _____	BY: _____
~~—~~FOR THE SCHOOL DISTRICT	ITS PRESIDENT

Memorandum of Understanding - Discretionary Days

This Memorandum of Understanding is entered into between Independent School DistrictSchool District No. 200, Hastings, Minnesota (hereinafter referred to as the "School DistrictSchool District") and Education Minnesota Hastings (hereinafter referred to as the "Union").

WHEREAS, the District and the Union mutually agree that there is benefit in providing staff flexibility to use leave in ways that meet their personal/family needs.

NOW THEREFORE, it is mutually agreed by and between the parties to implement Discretionary Leave effective with the start of the 2022-2023 school year, and continuing until such time as the 2023-2025 Master Agreement is ratified, with the following terms:

1. During the effective period of the MOU, personal leave and religious leave language shall be suspended. At such time as Discretionary Leave is added to the contract, these leave types would be removed from the contract.

2. Teachers will earn 12 sick leave days per year; allocated at the start of the school year.

3. Teachers will be allocated five Discretionary Leave days.

4. Discretionary Leave must be entered into Frontline one week in advance. In emergency situations this timeline may be waived.

5. No more than 5% of a building staff, or two staff, whichever is greater, may use this leave on any given day; this may be waived in emergency situations.

6. Leave days may carry over to a maximum accrual of seven days.

7. Bereavement and Jury Duty Leave would be in addition to Discretionary leave.

8. Discretionary Days may be used adjacent to a holiday or scheduled break one time per year.

9. Discretionary days may not be used during the first ten or last ten student days of the school year, on parent conference days, or on professional development days. Note: In extenuating circumstances, with advanced approval from Human Resources, leave may be granted on the days specified above.

10. Teachers may retain their personal leave until such time as the language in this MOU becomes a permanent part of the contract, or this MOU is discontinued. At such time as the language becomes part of the Master Agreement, teachers will be required to use any remaining personal leave prior to being approved for discretionary leave.

11. Teachers will be required to use accrued comp time prior to submitting discretionary or personal leave.

12. Teachers will have the option to use comp time and personal leave in conjunction with discretionary leave, however, no more than a maximum of seven days combined may be used in a year.

13. If Discretionary Leave is fully implemented and becomes a part of the Master Agreement, employees shall have until the end of the 2024-2025 school year to use any remaining personal leave. Any personal leave remaining as of June 30, 2025, shall be paid out to the employee at the sub rate of pay in effect at that time.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA - TEACHERS
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE DISTRICT	ITS PRESIDENT

Memorandum of Understanding - Tax Deferral of Severance

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and Education Minnesota- -Hastings (hereinafter referred to as the "~~Union~~Association").

~~Whereas, during the 2002, the Legislature adopted a revision to Minnesota Statutes that allows for the tax deferral of severance pay; and~~

Whereas, the ~~exclusive representative~~Association and the ~~s~~School ~~d~~District recognize the tax advantages of ~~this new option~~the tax deferral of severance for both the employer and the teacher~~employee~~.

Be it therefore resolved that the parties agree to the following:

1. An amount equal to the value of 100% of the amount defined in the parties' collective bargaining agreement will be placed into a post-retirement health care savings plan and the remaining 0% will be placed into the retiree's 403(b) plan. The provider of the post-retirement health care savings plan shall be the Minnesota State Retirement System. The retiree will not receive any direct payment from the ~~school district~~School District for severance pay.

2. By September 1, the School District will deposit the full amount of the contribution to the Minnesota Health Care Savings Plan.

3. This is the full and complete agreement of the parties on this issue; there are no other oral or implied agreements.

4. This agreement does not set any precedent for any future issue.

HASTINGS PUBLIC SCHOOLS - ISD 200 ~~TEACHERS~~HASTINGS

DATE: _____

BY: _____
—FOR THE SCHOOL DISTRICT

EDUCATION MINNESOTA -

DATE: _____

BY: _____
ITS PRESIDENT

Memorandum of Understanding - Early Childhood Special Ed Stretch Calendar

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and Education Minnesota-Hastings (hereinafter referred to as the "Association").
~~Education Minnesota – Hastings and Hastings Independent School District #200 agree to the following Early Childhood Special Education Stretch Calendar language:~~

Birth to Three Early Childhood Special Education (ECSE) teachers, occupational therapists, speech & language pathologist, hereinafter "Teachers", will provide services through a stretch school calendar which starts July 1 and ends June 30. Their yearly period of employment shall not exceed the number of required calendar work days in the 2023~~1~~-2025~~3~~ ~~Collective Bargaining~~Master Agreement. The ~~t~~Teachers, shall provide services during the summer months for consistent programming as assigned by April 30.

Teachers working a stretch calendar will have full access to their classrooms/offices and materials on the days they are scheduled to work during the summer.

All the terms of the ~~Collective Bargaining~~Master Agreement will apply to ~~t~~Teachers working the 12 month stretch calendar.

The stretch calendar parameters will be developed annually in a collaborative effort between one member from the Birth to Three team, the ECSE department head and one administrator. Attendance at staff workshop days will be mutually agreed upon by the three team members who develop the ~~t~~Teacher~~'~~s' stretch calendar parameters.

HASTINGS PUBLIC SCHOOLS - ISD 200 HASTINGS	EDUCATION MINNESOTA ~~– TEACHERS~~
DATE: _____	DATE: _____
BY: _____	BY: _____
~~–~~ FOR THE SCHOOL DISTRICT	ITS PRESIDENT

Memorandum of Understanding - Elementary Collapsed Classroom

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and Education Minnesota-Hastings (hereinafter referred to as the "Association").

WHEREAS, the School District and the Association agree that, from time to time, it is necessary to collapse elementary classrooms when a substitute teacher cannot be secured.

NOW THEREFORE, it is mutually agreed by and between the parties as follows:

1. The practice of collapsed classroom at the elementary level will be utilized at the discretion of the building principal; and

2. A collapsed classroom shall be defined as dispersing the students from one classroom into the classroom of another teacher(s), for the period of time in which the classroom is left without a certified substitute to direct the class; and

3. Teachers who, as a result of a collapsed classroom, are required to teach a minimum of an additional six students, for at least one hour, shall be compensated at the rate of $50 per hour for each hour the collapsed classroom is taught, consistent with the rate established for regular staff covering a colleague's classroom; and

4. This MOU shall be in effect for the 2023-2024 school year only. The need for this MOU will be revisited at the end of the 2023-2024 school year and must be mutually agreed to at that time in order to continue.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA - HASTINGS
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE SCHOOL DISTRICT	ITS PRESIDENT

Memorandum of Understanding - Secondary Collapsed Classroom

This Memorandum of Understanding is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and Education Minnesota-Hastings (hereinafter referred to as the "Association").

WHEREAS, it has become increasingly difficult to secure substitutes to fill the vacancies of staff absent from work due to illness, and other types of leave; and

WHEREAS, the District has found it necessary, when no substitute has been secured, or colleague available to cover the class, to collapse a classroom(s) and divide students from one classroom into the classroom(s) of another teacher(s); and

WHEREAS, the parties mutually agree that when a teacher is required to take half, or more, of another teacher's class, such teacher shall receive compensation; and

WHEREAS, the Education Minnesota-Hastings Master Agreement currently does not provide a rate of payment in such circumstances.

NOW THEREFORE, it is mutually agreed by and between the parties as follows:

1. Teachers required to take half or more of the students from another teacher's classroom, because there is no coverage available (by either a colleague or a sub) shall be eligible for compensation in accordance with this MOU; and

2. Such teachers shall be eligible to receive compensation at the rate of $50.00 per hour (rounded to the nearest half hour), consistent with the hourly rate provided in Appendix B of the Education Minnesota-Hastings Master Agreement for "Covering a Colleague's Classroom"; and

3. Teachers opting to take additional students into their classroom, despite coverage being available, shall not be eligible for additional compensation; and

4. The terms of this MOU shall not establish a precedent, nor shall this MOU be used to seek or justify similar terms in any subsequent situation.

5. This MOU shall be in effect for the 2023-2024 school year only. The need for this MOU will be revisited at the end of the 2023-2024 school year and must be mutually agreed to at that time in order to continue.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA - HASTINGS
DATE: _____	DATE: _____
BY: _____	BY: _____
FOR THE SCHOOL DISTRICT	ITS PRESIDENT

Memorandum of Understanding - Sick Leave and Earned Sick and Safe Leave

This Memorandum of Understanding (MOU) is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and the Education Minnesota - Hastings (hereinafter referred to as the "Association").

WHEREAS, recent legislation has implemented new laws related to Earned Sick and Safe Leave; and

WHEREAS, the Earned Sick and Safe Leave law will go into effect on January 1, 2024; and

WHEREAS, the state has not yet provided clear guidance as it relates to this new law.

NOW THEREFORE, it is mutually agreed by and between the parties as follows:

1. At the point of implementation of the Earned Sick and Safe leave law, i.e. January 1, 2024, the School District will allocate hours of Earned Sick and Safe Leave available to each teacher; and

2. Such Earned Sick and Safe leave hours shall be calculated based on each teacher's regularly scheduled FTE through the end of the 2023-2024 school year, and the teacher's regularly scheduled FTE for the full year for 2024-2025; and

3. Such hours shall be a sub category of a teacher's regular sick leave balance. For example, if a teacher receives 12 days of sick leave per year and is eligible for six days of Earned Sick and Safe Leave, the teacher's leave balance shall be broken out into two leave types of six days of sick leave and six days of Earned Sick and Safe leave;

4. The general sick leave language in the Education Minnesota – Hastings Master Agreement shall apply to all absences submitted under sick leave (non-Earned Sick and Safe); and

5. The School District will comply with statutory language as it relates to the use and allocation of Earned Sick and Safe leave, i.e. notice requirements, physician's certification requirements, carryover, etc.

6. This MOU shall apply for the duration of the 2023-2025 Master Agreement; and

7. The parties agree to meet and discuss revisions to this MOU if there are substantial changes to the Earned Sick and Safe leave laws, or there is clarification regarding the implementation of this leave and it is determined that the practice related to the School District's implementation of this law needs to be changed.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA - HASTINGS
DATE:	DATE:
BY:	BY:
FOR THE SCHOOL DISTRICT	ITS PRESIDENT

Memorandum of Agreement – Eligibility for Severance

This Memorandum of Understanding (MOU) is entered into between Independent School District No. 200, Hastings, Minnesota (hereinafter referred to as the "School District") and the Education Minnesota - Hastings (hereinafter referred to as the "Association").

WHEREAS, the parties mutually agree to grant certain benefits to individuals listed in Appendix D, who are within five years of reaching eligibility for benefits provided in Article XVI, Severance Pay, and who are diagnosed with a terminal illness with a limited life expectancy as certified by a medical physician; and

WHEREAS, the parties agree that this MOU will be in effect for the 2023-2024 and 2024-2025 school years only. This MOU will expire on the final day of the 2024-2025 school year.

NOW THEREFORE, the parties agree that after meeting medical certification requirements stated above, individuals covered by this MOU shall be eligible to receive the following benefits:

1. Benefits provided in Article XVI (Severance Pay), Section 2 (Severance Pay), Subd. 2c (Payment). Such benefits include severance payment in an amount representing 60 days of pay and will be paid in accordance with the terms of the full Subd. 2 (a through h) and related Memorandums of Understanding; and

2. Benefits provided in Article XVI (Severance Pay), Section 5 (Matching Contributions – Grandfathered Plan - 403b/457), Subd. 3 (Retirement Consideration). Such benefits include payment of $3,000 and will be paid in accordance with the MOU on Health Savings Accounts and Tax Deferment.

3. Teachers under this MOU shall not be eligible for other benefits under Article XVI (Severance Pay) unless such teachers meet the full eligibility requirements provided in Article XVI.

4. This MOU will be in effect for the 2023-2024 and 2024-2025 school years only and will expire on the final day of the 2024-2025 school year.

5. Nothing in this MOU may be deemed to establish a precedent or practice or to alter any established precedent or practice arising out of or relating to the collective bargaining agreement between the School District and the Association.

6. It is the intent of the parties that this MOU complies with all laws and regulations. To the extent there are revisions or subsequent enacted laws or regulations that conflict with or invalidate, in whole or in part, any portion of the MOU, the provisions of this MOU shall be severable and, if any provision thereof or the application of such provision under any circumstances is held invalid, it shall not affect any other provisions of this agreement.

7. This MOU reflects the entire agreement between the parties related to the eligibility for severance for individuals identified as eligible in the MOU. Neither party has relied on any statements or promises that are not set forth in this document. The MOU controls to the extent that it conflicts with the collective bargaining agreement. No changes in this MOU are valid unless they are in writing and signed by both parties.

HASTINGS PUBLIC SCHOOLS - ISD 200	EDUCATION MINNESOTA - HASTINGS
DATE:	DATE:
BY:	BY:
FOR THE SCHOOL DISTRICT	ITS PRESIDENT



Independent School District No. 200
Hastings, Minnesota

Annual Financial Report
for the
Year Ended June 30, 2023

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Financial Statements and
Supplementary Information

Year Ended
June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 200

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Board and Administration
Year Ended June 30, 2023

SCHOOL BOARD

	Board Position
Lisa Hedin	Chair
Stephanie Malm	Vice Chair
Becky Beissel	Clerk
Brian Davis	Treasurer
Jessica Dressely	Director
Carrie Tate	Director
Mark Zuzek	Director

ADMINISTRATION

Robert McDowell	Superintendent
Jennifer Seubert	Director of Finance and Operations
Cathy Moen	Director of Human Resources
Megan Miller	Director of Special Services
Kari Gorr	Director of Community Education
Rachel Larson	Director of Teaching and Learning
Melissa Williams	Director of Technology and Student Systems
Brittney Hirschauer	Director of Food and Nutrition
Cameron Peterson	Director of Buildings and Maintenance
Trent Hanson	Athletic Director

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FINANCIAL SECTION

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 200
Hastings, Minnesota

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(continued)

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements and schedules, and the Schedule of Expenditures of Federal Awards required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the Schedule of Expenditures of Federal Awards, and the UFARS Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the introductory and other district information sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated October 19, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
October 27, 2023

This section of Independent School District No. 200's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2023 by $31,735,126 (net position). The District's total net position increased by $10,361,054 compared to the prior year, which includes an increase for a prior period adjustment discussed below.

- Government-wide revenues totaled $72,939,883 and were $9,699,563 more than expenses of $63,240,320.

- The General Fund's total fund balance (under the governmental fund presentation) increased by $1,242,710 from the prior year, compared to a decrease of $1,288,411 planned in the final budget.

- The District reported a prior period adjustment in the current year based on a review of its unearned revenue and revenue recognition standards. This change increased government-wide net position and fund balance in the General Fund by $661,491.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplementary information consisting of combining and individual fund financial statements and schedules.

The following explains the two types of statements included in the basic financial statements:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except for the fiduciary funds. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education instruction, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or major funds, rather than the District as a whole. Funds (Food Service Special Revenue and Community Service Special Revenue) that do not meet the threshold to be classified as major funds are called nonmajor funds. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law and by bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following types of funds:

Governmental Funds – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the self-insurance activities of district employees' medical and dental claims. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations or individuals. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

Table 1
Summary Statement of Net Position
as of June 30, 2023 and 2022

	2023	2022
Assets		
Current and other assets	$ 82,199,932	$ 82,565,870
Capital assets, net of depreciation/amortization	89,950,851	89,147,217
Total assets	$ 172,150,783	$ 171,713,087
Deferred outflows of resources		
Pension plan deferments	$ 11,471,066	$ 12,351,774
OPEB plan deferments	411,552	405,010
Total deferred outflows of resources	$ 11,882,618	$ 12,756,784
Liabilities		
Current and other liabilities	$ 7,477,315	$ 7,521,915
Long-term liabilities, including due within one year	116,779,733	101,991,668
Total liabilities	$ 124,257,048	$ 109,513,583
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 18,328,153	$ 16,758,752
Lease revenue for subsequent year	233,985	243,047
Pension plan deferments	7,721,601	35,881,073
OPEB plan deferments	1,757,488	699,344
Total deferred inflows of resources	$ 28,041,227	$ 53,582,216
Net position		
Net investment in capital assets	$ 20,096,870	$ 22,771,722
Restricted	29,100,419	26,040,498
Unrestricted	(17,462,163)	(27,438,148)
Total net position	$ 31,735,126	$ 21,374,072

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation and amortization amounts. A conservative versus liberal approach to depreciation and amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the liabilities for long-term pension, other post-employment benefits (OPEB), and compensated absences, which impact the unrestricted portion of net position.

The District's decrease in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, depreciated/amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The increase in net position restricted for capital asset acquisition, debt service, and state and other funding restrictions contributed to the change in this portion of net position. The change in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. Positive operations in the General Fund also contributed to the increase in unrestricted net position.

Table 2 presents a summarized version of the District's Statement of Activities:

Table 2
Summary Statement of Activities
for the Years Ended June 30, 2023 and 2022

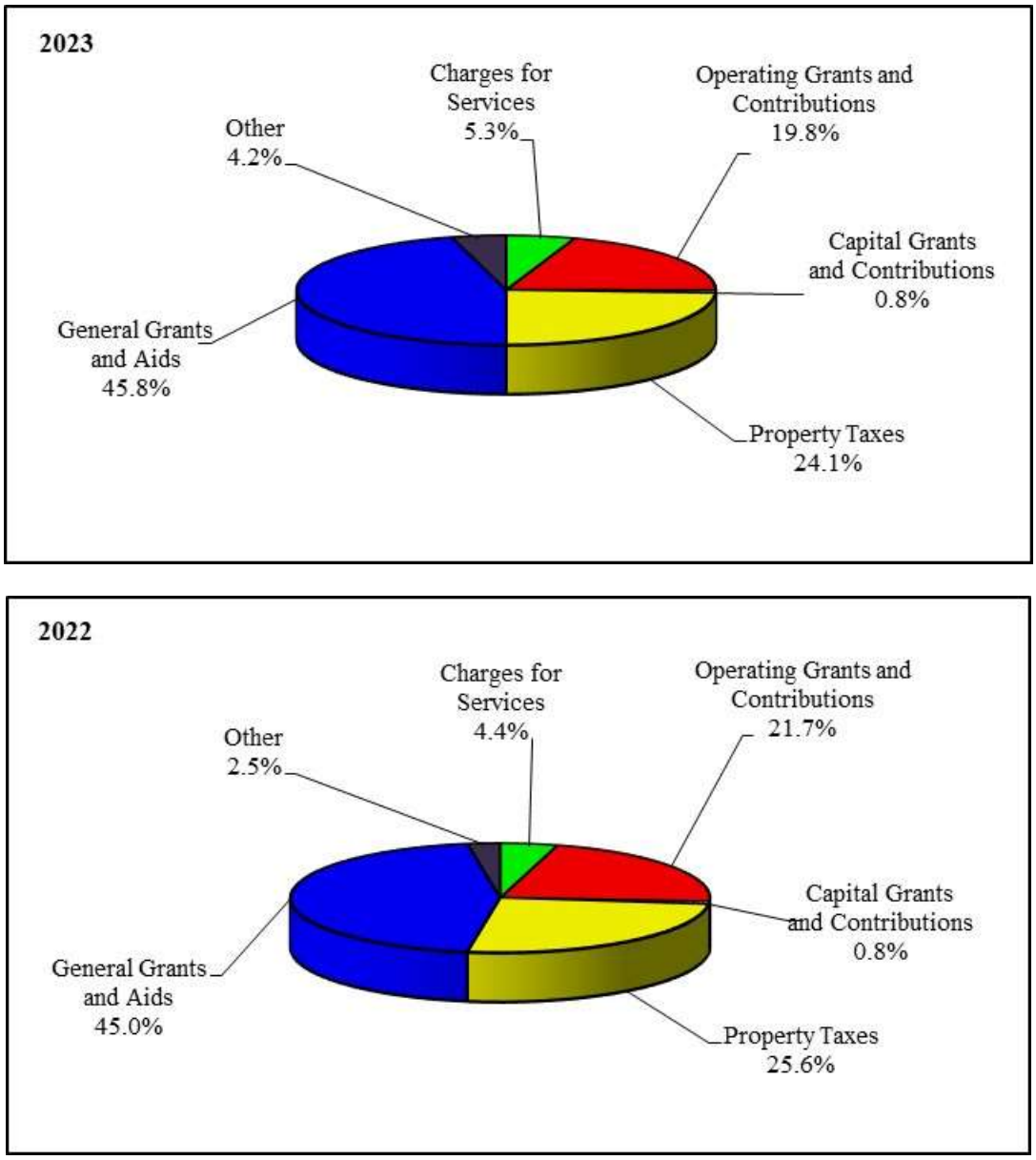
	2023	2022
Revenues		
Program revenues		
Charges for services	$ 3,894,839	$ 3,011,876
Operating grants and contributions	14,467,883	14,985,108
Capital grants and contributions	547,103	582,774
General revenues		
Property taxes	17,578,543	17,624,201
General grants and aids	33,402,095	31,025,644
Other	3,049,420	1,729,936
Total revenues	72,939,883	68,959,539
Expenses		
Administration	1,823,587	2,060,746
District support services	2,505,198	2,080,293
Elementary and secondary regular instruction	21,451,856	24,990,235
Vocational education instruction	757,710	612,484
Special education instruction	8,926,817	10,164,976
Instructional support services	2,482,699	2,645,050
Pupil support services	8,386,476	6,927,624
Sites and buildings	9,288,077	7,612,125
Fiscal and other fixed cost programs	455,026	383,778
Food service	2,566,013	2,593,488
Community service	2,306,574	2,243,923
Interest and fiscal charges	2,290,287	2,218,624
Total expenses	63,240,320	64,533,346
Change in net position	9,699,563	4,426,193
Net position – beginning, as previously reported	21,374,072	16,947,879
Prior period adjustment	661,491	–
Net position – beginning, restated	22,035,563	16,947,879
Net position – ending	$ 31,735,126	$ 21,374,072

