Hastings Area Public Schools - ISD 200
School Board Meeting Agenda

Tuesday, November 23, 2021
Regular Meeting
Middle School Media Center

I. **Call Meeting to Order**
   a. Attendance
II. **Motion to approve the agenda/table file**
   a. Approval of the minutes from the October 27th, 2021 Regular Board Meeting, and the November 10th, 2021 Special Board Meeting
III. **Recognition of visitors**
IV. **Announcements and Recognitions**
V. **Items for Discussion**
   a. Policies
      i. First Reading
         1. 103 Complaints - Students, Employees, Parents, Other Persons
         2. 203.2 Order of the Regular School Board Meeting
         3. 215 Addressing School Board Member Violations
         4. 401 Equal Employment Opportunity
         5. 402 Disability Nondiscrimination
         6. 412 Expense Reimbursement
         7. 412.1 Administrative Procedures Tracked Changes
         8. 601 Curriculum Advisory Committee Purpose, Role and Membership
         9. 606A Textbooks and Instructional Materials - Responsibility of Selection
         10. 606B Textbooks and Instructional Materials - Reconsideration of Textbooks or Other Instructional Materials
         11. 499 COVID-19 VACCINATION EMERGENCY TEMPORARY STANDARD: VACCINATION, TESTING, AND FACE COVERING POLICY
      ii. Second Reading
         1. 204 School Board Meeting Minutes
         2. 503 Student Attendance
         3. 710A Athletic Transportation Policy
   b. Audit Report
   c. ALC Lease Cancellation
   d. Budge Adjustment Update
VI. **Administrative Reports**
   a. Superintendent
   b. Building Construction Fund Project Update
   c. Student Enrollment
   d. Fundraising Report
   e. Policy Committee
VII. **Action Items**
   a. Consent Agenda
      i. Change Orders
         1. Change Order No. 1 - Derau Construction
         2. Change Order No. 2 - Derau Construction
         3. Change Order No. 3 - Derau Construction
         4. Change Order No. 16 - Corval Constructors, Inc.

ii. Bills Payable
iii. Personnel Report
iv. Overnight Field Trips
v. ISD 200 Teacher Contract

b. Items for Individual Action
i. 2022 Combined Polling Places Resolution
ii. 2021 Election Certification Resolution
iii. Audit Report
iv. ALC Lease Cancellation
v. School Board Handbook
vi. Policies for Approval

VIII. **Future Meetings**

IX. **Adjournment**

Board of Education
Independent School District 200
Hastings, Minnesota

A Regular Meeting of the School Board of Independent School District No. 20, Hastings, Minnesota, was held on Wednesday, October 27th, 2021 at the Hastings Middle School Media Center.

The meeting was called to order by Chairperson Kelsey Waits at 6:00 PM.

The following board members were present: Becky Beissel, Brian Davis, Scott Gergen, Lisa Hedin, Stephanie Malm, Dave Pemble, and Kelsey Waits. The following members were absent: none. Superintendent McDowell was also present at the meeting.

A motion to approve the agenda was made by Dave Pemble and seconded by Stephanie Malm. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion to approve the minutes from the September 22nd, 2021 Regular School Board Meeting was made by Becky Beissel and seconded by Dave Pemble. The vote was: 7 ayes, 0 nays, motion carried unanimously.

Chairperson Waits recognized community members attending the meeting in person as well as those watching the meeting remotely.

The time was turned over to Craig Beissel, a member of the Community Engagement Committee, who recognized Athletic Director Trent Hanson and other volunteers for their hard work during Rivertown Live.

The time was turned over to Rachel Larson, the Director of Teaching and Learning, who discussed the upcoming Middle School Program Review and Secondary scheduling that she is working on with site principals.

The Board discussed changing verbiage within the Health and Safety Measures resolution. A motion to move this discussion item to an action item was made by Dave Pemble and seconded by Stephanie Malm. The vote was: 7 ayes, 0 nays, motion carried unanimously.

The Board discussed the remaining bond projects and a motion to move this discussion item to an action item was made by Dave Pemble and seconded by Scott Gergen. The vote was: 7 ayes, 0 nays, motion carried unanimously.

Superintendent McDowell provided the Board with an update on the Budget Adjustment process and timeline.

The Board then moved on to the first readings of the following policies: Policy 204 School Board Meeting Minutes and Policy 503 Student Attendance.

With no further discussion items, the board moved on to the administrative reports starting with Superintendent McDowell's report. Jennifer Seubert, Director of Finance, provided the Board with an update on the building construction fund project as well as student enrollment. The following committees also provided the Board with updates on the meetings that were held from the end of September up to the Board Meeting in October: Facility Committee, Community Engagement, Finance Committee, and the Policy Committee.

With no further reports, the Board moved on to the business items starting with the consent agenda. A motion to approve the consent agenda was made by Stephanie Malm and seconded by Dave Pemble. The vote was: 7 ayes, 0 nays, motion carried unanimously.

The following resolution regarding the acceptance of donations was read:

I, Stephanie Malm, introduce the following resolution and move for its adoption:

WHEREAS, School Board Policy 706 establishes guidelines for the acceptance of gifts and donations to the District;

WHEREAS, Minnesota Statutes Section 465.03 states that the School Board may accept a gift, grant, or devise of real or personal property in accordance with the terms prescribed by the donor only by the adoption of a resolution approved by two-thirds of its members; and

WHEREAS, the referenced donations in the District 200 Donations Report from July 2021 to September 2021 have been generously donated.

Becky Beissel duly seconded the motion for adoption of the foregoing resolution.

Voting in favor of the resolution:

Becky Beissel	Stephanie Malm
Brian Davis	Dave Pemble
Scott Gergen	Kelsey Waits
Lisa Hedin	

THEREFORE, BE IT RESOLVED by the Hastings Public School District School Board to gratefully accept these gifts.

The following resolution regarding election judges for the 2021 School Board Election was read:

Member Lisa Hedin, introduced the following resolution and moved for its adoption: A RESOLUTION APPOINTING ELECTION JUDGES FOR THE NOVEMBER 2, 2021 SCHOOL DISTRICT GENERAL ELECTION.

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

1. The individuals specified on EXHIBIT A attached hereto, each of whom is qualified to serve as an election judge, are hereby appointed as substitute judges of election for the school district's general election on November 2, 2021 to act as such at the combined polling places listed on said exhibit.