This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Revenues increased by $3,980,344 in the current year, with funding improvements, new COVID-19 grants, and improved investment earnings. Expenses were down compared to the prior year, due primarily to changes in state-wide pension plans, which more than offset inflationary spending increases.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2023 and 2022

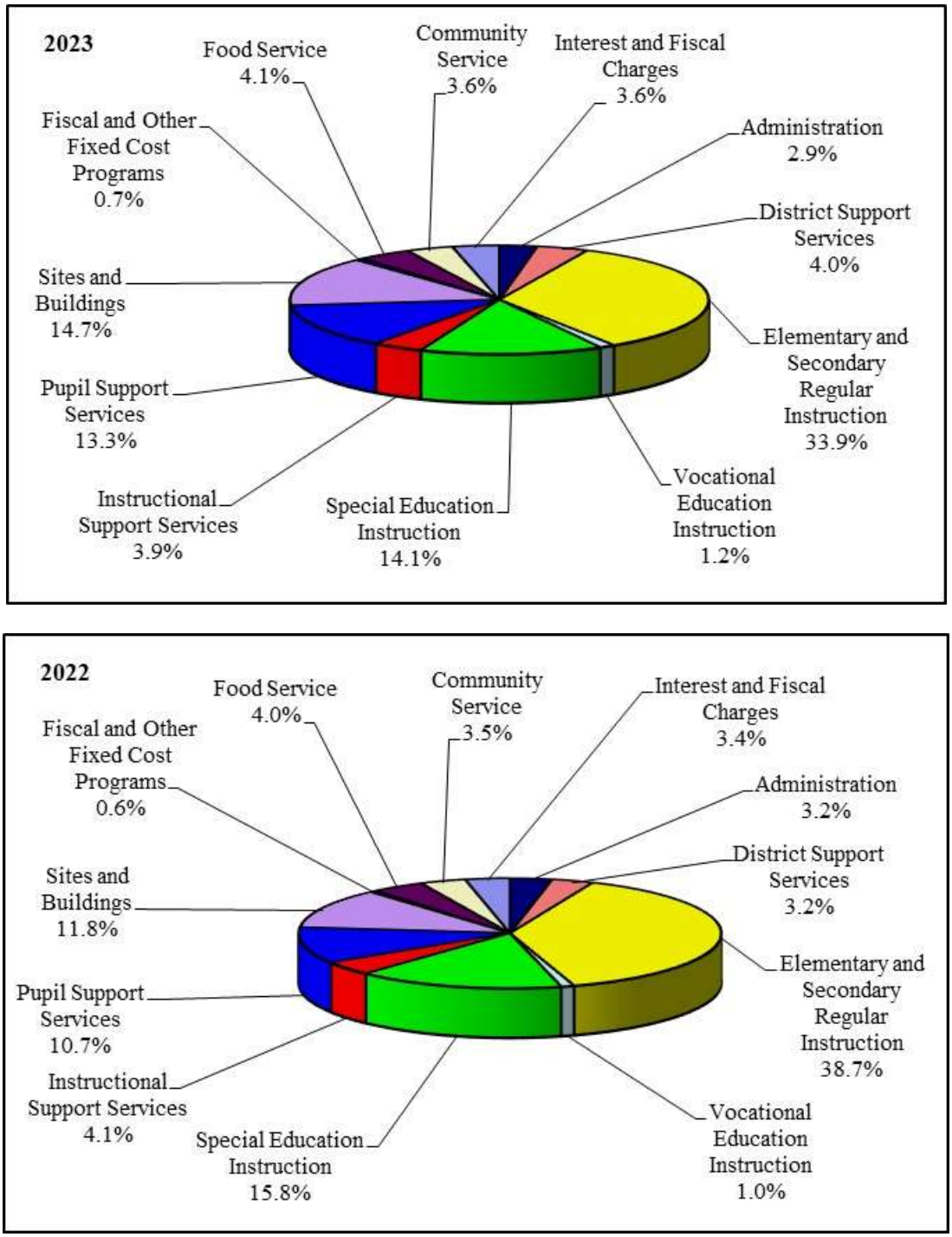


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

Property taxes are generally the next largest source of funding. The level of revenue property tax sources provide is not only dependent on district taxpayers by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2023 and 2022



The District's expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District. The shift in expenses between programs and the decrease in elementary and secondary regular instruction when compared to prior year was largely due to changes in the TRA state-wide pension plan obligations.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District is also reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

Table 3
Governmental Fund Balances
as of June 30, 2023 and 2022

	2023	2022	Change
Major funds			
General	$ 29,229,385	$ 27,325,184	$ 1,904,201
Capital Projects – Building Construction	4,869,085	9,976,685	(5,107,600)
Debt Service	15,102,116	13,527,201	1,574,915
Nonmajor funds			
Food Service Special Revenue	1,022,386	1,114,823	(92,437)
Community Service Special Revenue	388,175	440,759	(52,584)
Total governmental funds	$ 50,611,147	$ 52,384,652	$ (1,773,505)

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance, which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2023, the District's governmental funds reported combined fund balances of $50,611,147, a decrease of $1,773,505 in comparison with the prior year. Approximately 30.1 percent of this amount ($15,249,045) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form ($291,258), 2) restricted for particular purposes ($34,008,513), 3) committed for particular purposes ($1,015,688), or 4) assigned for particular purpose ($46,643).

Changes in the table above are discussed on the following pages.

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

Table 4
General Fund
Budget

	Original Budget	Final Budget	Change	Percent Change
Revenues	$ 58,906,737	$ 59,417,555	$ 510,818	0.9%
Expenditures	$ 60,193,205	$ 60,705,966	$ 512,761	0.9%

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances, such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

Table 5
General Fund
Operating Results

		Over (Under) Final Budget		Over (Under) Prior Year	
	2023 Actual	Amount	Percent	Amount	Percent
Revenue	$ 61,826,755	$ 2,409,200	4.1%	$ 3,881,579	6.7%
Expenditures	60,586,145	(119,821)	(0.2%)	2,331,821	4.0%
Excess of revenue over expenditures	1,240,610	2,529,021		1,549,758	
Net other financing sources (uses)	2,100	2,100		(28,085)	
Net change in fund balances	$ 1,242,710	$ 2,531,121		$ 1,521,673	

The fund balance of the General Fund increased $1,242,710, compared to a decrease of $1,288,411 approved in the final budget.

Several sources contributed to the favorable revenue variance over the amended projection. Property taxes and investment earnings were over budget by $369,553 and $823,875, respectively. State sources were over budget by $392,394, while federal sources were more than projections by $953,616. The favorable variance in revenues was largely due to conservative budgeting and improved investment returns. A significant increase in a COVID-19 testing grant caused federal sources to exceed budget. The increase in total revenue was largely in investment earnings and in federal sources with more COVID-19 funding.

Total General Fund expenditures for 2023 increased compared to the prior year, and were under budget as presented in Table 5. The change over the prior year expenditures was anticipated in the budget with the easing of pandemic-related restrictions and the impact of inflationary increases on current year spending. Expenditures were under budget, due to difficulty in filling open positions and the timing of capital spending. Efforts by all departments and budget managers to spend within their approved appropriations contributed to the favorable expenditure variance to budget.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $4,869,085 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $5,345,798 for the current year.

Debt Service Fund

Debt Service Fund revenues exceeded expenditures by $1,574,915 in the current year, compared to a $1,312,950 fund balance increase anticipated in the budget. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of $15,102,116 at June 30, 2023, is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with expenditures exceeding revenues, reducing fund balance by $92,437, compared to a planned fund balance reduction of $340,203. Revenues were down with the end of free meals for all students and reductions in federal funding sources. An increase in capital spending and inflation contributed to the increase in spending.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues, decreasing equity by $52,584, compared to a planned fund balance reduction of $121,813. Revenues and expenditures were more than prior year amounts, due to increased program participation in the current year.

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds. These funds are used to account for the District's self-insured health and dental insurance functions.

Operating revenues for the internal service funds for fiscal 2023 totaled $8,926,942. This is a decrease from the fiscal year 2022 operating revenue level of $9,075,293. Nonoperating revenues totaled $200,838, which is an increase from the fiscal year 2022 nonoperating revenue of $13,743. Operating expenses in fiscal year 2023 totaled $9,232,677, which represents a decrease from fiscal year 2022 operating expenditures of $9,711,384. As previously discussed, the General Fund recognized an increase in COVID-19 funding that was able to cover a portion of the increase in health insurance claims.

The net position for all internal service funds as of June 30, 2023 was $5,603,973, which represents a decrease of $104,897 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2023 and 2022:

Table 6
Capital Assets

	2023	2022	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	1,108,251	24,810,015	(23,701,764)
Improvements	21,373,270	20,500,257	873,013
Buildings	129,694,148	102,651,475	27,042,673
Buildings – leased	–	47,140	(47,140)
Furniture and equipment	13,572,342	12,040,110	1,532,232
Furniture and equipment – leased	4,819	74,174	(69,355)
Less accumulated depreciation/amortization	(79,942,356)	(75,116,331)	(4,826,025)
Total	$ 89,950,851	$ 89,147,217	$ 803,634
Depreciation/amortization expense	$ 5,039,639	$ 4,224,342	$ 815,297

By the end of 2023, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2023, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The District defines capital assets as those with an initial, individual cost of $5,000 or more, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities with changes from the prior year:

Table 7
Outstanding Long-Term Liabilities

	2023	2022	Change
General obligation bonds payable	$ 95,210,000	$ 98,705,000	$ (3,495,000)
Unamortized premium/discount	(20,488,494)	(22,404,935)	1,916,441
Lease liability	1,560	52,115	(50,555)
Net/total pension liability	40,159,974	21,916,554	18,243,420
Net OPEB liability	1,151,168	2,758,638	(1,607,470)
Severance benefits payable	649,040	854,911	(205,871)
Compensated absences payable	96,485	109,385	(12,900)
Total	$ 116,779,733	$ 101,991,668	$ 14,788,065

The changes in general obligation bonds payable, unamortized premium/discount, and lease liability in the table above are primarily due to principal payments and amortization during fiscal year 2023 as planned in the approved repayment schedules.

The difference in the net/total pension liability reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA. The change in the total OPEB liability was due, in part, to assumption changes used to calculate this obligation.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8):

Table 8
Limitations on Debt

District's market value	$ 4,461,411,200
Limit rate	15.0%
Legal debt limit	$ 669,211,680

Additional details of the District's long-term liabilities activity can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added $275, or 4.00 percent, per pupil to the basic general education funding formula for fiscal year 2024, and an additional $143, or 2.00 percent, per pupil to the formula for fiscal year 2025.

The amount of funding a district receives is also dependent on the number of students it serves, meaning attracting and retaining students is critical to the District's financial well-being.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office, Independent School District No. 200, 1000 – 11th Street West, Hastings, Minnesota 55033.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	$ 51,721,654	$ 54,729,424
Receivables		
Current taxes	10,305,144	9,626,989
Delinquent taxes	180,435	196,288
Accounts and interest	245,997	596,235
Due from other governmental units	5,220,366	4,238,483
Due from post-employment benefits trust	1,149	3,882
Lease revenue	233,985	243,047
Inventory	76,382	22,929
Prepaid items	214,876	445,076
Deposits	170,000	–
Restricted assets – temporarily restricted		
Cash and investments for debt service	13,829,944	12,463,517
Capital assets		
Not depreciated/amortized	5,248,628	28,950,392
Depreciated, net of accumulated depreciation/amortization	84,702,223	60,196,825
Total capital assets, net of accumulated depreciation/amortization	89,950,851	89,147,217
Total assets	172,150,783	171,713,087
Deferred outflows of resources		
Pension plan deferments	11,471,066	12,351,774
OPEB plan deferments	411,552	405,010
Total deferred outflows of resources	11,882,618	12,756,784
Total assets and deferred outflows of resources	$ 184,033,401	$ 184,469,871
Liabilities		
Salaries payable	$ 2,158,516	$ 1,993,101
Accounts and contracts payable	3,037,444	2,710,317
Accrued interest payable	151,719	156,215
Due to other governmental units	123,860	159,518
Unearned revenue	1,221,547	1,820,932
Severance benefits payable	86,326	127,187
Claims incurred, but not reported	697,903	554,645
Long-term liabilities		
Due within one year	3,861,341	3,826,842
Due in more than one year	112,918,392	98,164,826
Total long-term liabilities	116,779,733	101,991,668
Total liabilities	124,257,048	109,513,583
Deferred inflows of resources		
Property taxes levied for subsequent year	18,328,153	16,758,752
Lease revenue for subsequent years	233,985	243,047
Pension plan deferments	7,721,601	35,881,073
OPEB plan deferments	1,757,488	699,344
Total deferred inflows of resources	28,041,227	53,582,216
Net position		
Net investment in capital assets	20,096,870	22,771,722
Restricted for		
Capital asset acquisition	11,055,415	10,195,526
Debt service	14,975,783	13,398,817
Food service	1,022,386	1,114,823
Community service	390,816	443,664
Other purposes (state and other funding restrictions)	1,656,019	887,668
Unrestricted	(17,462,163)	(27,438,148)
Total net position	31,735,126	21,374,072
Total liabilities, deferred inflows of resources, and net position	$ 184,033,401	$ 184,469,871

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2023: Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2022: Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 1,823,587	$ –	$ –	$ –	$ (1,823,587)	$ (2,060,746)
District support services	2,505,198	–	5,302	–	(2,499,896)	(2,075,692)
Elementary and secondary regular instruction	21,451,856	707,897	2,881,581	–	(17,862,378)	(21,406,450)
Vocational education instruction	757,710	13,225	1,124	–	(743,361)	(599,261)
Special education instruction	8,926,817	329,336	8,566,787	–	(30,694)	(2,296,239)
Instructional support services	2,482,699	–	642,808	–	(1,839,891)	(2,014,686)
Pupil support services	8,386,476	39,482	219,781	10,170	(8,117,043)	(6,718,824)
Sites and buildings	9,288,077	114,899	334,449	536,933	(8,301,796)	(6,522,585)
Fiscal and other fixed cost programs	455,026	–	–	–	(455,026)	(383,778)
Food service	2,566,013	1,124,169	1,447,706	–	5,862	689,334
Community service	2,306,574	1,565,831	368,345	–	(372,398)	(346,037)
Interest and fiscal charges	2,290,287	–	–	–	(2,290,287)	(2,218,624)
Total governmental activities	$ 63,240,320	$ 3,894,839	$ 14,467,883	$ 547,103	(44,330,495)	(45,953,588)
General revenues						
Taxes						
Property taxes, for general purposes					12,728,809	12,915,506
Property taxes, for community service					461,173	455,565
Property taxes, for debt service					4,388,561	4,253,130
General grants and aids					33,402,095	31,025,644
Other general revenues					697,670	1,110,454
Investment earnings					2,351,750	619,482
Total general revenues					54,030,058	50,379,781
Change in net position					9,699,563	4,426,193
Net position – beginning, as previously reported					21,374,072	16,947,879
Prior period adjustment					661,491	–
Net position – beginning, restated					22,035,563	16,947,879
Net position – ending					$ 31,735,126	$ 21,374,072

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 34,599,480	$ 4,994,911	$ 3,172,361	$ 1,806,515
Cash and investments held by trustee	–	–	13,829,944	–
Receivables				
Current taxes	7,509,615	–	2,543,975	251,554
Delinquent taxes	129,214	–	46,357	4,864
Accounts and interest	209,008	–	–	16,455
Due from other governmental units	5,104,407	–	31,868	84,091
Due from other funds	1,149	–	–	–
Lease revenue	233,985	–	–	–
Inventory	–	–	–	76,382
Prepaid items	206,575	–	–	8,301
Total assets	$ 47,993,433	$ 4,994,911	$ 19,624,505	$ 2,248,162
Liabilities				
Salaries payable	$ 2,004,996	$ –	$ –	$ 153,520
Accounts and contracts payable	2,867,217	125,826	–	44,401
Due to other governmental units	121,721	–	–	2,139
Due to other funds	3,921	–	–	–
Unearned revenue	13,412	–	–	167,169
Severance benefits payable	86,326	–	–	–
Total liabilities	5,097,593	125,826	–	367,229
Deferred inflows of resources				
Property taxes levied for subsequent year	13,363,419	–	4,497,003	467,731
Lease revenue for subsequent years	233,985	–	–	–
Unavailable revenue – delinquent taxes	69,051	–	25,386	2,641
Total deferred inflows of resources	13,666,455	–	4,522,389	470,372
Fund balances				
Nonspendable	206,575	–	–	84,683
Restricted	12,711,434	4,869,085	15,102,116	1,325,878
Committed	1,015,688	–	–	–
Assigned	46,643	–	–	–
Unassigned	15,249,045	–	–	–
Total fund balances	29,229,385	4,869,085	15,102,116	1,410,561
Total liabilities, deferred inflows of resources, and fund balances	$ 47,993,433	$ 4,994,911	$ 19,624,505	$ 2,248,162

See notes to basic financial statements

Total Governmental Funds	
2023	2022
$ 44,573,267	$ 47,565,127
13,829,944	12,463,517
10,305,144	9,626,989
180,435	196,288
225,463	590,462
5,220,366	4,238,483
1,149	3,882
233,985	243,047
76,382	22,929
214,876	445,076
$ 74,861,011	$ 75,395,800
$ 2,158,516	$ 1,993,101
3,037,444	2,710,317
123,860	159,518
3,921	5,528
180,581	908,849
86,326	127,187
5,590,648	5,904,500
18,328,153	16,758,752
233,985	243,047
97,078	104,849
18,659,216	17,106,648
291,258	468,005
34,008,513	36,072,050
1,015,688	1,081,414
46,643	1,004,882
15,249,045	13,758,301
50,611,147	52,384,652
$ 74,861,011	$ 75,395,800

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INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	2023	2022
Total fund balances – governmental funds	$ 50,611,147	$ 52,384,652
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	169,893,207	164,263,548
Accumulated depreciation/amortization	(79,942,356)	(75,116,331)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds payable	(95,210,000)	(98,705,000)
Unamortized premium/discount	20,488,494	22,404,935
Lease liability	(1,560)	(52,115)
Net/total pension liability	(40,159,974)	(21,916,554)
Net OPEB liability	(1,151,168)	(2,758,638)
Severance benefits payable	(649,040)	(854,911)
Compensated absences payable	(96,485)	(109,385)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(151,719)	(156,215)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,603,973	5,708,870
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	11,471,066	12,351,774
Deferred outflows of resources – OPEB plan deferments	411,552	405,010
Deferred inflows of resources – pension plan deferments	(7,721,601)	(35,881,073)
Deferred inflows of resources – OPEB plan deferments	(1,757,488)	(699,344)
Deferred inflows of resources – unavailable revenue – delinquent taxes	97,078	104,849
Total net position – governmental activities	$ 31,735,126	$ 21,374,072

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 12,733,871	$ –	$ 4,391,006	$ 461,437
Investment earnings	1,102,875	238,198	737,753	72,086
Other	1,900,409	–	–	2,690,000
State sources	41,307,076	–	318,696	458,345
Federal sources	4,782,524	–	–	1,357,706
Total revenue	61,826,755	238,198	5,447,455	5,039,574
Expenditures				
Current				
Administration	2,212,822	–	–	–
District support services	2,408,393	–	–	–
Elementary and secondary regular instruction	26,432,532	–	–	–
Vocational education instruction	893,069	–	–	–
Special education instruction	10,792,297	–	–	–
Instructional support services	2,772,687	–	–	–
Pupil support services	8,725,509	–	–	–
Sites and buildings	5,845,453	–	–	–
Fiscal and other fixed cost programs	455,026	–	–	–
Food service	–	–	–	2,509,224
Community service	–	–	–	2,471,040
Capital outlay	–	5,345,798	–	201,331
Debt service				
Principal	47,599	–	3,495,000	2,956
Interest and fiscal charges	758	–	377,540	44
Total expenditures	60,586,145	5,345,798	3,872,540	5,184,595
Excess (deficiency) of revenue over expenditures	1,240,610	(5,107,600)	1,574,915	(145,021)
Other financing sources				
Sale of capital assets	2,100	–	–	–
Insurance recovery	–	–	–	–
Total other financing sources	2,100	–	–	–
Net change in fund balances	1,242,710	(5,107,600)	1,574,915	(145,021)
Fund balances				
Beginning of year, as previously reported	27,325,184	9,976,685	13,527,201	1,555,582
Prior period adjustment	661,491	–	–	–
Beginning of year, restated	27,986,675	9,976,685	13,527,201	1,555,582
End of year	$ 29,229,385	$ 4,869,085	$ 15,102,116	$ 1,410,561

See notes to basic financial statements

Total Governmental Funds	
2023	2022
$ 17,586,314	$ 17,644,043
2,150,912	605,739
4,590,409	4,092,145
42,084,117	40,891,660
6,140,230	5,888,515
72,551,982	69,122,102
2,212,822	2,167,756
2,408,393	2,139,548
26,432,532	26,319,133
893,069	626,594
10,792,297	10,609,524
2,772,687	2,733,248
8,725,509	7,007,323
5,845,453	5,983,184
455,026	383,778
2,509,224	2,616,819
2,471,040	2,351,531
5,547,129	4,507,778
3,545,555	3,622,457
378,342	537,292
74,989,078	71,605,965
(2,437,096)	(2,483,863)
2,100	9,475
–	20,710
2,100	30,185
(2,434,996)	(2,453,678)
52,384,652	54,838,330
661,491	–
53,046,143	54,838,330
$ 50,611,147	$ 52,384,652

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INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Total net change in fund balances – governmental funds	$ (2,434,996)	$ (2,453,678)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	5,843,273	5,520,061
Depreciation/amortization expense	(5,039,639)	(4,224,342)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,495,000	3,340,000
Finance purchase payable	–	213,258
Lease liability	50,555	69,199
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.	(1,916,441)	(1,750,678)
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net/total pension liability	(18,243,420)	14,020,522
Net OPEB liability	1,607,470	1,352,871
Severance benefits payable	205,871	322,496
Compensated absences payable	12,900	35,574
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.	4,496	69,346
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.	(104,897)	(622,348)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	(880,708)	(2,380,711)
Deferred outflows of resources – OPEB plan deferments	6,542	(33,881)
Deferred inflows of resources – pension plan deferments	28,159,472	(8,939,792)
Deferred inflows of resources – OPEB plan deferments	(1,058,144)	(91,862)
Deferred inflows of resources – unavailable revenue – delinquent taxes	(7,771)	(19,842)
Change in net position – governmental activities	$ 9,699,563	$ 4,426,193

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2023

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 12,364,318	$ 12,364,318	$ 12,733,871	$ 369,553
Investment earnings	279,000	279,000	1,102,875	823,875
Other	2,130,649	2,030,647	1,900,409	(130,238)
State sources	40,500,880	40,914,682	41,307,076	392,394
Federal sources	3,631,890	3,828,908	4,782,524	953,616
Total revenue	58,906,737	59,417,555	61,826,755	2,409,200
Expenditures				
Current				
Administration	2,079,826	2,055,174	2,212,822	157,648
District support services	2,241,807	2,392,782	2,408,393	15,611
Elementary and secondary regular instruction	28,126,764	27,233,476	26,432,532	(800,944)
Vocational education instruction	580,794	941,261	893,069	(48,192)
Special education instruction	10,885,405	10,959,381	10,792,297	(167,084)
Instructional support services	2,859,058	2,938,600	2,772,687	(165,913)
Pupil support services	6,348,584	6,989,558	8,725,509	1,735,951
Sites and buildings	6,591,683	6,716,450	5,845,453	(870,997)
Fiscal and other fixed cost programs	445,322	445,322	455,026	9,704
Debt service				
Principal	33,204	33,204	47,599	14,395
Interest and fiscal charges	758	758	758	–
Total expenditures	60,193,205	60,705,966	60,586,145	(119,821)
Excess (deficiency) of revenue over expenditures	(1,286,468)	(1,288,411)	1,240,610	2,529,021
Other financing sources				
Sale of capital assets	–	–	2,100	2,100
Net change in fund balances	$ (1,286,468)	$ (1,288,411)	1,242,710	$ 2,531,121
Fund balances				
Beginning of year, as previously reported			27,325,184	
Prior period adjustment			661,491	
Beginning of year, restated			27,986,675	
End of year			$ 29,229,385	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	2023	2022
Assets		
Current assets		
Cash and temporary investments	$ 7,148,387	$ 7,164,297
Receivables		
Accounts and interest	20,534	5,773
Due from other funds	3,921	5,528
Deposits	170,000	–
Total current assets	7,342,842	7,175,598
Liabilities		
Current liabilities		
Unearned revenue	1,040,966	912,083
Claims incurred, but not reported	697,903	554,645
Total current liabilities	1,738,869	1,466,728
Net position		
Unrestricted	$ 5,603,973	$ 5,708,870

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 8,926,942	$ 9,075,293
Operating expenses		
Health benefit claims	8,632,845	9,094,925
Dental benefit claims	599,832	616,459
Total operating expenses	9,232,677	9,711,384
Operating income (loss)	(305,735)	(636,091)
Nonoperating revenue		
Investment earnings	200,838	13,743
Change in net position	(104,897)	(622,348)
Net position		
Beginning of year	5,708,870	6,331,218
End of year	$ 5,603,973	$ 5,708,870

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Cash flows from operating activities		
Contributions from governmental funds	$ 8,871,064	$ 9,050,463
Payment for health claims	(8,494,019)	(9,228,717)
Payment for dental claims	(595,400)	(613,696)
Net cash flows from operating activities	(218,355)	(791,950)
Cash flows from noncapital financing activities		
Cash received from other funds	1,607	–
Cash paid to other funds	–	(4,722)
Net cash flows from noncapital financing activities	1,607	(4,722)
Cash flows from investing activities		
Investment income received	200,838	13,743
Net change in cash and cash equivalents	(15,910)	(782,929)
Cash and cash equivalents		
Beginning of year	7,164,297	7,947,226
End of year	$ 7,148,387	$ 7,164,297
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (305,735)	$ (636,091)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(14,761)	(325)
Deposits	(170,000)	–
Unearned revenue	128,883	(24,505)
Claims incurred, but not reported	143,258	(131,029)
Net cash flows from operating activities	$ (218,355)	$ (791,950)

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2023

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
State Board of Investment – external investment pool	$ 5,932,611	$ –
Guaranteed investment contract	–	61,611
Total assets	5,932,611	61,611
Liabilities		
Due to other funds	1,149	–
Net position		
Restricted for employee benefits	$ 5,931,462	$ 61,611

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 709,829	$ –
Investment earnings	227,677	880
Total additions	937,506	880
Deductions		
Benefits	485,070	–
Other deductions	–	8,483
Total deductions	485,070	8,483
Change in net position	452,436	(7,603)
Net position		
Beginning of year	5,479,026	69,214
End of year	$ 5,931,462	$ 61,611

See notes to basic financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 200 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Depreciation and amortization expense are included as a direct expense in the functional areas that utilize the related capital assets. Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

The proprietary (internal service funds) are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District's governmental activities, the internal service funds are consolidated into the governmental activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service funds are charges to customers (other district funds) for service. Operating expenses for the internal service funds include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Pension (and Other Employee Benefit) Trust Fund and a Private-Purpose Trust Fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of general obligation debt principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used primarily to record financial activities of the District's child nutrition program.

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

Internal Service Funds – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District's internal service funds are used to account for dental and health insurance benefits offered by the District to its employees as a self-insured plan.

Fiduciary Funds

Post-Employment Benefits Trust Fund – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund post-employment insurance benefits of eligible employees.

Other Private-Purpose Trust Fund – The Other Private-Purpose Trust Fund is used to account for resources held in trust to be used by various other third parties or donor-directed purposes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end.

Actual expenditures exceeded final appropriations in the current year by $143,866 in the Community Service Special Revenue Fund. This variance was funded by revenues excess of budget, along with available fund balance.

F. Cash and Temporary Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts established for specific purposes. In the Debt Service Fund, these assets represent amounts held in the qualified school construction bond payment escrow account, the use of which is restricted by bond covenants. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment benefits. In the Other Private-Purpose Trust Fund, this represents resources with certain use restrictions held by trustee. Interest earned on these investments is allocated directly to the escrow accounts.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalent. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for investments in certain external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less may also be reported at amortized cost. Repurchase agreement and guaranteed investment contract investments are valued on a cost-basis measure; and, therefore, are not subject to the fair value disclosure. Investment income is accrued at the Balance Sheet date.

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are lease receivable and delinquent property taxes receivable.

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food and surplus commodities received from the federal government. Purchased food inventory is recorded at cost on a first-in, first-out basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenses/expenditures at the time of consumption.

J. Property Taxes

The majority of the District's revenue in the General Fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $807,767 of the property tax levy collectible in 2023 as revenue to the District in fiscal year 2022–2023. The remaining portion of the taxes collectible in 2023 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

K. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Lease assets are recorded based on the measurement of payments applicable to the lease term.

The District defines capital assets as those with an initial, individual cost of $5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for improvements and buildings and 5 to 15 years for furniture and equipment. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively.

M. Compensated Absences

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances.

N. Severance Benefits

The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. Severance benefits are calculated by converting a portion of an eligible employee’s unused accumulated sick leave. No individual can receive severance benefits in excess of one year’s salary.

Severance benefits payable are recorded as a liability in the government-wide financial statements as they are earned and it becomes probable they will vest at some point in the future. Severance benefits payable are accrued in the governmental fund financial statements as the liability matures, due to employee termination.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. State-Wide Pension Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

P. Other Post-Employment Benefits (OPEB) Plan

For purposes of measuring the net OPEB liability (asset), deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and certain investments that have a maturity at the time of purchase of one year or less, which are reported at amortized cost.

Q. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows and inflows of resources related to pensions and OPEB plans reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, net collective difference between projected and actual investment earnings, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

Property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, are reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available.

The District reports deferred inflows of resources related to lease receivables, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

Unavailable revenue from property taxes arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available.

R. Net Position

In the government-wide, internal service fund, and fiduciary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.

- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- **Unrestricted Net Position** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

S. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.

- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.

- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the District's superintendent and director of business are authorized to establish assignments of fund balance.

- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned, or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

T. Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements, such as a bond indenture. Restricted assets are reported only in the government-wide financial statements. In the fund financial statements, these assets have been reported as "cash and investments held by trustee."

U. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements during the reporting period. Actual results could differ from those estimates.

V. Risk Management and Self-Insurance

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's coverage in the current year.

2. **Self-Insurance** – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

   The District makes premium payments that include both employer and employee contributions to the internal service funds on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

   District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors, such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the balance of dental claim liabilities for the last two years were as follows:

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2022	$ 15,281	$ 616,459	$ 613,696	$ 18,044
2023	$ 18,044	$ 599,832	$ 595,400	$ 22,476

Changes in the balance of health claim liabilities for the last two years were as follows:

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2022	$ 670,393	$ 9,094,925	$ 9,228,717	$ 536,601
2023	$ 536,601	$ 8,632,845	$ 8,494,019	$ 675,427

W. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the prior year, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

X. Prior Period Adjustment

During the year ended June 30, 2023, the District completed a detailed review of its unearned revenue balances and determined that certain donation and grant funds received should be reported as restricted fund balances at the fund level and restricted net position at the government-wide level. This reporting change increased beginning net position in the government-wide statements and fund balance in the General Fund by $661,491.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	$ 711,559
Investments	70,834,261
Total deposits and investments	$ 71,545,820

Cash and investments are included on the basic financial statements as follows:

Statement of Net Position	
Cash and temporary investments	$ 51,721,654
Restricted assets – temporarily restricted	
Cash and investments for debt service	13,829,944
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	5,932,611
Other Private-Purpose Trust Fund	61,611
Total deposits and investments	$ 71,545,820

B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District's deposit policies do not further limit depository choices.

At year-end, the carrying amount and bank balance of the District's deposits was $711,559. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
Repurchase agreement – Citigroup GIC	A	S&P	N/A	1–5 years	$ 13,829,944
Guaranteed investment contract	AA	S&P	N/A	1–5 years	61,611
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	31,010,095
Minnesota School District Liquid Asset Fund – Term Series	AAA	Fitch	Amortized cost	< 1 year	20,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	5,932,611
Total investments					$ 70,834,261

N/A – Not Applicable
N/R – Not Rated

The Minnesota School District Liquid Asset Fund (MSDLAF) and the Minnesota State Board of Investment Retirement Money Fund are regulated by Minnesota Statutes and are external investment pools, which are not registered with the Securities and Exchange Commission. The District's investment in the MSDLAF is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. The District's investment in the Minnesota State Board of Investment Retirement Money Fund is based on an amortized cost method that approximates fair value. For these investment pools there are no unfunded commitments; redemption frequency is daily; and no redemption notice is required except for the MSDLAF – MAX Class investment pool, which has a redemption notice period of 14 days. MSDLAF Term Series investments have a maturity of 60 days to 1 year and early withdrawal may result in substantial early redemption penalties.

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form; and, therefore, are not subject to custodial credit risk disclosures. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's investment policies do not address concentration risk. At June 30, 2023, the District's investment portfolio includes the following percentages of specific issuers:

Repurchase agreement – Citigroup GIC	19.5%

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District's investment policies do not further restrict investing in specific financial instruments.

NOTE 3 – LEASE RECEIVABLE

The District has entered into a lease receivable agreement for cell tower rental space on district property. The lease is reported using an incremental rate of 3.25 percent with a final maturity in fiscal 2037. During the current year, the District received principal and interest payments on this lease of $16,826.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the current year ended is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	$ 4,140,377	$ –	$ –	$ –	$ 4,140,377
Construction in progress	24,810,015	1,035,587	–	(24,737,351)	1,108,251
Total capital assets, not depreciated/amortized	28,950,392	1,035,587	–	(24,737,351)	5,248,628
Capital assets, depreciated/amortized					
Improvements	20,500,257	834,593	–	38,420	21,373,270
Buildings	102,651,475	3,280,809	–	23,761,864	129,694,148
Buildings – leased	47,140	–	(47,140)	–	–
Furniture and equipment	12,040,110	692,284	(97,119)	937,067	13,572,342
Furniture and equipment – leased	74,174	–	(69,355)	–	4,819
Total capital assets, depreciated/amortized	135,313,156	4,807,686	(213,614)	24,737,351	164,644,579
Less accumulated depreciation/amortization for					
Improvements	(9,936,023)	(967,444)	–	–	(10,903,467)
Buildings	(56,517,028)	(3,452,353)	–	–	(59,969,381)
Buildings – leased	(33,275)	(13,865)	47,140	–	–
Furniture and equipment	(8,593,384)	(569,938)	97,119	–	(9,066,203)
Furniture and equipment – leased	(36,621)	(36,039)	69,355	–	(3,305)
Total accumulated depreciation/amortization	(75,116,331)	(5,039,639)	213,614	–	(79,942,356)
Net capital assets, depreciated/amortization	60,196,825	(231,953)	–	24,737,351	84,702,223
Total capital assets, net	$ 89,147,217	$ 803,634	$ –	$ –	$ 89,950,851

Depreciation/amortization expense was charged to the following governmental functions:

Administration	$ 938
District support services	48,587
Elementary and secondary regular instruction	1,418,541
Special education instruction	8,703
Instructional support services	253
Pupil support services	77,929
Sites and buildings	3,480,525
Community service	4,163
Total depreciation/amortization expense	$ 5,039,639

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2009A Taxable School Building Bonds	12/30/2009	2.00%	$ 16,750,000	02/01/2025	$ 16,750,000
2011A Alternative Facility Refunding Bonds	12/15/2011	2.00–2.35%	$ 3,430,000	02/01/2024	350,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	1,045,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	77,065,000
Total general obligation bonds payable					$ 95,210,000

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities, or to finance the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

With the exception of the 2018A School Building Bonds, all general obligation bonds are serial bonds, which require semiannual payments of principal and/or interest from the date the bonds were issued. The Series 2018A School Building Bonds are capital appreciation bonds, which are issued at a discount and accrete to their face value at maturity. Interest expense is recognized through the annual amortization of the discount. All debt service payments are reported as principal payments on the governmental fund financial statements.

The District's 2009A bonds were issued as Qualified School Construction Bonds – Tax Credit Bonds. The 2.00 percent interest rate reflected in the table on the previous page represents the supplemental coupon interest rate for which the District is responsible. Investors who hold these bonds are also eligible for a tax credit from the federal government, allowing the bonds to be issued at a lower rate of interest and cost to the District.

B. Lease Liability

The District has obtained the use of certain equipment and building space through a lease financing agreement. The total amount of underlying lease assets by major classes and the related accumulated amortization is presented in Note 4 to the basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund and Community Service Special Revenue Fund. The agreement is secured by the original property or equipment. The lessor may repossess the property and seek full recovery of the losses upon default. The District currently has the following lease liability obligation outstanding:

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Sharp copier	3.25%	05/10/2019	05/01/2024	$ 1,560

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

C. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including pensions, OPEB, severance benefits, and compensated absences. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are financed primarily from the General Fund. The District has also established a Post-Employment Benefits Trust Fund to finance OPEB obligations.