2. The election judges shall act as clerks of election, count the ballots cast and submit the results to the school board for canvas in the manner provided for the other school district elections.

3. The School District Election Clerk is, with this resolution, authorized to make any substitutions or additions to the Election Judge list as deemed necessary

EXHIBIT A

ELECTION JUDGES

Hope Lutheran Church - Joshua Visser
Hope Lutheran Church - Christopher Speak
St. John's Lutheran Church - Elizabeth Henrichs

The motion of the foregoing resolution was duly seconded by Dave Pemble

On a roll call vote, the following voted in favor:

Becky Beissel
Brian Davis
Scott Gergen
Lisa Hedin
Dave Pemble
Stephanie Malm
Kelsey Waits

The following voted against the same:

None

WHEREUPON said resolution was declared duly passed and adopted.

Dated: October 27th, 2021

BY ORDER OF THE SCHOOL BOARD

/s/ _____

School District Clerk
Independent School District No. 200
(Hastings Public Schools)
State of Minnesota

A motion to approve the HHS 2021 Alpine Ski Transportation Release was made by Scott Gergen and seconded by Dave Pemble. The vote was: 7 ayes, 0 nays, motion carried unanimously.

Policy 710A Co-Curricular and Extracurricular Alternative Transportation Permission Form had a motion to approve made by Dave Pemble and seconded by Brian Davis. After discussion regarding some changes to the policy's wording, the motions were withdrawn. This policy will be brought to the Board again in November for approval.

The following changes to the Health and Safety Measures were made: "Face covering levels will remain in place for a minimum of two weeks beginning the following Monday from the date which the 14 day per 10,000 case count drops below a threshold setpoint number". A motion to approve these changes was

made by Lisa hedin and seconded by Dave Pemble. The vote was: 7 ayes, 0 nays, motion carried unanimously.

A motion to approve the following bond projects was made by Scott Gergen: ALC, HHS Lecture Hall Seating, HHS Baseball Field Drainage, HMS Track Replacement, and the HHS Team Locker Room Privacy Improvements. This motion was seconded by Becky Beissel.

With no further business to discuss, a motion to adjourn the meeting was made by Dave Pemble and seconded by Brian Davis. The vote was: 7 ayes, 0 nays, motion carried unanimously. The meeting was adjourned at 8:13 PM.

Board of Education
Independent School District 200
Hastings, Minnesota

A Regular Meeting of the School Board of Independent School District No. 20, Hastings, Minnesota, was held on Wednesday, November 10th, 2021 at the Hastings Middle School Media Center.

The meeting was called to order by Chairperson Kelsey Waits at 5:52 PM.

The following board members were present: Brian Davis, Scott Gergen, Lisa Hedin, Dave Pemble, and Kelsey Waits. The following members were absent: Becky Beissel and Stephanie Malm. Superintendent McDowell was also present.

A motion to approve the agenda was made by Scott Gergena and seconded by Lisa Hedin. The vote was: 5 ayes, 0 nays, motion carried unanimously.

The following resolution was read:

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 10th day of November, 2021, at five forty-five p.m. for the purpose, in part, of canvassing its general election.

The following members were present:

Brian Davis
Dave Pemble
Scott Gergen
Lisa Hedin
Kelsey Waits

and the following were absent:

Becky Beissel
Stephanie Malm

Member Lisa Hedin moved the adoption of the following resolution:

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 election of the voters of this school district held on November 2nd, 2021, 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- 10,308 voters of the district voted at said general election on the election of three 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:

Tashina Miller - 2,226 Votes

Scott Gergen - 2,630 Votes
Mike Reis - 3,124 Votes
Kelsey Waits - 2,679 Votes
Jessica Dressely - 3,082 Votes
Carrie Banaszewski Tate - 3,358 Votes
Anna K. Sieben - 257 Votes

Write In's - 33 Votes

3. Carrie Banaszewski Tate, Mike Reis, and Jessica Dressely, having received the highest number of votes, are elected to four year terms beginning on the first Monday in January 2022.

4. 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 Scott Gergen and upon vote being taken thereon, the following voted in favor thereof:

Dave Pemble
Scott Gergen
Kelsey Waits
Lisa Hedin
Brian Davis

and the following voted against the same:

None

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF DAKOTA)

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

103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS

I. PURPOSE

The school district takes seriously all concerns or complaints by students, employees, parents or other persons. If a specific complaint procedure is provided within any other policy of the school district, the specific procedure shall be followed in reference to such a complaint. If a specific complaint procedure is not provided, the purpose of this policy is to provide a procedure that may be used.

II. GENERAL STATEMENT OF POLICY

A. Students, parents, employees or other persons, may report concerns or complaints to the school district. While written reports are encouraged, a complaint may be made orally. Any employee receiving a complaint shall advise the principal or immediate supervisor of the receipt of the complaint. The supervisor shall make an initial determination as to the seriousness of the complaint and whether the matter should be referred to the superintendent. A person may file a complaint at any level of the school district; i.e., principal, superintendent or school board. However, persons are encouraged to file a complaint at the building level when appropriate.

B. Depending upon the nature and seriousness of the complaint, the supervisor or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the superintendent who shall determine whether an internal or external investigation should be conducted. In either case, the superintendent shall determine the nature and scope of the investigation and designate the person responsible for the investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.

C. After a complaint is addressed by the school district, the administrator responsible for handling the complaint will provide follow-up information to the complainant in a manner that is appropriate under the circumstances. The follow-up information will not include the disclosure of any data that is protected from disclosure under state or federal law. ~~The appropriate administrator shall respond in writing to the complaining party concerning the outcome of the investigation or followup, including any appropriate action or corrective measure that was taken. The superintendent shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act) or other law.~~¶

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Cross References:
~~MSBA/MASA Model~~ Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
Policy 401 (Equal Employment Opportunity)
Policy 402 (Disability Nondiscrimination)
~~MSBA/MASA Model~~ Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
~~MSBA/MASA Model~~ Policy 413 (Harassment and Violence)
~~MSBA/MASA Model~~ Policy 514 (Bullying Prohibition)
Policy 522 (Sex Nondiscrimination Policy, Title IX Grievance Procedure and Process)

~~MSBA Service Manual, Chapter 13, School Law Bulletin "I" (School Records – Privacy – Access to Data)~~

Policy Reviewed: *11/16/2021*
Policy Adopted:
Policy Revised:

MSBA/MASA Model Policy 203.2
Orig. 1997
Rev. 2007

203.2 ORDER OF THE REGULAR SCHOOL BOARD MEETING

I. PURPOSE

The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to consider matters that come before it in a consistent and orderly manner.