District employees participate in two state-wide, cost-sharing, multiple-employer plans administered by the PERA and the TRA, and one single-employer plan administered by the District. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans for the current year:

Pension Plans	Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 7,722,032	$ 2,511,926	$ 334,624	$ 907,726
State-wide, multiple-employer – TRA	32,262,101	8,959,140	7,378,937	(6,892,796)
Single-employer – District	175,841	–	8,040	24,683
Total	$ 40,159,974	$ 11,471,066	$ 7,721,601	$ (5,960,387)

D. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds and lease liability are as follows:

Year Ending June 30,	General Obligation Bonds		Lease Liability	
	Principal	Interest	Principal	Interest
2024	$ 3,505,000	$ 364,125	$ 1,560	$ 25
2025	20,265,000	353,100	–	–
2026	4,670,000	15,200	–	–
2027	4,670,000	12,300	–	–
2028	4,675,000	9,300	–	–
2029–2033	23,415,000	9,500	–	–
2034–2038	23,425,000	–	–	–
2039–2041	10,585,000	–	–	–
	$ 95,210,000	$ 763,525	$ 1,560	$ 25

E. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 98,705,000	$ –	$ 3,495,000	$ 95,210,000	$ 3,505,000
Unamortized premium/discount	(22,404,935)	–	(1,916,441)	(20,488,494)	–
Total bonds payable	76,300,065	–	1,578,559	74,721,506	3,505,000
Lease liability	52,115	–	50,555	1,560	1,560
Net/total pension liability	21,916,554	20,944,841	2,701,421	40,159,974	48,296
Net OPEB liability	2,758,638	890,588	2,498,058	1,151,168	–
Severance benefits payable	854,911	1,289	207,160	649,040	210,000
Compensated absences payable	109,385	500,936	513,836	96,485	96,485
	$ 101,991,668	$ 22,337,654	$ 7,549,589	$ 116,779,733	$ 3,861,341

NOTE 6 – FUND BALANCES

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit balance at June 30 are included in unassigned fund balance in the District's financial statements in accordance with accounting principles generally accepted in the United States of America. A description of these deficit balance restrictions is included below since the District has specific authority to future resources for such deficits.

A. Classifications

At year-end, a summary of the District's governmental fund balance classifications are as follows:

	General Fund	Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ –	$ –	$ –	$ 76,382	$ 76,382
Prepaid items	206,575	–	–	8,301	214,876
Total nonspendable	206,575	–	–	84,683	291,258
Restricted					
Student activities	140,120	–	–	–	140,120
Scholarships	263,036	–	–	–	263,036
Staff development	318,151	–	–	–	318,151
Operating capital	4,876,262	–	–	–	4,876,262
Gifted and talented	95,083	–	–	–	95,083
Basic skills	2,102	–	–	–	2,102
Long-term facilities maintenance	6,179,153	–	–	–	6,179,153
Medical Assistance	187,594	–	–	–	187,594
Grants and donations	649,933	–	–	–	649,933
Building construction	–	4,869,085	–	–	4,869,085
Qualified school construction bond payments	–	–	13,829,944	–	13,829,944
Debt service	–	–	1,272,172	–	1,272,172
Food service	–	–	–	944,249	944,249
Community education programs	–	–	–	245,543	245,543
Early childhood family education programs	–	–	–	75,310	75,310
School readiness	–	–	–	22,669	22,669
Community service	–	–	–	38,107	38,107
Total restricted	12,711,434	4,869,085	15,102,116	1,325,878	34,008,513
Committed					
Separation/retirement benefits	81,144	–	–	–	81,144
Technology	934,544	–	–	–	934,544
Total committed	1,015,688	–	–	–	1,015,688
Assigned					
Subsequent year budget	46,643	–	–	–	46,643
Unassigned	15,249,045	–	–	–	15,249,045
Total	$ 29,229,385	$ 4,869,085	$ 15,102,116	$ 1,410,561	$ 50,611,147

NOTE 6 – FUND BALANCES (CONTINUED)

B. Minimum Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund and the minimum restricted fund balance for the Food Service Special Revenue Fund and Community Service Special Revenue Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of two months of operating expenditures, a minimum restricted Food Service Special Revenue Fund balance of $100,000, and a minimum restricted Community Service Special Revenue Fund balance of $100,000.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Plan administered by Minnesota State.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

The TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statutes and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for the TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Tier I Benefits

Step-Rate Formula	Percentage per Year
Basic Plan	
First 10 years of service	2.2 %
All years after	2.7 %
Coordinated Plan	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.

(b) Three percent per year early retirement reduction factor for all years under normal retirement age.

(c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits, but not yet receiving them, are bound by the plan provisions in effect at the time they last terminated their public service.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

C. Contributions

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2023, were $561,033. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2023, were $2,115,990. The District's contributions were equal to the required contributions for each year as set by state statutes.

The following is a reconciliation of employer contributions in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	in thousands
Employer contributions reported in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA's contributions not included in allocation	(572)
Total employer contributions	479,929
Total nonemployer contributions	35,590
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	$ 515,519

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations, due to the number of decimal places used in the allocations. The TRA has rounded percentage amounts to the nearest ten thousandths.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of $7,722,032 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of $16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled $226,481. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.0975 percent at the end of the measurement period and 0.0986 percent for the beginning of the period.

District's proportionate share of the net pension liability	$ 7,722,032
State's proportionate share of the net pension liability associated with the District	$ 226,481

For the year ended June 30, 2023, the District recognized pension expense of $873,885 for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional $33,841 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of $16 million to the GERF.

At June 30, 2023, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 64,500	$ 83,813
Changes in actuarial assumptions	1,766,757	33,436
Net collective difference between projected and actual investment earnings	119,636	–
Changes in proportion	–	217,375
District's contributions to the GERF subsequent to the measurement date	561,033	–
Total	$ 2,511,926	$ 334,624

The $561,033 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	$ 564,360
2025	$ 622,490
2026	$ (268,924)
2027	$ 698,343

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of $32,262,101 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.4029 percent at the end of the measurement period and 0.4002 percent for the beginning of the period.

The pension liability amount reflected a reduction due to direct aid provided to the TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$ 32,262,101
State's proportionate share of the net pension liability associated with the District	$ 2,392,639

For the year ended June 30, 2023, the District recognized a negative pension expense of $7,221,791. It also recognized $328,995 as an increase to pension expense for the support provided by direct aid.

At June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 468,524	$ 280,468
Changes in actuarial assumptions	5,133,635	6,818,835
Net collective difference between projected and actual investment earnings on pension plan investments	970,425	–
Changes in proportion	270,566	279,634
District's contributions to the TRA subsequent to the measurement date	2,115,990	–
Total	$ 8,959,140	$ 7,378,937

A total of $2,115,990 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	$ (6,061,936)
2025	$ 855,159
2026	$ 387,263
2027	$ 4,241,287
2028	$ 42,440

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	25.00	0.75 %
Total	100.00 %	

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERF Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA's experience.

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed on the preceding page, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	$ 12,197,354	$ 7,722,032	$ 4,051,577
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 50,859,445	$ 32,262,101	$ 17,018,077

I. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.minnesotatra.org, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

The District provides pension benefits to certain eligible employees through its Pension Benefits Plan, a single-employer defined benefit plan administered by the District. All pension benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan is closed to new entrants with eligible groups requiring set hire dates in the contract to be eligible for these benefits. The plan does not issue a publicly available financial report.

These benefits are summarized as follows:

Administrator Pension Benefits – For eligible administrators (with at least 10 years of service, hired before July 1, 2009, and at least 50 years of age), the District pays a lump sum benefit equal to 80 days' pay.

Other Pension Benefits – The District offers pension benefits to several other employee groups. Eligible employees (with at least 12 years of service and at least 55 years of age) can earn a pension benefit that differs by bargaining unit.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has not established a trust fund to finance these pension benefits.

C. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	6
Active plan members	35
Total members	41

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2022 and a measurement date as of June 30, 2023, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.90%
20-year municipal bond yield	3.90%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

E. Discount Rate

The discount rate used to measure the total pension liability was 3.90 percent. The District discount rate used in the prior measurement date was 3.80 percent. Since the plan is not funded, the discount rate is equal to the 20-year municipal bond rate, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 191,943
Changes for the year	
Service cost	6,097
Interest	7,147
Assumption changes	(85)
Differences between expected and actual experience	(9,134)
Benefit payments	(20,127)
Total net changes	(16,102)
Ending balance	$ 175,841

Assumption changes since the prior measurement date include the following:

- Mortality tables and withdrawal rates were updated.
- The salary increase scales for nonteachers were updated.
- The discount rate was changed from 3.80 percent to 3.90 percent.

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the total pension liability of the District, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Pension discount rate	2.90%	3.90%	4.90%
Total pension liability	$ 178,330	$ 175,841	$ 173,348

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

H. Pension Expense and Related Deferred Outflows and Deferred Inflows of Resources

For the current year ended, the District recognized a pension expense of $24,683. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ –	$ 6,850
Changes in actuarial assumptions	–	1,190
Total	$ –	$ 8,040

Amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	$ (3,433)
2025	$ (2,306)
2026	$ (2,301)

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District administers a defined benefit Post-Employment Benefits Trust Fund. The assets of the plan are reported in the District's financial report in the Post-Employment Benefits Trust Fund, established by the District to finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical insurance from the time of retirement until the earlier of eight years or until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations and uses an actuarial determined contribution amount to establish contribution amounts paid to the trust.

D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	38
Active plan members	506
Total members	544

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 7,082,630
Plan fiduciary net position	(5,931,462)
District's net OPEB liability	$ 1,151,168
Plan fiduciary net position as a percentage of the total OPEB liability	83.75%

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study, using the entry-age, level percentage of pay method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.50%
Expected long-term investment return	1.60% (net of investment expenses)
20-year municipal bond yield	3.90%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.25% grading to 5.00% over 5 years, and then 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District's policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes.

The long-term expected rate of return on OPEB plan investments was set based on the plan's target investment allocation described below, along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
NR Money Market Fund	100.00 %	1.60 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 4.20 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

H. Discount Rate

The discount rate used to measure the total OPEB liability was 2.50 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy have also been considered. The District discount rate used in the prior measurement date was 2.70 percent.

I. Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-b)
Beginning balance	$ 8,237,664	$ 5,479,026	$ 2,758,638
Changes for the year			
Service cost	526,302	–	526,302
Interest	229,747	–	229,747
Assumption changes	134,539	–	134,539
Plan changes	(266,171)	–	(266,171)
Contributions – paid through trust	–	709,829	(709,829)
Contributions – paid through operating funds	–	27,953	(27,953)
Projected investment return	–	87,664	(87,664)
Differences between expected and actual experience	(1,266,428)	140,013	(1,406,441)
Benefit payments – paid through operating funds	(27,953)	(27,953)	–
Benefit payments – paid through trust	(485,070)	(485,070)	–
Total net changes	(1,155,034)	452,436	(1,607,470)
Ending balance	$ 7,082,630	$ 5,931,462	$ 1,151,168

Plan changes since the prior measurement date include the following:

- Principals, teachers, and community education licensed coordinators now receive the single premium for the Comp Basic Plan at the time of retirement rather than the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of eight years or Medicare eligibility.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Assumption changes since the prior measurement date include the following:

- The healthcare trend rates, mortality tables, salary increase rates for nonteachers, and withdrawal rates were updated.
- The discount rate was changed from 2.70 percent to 2.50 percent.
- The expected long-term rate of return was changed from 1.10 percent to 1.60 percent.

J. Net OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	1.50%	2.50%	3.50%
Net OPEB liability	$ 1,468,984	$ 1,151,168	$ 829,795

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.25% decreasing to 4.00% over 5 years, then to 3.00% over the next 48 years	6.25% decreasing to 5.00% over 5 years, then to 4.00% over the next 48 years	7.25% decreasing to 6.00% over 5 years, then to 5.00% over the next 48 years
Net OPEB liability	$ 466,186	$ 1,151,168	$ 1,952,415

K. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year ended, the District recognized OPEB expense of $181,914. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 120,469	$ 1,185,565
Changes in actuarial assumptions	291,083	496,740
Net collective difference between projected and actual investment earnings on OPEB plan investments	–	75,183
Total	$ 411,552	$ 1,757,488

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2024	$ (208,865)
2025	$ (206,181)
2026	$ (214,490)
2027	$ (216,687)
2028	$ (216,741)
Thereafter	$ (282,972)

NOTE 10 – FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan, which is classified as a "cafeteria plan" (the Plan) under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for total contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are accounted for in the General Fund. Amounts withheld for medical reimbursement and dependent care are deposited into a separate district checking account. Payments are made by the District to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care activity are included in the financial statements of the General Fund.

All plan property and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the Plan are equal to those of general creditors of the District in an amount equal to the eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 11 – INTERFUND BALANCES AND TRANSACTIONS

Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2023:

	Due From Other Funds	Due To Other Funds
General Fund	$ 1,149	$ 3,921
Internal Service Fund		
Health Benefits Self-Insurance Fund	3,921	–
Post-Employment Benefits Trust Fund	–	1,149
	$ 5,070	$ 5,070

These balances represent interfund amounts between the funds above, due to the timing of payments made to the self-insured internal service fund and for amounts due from the trust for allowable OPEB expenditures. Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agency cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

B. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

C. Construction Contracts

At June 30, 2023, the District had commitments totaling $802,697 under construction contracts for which the work was not yet completed.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. Purchase Power Commitment

Solar Gardens

During fiscal year 2019, the District entered into five community solar garden subscription agreements with Northfield Solar, LLC. The District is committed to purchasing up to 40 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into four community solar garden subscription agreements with Walcott Solar, LLC. The District is committed to purchasing up to 21 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into two community solar garden subscription agreements with Warsaw Solar, LLC. The District is committed to purchasing up to 40 percent of the annual delivered energy of the solar agreement for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.1286%	$ 6,040,984	$ –	$ 6,040,984	$ 6,804,594	88.78%	78.70%
06/30/2016	06/30/2015	0.1153%	$ 5,975,445	$ –	$ 5,975,445	$ 6,676,160	89.50%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,977,853	127.18%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,117,773	99.11%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,169,227	82.95%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,627	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,403,773	84.06%	79.10%
06/30/2022	06/30/2021	0.0986%	$ 4,210,662	$ 128,571	$ 4,339,233	$ 7,099,707	59.31%	87.00%
06/30/2023	06/30/2022	0.0975%	$ 7,722,032	$ 226,481	$ 7,948,513	$ 7,260,387	106.36%	76.70%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 500,712	$ 500,712	$ –	$ 6,676,160	7.50%
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,977,853	7.50%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,117,773	7.50%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,169,227	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,627	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,403,773	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,099,707	7.50%
06/30/2022	$ 544,529	$ 544,529	$ –	$ 7,260,387	7.50%
06/30/2023	$ 561,033	$ 561,033	$ –	$ 7,480,440	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4710%	$ 21,703,341	$ 1,526,697	$ 23,230,038	$ 21,500,732	100.94%	81.50%
06/30/2016	06/30/2015	0.4210%	$ 26,043,014	$ 3,194,156	$ 29,237,170	$ 21,450,533	121.41%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,487,053	454.58%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 21,919,227	370.11%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,274,056	113.47%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,520,130	111.91%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,192,121	127.14%	75.48%
06/30/2022	06/30/2021	0.4002%	$ 17,513,949	$ 1,477,267	$ 18,991,216	$ 23,944,268	73.14%	86.63%
06/30/2023	06/30/2022	0.4029%	$ 32,262,101	$ 2,392,639	$ 34,654,740	$ 24,902,170	129.56%	76.17%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 1,608,790	$ 1,608,790	$ –	$ 21,450,533	7.50%
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,487,053	7.50%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 21,919,227	7.50%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,274,056	7.50%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,520,130	7.71%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,192,121	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,944,268	8.13%
06/30/2022	$ 2,076,841	$ 2,076,841	$ –	$ 24,902,170	8.34%
06/30/2023	$ 2,115,990	$ 2,115,990	$ –	$ 24,748,421	8.55%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2023

	District Fiscal Year-End Date						
	2017	2018	2019	2020	2021	2022	2023
Total pension liability							
Service cost	$ 26,629	$ 25,175	$ 15,237	$ 13,110	$ 9,955	$ 8,790	$ 6,097
Interest	25,786	22,605	24,016	14,128	5,765	4,275	7,147
Assumption changes	–	(6,465)	3,025	4,035	(2,103)	(3,381)	(85)
Plan changes	–	–	(183,682)	(121,593)	(13,758)	20,794	–
Differences between expected and actual experience	–	–	40,067	–	46,723	–	(9,134)
Benefit payments	(179,784)	(141,206)	(108,112)	(145,982)	(97,603)	(66,283)	(20,127)
Net change in total pension liability	(127,369)	(99,891)	(209,449)	(236,302)	(51,021)	(35,805)	(16,102)
Total pension liability – beginning of year	951,780	824,411	724,520	515,071	278,769	227,748	191,943
Total pension liability – end of year	$ 824,411	$ 724,520	$ 515,071	$ 278,769	$ 227,748	$ 191,943	$ 175,841
Covered-employee payroll	$ 5,087,909	$ 5,397,763	$ 4,004,082	$ 4,124,204	$ 1,874,497	$ 1,930,732	$ 1,437,009
Total pension liability as a percentage of covered-employee payroll	16.20%	13.42%	12.86%	6.76%	12.15%	9.94%	12.24%

Note 1: The District has not established a trust fund to finance its single-employer related benefits.

Note 2: The District implemented GASB Statement No. 73 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Net
OPEB Liability and Related Ratios
Year Ended June 30, 2023

	District Fiscal Year-End Date						
	2017	2018	2019	2020	2021	2022	2023
Total OPEB liability							
Service cost	$ 534,410	$ 550,441	$ 580,810	$ 647,785	$ 744,469	$ 622,063	$ 526,302
Interest	231,847	234,610	235,877	226,851	200,811	165,099	229,747
Assumption changes	–	–	163,031	224,454	(542,120)	(221,081)	134,539
Plan changes	–	–	216,862	77,313	156,087	(497,150)	(266,171)
Differences between expected and actual experience	–	–	(206,512)	–	192,751	–	(1,266,428)
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)	(759,312)	(513,023)
Net change in total OPEB liability	42,107	135,708	94,180	496,510	339,733	(690,381)	(1,155,034)
Total OPEB liability – beginning of year	7,819,807	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045	8,237,664
Total OPEB liability – end of year	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045	8,237,664	7,082,630
Plan fiduciary net position							
Contributions	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239	1,406,996	737,782
Investment earnings	9,220	35,677	78,525	51,146	4,959	14,806	227,677
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)	(759,312)	(513,023)
Net change in plan fiduciary net position	767,888	707,980	474,682	730,123	942,933	662,490	452,436
Plan fiduciary net position – beginning of year	1,192,930	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536	5,479,026
Plan fiduciary net position – end of year	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536	5,479,026	5,931,462
Net OPEB liability	$ 5,901,096	$ 5,328,824	$ 4,948,322	$ 4,714,709	$ 4,111,509	$ 2,758,638	$ 1,151,168
Plan fiduciary net position as a percentage of the total OPEB liability	24.94%	33.37%	38.85%	45.10%	53.95%	66.51%	83.75%
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936	$ 31,879,464	$ 31,038,769
Net OPEB liability as a percentage of covered-employee payroll	21.93%	18.67%	17.31%	16.02%	13.28%	8.65%	3.71%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2023

	District Fiscal Year-End Date						
	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution (ADC)	$ 1,110,247	$ 1,110,247	$ 1,070,485	$ 1,070,485	$ 1,133,311	$ 1,133,311	$ 709,829
Contributions in relation to the ADC	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239	1,406,996	737,782
Contribution deficiency (excess)	$ (372,571)	$ (211,399)	$ (221,560)	$ (288,385)	$ (216,928)	$ (273,685)	$ (27,953)
Covered-employee payroll	$26,909,244	$28,548,017	$28,581,553	$29,439,000	$30,950,936	$31,879,464	$31,038,769
Contributions as a percentage of covered-employee payroll	5.51%	4.63%	4.52%	4.62%	4.36%	4.41%	2.38%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 200

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2023

Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2017	0.77 %
2018	1.80 %
2019	2.90 %
2020	1.60 %
2021	0.10 %
2022	0.30 %
2023	4.20 %

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

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PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2017 to MP-2018.

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

- The state's contribution for the Minneapolis Employees Retirement Fund equals $16.0 million in 2017 and 2018, and $6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21.0 million to $31.0 million in calendar years 2019 to 2031. The state's contribution changed from $16.0 million to $6.0 million in calendar years 2019 to 2031.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

2018 CHANGES IN PLAN PROVISIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

PENSION BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables and withdrawal rates were updated.
- The salary increase scales for nonteachers were updated.
- The discount rate was changed from 3.80 percent to 3.90 percent.

2022 CHANGES IN PLAN PROVISIONS

- The principals' percentage of the 80 days of pay severance benefit paid to a 403(b) plan increased from 50 percent to 100 percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.10 percent to 3.80 percent.

2021 CHANGES IN PLAN PROVISIONS

- Changes in negotiated contracts limited certain groups to participate in the plan moving forward. Also, changes to where benefits are paid shifted portions of the obligation away from pension obligations into OPEB obligations.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables and salary increase rates were updated.
- The discount rate was changed from 2.40 percent to 2.10 percent.

2020 CHANGES IN PLAN PROVISIONS

- The teachers' percentage of the 60 days of pay severance benefit and the $2,500 lump sum if on schedule B, which are paid to a 403(b) plan, decreased from 25.00 percent for married participants and 50.00 percent for single participants to zero percent for all participants. Therefore, future teachers are no longer assumed to have this pension benefit.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a 403(b) plan decreased from 70.00 percent to 40.00 percent.
- The principals' percentage of the 80 days of pay severance benefit paid to a 403(b) plan decreased from 60.00 percent to 50.00 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.10 percent to 2.40 percent.

PENSION BENEFITS PLAN (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

- For eligible teachers, the percentage of the 60 days of pay severance benefit paid to a 403(b) plan (and, therefore, included under GASB Statement No. 73), decreased from 75.00 percent for all participants, to 25.00 percent for married participants, and 50.00 percent for single participants.
- Teachers listed on schedule B of the contract are now eligible to receive a $2,500 lump sum payable upon retirement at the same percentages as described above.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.50 percent.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

2023 CHANGES IN PLAN PROVISIONS

- Principals, teachers, and community education licensed coordinators now receive the single premium for the Comp Basic Plan at the time of retirement, rather than the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of eight years or Medicare eligibility.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates, mortality tables, salary increase rates for nonteachers, and withdrawal rates were updated.
- The discount rate was changed from 2.70 percent to 2.50 percent.
- The expected long-term rate of return was changed from 1.10 percent to 1.60 percent.

2022 CHANGES IN PLAN PROVISIONS

- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan (and therefore included under GASB Statement No. 75) decreased from 50 percent to zero percent for all participants. Therefore, these benefits are completely accounted for under GASB Statement No. 73.
- Administrators now receive the single premium for the Comp Basic Plan at the time of retirement rather that the single premium for the Triple Gold Plan at the time of retirement. The benefit is still paid in a lump sum in the amount equal to the lessor of 8 years or Medicare eligibility.
- The severance benefit for community education coordinators will be paid in two equal annual installments to a healthcare savings plan instead of a single lump sum.
- A sunset date was added to the teachers and community education licensed coordinators post-employment subsidized retiree medical benefit. In addition, a one-time irrevocable choice (made by March 15, 2022) was given to this group to forfeit the current post-employment subsidized medical benefit for the new defined contribution-style OPEB. Only teachers and community education licensed coordinators hired before July 1, 2022 and not electing the matching contribution plan will be eligible for the defined benefit-style OPEB benefit.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was updated from 1.20 percent to 1.10 percent.
- The discount rate was changed from 1.80 percent to 2.70 percent.

2021 CHANGES IN PLAN PROVISIONS

- Changes in negotiated contracts limited subsidized benefit payments for certain groups in the plan moving forward. Also, changes to where benefits are paid shifted portions of the obligation away from pension obligations into OPEB obligations.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates, mortality tables, salary increase rates, and retiree plan participation percentages were updated.
- The discount rate was changed from 2.20 percent to 1.80 percent.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

2020 CHANGES IN PLAN PROVISIONS

- Administrators and principals now receive their direct subsidized benefit paid in a single lump sum upon retirement, rather than having the payments spread out for 8 years, or until Medicare eligibility, if earlier.
- The teachers' percentage of the 60 days of pay severance benefit and the $2,500 lump sum if on schedule B, which are paid to a healthcare savings plan, increased from 75.00 percent for married participants, or 50.00 percent for single participants, to 100.00 percent for all participants.
- The community education coordinators' percentage of the 60 days of pay severance benefit paid to a healthcare savings plan increased from 30.00 percent to 60.00 percent for all participants.
- The principals' percentage of the 80 days of pay severance benefit paid to a healthcare savings plan increased from 40.00 percent to 50.00 percent for all participants.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was updated from 0.80 percent to 1.20 percent.
- The discount rate was changed from 2.70 percent to 2.20 percent.

2019 CHANGES IN PLAN PROVISIONS

- For eligible teachers, the percentage of the 60 days of pay severance benefit paid to a healthcare savings plan (and, therefore, included under GASB Statement Nos. 74 and 75), increased from 25.00 percent for all participants, to 75.00 percent for married participants, and 50.00 percent for single participants.
- Teachers listed on schedule B of the contract are now eligible to receive a $2,500 lump sum payable upon retirement at the same percentages as described above.
- The district-paid single premiums for the superintendent changed from being based on the Triple Gold Plan to the Comp Basic Plan.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was updated from 0.20 percent to 0.80 percent.
- The discount rate was changed from 2.90 percent to 2.70 percent.

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2023

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 1,006,384	$ 800,131	$ 1,806,515
Receivables			
Current taxes	–	251,554	251,554
Delinquent taxes	–	4,864	4,864
Accounts and interest	–	16,455	16,455
Due from other governmental units	37,177	46,914	84,091
Inventory	76,382	–	76,382
Prepaid items	1,755	6,546	8,301
Total assets	$ 1,121,698	$ 1,126,464	$ 2,248,162
Liabilities			
Salaries payable	$ 20,947	$ 132,573	$ 153,520
Accounts and contracts payable	14,928	29,473	44,401
Due to other governmental units	2,139	–	2,139
Unearned revenue	61,298	105,871	167,169
Total liabilities	99,312	267,917	367,229
Deferred inflows of resources			
Property taxes levied for subsequent year	–	467,731	467,731
Unavailable revenue – delinquent taxes	–	2,641	2,641
Total deferred inflows of resources	–	470,372	470,372
Fund balances			
Nonspendable for inventory	76,382	–	76,382
Nonspendable for prepaid items	1,755	6,546	8,301
Restricted	944,249	381,629	1,325,878
Total fund balances	1,022,386	388,175	1,410,561
Total liabilities, deferred inflows of resources, and fund balances	$ 1,121,698	$ 1,126,464	$ 2,248,162

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2023

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 461,437	$ 461,437
Investment earnings	38,785	33,301	72,086
Other	1,124,169	1,565,831	2,690,000
State sources	98,025	360,320	458,345
Federal sources	1,349,681	8,025	1,357,706
Total revenue	2,610,660	2,428,914	5,039,574
Expenditures			
Current			
Food service	2,509,224	–	2,509,224
Community service	–	2,471,040	2,471,040
Capital outlay	193,873	7,458	201,331
Debt service			
Principal	–	2,956	2,956
Interest and fiscal charges	–	44	44
Total expenditures	2,703,097	2,481,498	5,184,595
Net change in fund balances	(92,437)	(52,584)	(145,021)
Fund balances			
Beginning of year	1,114,823	440,759	1,555,582
End of year	$ 1,022,386	$ 388,175	$ 1,410,561

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 34,599,480	$ 33,028,011
Receivables		
Current taxes	7,509,615	6,722,031
Delinquent taxes	129,214	140,685
Accounts and interest	209,008	97,528
Due from other governmental units	5,104,407	4,037,010
Due from other funds	1,149	3,882
Lease revenue	233,985	243,047
Prepaid items	206,575	397,393
Total assets	$ 47,993,433	$ 44,669,587
Liabilities		
Salaries payable	$ 2,004,996	$ 1,820,584
Accounts and contracts payable	2,867,217	2,603,772
Due to other governmental units	121,721	159,518
Due to other funds	3,921	5,528
Unearned revenue	13,412	670,864
Severance benefits payable	86,326	127,187
Total liabilities	5,097,593	5,387,453
Deferred inflows of resources		
Property taxes levied for subsequent year	13,363,419	11,639,790
Lease revenue for subsequent years	233,985	243,047
Unavailable revenue – delinquent taxes	69,051	74,113
Total deferred inflows of resources	13,666,455	11,956,950
Fund balances		
Nonspendable for prepaid items	206,575	397,393
Restricted for student activities	140,120	162,086
Restricted for scholarships	263,036	235,710
Restricted for staff development	318,151	402,349
Restricted for operating capital	4,876,262	4,612,247
Restricted for gifted and talented	95,083	66,663
Restricted for basic skills	2,102	2,135
Restricted for long-term facilities maintenance	6,179,153	5,583,279
Restricted for Medical Assistance	187,594	18,725
Restricted for grants and donations	649,933	–
Committed for separation/retirement benefits	81,144	146,870
Committed for technology	934,544	934,544
Assigned for subsequent year budget	46,643	1,004,882
Unassigned	15,249,045	13,758,301
Total fund balances	29,229,385	27,325,184
Total liabilities, deferred inflows of resources, and fund balances	$ 47,993,433	$ 44,669,587

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 12,364,318	$ 12,733,871	$ 369,553	$ 12,928,311
Investment earnings	279,000	1,102,875	823,875	77,534
Other	2,030,647	1,900,409	(130,238)	1,837,441
State sources	40,914,682	41,307,076	392,394	40,141,870
Federal sources	3,828,908	4,782,524	953,616	2,960,020
Total revenue	59,417,555	61,826,755	2,409,200	57,945,176
Expenditures				
Current				
Administration				
Salaries	1,384,476	1,430,300	45,824	1,419,044
Employee benefits	530,452	536,719	6,267	590,239
Purchased services	71,100	178,660	107,560	91,885
Supplies and materials	22,950	19,990	(2,960)	19,294
Capital expenditures	–	325	325	691
Other expenditures	46,196	46,828	632	46,603
Total administration	2,055,174	2,212,822	157,648	2,167,756
District support services				
Salaries	1,040,502	972,905	(67,597)	924,093
Employee benefits	659,015	574,891	(84,124)	481,784
Purchased services	230,755	372,740	141,985	259,049
Supplies and materials	380,601	408,804	28,203	307,254
Capital expenditures	800	9,576	8,776	106,623
Other expenditures	81,109	69,477	(11,632)	60,745
Total district support services	2,392,782	2,408,393	15,611	2,139,548
Elementary and secondary regular instruction				
Salaries	16,645,995	16,437,575	(208,420)	16,596,755
Employee benefits	7,377,445	7,252,693	(124,752)	7,656,226
Purchased services	1,425,102	1,361,301	(63,801)	946,810
Supplies and materials	1,426,698	1,011,706	(414,992)	700,451
Capital expenditures	185,484	226,450	40,966	262,266
Other expenditures	172,752	142,807	(29,945)	156,625
Total elementary and secondary regular instruction	27,233,476	26,432,532	(800,944)	26,319,133

(continued)

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	582,122	581,645	(477)	389,907
Employee benefits	276,369	278,684	2,315	192,236
Purchased services	74,105	9,082	(65,023)	22,851
Supplies and materials	7,000	21,037	14,037	19,438
Other expenditures	1,665	2,621	956	2,162
Total vocational education instruction	941,261	893,069	(48,192)	626,594
Special education instruction				
Salaries	7,203,196	6,966,534	(236,662)	6,707,832
Employee benefits	3,034,679	2,956,498	(78,181)	2,940,938
Purchased services	449,704	568,809	119,105	719,040
Supplies and materials	103,765	96,151	(7,614)	91,699
Capital expenditures	71,348	104,997	33,649	20,076
Other expenditures	96,689	99,308	2,619	129,939
Total special education instruction	10,959,381	10,792,297	(167,084)	10,609,524
Instructional support services				
Salaries	1,699,392	1,741,884	42,492	1,685,494
Employee benefits	748,518	759,088	10,570	801,166
Purchased services	363,751	111,773	(251,978)	71,315
Supplies and materials	112,942	146,895	33,953	153,451
Capital expenditures	2,249	130	(2,119)	–
Other expenditures	11,748	12,917	1,169	21,822
Total instructional support services	2,938,600	2,772,687	(165,913)	2,733,248
Pupil support services				
Salaries	1,403,709	1,396,060	(7,649)	1,294,033
Employee benefits	569,935	569,454	(481)	572,212
Purchased services	4,809,259	5,426,287	617,028	4,748,071
Supplies and materials	111,118	1,239,960	1,128,842	344,999
Capital expenditures	90,764	85,331	(5,433)	39,762
Other expenditures	4,773	8,417	3,644	8,246
Total pupil support services	6,989,558	8,725,509	1,735,951	7,007,323

(continued)

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,853,358	1,708,916	(144,442)	1,596,726
Employee benefits	809,730	765,014	(44,716)	782,425
Purchased services	1,907,246	2,043,901	136,655	1,788,060
Supplies and materials	359,342	367,426	8,084	370,331
Capital expenditures	1,782,908	953,791	(829,117)	1,439,046
Other expenditures	3,866	6,405	2,539	6,596
Total sites and buildings	6,716,450	5,845,453	(870,997)	5,983,184
Fiscal and other fixed cost programs				
Purchased services	325,322	334,926	9,604	263,678
Other expenditures	120,000	120,100	100	120,100
Total fiscal and other fixed cost programs	445,322	455,026	9,704	383,778
Debt service				
Principal	33,204	47,599	14,395	279,005
Interest and fiscal charges	758	758	–	5,231
Total debt service	33,962	48,357	14,395	284,236
Total expenditures	60,705,966	60,586,145	(119,821)	58,254,324
Excess (deficiency) of revenue over expenditures	(1,288,411)	1,240,610	2,529,021	(309,148)
Other financing sources				
Sale of capital assets	–	2,100	2,100	9,475
Insurance recovery	–	–	–	20,710
Total other financing sources	–	2,100	2,100	30,185
Net change in fund balances	$ (1,288,411)	1,242,710	$ 2,531,121	(278,963)
Fund balances				
Beginning of year, as previously reported		27,325,184		27,604,147
Prior period adjustment		661,491		–
Beginning of year, restated		27,986,675		27,604,147
End of year		$ 29,229,385		$ 27,325,184

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 1,006,384	$ 1,135,317
Receivables		
Due from other governmental units	37,177	115,726
Inventory	76,382	22,929
Prepaid items	1,755	33,275
Total assets	$ 1,121,698	$ 1,307,247
Liabilities		
Salaries payable	$ 20,947	$ 32,175
Accounts and contracts payable	14,928	16,095
Due to other governmental units	2,139	–
Unearned revenue	61,298	144,154
Total liabilities	99,312	192,424
Fund balances		
Nonspendable for inventory	76,382	22,929
Nonspendable for prepaid items	1,755	33,275
Restricted for food service	944,249	1,058,619
Total fund balances	1,022,386	1,114,823
Total liabilities and fund balances	$ 1,121,698	$ 1,307,247

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 6,070	$ 38,785	$ 32,715	$ 1,710
Other – primarily meal sales	1,381,343	1,124,169	(257,174)	292,130
State sources	125,471	98,025	(27,446)	89,580
Federal sources	1,266,884	1,349,681	82,797	2,901,112
Total revenue	2,779,768	2,610,660	(169,108)	3,284,532
Expenditures				
Current				
Salaries	876,167	761,945	(114,222)	858,383
Employee benefits	302,761	265,022	(37,739)	286,103
Purchased services	139,650	186,377	46,727	123,627
Supplies and materials	1,559,393	1,244,701	(314,692)	1,337,731
Other expenditures	67,000	51,179	(15,821)	10,975
Capital outlay	175,000	193,873	18,873	43,640
Total expenditures	3,119,971	2,703,097	(416,874)	2,660,459
Net change in fund balances	$ (340,203)	(92,437)	$ 247,766	624,073
Fund balances				
Beginning of year		1,114,823		490,750
End of year		$ 1,022,386		$ 1,114,823

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 800,131	$ 804,283
Receivables		
Current taxes	251,554	252,104
Delinquent taxes	4,864	5,322
Accounts and interest	16,455	27,121
Due from other governmental units	46,914	57,110
Prepaid items	6,546	14,408
Total assets	$ 1,126,464	$ 1,160,348
Liabilities		
Salaries payable	$ 132,573	$ 140,342
Accounts and contracts payable	29,473	18,301
Unearned revenue	105,871	93,831
Total liabilities	267,917	252,474
Deferred inflows of resources		
Property taxes levied for subsequent year	467,731	464,210
Unavailable revenue – delinquent taxes	2,641	2,905
Total deferred inflows of resources	470,372	467,115
Fund balances		
Nonspendable for prepaid items	6,546	14,408
Restricted for community education programs	245,543	264,755
Restricted for early childhood family education programs	75,310	71,627
Restricted for school readiness	22,669	51,847
Restricted for community service	38,107	38,122
Total fund balances	388,175	440,759
Total liabilities, deferred inflows of resources, and fund balances	$ 1,126,464	$ 1,160,348

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 463,013	$ 461,437	$ (1,576)	$ 456,187
Investment earnings	16,000	33,301	17,301	1,929
Other – primarily tuition and fees	1,355,847	1,565,831	209,984	1,496,763
State sources	380,959	360,320	(20,639)	373,740
Federal sources	–	8,025	8,025	27,383
Total revenue	2,215,819	2,428,914	213,095	2,356,002
Expenditures				
Current				
Salaries	1,503,625	1,545,757	42,132	1,490,448
Employee benefits	539,465	510,110	(29,355)	548,203
Purchased services	165,787	277,451	111,664	184,030
Supplies and materials	79,561	81,323	1,762	76,287
Other expenditures	44,993	56,399	11,406	52,563
Capital outlay	1,201	7,458	6,257	1,542
Debt service				
Principal	2,956	2,956	–	3,452
Interest and fiscal charges	44	44	–	148
Total expenditures	2,337,632	2,481,498	143,866	2,356,673
Net change in fund balances	$ (121,813)	(52,584)	$ 69,229	(671)
Fund balances				
Beginning of year		440,759		441,430
End of year		$ 388,175		$ 440,759

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 4,994,911	$ 9,582,521
Receivables		
Accounts and interest	–	465,813
Total assets	$ 4,994,911	$ 10,048,334
Liabilities		
Accounts and contracts payable	$ 125,826	$ 71,649
Fund balances		
Restricted for building construction	4,869,085	9,976,685
Total liabilities and fund balances	$ 4,994,911	$ 10,048,334

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 90,000	$ 238,198	$ 148,198	$ 19,702
Other	–	–	–	465,811
Total revenue	90,000	238,198	148,198	485,513
Expenditures				
Capital outlay				
Purchased services	250,000	192,620	(57,380)	660,145
Supplies and materials	465,000	600,883	135,883	803,882
Capital expenditures	9,351,685	4,552,295	(4,799,390)	2,998,569
Total expenditures	10,066,685	5,345,798	(4,720,887)	4,462,596
Net change in fund balances	$ (9,976,685)	(5,107,600)	$ 4,869,085	(3,977,083)
Fund balances				
Beginning of year		9,976,685		13,953,768
End of year		$ 4,869,085		$ 9,976,685

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 3,172,361	$ 3,014,995
Cash and investments held by trustee	13,829,944	12,463,517
Receivables		
Current taxes	2,543,975	2,652,854
Delinquent taxes	46,357	50,281
Due from other governmental units	31,868	28,637
Total assets	$ 19,624,505	$ 18,210,284
Liabilities		
Accounts and contracts payable	$ –	$ 500
Deferred inflows of resources		
Property taxes levied for subsequent year	4,497,003	4,654,752
Unavailable revenue – delinquent taxes	25,386	27,831
Total deferred inflows of resources	4,522,389	4,682,583
Fund balances		
Restricted for qualified school construction bond payments	13,829,944	12,463,517
Restricted for debt service	1,272,172	1,063,684
Total fund balances	15,102,116	13,527,201
Total liabilities, deferred inflows of resources, and fund balances	$ 19,624,505	$ 18,210,284