III. LISTENING SESSION

IV. ORDER

A. The school board shall conduct an orderly school board meeting. The school board will, at all regular school board meetings, follow an agenda order similar to:

1. Call to order.
2. Pledge of Allegience
3. Approval of agenda, table agenda, and minutes.
4. Recognition of visitors, and correspondence.
5. Items for discussion.
6. Reports.
7. Action Items.
8. Future Meetings.
9. Adjournment.

B. Items in this order may be considered as part of a consent agenda.

C. The school board may depart from the order of business with the consent of the majority of members present.

Legal References: Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

Cross References: MSBA/MASA Model Policy 203 (Operation of the School Board – Governing Rules)
MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)
MSBA/MASA Model Policy 203.6 (Consent Agendas)

Policy Reviewed: 07.28.2021
Policy Adopted: 08.26.2020
Policy Revised: 08.02.2021

Hastings Public School District
ISD #200

215 Addressing School Board Member Violations

I. Purpose

A. The Board and each of its members are committed to faithful compliance with the provisions of the Board's policies.

II. General Statement

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

1. Conversation in a private setting between the offending member and the School Board Chair or other individual member; such conversation will be reported to the balance of the Board

2. Discussion in a public meeting between the offending member and the full School Board

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: *11/16/2021*
Revised:
Adopted:

401 EQUAL EMPLOYMENT OPPORTUNITY

I. PURPOSE

The purpose of this policy is to provide equal employment opportunity for all applicants for school district employment and school district employees.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to provide equal employment opportunity for all applicants and employees. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, including gender identity or expression, age, family care leave status, or veteran status. The school district also makes reasonable accommodations for disabled employees.

B. The school district prohibits the harassment of any individual for any of the categories listed above. For information about the types of conduct that constitute impermissible harassment and the school district's internal procedures for addressing complaints of harassment, please refer to the school district's Ppolicy 413 on harassment and violence and Policy 522 on sex nondiscrimination and Title IX grievance procedures.

C. This policy applies to all areas of employment including hiring, discharge, promotion, compensation, facilities, or privileges of employment.

D. Every school district employee shall be responsible for following this policy.

E. Any person having a question regarding this policy should discuss it with the Director of Human Resource or the District Superintendent.

~~III. GRIEVANCE PROCEDURE FOR COMPLAINTS OF DISCRIMINATION~~¶

¶

~~The following grievance procedure applies to claims of sex, disability, and racial discrimination:~~¶

¶

~~A. Any person who believes he or she has been the victim of unlawful discrimination or any person with knowledge or belief of conduct that may constitute unlawful discrimination shall report the alleged acts immediately to an appropriate school district official designated by this policy. The complaint must be filed within 90 calendar days of the alleged violation.~~¶

¶

B. The Human Rights Officer is responsible for receiving oral or written complaints of unlawful discrimination toward an employee or student. However, nothing in this policy shall prevent any person from reporting unlawful discrimination toward an employee or student directly with the Human Rights Officer, the school board or other school district official.¶

¶

C. The school board hereby designates the Director of Human Resources as the school district Human Rights Officer(s) to receive reports, complaints, or grievances of unlawful discrimination. If the complaint involves a Human Rights Officer, the complaint shall be filed directly with the District Superintendent.¶

¶

D. Upon receipt of a complaint, the Human Rights Officer shall immediately notify the superintendent if the superintendent is the subject of the complaint, the Human Rights Officer shall immediately notify the school board.¶

¶

E. The Human Rights Officer may request, but not insist upon, a written complaint. Alternative means of filing a complaint, such as through a personal interview or by tape recording, shall be made available upon request for qualified persons with a disability. If the complaint is oral, it shall be reduced to writing within 24 hours and forwarded to the superintendent. Failure to do so may result in disciplinary action. The school district encourages the reporting party to complete the complaint form for written complaints. It is available from the principal of each building or the school district office.¶

¶

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

¶

¶

IV. INVESTIGATION¶

¶

A. The Human Rights Officer, upon receipt of a complaint alleging unlawful discrimination shall promptly undertake an investigation if deemed appropriate. The investigation may be conducted by the Title IX coordinator for complaints of sex discrimination or the Section 504 Coordinator for complaints of disability discrimination, or a school district official or neutral third party designated by the Title IX coordinator, Section 504 coordinator or Human Rights Officer. The investigation shall be completed within 30 days of the complaint, unless impracticable.¶

¶

B. 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 other methods deemed pertinent by the investigator.¶

¶

C. In determining whether the alleged conduct constitutes a violation of this policy, the school district shall consider the facts and the surrounding circumstances such as the nature of the behavior, past incidents or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incident occurred.¶

¶

D. The school district may take immediate steps to protect the parties involved in the complaint process, pending completion of an investigation of alleged unlawful discrimination.¶

¶

E. Upon completion of the investigation, the school district investigator shall make a written report to the Human Rights Officer. If the complaint involves the Human Rights Officer, the report may be filed directly with the superintendent or the school board. The report shall include the facts, a determination of whether the allegations have been substantiated, whether a violation of this policy has occurred as well as a description of any proposed resolution which may include alternative dispute resolution.¶

¶

F. The district shall comply with federal and state law pertaining to retention of records.¶

¶

V. APPEAL¶

¶

If the grievance has not been resolved to the satisfaction of the complainant, s/he may appeal to the Human Rights Officer within ten (10) school days of receipt of the findings of the school district investigation. The school district investigator shall conduct a review of the appeal and within ten (10) school days of receipt of the appeal, shall affirm, reverse, or modify the findings of the report. The decision of the school district investigator is final but does not preclude pursuit of alternative complaint procedures noted in the section entitled "Right to Alternative Complaint Procedures".¶

¶

VI. SCHOOL DISTRICT ACTION¶

¶

A. Upon conclusion of the investigation and receipt of the findings, the school district shall take appropriate action. If it is determined that a violation has occurred, such action may include, but is not limited to, warning, suspension, expulsion, transfer, remediation or termination.¶

¶

School district action taken for violation of this policy shall be consistent with the requirements of applicable collective bargaining agreements, Minnesota and federal law and school district policies.¶

¶

B. The result of the school district's investigation of each complaint filed under these procedures shall be reported in writing to the complainant by the school district in accordance with state and federal law regarding data of records privacy.¶

¶

VII. RETALIATION¶

¶

The school district shall take appropriate action against any student, teacher, administrator or other school personnel who retaliate against any person who reports alleged unlawful discrimination toward an employee or student or any person who testifies, assists or participates in an investigation or hearing relating to such unlawful discrimination. Retaliation includes, but is not limited to, any form of intimidation or harassment.¶

¶

VIII. CONFLICT OF INTEREST¶

¶

If there is conflict of interest with respect to any party affected by this policy, appropriate action shall be taken such as, but not limited to, appointing or contracting with a neutral third party investigator to conduct the investigation or recusal from the process by the person for whom a conflict or potential conflict of interest exists.¶

¶

IX. DISSEMINATION OF POLICY¶

¶

The school district shall adopt and public these procedures.¶

¶

TITLE IX COORDINATOR
Trent Hanson
200 General Sieben Dr.
Hastings, MN 55033
651-480-7596
thanson@hastings.k12.mn.us

SECTION 504 CORRDINATOR¶
Megan Miller¶
1000 W 11th St.¶
Hastings, MN 55033¶
651-480-7009¶
mmiller@hastings.k12.mn.us¶

¶

X. 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 agencies listed below or initiating action in state or federal court.¶

¶

Claims of discrimination may also be pursued through the following agencies where appropriate:¶

¶

U.S. Department of Education¶
Office for Civil Rights, Region V¶
500 W Madison St. - Ste. 1475¶
Chicago, IL 60661¶
Tel: 312-730-1560¶
TDD: 312-730-1609¶

¶

MN Department of Human Rights¶
190 E 5th St.¶

St. Paul, MN 55101¶
800-657-704¶
651-296-5663¶
TDD: 651-296-1283¶
¶
For complaints of employment discrimination:¶
Equal Employment Opportunity Commission¶
330 S 2nd Ave¶
Ste 430¶
Minneapolis, MN 55401¶
¶
This document provides general information and is not to be a substitute for legal advice. Changes in the law, including timelines for filing a complaint, may affect your rights.¶
¶
¶
Legal Reference¶
34 C.F.R. Section 104.7(b) (Section 504 of the Rehabilitation Act)¶
34 C.F.R. Section 106.8(b) (Title IX of the Education Amendments of the 1972)¶
¶
Resources:¶
U.S. Department of Education¶
Office for Civil Rights, Region V¶
500 W Madison St. - Ste 1475¶
Chicago, IL 60661¶
Tel: 312-730-1560¶
TDD: 312-730-1609¶
¶
Reading Room, U.S. Department of Education, Office for Civil Rights:¶
http://www2.ed.gov/about/offices/list/ocr/publications.html¶

Legal References:

Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 621 et seq. (Age Discrimination in Employment Act)
29 U.S.C. § 2615 (Family and Medical Leave Act)
38 U.S.C. § 4211 et seq. (Employment and Training of Veterans)
38 U.S.C. § 4301 et seq. (Employment and Reemployment Rights of Members of the Uniformed Services)
42 U.S.C. § 2000e et seq. (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 et seq. (Equal Opportunity for Individuals with Disabilities)

Cross References:

MSBA/MASA Model Policy 402 (Disability Nondiscrimination)
MSBA/MASA Model Policy 405 (Veteran's Preference)

~~MSBA/MASA Model~~ Policy 413 (Harassment and Violence)
Policy 522 (Sex Nondiscrimination Policy, Title IX Grievance Procedure and Process)

Policy Reviewed: *11/16/2021*
Policy Adopted:
Policy Revised:

402 Disability Nondiscrimination

I. PURPOSE

The purpose of this policy is to provide a fair employment setting for all persons and to comply with state and federal law.

II. GENERAL STATEMENT OF POLICY

A. The school district shall not discriminate against qualified individuals with disabilities because of the disabilities of such individuals in regard to job application procedures, hiring, advancement, discharge, compensation, job training, and other terms, conditions, and privileges of employment.

B. The school district shall not engage in contractual or other arrangements that have the effect of subjecting its qualified applicants or employees with disabilities to discrimination on the basis of disability. The school district shall not exclude or otherwise deny equal jobs or job benefits to a qualified individual because of the known disability of an individual with whom the qualified individual is known to have a relationship or association.

C. The school district shall make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, unless the accommodation would impose undue hardship on the operation of the business of the school district.

D. Any job applicant or employee wishing to discuss the need for a reasonable accommodation, or other matters related to a disability or the enforcement and application of this policy, should contact the school district's ~~appointed ADA/Section 504 coordinator~~Director of Human Resources.

¶

~~III. GRIEVANCE PROCEDURE FOR COMPLAINTS OF DISCRIMINATION~~¶

¶

~~The following grievance procedure applies to claims of sex, disability, and racial discrimination:~~¶

¶

~~A. Any person who believes he or she has been the victim of unlawful discrimination or any person with knowledge or belief of conduct that may constitute unlawful discrimination shall report the alleged acts immediately to an appropriate school district official designated by this policy. The complaint must be filed within 90 calendar days of the alleged violation.~~¶

¶

~~B. The Human Rights Officer is responsible for receiving oral or written complaints~~

of unlawful discrimination toward an employee or student. However, nothing in this policy shall prevent any person from reporting unlawful discrimination toward an employee or student directly with the Human Rights Officer, the school board or other school district official.¶

¶

C. The school board hereby designates the Director of Human Resources as the school district Human Rights Officer(s) to receive reports, complaints, or grievances of unlawful discrimination. If the complaint involves a Human Rights Officer, the complaint shall be filed directly with the District Superintendent.¶

¶

D. Upon receipt of a complaint, the Human Rights Officer shall immediately notify the superintendent if the superintendent is the subject of the complaint, the Human Rights Officer shall immediately notify the school board.¶

¶

E. The Human Rights Officer may request, but not insist upon, a written complaint. Alternative means of filing a complaint, such as through a personal interview or by tape recording, shall be made available upon request for qualified persons with a disability. If the complaint is oral, it shall be reduced to writing within 24 hours and forwarded to the superintendent. Failure to do so may result in disciplinary action. The school district encourages the reporting party to complete the complaint form for written complaints. It is available from the principal of each building or the school district office.¶