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,452,588	$ 4,391,006	$ (61,582)	$ 4,259,545
Investment earnings	440,321	737,753	297,432	504,864
State sources	293,131	318,696	25,565	286,470
Total revenue	5,186,040	5,447,455	261,415	5,050,879
Expenditures				
Debt service				
Principal	3,495,000	3,495,000	–	3,340,000
Interest	374,915	374,915	–	528,988
Fiscal charges and other	3,175	2,625	(550)	2,925
Total expenditures	3,873,090	3,872,540	(550)	3,871,913
Net change in fund balances	$ 1,312,950	1,574,915	$ 261,965	1,178,966
Fund balances				
Beginning of year		13,527,201		12,348,235
End of year		$ 15,102,116		$ 13,527,201

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2023
(With Comparative Totals as of June 30, 2022)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2023	Totals 2022
Assets				
Current assets				
Cash and temporary investments	$ 5,871,258	$ 1,277,129	$ 7,148,387	$ 7,164,297
Receivables				
Accounts and interest	10,073	10,461	20,534	5,773
Due from other funds	3,921	–	3,921	5,528
Deposits	170,000	–	170,000	–
Total current assets	6,055,252	1,287,590	7,342,842	7,175,598
Liabilities				
Current liabilities				
Unearned revenue	970,742	70,224	1,040,966	912,083
Claims incurred, but not reported	675,427	22,476	697,903	554,645
Total current liabilities	1,646,169	92,700	1,738,869	1,466,728
Net position				
Unrestricted	$ 4,409,083	$ 1,194,890	$ 5,603,973	$ 5,708,870

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2023	Totals 2022
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 8,210,108	$ 716,834	$ 8,926,942	$ 9,075,293
Operating expenses				
Health benefit claims	8,632,845	–	8,632,845	9,094,925
Dental benefit claims	–	599,832	599,832	616,459
Total operating expenses	8,632,845	599,832	9,232,677	9,711,384
Operating income (loss)	(422,737)	117,002	(305,735)	(636,091)
Nonoperating revenue				
Investment earnings	166,373	34,465	200,838	13,743
Change in net position	(256,364)	151,467	(104,897)	(622,348)
Net position				
Beginning of year	4,665,447	1,043,423	5,708,870	6,331,218
End of year	$ 4,409,083	$ 1,194,890	$ 5,603,973	$ 5,708,870

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2023	Totals 2022
Cash flows from operating activities				
Contributions from governmental funds	$ 8,163,522	$ 707,542	$ 8,871,064	$ 9,050,463
Payment for health claims	(8,494,019)	–	(8,494,019)	(9,228,717)
Payment for dental claims	–	(595,400)	(595,400)	(613,696)
Net cash flows from operating activities	(330,497)	112,142	(218,355)	(791,950)
Cash flows from noncapital financing activities				
Cash received from other funds	1,607	–	1,607	–
Cash paid to other funds	–	–	–	(4,722)
Net cash flows from noncapital financing activities	1,607	–	1,607	(4,722)
Cash flows from investing activities				
Investment income received	166,373	34,465	200,838	13,743
Net change in cash and cash equivalents	(162,517)	146,607	(15,910)	(782,929)
Cash and cash equivalents				
Beginning of year	6,033,775	1,130,522	7,164,297	7,947,226
End of year	$ 5,871,258	$ 1,277,129	$ 7,148,387	$ 7,164,297
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ (422,737)	$ 117,002	$ (305,735)	$ (636,091)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	(5,527)	(9,234)	(14,761)	(325)
Deposits	(170,000)	–	(170,000)	–
Unearned revenue	128,941	(58)	128,883	(24,505)
Claims incurred, but not reported	138,826	4,432	143,258	(131,029)
Net cash flows from operating activities	$ (330,497)	$ 112,142	$ (218,355)	$ (791,950)

OTHER DISTRICT INFORMATION

(UNAUDITED)

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INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	General Revenues: Property Taxes	General Revenues: General Grants and Aids	General Revenues: Other	Total
2014	$ 4,042,600	$ 9,700,668	$ 444,399	$ 11,077,815	$ 31,534,952	$ 753,316	$ 57,553,750
	7%	17%	1%	19%	55%	1%	100%
2015	3,885,622	10,712,602	631,776	14,788,145	29,051,658	888,475	59,958,278
	6%	18%	1%	25%	49%	1%	100%
2016	4,104,289	10,752,785	581,462	14,860,942	29,677,738	987,823	60,965,039
	7%	18%	1%	24%	49%	1%	100%
2017	4,168,300	11,387,922	591,344	15,488,690	30,353,285	1,262,523	63,252,064
	7%	18%	1%	24%	48%	2%	100%
2018	4,026,078	11,920,793	696,517	15,529,521	29,082,752	1,456,441	62,712,102
	6%	19%	1%	25%	47%	2%	100%
2019	4,118,293	12,235,426	729,163	16,999,275	27,705,649	3,147,273	64,935,079
	6%	19%	1%	26%	43%	5%	100%
2020	3,360,629	13,726,805	862,308	17,613,604	29,798,462	2,277,337	67,639,145
	5%	20%	1%	26%	44%	4%	100%
2021	1,865,686	13,471,334	638,216	17,600,603	31,714,973	1,159,166	66,449,978
	3%	20%	1%	26%	48%	2%	100%
2022	3,011,876	14,985,108	582,774	17,624,201	31,025,644	1,729,936	68,959,539
	4%	22%	1%	26%	44%	3%	100%
2023	3,894,839	14,467,883	547,103	17,578,543	33,402,095	3,049,420	72,939,883
	5%	20%	1%	24%	46%	4%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Expenses by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction	Instructional Support Services	Pupil Support Services
2014	$ 1,874,660	$ 1,755,557	$ 26,136,997	$ 356,546	$ 8,208,614	$ 2,632,108	$ 4,151,997
	3%	3%	46%	1%	14%	5%	7%
2015	1,849,066	2,155,222	25,170,374	464,611	7,901,819	2,427,942	4,546,866
	3%	4%	45%	1%	14%	4%	8%
2016	1,970,042	1,985,969	24,958,657	425,570	8,434,244	2,352,003	4,825,890
	3%	4%	44%	1%	15%	4%	9%
2017	2,608,262	2,355,525	33,921,752	604,125	11,769,806	2,694,663	5,563,727
	4%	3%	47%	1%	16%	4%	8%
2018	2,594,303	2,011,967	32,841,811	558,124	11,765,337	2,865,606	5,682,936
	4%	3%	46%	1%	16%	4%	8%
2019	1,404,057	2,294,604	16,615,404	325,871	6,778,030	1,920,560	4,974,160
	3%	5%	35%	1%	14%	4%	10%
2020	2,262,429	2,195,839	27,184,936	530,229	10,384,851	2,567,306	5,782,886
	3%	3%	42%	1%	16%	4%	9%
2021	2,355,133	2,669,814	27,251,616	469,436	10,174,796	2,716,163	5,848,284
	4%	4%	42%	1%	16%	4%	9%
2022	2,060,746	2,080,293	24,990,235	612,484	10,164,976	2,645,050	6,927,624
	3%	3%	39%	1%	16%	4%	11%
2023	1,823,587	2,505,198	21,451,856	757,710	8,926,817	2,482,699	8,386,476
	3%	4%	34%	1%	14%	4%	13%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
$ 5,909,227	$ 142,790	$ 2,243,816	$ 2,510,184	$ 1,571,564	$ 57,494,060
10%	–	4%	4%	3%	100%
5,892,224	141,222	2,187,739	2,157,802	1,201,505	56,096,392
11%	–	4%	4%	2%	100%
5,915,779	149,378	2,155,169	2,352,022	1,065,352	56,590,075
10%	–	4%	4%	2%	100%
6,117,443	146,114	2,343,078	2,626,053	795,895	71,546,443
9%	–	3%	4%	1%	100%
6,097,165	142,637	2,411,792	2,557,143	1,837,153	71,365,974
8%	–	3%	4%	3%	100%
6,373,550	134,045	2,254,813	2,135,915	2,292,777	47,503,786
13%	–	5%	5%	5%	100%
6,986,173	262,784	2,366,461	2,454,245	2,180,786	65,158,925
11%	–	4%	4%	3%	100%
6,992,385	364,942	1,811,603	2,314,068	2,125,150	65,093,390
11%	–	3%	3%	3%	100%
7,612,125	383,778	2,593,488	2,243,923	2,218,624	64,533,346
12%	1%	4%	3%	3%	100%
9,288,077	455,026	2,566,013	2,306,574	2,290,287	63,240,320
15%	1%	4%	4%	3%	100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous	Total
2014	$ 5,918,595	$ 38,579,442	$ 1,549,206	$ 1,659,843	$ 47,707,086
	12%	81%	3%	4%	100%
2015	9,365,294	37,335,270	1,516,393	1,879,711	50,096,668
	19%	74%	3%	4%	100%
2016	9,798,433	37,812,961	1,641,821	1,955,051	51,208,266
	19%	74%	3%	4%	100%
2017	10,471,784	37,841,928	1,586,923	2,400,724	52,301,359
	20%	72%	3%	5%	100%
2018	10,554,430	38,603,564	1,465,955	2,152,547	52,776,496
	20%	73%	3%	4%	100%
2019	12,109,358	39,501,965	1,383,806	2,303,385	55,298,514
	22%	71%	3%	4%	100%
2020	12,768,866	40,598,962	1,554,654	2,095,228	57,017,710
	22%	71%	3%	4%	100%
2021	12,864,944	40,287,634	2,946,054	1,445,576	57,544,208
	22%	70%	5%	3%	100%
2022	12,928,311	40,141,870	2,960,020	1,914,975	57,945,176
	22%	70%	5%	3%	100%
2023	12,733,871	41,307,076	4,782,524	3,003,284	61,826,755
	20%	67%	8%	5%	100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal year 2014. Changes in the amount of revenue recognized, due to the tax shift are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund Expenditures by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2014	$ 1,873,265	$ 1,743,160	$ 25,272,925	$ 355,859	$ 8,206,745
	4%	3%	51%	1%	17%
2015	1,895,402	2,164,509	25,242,041	477,491	8,116,701
	4%	4%	50%	1%	16%
2016	2,059,314	2,008,846	25,155,422	445,121	8,784,185
	4%	4%	50%	1%	17%
2017	1,996,016	2,336,102	25,527,643	479,280	9,384,751
	4%	4%	48%	1%	18%
2018	2,068,932	2,010,721	25,344,321	446,943	9,612,490
	4%	4%	48%	1%	18%
2019	2,081,046	2,362,597	25,215,879	475,840	9,725,713
	4%	4%	48%	1%	18%
2020	2,172,932	2,200,331	25,561,925	510,323	10,020,576
	4%	4%	48%	1%	19%
2021	2,300,053	2,728,397	25,385,869	452,624	9,985,005
	4%	5%	46%	1%	18%
2022	2,167,756	2,139,548	26,319,133	626,594	10,609,524
	4%	4%	45%	1%	18%
2023	2,212,822	2,408,393	26,432,532	893,069	10,792,297
	4%	4%	43%	1%	18%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other Programs	Total
$ 2,574,497	$ 4,117,338	$ 4,985,299	$ 459,350	$ 49,588,438
5%	8%	10%	1%	100%
2,414,824	4,595,894	4,932,216	362,087	50,201,165
5%	9%	10%	1%	100%
2,401,199	4,852,011	4,648,106	372,786	50,726,990
5%	9%	9%	1%	100%
2,130,338	5,323,904	5,196,028	369,679	52,743,741
4%	10%	10%	1%	100%
2,422,443	5,492,878	4,805,716	361,792	52,566,236
5%	10%	9%	1%	100%
2,487,308	5,287,361	4,817,225	357,858	52,810,827
5%	10%	9%	1%	100%
2,496,436	5,703,537	4,314,726	485,787	53,466,573
5%	10%	8%	1%	100%
2,683,822	5,837,685	4,777,574	587,045	54,738,074
5%	11%	9%	1%	100%
2,733,248	7,007,323	5,983,184	668,014	58,254,324
5%	12%	10%	1%	100%
2,772,687	8,725,509	5,845,453	503,383	60,586,145
5%	14%	10%	1%	100%

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INDEPENDENT SCHOOL DISTRICT NO. 200

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total All Funds
Levies					
	2014	$ 9,207,500	$ 483,853	$ 5,030,958	$ 14,722,311
	2015	9,714,417	499,863	4,652,538	14,866,818
	2016	10,423,283	481,906	4,603,536	15,508,725
	2017	10,492,023	460,462	4,547,484	15,499,969
	2018	12,059,860	460,216	4,635,541	17,155,617
	2019	12,786,544	456,441	4,554,757	17,797,742
	2020	12,724,162	459,332	4,557,268	17,740,762
	2021	12,599,109	458,984	4,492,198	17,550,291
	2022	12,441,229	464,210	4,654,752	17,560,191
	2023	14,171,186	467,731	4,497,003	19,135,920
Tax capacity rates					
	2014	5.568	1.534	15.950	23.052
	2015	5.957	1.456	13.552	20.965
	2016	6.491	1.369	13.078	20.938
	2017	6.601	1.260	12.444	20.305
	2018	7.191	1.206	12.148	20.545
	2019	6.936	1.106	11.037	19.079
	2020	6.543	1.042	10.339	17.924
	2021	6.195	0.979	9.583	16.757
	2022	5.659	0.957	9.598	16.214
	2023	5.428	0.827	7.952	14.207
Market value rates					
	2014	0.26005	–	–	0.26005
	2015	0.25310	–	–	0.25310
	2016	0.25990	–	–	0.25990
	2017	0.24713	–	–	0.24713
	2018	0.27360	–	–	0.27360
	2019	0.26713	–	–	0.26713
	2020	0.24540	–	–	0.24540
	2021	0.22960	–	–	0.22960
	2022	0.22247	–	–	0.22247
	2023	0.22290	–	–	0.22290

Note: A tax rate based on market value is used primarily for a portion of the District's referendum levy.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 200

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Net Tax Capacities				
				Fiscal Disparities	
	Agricultural	Nonagricultural	Tax Increment	Contribution	Distribution
2014	$ 4,536,167	$ 24,479,752	$ (35,103)	$ (2,076,187)	$ 4,398,833
2015	4,703,776	26,784,271	(34,299)	(2,065,857)	4,424,908
2016	4,657,795	28,203,015	(35,804)	(2,089,915)	4,387,137
2017	4,737,094	29,121,658	(37,071)	(2,147,819)	4,713,531
2018	4,424,031	31,109,870	(42,326)	(2,185,626)	4,863,570
2019	4,457,032	33,468,378	(40,964)	(2,274,942)	5,181,636
2020	4,581,792	35,893,363	(44,974)	(2,338,310)	5,623,410
2021	4,908,286	38,130,346	(51,945)	(2,343,496)	5,734,282
2022	5,161,430	39,354,083	(48,852)	(2,518,919)	6,240,258
2023	5,561,613	46,989,188	(61,152)	(2,522,095)	5,691,518

Note: Market value is used primarily for extension of the District's referendum levy.

Source: State of Minnesota School Tax Report

Total Taxable	Market Value
$ 31,303,462	$ 2,401,009,358
33,812,799	2,617,414,487
35,122,228	2,744,276,124
36,387,393	2,825,969,272
38,169,519	3,008,697,650
40,791,140	3,228,265,650
43,715,281	3,454,749,225
46,377,473	3,657,066,825
48,188,000	3,768,897,825
55,659,072	4,461,411,200

INDEPENDENT SCHOOL DISTRICT NO. 200

Property Tax Levies and Receivables
Last Ten Fiscal Years

Taxes Collectible	Original Levy			
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread
2014	$ 12,431,201	$ 2,243,572	$ 47,538	$ 14,722,311
2015	12,750,903	2,046,914	69,001	14,866,818
2016	13,528,921	1,908,701	71,103	15,508,725
2017	13,349,545	2,080,731	69,693	15,499,969
2018	14,998,707	2,059,911	96,999	17,155,617
2019	15,229,169	2,345,200	223,373	17,797,742
2020	15,055,392	2,434,704	250,666	17,740,762
2021	14,989,263	2,304,027	257,001	17,550,291
2022	14,935,828	2,335,907	288,456	17,560,191
2023	16,782,489	2,060,493	292,938	19,135,920

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2023

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
26,091	0.17	–	–
4,914	0.03	–	–
6,324	0.04	–	–
9,599	0.05	–	–
29,936	0.17	–	–
103,571	0.59	–	–
–	–	10,305,144	53.85
$ 180,435		$ 10,305,144	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2014	53	275	1,984	2,239	4,551	5,295
2015	59	279	1,988	2,195	4,521	4,960
2016	69	237	1,944	2,205	4,455	4,897
2017	74	260	1,893	2,201	4,428	4,869
2018	74	257	1,908	2,141	4,380	4,807
2019	75	233	1,876	2,163	4,347	4,779
2020	75	253	1,868	2,119	4,315	4,739
2021	77	228	1,763	2,117	4,185	4,609
2022	84	224	1,711	2,114	4,133	4,556
2023	94	226	1,709	2,043	4,072	4,480

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1–3	Elementary 4–6	Secondary
Fiscal 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2023	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

SINGLE AUDIT AND OTHER REQUIRED REPORTS

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures		
U.S. Department of Agriculture				
Passed through Minnesota Department of Education				
Child nutrition cluster				
School Breakfast Program	10.553		$ 126,809	
National School Lunch Program	10.555		1,198,717	
Summer Food Service Program for Children	10.559		24,154	
Total child nutrition cluster				$ 1,349,680
COVID-19 – Pandemic EBT Administrative Costs	10.649			628
U.S. Department of the Treasury				
Passed through Minnesota Department of Education				
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027			220,471
Federal Communications Commission				
Direct				
COVID-19 – Emergency Connectivity Fund Program	32.009			16,000
U.S. Department of Education				
Passed through Minnesota Department of Education				
Title I Grants to Local Educational Agencies	84.010			307,164
Special education cluster				
Special Education Grants to States	84.027	$ 999,832		
COVID-19 – Special Education Grants to States	84.027	138,129		
Total ALN 84.027			1,137,961	
Special Education Preschool Grants	84.173	39,548		
COVID-19 – Special Education Preschool Grants	84.173	13,785		
Total ALN 84.173			53,333	
Total special education cluster				1,191,294
Special Education – Grants for Infants and Families	84.181		37,465	
COVID-19 – Special Education – Grants for Infants and Families	84.181		3,000	
Total ALN 84.181				40,465
Supporting Effective Instruction State Grants	84.367			103,201
Education Stabilization Fund				
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		1,066,699	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		714,631	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W		7,305	
Total ALN 84.425				1,788,635
Passed through Intermediate School District No. 917				
Career and Technical Education – Basic Grants to States	84.048			22,810
U.S. Department of Health and Human Services				
Passed through Minnesota Department of Education				
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			1,099,882
				$ 6,140,230

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: The pass-through entities listed above use the same federal Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had $11,462 transferred into Title I federal ALN 84.010 and $15,000 transferred into Supporting Effective Instruction State Grants federal ALN 84.367 from other Title programs.

Note 5: The District had $252,282 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the School Board and Management of
Independent School District No. 200
Hastings, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 27, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

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REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
October 27, 2023

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of
Independent School District No. 200
Hastings, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 200's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2023.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

(continued)

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RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
October 27, 2023

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INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 200
Hastings, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 200 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 27, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
October 27, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?	X	Unmodified
		Qualified
		Adverse
		Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?	Yes	X No
Significant deficiency(ies) identified?	Yes	X None reported
Noncompliance material to the financial statements noted?	Yes	X No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified?	Yes	X No
Significant deficiency(ies) identified?	Yes	X None reported

Type of auditor's report issued on compliance for major programs?

U.S. Department of Agriculture – Child Nutrition Cluster	Unmodified
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	Unmodified
U.S. Department of Education – COVID-19 – Education Stabilization Fund	Unmodified
U.S. Department of Health and Human Services – COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes	X No

Programs tested as major programs:

Program or Cluster(s)	Federal ALN
U.S. Department of Agriculture Child Nutrition Cluster consisting of:	
– School Breakfast Program	10.553
– National School Lunch Program	10.555
– Summer Food Service Program for Children	10.559
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Department of Education – COVID-19 – Education Stabilization Fund consisting of:	
– COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W
U.S. Department of Health and Human Services – COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323
Threshold for distinguishing type A and B programs:	$ 750,000

Does the auditee qualify as a low-risk auditee?	X Yes	No

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2023

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 61,826,755	$ 61,826,753	$ 2
Total expenditures		$ 60,586,145	$ 60,586,145	$ –
Nonspendable				
460	Nonspendable fund balance	$ 206,575	$ 206,575	$ –
Restricted				
401	Student activities	$ 140,120	$ 140,120	$ –
402	Scholarships	$ 263,036	$ 263,036	$ –
403	Staff development	$ 318,151	$ 318,151	$ –
407	Capital projects levy	$ –	$ –	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
424	Operating capital	$ 4,876,262	$ 4,876,262	$ –
426	$25 taconite	$ –	$ –	$ –
427	Disabled accessibility	$ –	$ –	$ –
428	Learning and development	$ –	$ –	$ –
434	Area learning center	$ –	$ –	$ –
435	Contracted alternative programs	$ –	$ –	$ –
436	State approved alternative program	$ –	$ –	$ –
438	Gifted and talented	$ 95,083	$ 95,083	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 2,102	$ 2,102	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 6,179,153	$ 6,179,153	$ –
472	Medical Assistance	$ 187,594	$ 187,594	$ –
464	Restricted fund balance	$ 649,933	$ 649,933	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 81,144	$ 81,144	$ –
461	Committed fund balance	$ 934,544	$ 934,544	$ –
Assigned				
462	Assigned fund balance	$ 46,643	$ 46,643	$ –
Unassigned				
422	Unassigned fund balance	$ 15,249,045	$ 15,249,045	$ –
Food Service				
Total revenue		$ 2,610,660	$ 2,610,660	$ –
Total expenditures		$ 2,703,097	$ 2,703,097	$ –
Nonspendable				
460	Nonspendable fund balance	$ 78,137	$ 78,137	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 944,249	$ 944,249	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,428,914	$ 2,428,916	$ (2)
Total expenditures		$ 2,481,498	$ 2,481,498	$ –
Nonspendable				
460	Nonspendable fund balance	$ 6,546	$ 6,546	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 245,543	$ 245,543	$ –
432	ECFE	$ 75,310	$ 75,310	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 22,669	$ 22,669	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 38,107	$ 38,107	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2023

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 238,198	$ 238,198	$ –
Total expenditures		$ 5,345,798	$ 5,345,798	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 4,869,085	$ 4,869,085	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,447,455	$ 5,447,455	$ –
Total expenditures		$ 3,872,540	$ 3,872,540	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ 13,829,944	$ 13,829,944	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,272,172	$ 1,272,172	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 880	$ 881	$ (1)
Total expenditures		$ 8,483	$ 8,483	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ 61,611	$ 61,611	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 9,127,780	$ 9,127,780	$ –
Total expenditures		$ 9,232,677	$ 9,232,677	$ –
422	Net position	$ 5,603,973	$ 5,603,973	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 937,506	$ 937,507	$ (1)
Total expenditures		$ 485,070	$ 485,070	$ –
422	Net position	$ 5,931,462	$ 5,931,462	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Management Report

for

Independent School District No. 200
Hastings, Minnesota

June 30, 2023

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MMKR
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To the School Board and Management of
Independent School District No. 200
Hastings, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 200, Hastings, Minnesota's (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

- Audit Summary
- Financial Trends in Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
October 27, 2023

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2023:

- We have issued unmodified opinions on the District's basic financial statements. The District reported a prior period adjustment in the current year increasing government-wide net position and fund balance in the General Fund by $661,491. The increase was due to a change in reporting unearned donations and certain grant funds with a review completed by the District in the current year.

- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the District's funds from such things as fraud and accounting errors need to be continually reviewed by your management and modified as necessary.

- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.

- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in Governmental Accounting Standards Board Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed on the previous page in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Where applicable, management has corrected all such misstatements, including the prior period adjustment discussed in the Audit Opinions and Findings section of this report. There were no additional misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated October 27, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, Schedule of Expenditures of Federal Awards, and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some state-wide funding and financial trends in public education in Minnesota.

BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

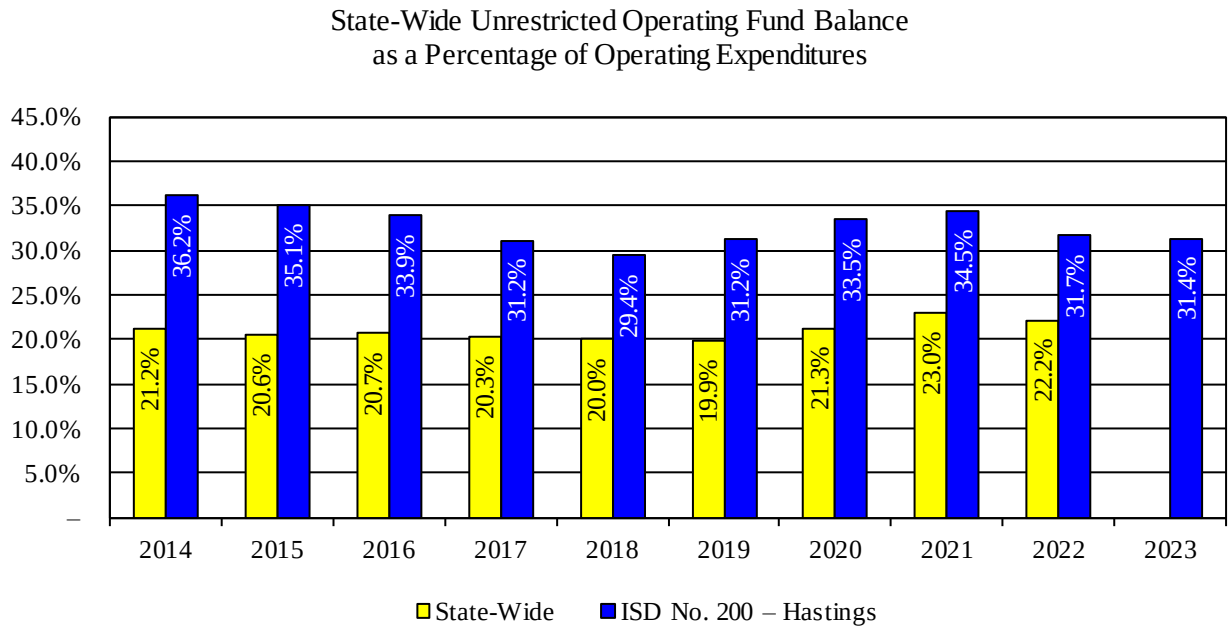
The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved per pupil increases of $275 for fiscal 2024 and $143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The $529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately $105, or 2.00 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	$ 5,302	1.50 %
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.



Note: State-wide information is not available for fiscal 2023.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 31.4 percent at the end of the current year, as compared to 31.7 percent at June 30, 2022.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Property taxes	$ 2,576	$ 2,645	$ 3,411	$ 3,506	$ 3,067	$ 3,111	$ 3,113
Other local sources	438	571	323	446	345	461	734
State	10,514	10,504	10,517	10,536	9,604	9,659	10,097
Federal	992	1,335	956	1,397	702	712	1,169
Total General Fund	14,520	15,055	15,207	15,885	13,718	13,943	15,113
Special revenue funds							
Food Service	576	803	568	770	391	790	638
Community Service	612	731	684	836	473	567	594
Debt Service Fund	1,512	1,508	1,549	1,537	1,236	1,215	1,332
Total revenue	$ 17,220	$ 18,097	$ 18,008	$ 19,028	$ 15,818	$ 16,515	$ 17,677
ADM served per MDE School District Profiles Report (current year estimated)					4,195	4,156	4,091

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

ADM used in the table above is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year primarily based on funding formulas and the state's financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

The District's revenues per ADM have been below both the metro area and state-wide averages in recent years.

The District earned $72,313,784 in the governmental funds reflected above in fiscal 2023, an increase of $3,677,195 (5.4 percent) from the prior year. Total revenue per ADM served increased by $1,162 (7.0 percent) per student. Revenues were up in each category presented in the table above, with the exception of the Food Service Special Revenue Fund. The Food Service Special Revenue Fund was down with a decrease in federal reimbursement rates and the return to paid lunches. General Fund revenues in other local sources increased over the prior year, largely due to more investment earnings. State sources were up with the increase in the basic formula allowance as discussed earlier and improved funding for state special education. The availability and use of pandemic-related federal resources also contributed to the revenue increase in the General Fund. An increase in program participation contributed to the increase in the Community Service Special Revenue Fund. The change in the Debt Service Fund was largely due to an increase in the approved debt levy and improved investment earnings.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 200 – Hastings		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Administration and district support	$ 1,184	$ 1,249	$ 1,205	$ 1,300	$ 1,198	$ 1,011	$ 1,127
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,011	6,270	6,406
Vocational education instruction	197	210	179	191	108	151	218
Special education instruction	2,626	2,724	2,792	2,883	2,377	2,548	2,612
Instructional support services	812	816	917	939	640	658	678
Pupil support services	1,228	1,429	1,285	1,558	1,387	1,677	2,112
Sites and buildings and other	1,083	1,113	1,052	1,076	1,215	1,254	1,319
Total General Fund – noncapital	13,328	14,035	13,957	14,785	12,936	13,569	14,472
General Fund capital expenditures	793	876	815	897	114	450	337
Total General Fund	14,121	14,911	14,772	15,682	13,050	14,019	14,809
Special revenue funds							
Food Service	532	670	522	659	443	640	661
Community Service	610	689	682	774	555	567	607
Debt Service Fund	1,576	1,599	1,609	1,561	923	932	947
Total expenditures	$ 16,839	$ 17,869	$ 17,585	$ 18,676	$ 14,971	$ 16,158	$ 17,024
ADM served per MDE School District Profiles Report (current year estimated)					4,195	4,156	4,091

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District's expenditures per ADM have also been below the averages presented above in recent years.

The District spent $69,643,280 in the governmental funds reflected above in fiscal 2023, an increase of $2,499,911 (3.7 percent) from the prior year. On a per student basis, with declining enrollment, this represents an increase of $866 (5.4 percent). Similar to the revenue discussion on the previous page, spending was up in nearly every category. Capital spending was down in the General Fund, due to the timing of facilities maintenance projects. Increases were largely as anticipated for inflation and as planned with the annual budget process. The largest increase was in pupil support services, which increased by $435 per student. This increase was consistent with the increase in federal funding presented on the previous page. The District received an increase in COVID-19 testing entitlement, which was available to cover increased costs that otherwise would have been charged to the Health Benefits Self-Insurance Fund.

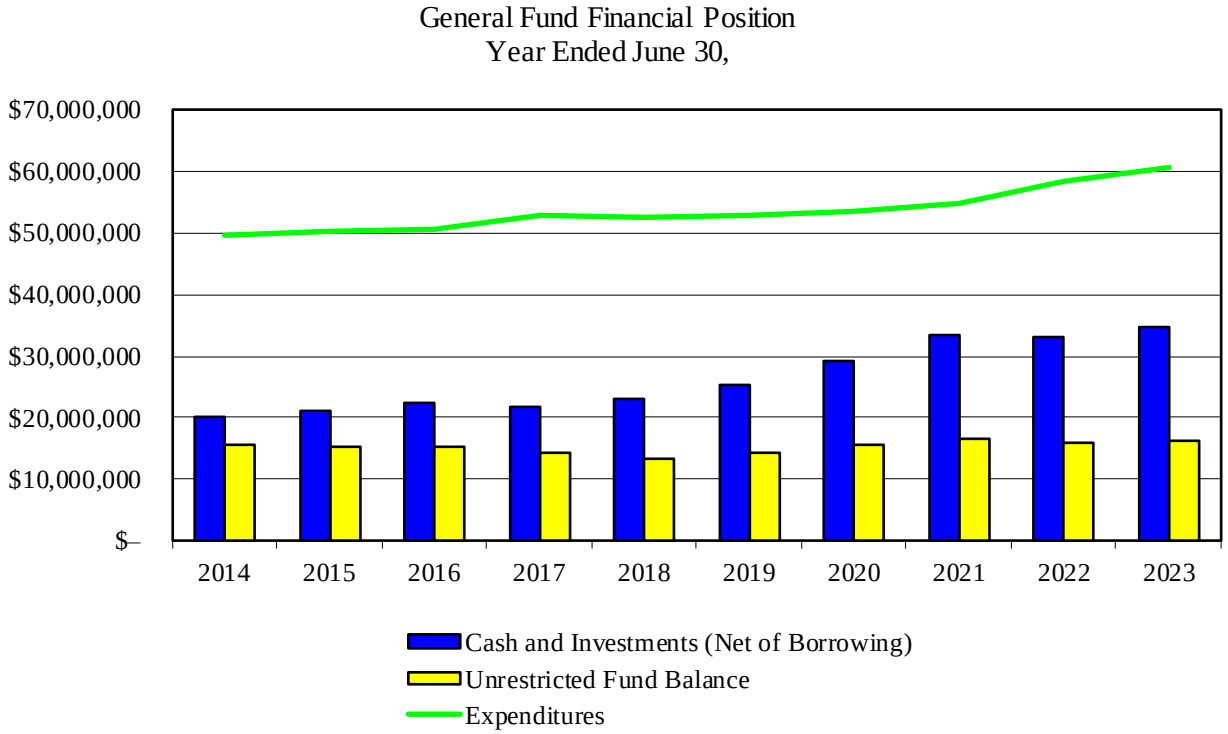
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulting in substantial new and unfamiliar federal revenue streams, to name a few. Challenges remain, with tight labor markets, inflationary increases, and the end of many COVID-19 funding sources. District school boards, administrators, and employees continue to manage these issues, as districts strive to provide a safe and effective learning experience for their students.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District's General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2023 with a General Fund cash and investments balance of $34,596,708 (net of borrowing and interfund receivables and payables), an increase of $1,570,343 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $16,311,376, an increase of $466,779. Total fund balance of the General Fund increased by $1,242,710, compared to a decrease of $1,288,411 approved in the final budget.

GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund balance for the past five years:

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	$ 494,984	$ 301,600	$ 292,173	$ 397,393	$ 206,575
Restricted fund balances (1)	6,446,999	9,002,015	10,687,757	11,083,194	12,711,434
Unrestricted fund balances					
Committed	1,205,417	1,244,339	1,265,718	1,081,414	1,015,688
Assigned	–	480,678	646,102	1,004,882	46,643
Unassigned	13,048,192	13,894,381	14,712,397	13,758,301	15,249,045
Total fund balances	$ 21,195,592	$ 24,923,013	$ 27,604,147	$ 27,325,184	$ 29,229,385
Unrestricted fund balances as a percentage of total expenditures	27.0%	29.2%	30.4%	27.2%	26.9%
Unassigned fund balances as a percentage of total expenditures	24.7%	26.0%	26.9%	23.6%	25.2%

(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

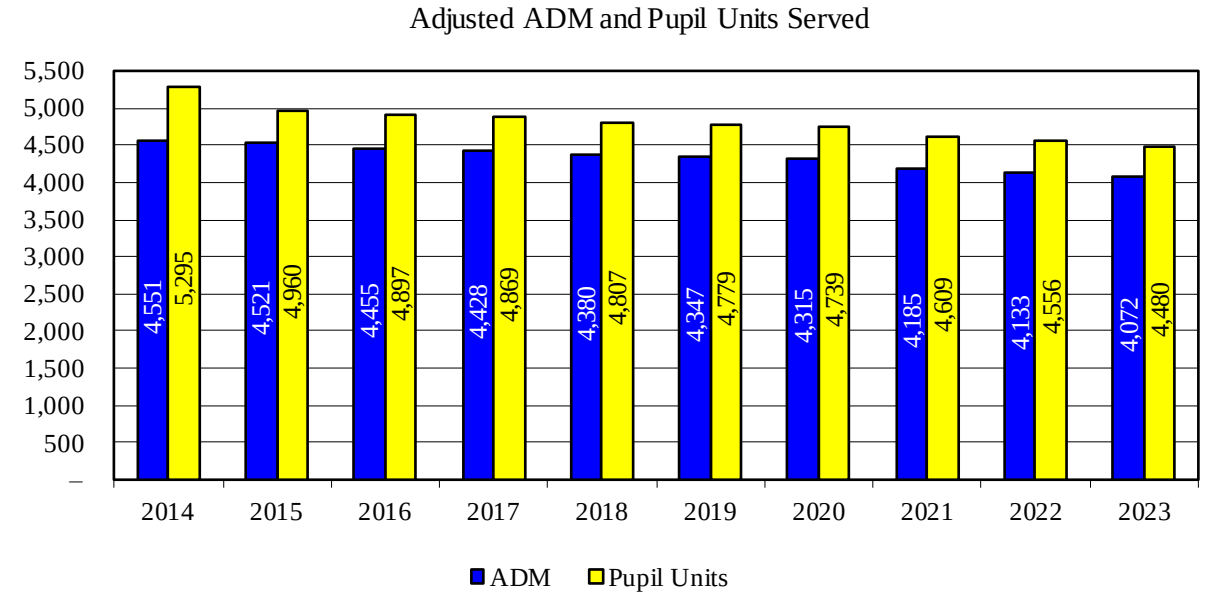
Minimum Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of two months of operating expenditures.