¶

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

¶

¶

IV. INVESTIGATION¶

¶

A. The Human Rights Officer, upon receipt of a complaint alleging unlawful discrimination shall promptly undertake an investigation if deemed appropriate. The investigation may be conducted by the Title IX coordinator for complaints of sex discrimination or the Section 504 Coordinator for complaints of disability discrimination, or a school district official or neutral third party designated by the Title IX coordinator, Section 504 coordinator or Human Rights Officer. The investigation shall be completed within 30 days of the complaint, unless impracticable.¶

¶

B. 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 other methods deemed pertinent by the investigator.¶

¶

C. In determining whether the alleged conduct constitutes a violation of this policy, the school district shall consider the facts and the surrounding circumstances such as the nature of the behavior, past incidents or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incident occurred.¶

¶

D. The school district may take immediate steps to protect the parties involved in the complaint process, pending completion of an investigation of alleged unlawful discrimination.¶

¶

E. Upon completion of the investigation, the school district investigator shall make a written report to the Human Rights Officer. If the complaint involves the Human Rights Officer, the report may be filed directly with the superintendent or the school board. The report shall include the facts, a determination of whether the allegations have been substantiated, whether a violation of this policy has occurred as well as a description of any proposed resolution which may include alternative dispute resolution.¶

¶

F. The district shall comply with federal and state law pertaining to retention of records.¶

¶

V. APPEAL¶

¶

If the grievance has not been resolved to the satisfaction of the complainant, s/he may appeal to the Human Rights Officer within ten (10) school days of receipt of the findings of the school district investigation. The school district investigator shall conduct a review of the appeal and within ten (10) school days of receipt of the appeal, shall affirm, reverse, or modify the findings of the report. The decision of the school district investigator is final but does not preclude pursuit of alternative complaint procedures noted in the section entitled "Right to Alternative Complaint Procedures".¶

¶

VI. SCHOOL DISTRICT ACTION¶

¶

A. Upon conclusion of the investigation and receipt of the findings, the school district shall take appropriate action. If it is determined that a violation has occurred, such action may include, but is not limited to, warning, suspension, expulsion, transfer, remediation or termination.¶

¶

School district action taken for violation of this policy shall be consistent with the requirements of applicable collective bargaining agreements, Minnesota and federal law and school district policies.¶

¶

B. The result of the school district's investigation of each complaint filed under these procedures shall be reported in writing to the complainant by the school district in accordance with state and federal law regarding data of records privacy.¶

¶

VII. RETALIATION

The school district shall take appropriate action against any student, teacher, administrator or other school personnel who retaliate against any person who reports alleged unlawful discrimination toward an employee or student or any person who testifies, assists or participates in an investigation or hearing relating to such unlawful discrimination. Retaliation includes, but is not limited to, any form of intimidation or harassment.

VIII. CONFLICT OF INTEREST

If there is conflict of interest with respect to any party affected by this policy, appropriate action shall be taken such as, but not limited to, appointing or contracting with a neutral third party investigator to conduct the investigation or recusal from the process by the person for whom a conflict or potential conflict of interest exists.

IX. DISSEMINATION OF POLICY

The school district shall adopt and public these procedures.

TITLE IX COORDINATOR
Trent Hanson
200 General Sieben Dr.
Hastings, MN 55033
651-480-7596
thanson@hastings.k12.mn.us

SECTION 504 COORDINATOR
Megan Miller
1000 W 11th St.
Hastings, MN 55033
651-480-7009
mmiller@hastings.k12.mn.us

X. 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 agencies listed below or initiating action in state or federal court.

Claims of discrimination may also be pursued through the following agencies where appropriate:

U.S. Department of Education
Office for Civil Rights, Region V
500 W Madison St. - Ste. 1475
Chicago, IL 60661
Tel: 312-730-1560
TDD: 312-730-1609

MN Department of Human Rights
190 E 5th St.
St. Paul, MN 55101

800-657-704¶
651-296-5663¶
TDD: 651-296-1283¶
¶
For complaints of employment discrimination:¶
Equal Employment Opportunity Commission¶
330 S 2nd Ave¶
Ste 430¶
Minneapolis, MN 55401¶
¶
This document provides general information and is not to be a substitute for legal advice. Changes in the law, including timelines for filing a complaint, may affect your rights.¶
¶
¶
Legal Reference¶
34 C.F.R. Section 104.7(b) (Section 504 of the Rehabilitation Act)¶
34 C.F.R. Section 106.8(b) (Title IX of the Education Amendments of the 1972)¶
¶
Resources:¶
U.S. Department of Education¶
Office for Civil Rights, Region V¶
500 W Madison St. - Ste 1475¶
Chicago, IL 60661¶
Tel: 312-730-1560¶
TDD: 312-730-1609¶
¶
Reading Room, U.S. Department of Education, Office for Civil Rights:¶
http://www2.ed.gov/about/offices/list/ocr/publications.html¶
¶

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
29 U.S.C. 794 et seq. (Rehabilitation Act of 1973, § 504)
42 U.S.C., Ch. 126 § 12112 (Americans with Disabilities Act)
29 C.F.R. Part 32
34 C.F.R. Part 35
34 C.F.R. Part 104

Cross References: Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

Policy Reviewed: *11/16/2021*
Policy Adopted:
Policy Revised:

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 ~~school board~~ IRS. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

C. Conference request and 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:
MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members)
Administrative Procedures 412.1 Travel & Related Expenses

Policy Reviewed: *11/16/2021*
Policy Adopted:
Policy Revised:

412.1 Administrative Procedures ~~Travel & Related Expenses~~ Expense Reimbursement

~~I.~~ **~~Guidelines~~** ~~– This regulation provides guidelines for travel by District 200 employees and School Board members at district expense. It is understood that budgetary constraints may call for more restrictive guidelines.~~ 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. ~~, and necessary incidental expenses incurred by district employees or board members while in attendance at or traveling to and from conferences, seminars and workshops or while engaged in other travel in accordance with district policy.~~

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:

- ~~$10~~ $12 for breakfast
- ~~$14~~ $16 for lunch
- ~~$20~~ $22 for dinner
- ~~$44~~ $50 per day ~~(If you choose to skip breakfast - you could then spend $30 for dinner).~~

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. The district will not reimburse telephone calls for personal or family purposes. When reimbursement is requested for district-related calls, the party called must be noted on the receipt.~~

H. Exceptions to allowed travel expenses must be approved by the superintendent or designee for employees and by the board chairperson for board members.