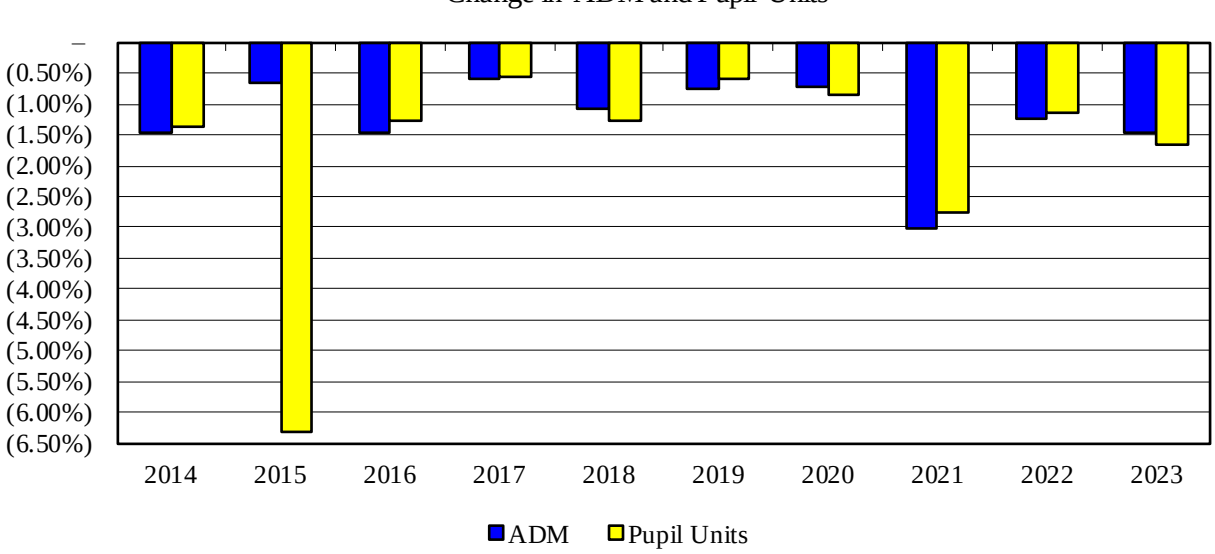
At June 30, 2023, unrestricted fund balances in the General Fund represented 26.9 percent of annual expenditures, or about 14 weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District's ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



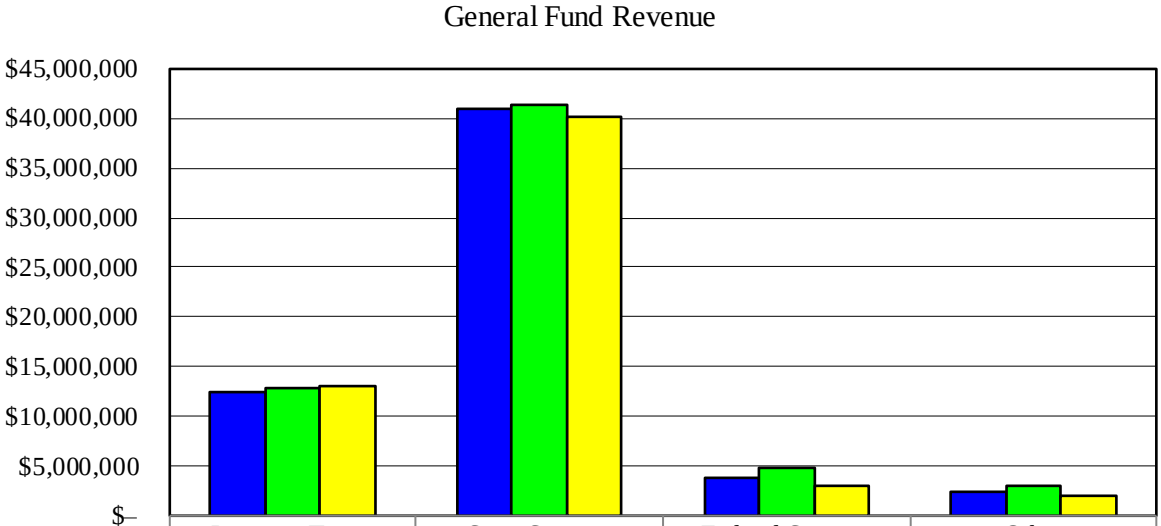
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 4,072 in 2023, a decrease of 61 ADM, or 1.5 percent from the prior year. The number of pupil units served by the District for fiscal 2023 was 4,480, a decrease of 76 (1.7 percent) from the prior year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2023:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,364,318	$40,914,682	$3,828,908	$2,309,647
Actual	$12,733,871	$41,307,076	$4,782,524	$3,003,284
Prior Year	$12,928,311	$40,141,870	$2,960,020	$1,914,975

Total General Fund revenues were $61,826,755 for the year ended June 30, 2023, which was $2,409,200 (4.1 percent) over the final budget and $3,881,579 (6.7 percent) more than the prior year.

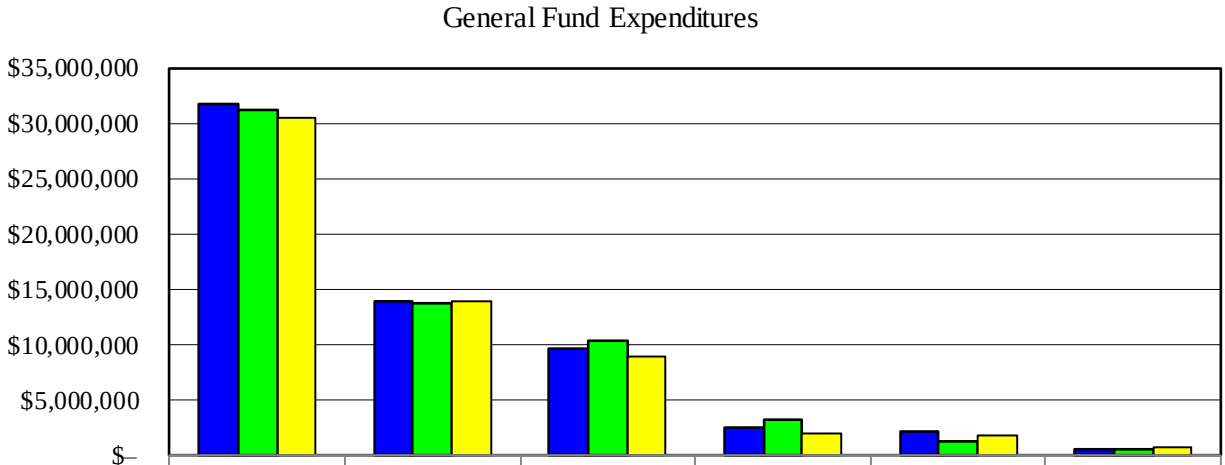
Revenues were over budget in each source presented in the above table. Strong collection rates and more apportionment and miscellaneous taxes contributed to the favorable variance in property taxes. State sources were over budget, largely due to more special education funding than projected. Federal sources were over budget as previously discussed, with an increase in entitlement for COVID-19 testing spending. The favorable variance in other sources was due to improved investment earnings in the current year.

The change from the prior year was mainly in state, federal, and other local sources. State sources were up with more special education funding. Federal sources were up, largely due to the increase in the entitlement for COVID-19 testing as mentioned above. Other local sources were up with the increase in investment earnings.

The graph above reflects the concentration of state sources (66.8 percent) followed by property taxes (20.6 percent) recognized to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2023:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$31,812,750	$14,006,143	$9,656,344	$2,524,416	$2,133,553	$572,760
Actual	$31,235,819	$13,693,041	$10,407,479	$3,311,969	$1,380,600	$557,237
Prior Year	$30,613,884	$14,017,226	$8,910,759	$2,006,917	$1,868,464	$837,074

Total General Fund expenditures were $60,586,145 for the year ended June 30, 2023, which was $119,821 (0.2 percent) under the final budget and $2,331,821 (4.0 percent) higher than the prior year.

As presented in the graph above, expenditures were less than projected in most categories and spread across district programs.

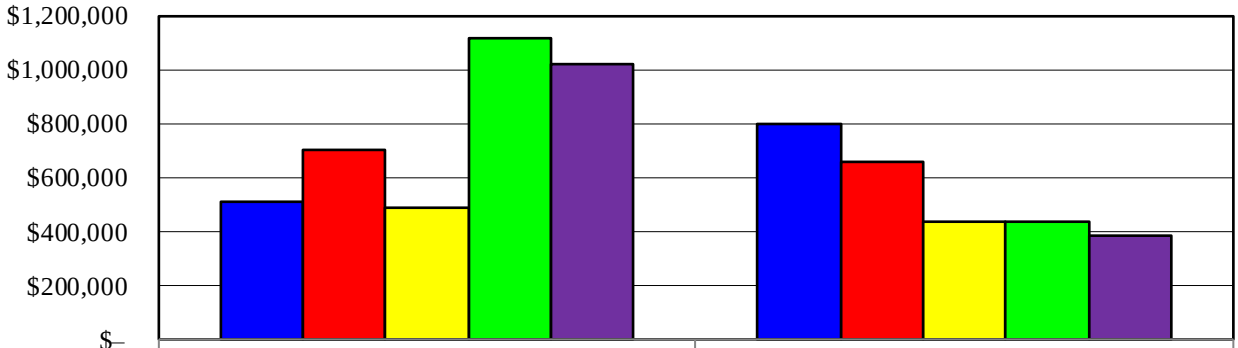
Salaries and employee benefits, which account for 74.2 percent of General Fund spending, were $297,750 (0.7 percent) over the prior year and $890,033 (1.9 percent) under budget. Open positions in several programs contributed to the budgetary savings. Natural increases approved through contract negotiations accounted for the change in spending over the prior year, but was less than expected due to unfilled positions.

Purchased services were over budget and over the prior year, largely in pupil support services for transportation costs. Supplies and materials were over budget and over the prior year, due to the increased costs related to the COVID-19 testing grant recognized in the current year, reported in pupil support services. Capital expenditures decreased from the prior year and were less than anticipated, largely seen in the sites and buildings program. Spending for capital fluctuates from year-to-year and to budget based on approved projects and timing of completion as intended with the District's long-term facilities maintenance plans.

OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.

Other Operating Funds
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430
2022	$1,114,823	$440,759
2023	$1,022,386	$388,175

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2023 with a fund balance decrease of $92,437, compared to a budgeted reduction of $340,203. Actual revenues were below projected amounts by $169,108, and actual expenditures were less than budget by $416,874. Participation was less than anticipated. The Food Service Special Revenue Fund had a year-end fund balance of $1,022,386, representing 37.8 percent of annual expenditures totaling $2,703,097.

This operation has maintained a healthy fund balance for several years and has also been able to assist in funding a portion of several capital improvements to food service facilities in recent years. The District should continue reviewing upcoming capital needs of the operation and incorporate that information in establishing an optimal level of fund balance that is also within state and federal fund balance limits.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2023 with a fund balance decrease of $52,584, compared to a budgeted spend down of $121,813. Actual revenues were more than projected amounts by $213,095, while actual expenditures were over budget by $143,866. Program participation surpassed anticipated levels causing revenues and expenditures to exceed budget. The Community Service Special Revenue Fund had a year-end fund balance of $388,175, representing 15.6 percent of annual expenditures totaling $2,481,498.

The Community Service Special Revenue Fund, like the Food Service Special Revenue Fund, needs to be self-sustaining. In addition to cost controls, financial analysis of the costs of providing programs, including overhead, is important. Fees and tuition charges should be sufficient to cover these costs, as well as potential funding shortfalls from state, federal, or property tax sources.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $5,107,600, compared to a decrease of $9,976,685 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of projects. At year-end, $4,869,085 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund increased by $1,574,915 in the current year, which was $261,965 more than the increase anticipated in the budget. The Debt Service Fund balance increase is due to restricted debt levies made in the current year to finance future qualified school construction bond payments. The Debt Service Fund has a year-end fund balance of $15,102,116 available for future principal and interest debt service payments.

Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for health and dental insurance offered by the District to its employees as self-insured plans. The following table presents the combined activity reported for the past three fiscal years for the internal service funds:

	June 30,		
	2021	2022	2023
Operating revenue			
Charges for services	$ 9,505,225	$ 9,075,293	$ 8,926,942
Operating expenses			
Health benefit claims	8,170,183	9,094,925	8,632,845
Dental benefit claims	609,945	616,459	599,832
Total operating expenses	8,780,128	9,711,384	9,232,677
Operating income (loss)	725,097	(636,091)	(305,735)
Nonoperating revenue			
Investment earnings	8,546	13,743	200,838
Change in net position	733,643	(622,348)	(104,897)
Net position			
Beginning of year	5,597,575	6,331,218	5,708,870
End of year	$ 6,331,218	$ 5,708,870	$ 5,603,973

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of $5,931,462 is available for future OPEB payments.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30, 2023	June 30, 2022	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 50,611,147	$ 52,384,652	$ (1,773,505)
Total capital assets, net of depreciation	89,950,851	89,147,217	803,634
Bonds payable (including premium/discount)	(74,721,506)	(76,300,065)	1,578,559
Pension adjustments	(36,410,509)	(45,445,853)	9,035,344
OPEB adjustments	(2,497,104)	(3,052,972)	555,868
Other adjustments	4,802,247	4,641,093	161,154
Total net position – governmental activities	$ 31,735,126	$ 21,374,072	$ 10,361,054
Net position			
Net investment in capital assets	$ 20,096,870	$ 22,771,722	$ (2,674,852)
Restricted	29,100,419	26,040,498	3,059,921
Unrestricted	(17,462,163)	(27,438,148)	9,975,985
Total net position	$ 31,735,126	$ 21,374,072	$ 10,361,054

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g. Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by $10,361,054 during fiscal 2023. The District's net investment in capital assets decreased by $2,674,852. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Restricted net position increased, with the largest increase in amounts restricted for capital asset acquisition, debt service, and other purposes. The change in unrestricted net position includes changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The financial operations of the General Fund, as previously discussed, also contributed to the change in unrestricted net position.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS—AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash, or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled, should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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Hastings Public Schools
INDEPENDENT SCHOOL DISTRICT 200
1000 11TH STREET WEST
HASTINGS, MN 55033-2597
Phone (651) 480-7000
Fax (651) 480-7004

BRIDGE TO SUCCESS

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No audit findings were reported for the year ended June 30, 2022.

Extract of Minutes of a Meeting
of the School Board
of Independent School District No. 200
(Hastings Public Schools)
State of Minnesota

Pursuant to due call and notice thereof a regular meeting of the School Board of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, was held in said school district on November 21st, 2024, at 7:30 PM.

The following members were present:

The following members were absent:

Member,_____, introduced the following resolution and moved its adoption:
A RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION.

BE IT RESOLVED by the School Board of Independent School District No. 200, state of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. **Each combined polling place must be a polling place that has been designated by a county or municipality.** The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

The combined polling places for this election shall be as follows:

COMBINED POLLING PLACE: Hope Lutheran Church
16898 Michael Ave.
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-1 P-1 and W-1 P-2; Dakota County, Minnesota.

COMBINED POLLING PLACE: Our Saviour's Lutheran Church
400 9th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-2 P-2 and W-2 P-3; and Nininger Township, Dakota County, Minnesota.

COMBINED POLLING PLACE: United Methodist Church
615 15th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-3 P-1 and W-3 P-2; Dakota County, Minnesota.

COMBINED POLLING PLACE: St. Phillips Lutheran Church
1401 15th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the City of Hastings, W-4 P-1 and W-4 P-2; Dakota County, Minnesota.

COMBINED POLLING PLACE: St. John's Lutheran Church
202 8th Street West
Hastings, MN 55033

This combined polling place serves all territory in Independent School District No. 200 located in the cities of Rosemount, P-2, Vermillion, Hampton, Miesville, and New Trier; and Marshan, Vermillion City, Ravenna, Douglas and Hampton Townships, all in Dakota County, Minnesota; the City of Afton, W-2 P-1, the City of Cottage Grove, P-3, P-5 and P-7, the City of Hastings, P-1 P-2 and Denmark Township, all in Washington County, Minnesota and Welch Township in Goodhue County, Minnesota.

Note: See Section 2.3.2 of the Election Manual regarding changing polling places in the case of an emergency or if the polling place is no longer available.

3. Pursuant to Minnesota Statutes, Section 2015A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

   Note: See Section 3.6 of the Election Manual regarding certain restrictions on voting hours.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within the thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non forwardable notice mailed at least twenty-five (25) days before the date of the first election in which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

   (if a combined polling place is changed, the change must be adopted at least ninety (90) days prior to the first election where it will be used unless that polling place has become unavailable for use.)

The motion for the adoption of the foregoing resolution was duly seconded by _____.

On a roll call vote, the following voted in favor:

The following voted against:

The following abstained:

WHEREUPON said resolution was declared duly passed and adopted.

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL AND SPECIAL ELECTION

Pursuant to due call and notice thereof, a Special Meeting of the School Board of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, was duly held in said school district on the 21st of November, 2023, at Middle School Media Center for the purpose, in part, of canvassing the recount of its General and Special election.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following resolution:

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL AND SPECIAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 200, State of Minnesota, as follows:

1. It is hereby found, determined, and declared that the general and special election of the voters of this school district held on November 7th, 2023, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast for the recount of the General and Special Election, a total of 6,911 voters of the district voted at said general election on the election of four school board members for four year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

- Jenny Wiederholt-Pine - 3,340
- Melissa Millner - 3,324
- Matt Bruns - 3,095
- Philip Biermaier - 3,048
- Matt Seeger - 3,038
- Brandy Wentzler - 2,941
- Mariah Ring - 2,920
- Nancy Blanchard - 2,487
- Pamela J. Onnen - 1,108
- Write-In - 45

3. Jenny Wiederholt-Pine, Melissa Millner, Matt Bruns and Philip Biermaier having received the highest number of votes, has been elected to the term beginning on the first Monday in January, 2024 and expiring on the first Monday in January, 2028.

4. As specified in the attached Abstract and Return of Votes Cast, a total of 6,911 voters of the district voted at the said general and special election pertaining to the school district question of a Tech Levy, the results are as follows:

- Yes - 3,535
- No - 3,089

5. The response to the Tech Levy question of Yes received the highest number of votes was duly passed and the first year will be the 2024 payable year.

6. The clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of the general and special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 21st day of November, 2023.

_____
ISD 200 School District Board Clerk
Becky Beissel

CLERK'S CERTIFICATE AS TO ABSTRACT AND RETURN OF VOTES CAST

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 200 (Hastings Public Schools), State of Minnesota, do hereby certify that I have carefully compared the attached copy of the Abstract and Return of Votes Cast of the recount for the General and Special election held on November 7th, 2023, with the original thereof on file and of record in my office and the same is a full, true and complete copy thereof.

WITNESS MY HAND officially as Clerk of said School District this 21st day of November, 2023.

_____
ISD 200 School District Board Clerk
Becky Beissel

Recount Worksheet

Hastings Public Schools – ISD 200 Election
Tuesday, November 7, 2023

Recount: School Board Member (Vote for 4)

Precinct	Nov 7 Votes Jenny Wiederholt-Pine	Nov 7 Votes Melissa Millner	Nov 7 Votes Matt Bruns	Nov 7 Votes Philip Biermaier	Nov 7 Votes Matt Seeger	Nov 7 Votes Brandy Wentzler	Nov 7 Votes Mariah Ring	Nov 7 Votes Nancy Blanchard	Nov 7 Votes Pamela J. Onnen	Recount Votes Jenny Wiederholt-Pine	Recount Votes Melissa Millner	Recount Votes Matt Bruns	Recount Votes Philip Biermaier	Recount Votes Matt Seeger	Recount Votes Brandy Wentzler	Recount Votes Mariah Ring	Recount Votes Nancy Blanchard	Recount Votes Pamela J. Onnen	Recount All Other Ballots	Ballots Challenged by: _____	Ballots Challenged by: _____	Ballots Challenged by: _____	Recount Team Initials	Date Precinct Counted
Combined Precinct 1 - Hope Lutheran Church	436	437	416	401	417	391	392	326	139	436	438	416	400	417	392	391	327	139					SBS JMM MMM GA	11/20/2023 11/20/2023 11-21-23 11-20-2023
Combined Precinct 2 - Our Saviour's Lutheran Church	601	612	674	568	656	629	637	468	192	600	611	674	568	657	630	637	472	192					TMA ES SB	11/21/2023 11-21-2023 11/21/2023
Combined Precinct 3 – United Methodist Church	574	594	636	552	640	593	597	430	214	~~1022~~ 572	~~992~~ 595	636	552	640	593	596	430	215					MLW GTH GA JMM	11/21/23 11-21-23 11-21-23 11/21/2023
Combined Precinct 4 – St. Philip's Lutheran Church	710	688	779	607	739	728	726	499	295	710	688	776	607	738 TC GS	729	~~82~~ 726	500 NW GS	295					MLW GTH GA JMM	11/21/23 11/21/23 11-21-23 11/21/2023
Combined Precinct 5 – St. John's Lutheran Church	1,019	993	592	920	586	597	571	757	267	1022	992	~~618~~ 593	921	586	597	570	758	267					TDS UNR CH SR	11/21/23 11/21/23 11-21-23 11-21-23
Totals:	**3,340**	**3,324**	**3,097**	**3,048**	**3,038**	**2,938**	**2,923**	**2,480**	**1,107**	3,340	3,324	3,095	3,048	3,038	2,941	2,920	2,487	1,108						

We certify that the numbers entered on this recount summary statement correctly show the recounted number of votes for each candidate in this recount.

Teresa D Graham — Jean K Ailes — Sawyer Schmidt
Cyndi Horner — Teresa M Woodard — Josh Tilley
Lynnae M. Rice — Susan E. Zimmerman — Mandy Wiley
Dian L. Piekarski — N. Lopez-Wan

Date: 21 November 2023

Signatures of recount official(s) Michelle Blue 11/21/2023 Josh Tilley 11/21/2023

Future Meetings

Date	Time	Description	Location
11/21/2023	7:30 PM	Regular Board Meeting	HMS Media Center
11/29/2023	4:00 PM	Policy Committee Meeting	District Office Conf. A
12/06/2023	6:00 PM	Board Work Session	HMS Media Center
12/20/2023	6:00 PM	Regular Board Meeting	HMS Media Center