I. 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.

~~**References:** Minnesota Statute 15.435, Airline travel credit Minnesota Statute 471.665, Mileage allowance Minnesota Statute 471.661, Out of state travel~~

~~Internal Revenue Service Publication 463, Travel, Entertainment, Gift and Car Expenses~~

~~Regulations/405.8AR/6-24-13~~

Policy Reviewed: *11/16/2021*
Policy Adopted:
Policy Revised:

Hastings Public School District
ISD #200

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

A. Purpose

The Purpose of the Curriculum Advisory Council (CAC) is to:

1. Ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards, and
2. Recommend to the School Board student achievement goals and measures, district assessments and other components of the World's Best Workforce and the North Star Accountability System under the Every Student Succeeds Act (ESSA).

B. Role

1. A districtwide Curriculum Advisory Council (CAC) will be established and maintained by the district to serve in advisory capacity to the School Board on matters related to curriculum, instruction, student assessment, program review/evaluation and implementation of the state academic standards.

2. CAC activities may include the following:

   a. Reviewing improvement plans for subjects which have undergone curriculum review and evaluation;
   b. Annually reviewing the district's strategic work in line with the components of the World's Best Workforce and the North Star Accountability System; and suggesting revisions for School Board adoption, if necessary, and
   c. Reviewing other curriculum-related matters and programs.

C. Membership

To the extent possible, the council represents the diversity of the district communities and learning sites. The membership of the council should include parents, teachers, support staff, students and other community residents. Whenever possible, parents and other community residents shall comprise at least two-thirds of the council members.

1. The CAC is made of up to 14 parents/residents, eight employees, two students and the Director of Teaching and Learning.

   a. Committee member representation should include:
      - One parent/resident for Early Education,
      - Hastings Area Learning Center,
      - STARRS

- Native American Parent Advisory Committee (NAPAC)
- Two parents/residents for Kennedy Elementary, McAuliffe Elementary, Pinecrest Elementary, Hastings Middle School, Hastings High School.

b. Student representatives will be actively enrolled at Hastings High School.
c. Employee representation should include:

- One staff for Early Education,
- Kennedy Elementary,
- McAuliffe Elementary,
- Pinecrest Elementary,
- Hastings Middle School,
- Hastings High School,
- equity and diversity department,
- administration.

2. Terms of Office – Terms of office run from August 15 through the last day of school in June.

a. Parents, residents and employees serve three-year terms. Terms are established to ensure the continuity of a portion of the membership each year.
b. Students serve up to a two-year term.
c. The Director of Teaching and Learning serves on an ongoing basis.
d. No member may serve more than two three-year terms, whether or not the terms are consecutive, however, a person selected to complete an unexpired term may not serve more than a maximum of eight years.

3. Selection of CAC Members

a. Parents/residents must complete and submit an application form (Curriculum Advisory Committee Parent/Resident Application Form). Employees may be recommended to serve or may apply by completing and submitting an application form to the Director of Teaching and Learning.
b. Parents/residents must complete and submit an application form (Curriculum Advisory Committee Parent/Resident Application Form). Employees may be recommended to serve or may apply by completing and submitting an application form to the Director of Teaching and Learning.
c. Openings on the CAC are advertised in district publications and on the district website. Applications are accepted until the published deadline for terms beginning the following August 15. Applicant recruitment may take place after the published deadline for openings for which there are no applicants meeting the guidelines in section 3.1.1 above.
d. After the published deadline, district staff on the CAC meet to review applications based on membership criteria described in sections C through C.1.b above.

4. Filling Unexpired Terms – When a position becomes vacant before the end of its term, the position remains open until the next application (see section C.3 above).

5. Expectations and Roles of Members

a. Members are expected to attend a minimum of two of the four regular CAC meetings each year.

b. A member who isn't able to fulfill their commitment may resign or may be asked to resign by the Director of Teaching and Learning.

D. Meetings

The CAC holds at least four regular meetings each year, from September through May. The meetings are publicized in district publications and on the district website, and are open to the public.

E. Relationship to the School Board

The CAC serves in an advisory capacity to the School Board.

Legal References: Minnesota Statute 120B.11, School district process for reviewing curriculum, instruction, and student achievement; Striving for the world's best workforce

Policy Reviewed: 11/16/2021
Policy Adopted:
Policy Revised:

Hastings Public School District
ISD #200

Curriculum Advisory Council Parent and Resident Application Form

Date of Application:_____

Name:_____

Mailing Address:_____

Phone Number:_____

Email Address:_____

Please check the building or program in which your child(ren) attend:

- Early Childhood
- Kennedy Elementary
- McAuliffe Elementary
- Pinecrest Elementary
- Hastings Middle School
- Hastings High School
- Hastings Area Learning Center
- STARRS

Please check the grade level your child(ren) are in:

Pre-kindergarten	Kindergarten	First	Second
Third	Four	Five	Six
Seven	Eight	Nine	Ten
Eleven	Twelve	STARRS	

List any school or community groups in which you have served or are currently participating in:

Please describe any interests and skills you have that would add value and contribute positively to the committee:

Why are you interested in serving on this committee?

Check as many as apply (optional)

- American Indian or Alaska Native
- Asian
- Black or African American
- Hispanic or Latino
- Native Hawaiian or Pacific Islander
- White
- Two or more

Thank you for your interest in serving on our Curriculum Advisory Council. Applications may be accepted at any time. If you are invited to serve on the committee, you will receive notification by August 1. Terms of office run from August 15th through the last day of the school year in June.

The information requested above is collected in order to assist with the selection of members. The information will be used to help ensure that members reflect diverse perspectives among the families and community members served by the school district. You are not required to provide the information; however, failure to do so may result in the selection team's inability to fully consider your potential contributions. Applicants must be residents of ISD200. If you are selected as a member, your name and information may become public data, in accordance with Minn. Statute 13.43.

606A TEXTBOOKS AND INSTRUCTIONAL MATERIALS - RESPONSIBILITY OF SELECTION

A. Purpose

The Board of Education of Hastings Public School District provides a wide range of instructional materials, on all levels of difficulty, with diversity of appeal, and the presentation of different points of view for all learners. The primary purpose of library media materials and all other instructional materials is to implement, enrich, and support the educational programs of the school.

1. The Hastings Public School District supports the principles of intellectual freedom inherent in the First Amendment of the Constitution of the United States as expressed in official statements of the following professional associations:

    a. American Association of School Librarians
    b. International Reading Association
    c. American Library Association
    d. International Society for Technology in Education
    e. National Council of Teachers of English

B. Procedure for Selection

1. In selecting resources, professional personnel will evaluate the available resources and curriculum needs and will consult reputable, professionally prepared aids for selection, the recommendations of professional associations and other appropriate resources.

2. Administrators, teachers, media specialists and other School District personnel, students, parents and other community persons may make recommendations for purchase.

3. Gift resources will be judged by criteria outlined and will be accepted or rejected based on those criteria.

4. Selection is an ongoing process which includes the removal of resources no longer appropriate and replacement of resources which have been lost or damaged.

C. Criteria for Selection Form

Professional staff shall select materials which:

1. support the goals and objectives of the educational programs;
2. consider the needs, age, and maturity of students;
3. foster respect and appreciation for cultural diversity and varied opinion;
4. fit within the constraints of the school district budget;
5. permit grade level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism;
6. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
7. be relevant to today's world;
8. reflect problems, aspirations, attitudes, and ideals of a society;
9. represent differing viewpoints on controversial subjects;
10. are in accordance with ISD 200 Gender Inclusion and ISD 200 Equity and Diversity Policy.

Policy Reviewed: *11/16/2021*
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Policy Revised:

Hastings Public School District
ISD #200

606B TEXTBOOKS AND INSTRUCTIONAL MATERIALS - RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

A. Procedures for Review and Reconsideration of Textbooks or Other Instructional Materials

1. Each objector will contact the appropriate building principal or designee.
2. The principal and/or other appropriate staff will explain to the objector the school's selection procedure and criteria.
3. If the objector wishes the district reevaluate the selection of a resource, they will be provided a Request Form for Reconsideration of Textbooks or Other Instructional Materials. They will be provided information on the evaluation process. If the objector fails to return the form, the objection will be regarded as waived or withdrawn.
4. The objector will complete one Request Form for Reconsideration of Textbooks or Other Instructional Materials form for each resource to which they object.
5. Upon the receipt of a completed and signed Request Form for Reconsideration of Textbooks or Other Instructional Materials form the principal will promptly inform the classroom teacher, Director of Teaching and Learning, and Superintendent.
6. Within ten regular school days, a Committee for Reconsideration of a Resource will be formed. The Committee of Reconsideration of a Resource will:
    a. Be notified of the objection
    b. Read, view, or listen to the questioned resource,
    c. Meet to consider the questioned resource and make a decision
    d. Follow all procedures outlined in Committee for Reconsideration of a Resource Guidelines
7. Use of the questioned resource will not be restricted during the reconsideration process.

B. Committee for Reconsideration of Resource

The committee will be comprised of:

1. The Director of Teaching and Learning and/or Superintendent
2. One building principal
3. One teacher who teaches at the level the concern was raised
4. One member of the Curriculum Advisory Committee
5. Two teachers from the site where the objection was raised serve on the site leadership team.
6. One ISD200 parent selected by administration

C. Committee for Reconsideration of a Resource Guidelines

The district level committee representative will:

1. Notify committee members and set a meeting date within 30 days of receiving the objection
2. Obtain and arrange for reading/viewing/listening to the objected resource
3. Provide committee members with all the documents and information relevant to the objection

D. The Committee for Reconsideration of a Resource Procedure

1. Examine the resource in its entirety using the Reconsideration Checklist
2. Evaluate the resource as a whole rather than on passages or sections taken out of context
3. Discuss the resource in the context of the educational program
4. Assign a secretary to take meeting notes
5. Obtain signatures from committee members
6. Report committee findings and recommendation to Superintendent

E. Reconsideration of a Resource Committee Checklist

Title
Author
Genre

<u>Purpose</u>
What is the purpose, theme or message of this resource?

Who is the intended user?

How well is this purpose accomplished?

Will this resource contribute to a more compassionate understanding of human beings? Yes or No

This resource is well written/produced. Yes or No

Does the resource make a contribution to the history of literature or ideas? Yes or No

Does it offer an opportunity to better understand and appreciate the aspirations, achievements, and problems of various groups of people? Yes or No

Are any questionable elements of the resource an integral part of a worthwhile theme or message? Yes or No

<u>Content</u>
Does a story about modern times give a realistic picture of life as it is now? Yes or No

When factual is part of the story, is it presented accurately? Yes or No

Is prejudicial appeal readily identifiable by the potential reader? Yes or No

Are concepts presented appropriate to the ability and maturity of the potential readers? Yes or No

Do characters speak in a language true to the period and section of the country in which they live? Yes or No

Does the material offend in some special way the individual or group by the way it presents the main character or other characters? Yes or NO

Is there a preoccupation with sex, violence, cruelty, brutality and aberrant behavior that would make this material inappropriate? Yes or No

Does the story give a broader understanding of human behavior without stressing differences of class, race, color, sex, education, religion, ability or philosophy in any adverse way? Yes or No

Does the material make a significant contribution to the history of literature or ideas? Yes or No

Are the illustrations appropriate to the story? Yes or NO

Reviews
Are sources of review favorable or unfavorable?

Does this title appear in one or more reputable selection aids? Yes or No. List.

Has this material won any awards? Yes or No. List.

Does this resource align with the teaching of state and content academic standards? Yes or No.

Additional comments by committee members:

Recommendation of committee:

Committee signatures:

Policy Reviewed: 11/16/2021
Policy Adopted:
Policy Revised:

Hastings Public School District
ISD #200

Received by_____

Date Received _____

REQUEST FORM FOR RECONSIDERATION OF A RESOURCE

Initiated by_____ Date_____
Address_____ Telephone_____
Please select one:
Parent/Guardian Student Staff District Resident

Representing: Self Organization or Group

Resource Questioned_____
Author_____
Title_____
Publisher_____
Type of Resource (book, pamphlet, video, audio, etc)_____
Copyright Date_____
School_____
Please select one:
Location Media Center Classroom Course Teacher

Please answer all of the following questions. If sufficient space is not provided, please use an additional sheet of paper.

1. Please describe your objection to this resource. Citing specific passages, pages, etc. would be helpful.

   _____
   _____
   _____
   _____

2. Have you seen, heard or listened to this resource in its entirety?

   _____
   _____
   _____
   _____

3. What are your concerns about consequences from the use of this resource? Please specify.

   _____
   _____
   _____
   _____

4. If this was a required material for a course, did you discuss alternate materials with staff? If so, please indicate and summarize. If not, why not?

   _____
   _____
   _____
   _____

5. Have you read reviews or considered other opinions of this resource? If so, please indicate, list and summarize those reviews/opinions.

   _____
   _____
   _____
   _____

6. Do you feel that this resource might be suitable for another age group?

   _____
   _____
   _____
   _____

7. What actions do you recommend that the school take on this resource?

   _____
   _____
   _____
   _____

8. Do you have alternate resources to recommend in place of this one that would address the topic?

   _____
   _____
   _____
   _____

_____ _____

Signature Date

Please return this form to the building principal in a sealed envelope

Hastings Public School District
ISD #200

499 COVID-19 VACCINATION EMERGENCY TEMPORARY STANDARD: VACCINATION, TESTING, AND FACE COVERING POLICY

I. PURPOSE

The school district has adopted this policy on mandatory vaccination to safeguard the health of its employees from the hazard of COVID-19. This policy complies with the Occupational Safety and Health Administration's ("OSHA") Emergency Temporary Standard on Vaccination and Testing (29 CFR Part 1910, Subpart U) ("ETS").

II. DEFINITIONS

For purposes of this policy, the following definition applies:

A. **"Fully vaccinated"** means:

i. A person's status two weeks after completing primary vaccination with a COVID–19 vaccine with, if applicable, at least the minimum recommended interval between doses in accordance with the approval, authorization, or listing that is:

a. Approved or authorized for emergency use by the U.S. Food and Drug Administration ("FDA");

b. Listed for emergency use by the World Health Organization ("WHO"); or

c. Administered as part of a clinical trial at a U.S. site, if the recipient is documented to have primary vaccination with the active (not placebo) COVID–19 vaccine candidate, for which vaccine efficacy has been independently confirmed (e.g., by a data and safety monitoring board) or if the clinical trial participant at U.S. sites had received a COVID–19 vaccine that is neither approved nor authorized for use by FDA but is listed for emergency use by WHO; or

ii. A person's status two weeks after receiving the second dose of any combination of two doses of a COVID–19 vaccine that is approved or authorized by the FDA, or listed as a two-dose series by the WHO (i.e., a heterologous primary series of such vaccines, receiving doses of different

COVID–19 vaccines as part of one primary series). The second dose of the series must not be received earlier than 17 days (21 days with a four-day grace period) after the first dose

B. **"COVID-19 test"** means a test for SARS-CoV-2 that is:

i. Cleared, approved, or authorized, including in an Emergency Use Authorization ("EUA"), by the FDA to detect current infection with the SARSCoV-2 virus (e.g., a viral test);

ii. Administered in accordance with the authorized instructions; and

iii. Not both self-administered and self-read unless observed by the school district or an authorized telehealth proctor. Examples of tests that satisfy this requirement include tests with specimens that are processed by a laboratory (including home or on-site collected specimens which are processed either individually or as pooled specimens), proctored over-the-counter tests, point of care tests, and tests where specimen collection and processing is either done or observed by the school district.

C. **"Face covering"** means a covering that:

i. Completely covers the nose and mouth;

ii. Is made with two or more layers of a breathable fabric that is tightly woven (i.e., fabrics that do not let light pass through when held up to a light source);

iii. Is secured to the head with ties, ear loops, or elastic bands that go behind the head. If gaiters are worn, they should have two layers of fabric or be folded to make two layers;

iv. Fits snugly over the nose, mouth, and chin with no large gaps on the outside of the face; and

v. Is a solid piece of material without slits, exhalation valves, visible holes, punctures, or other openings.

This definition includes clear face coverings or cloth face coverings with a clear plastic panel that, despite the noncloth material allowing light to pass through, otherwise meet this definition and which may be used to facilitate communication with people who are deaf or hard-of-hearing or others who need to see a speaker's mouth or facial expressions to understand speech or sign language respectively.

III. SCOPE

A. **Only in Effect if Legally Required.** This policy will only be in effect if OSHA or Minnesota OSHA are enforcing the ETS and the District or its employees could be subject to sanctions for noncompliance with the ETS. The school district will not enforce the provisions of this policy if the ETS is expired, subject to a court order staying its implementation, or otherwise not legally binding on the school district.

B. **Application to All Employees.** This policy applies to all employees of the school district, except for employees who do not report to a workplace where other individuals (such as students, coworkers, or visitors) are present; employees while working from home; and employees who work exclusively outdoors.

C. **Application to Independent Contractors and Volunteers.** Independent contractors and volunteers are not considered school district employees for purposes of this policy. Independent contractors and volunteers will be required to comply with COVID-19 mitigation protocols established for building visitors.

D. **Intersection with Other Policies and Procedures.** If this policy or any subsection of this policy conflicts with any other school district policy or procedure, this policy will be followed.

IV. VACCINATION

A. **Employee Choice.** The school district is not imposing a vaccine mandate for its employees in order to comply with the requirements of the ETS. Employees may choose to be vaccinated against COVID-19. Any employee not fully vaccinated by January 4, 2022, or when the ETS is legally enforceable against the school district, whichever occurs later, will be subject to the weekly testing and face covering requirements of this policy until they become fully vaccinated. The face covering requirements set forth in this policy will begin on December 6, 2021, or when the face covering requirement in the ETS is legally enforceable against the school district, whichever occurs later. Weekly testing requirements set forth in this policy will begin on January 4, 2022, or when the testing requirements set forth in the ETS become legally enforceable against the school district, whichever occurs later.

B. **Deadlines.** To be considered fully vaccinated by January 4, 2022, an employee must receive the final dose of a primary COVID-19 vaccination by no later than December 21, 2021. The January 4, 2022, deadline may be adjusted in order to coincide with the date the ETS becomes legally enforceable against the school district.

C. **Vaccine Availability.** Employees are responsible for scheduling their own vaccination appointments. Employees may schedule a vaccination appointment through their own medical provider, local pharmacies, mass-vaccination clinics, community vaccination sites, or any other place where COVID-19 vaccines are

offered. Information about vaccination locations is available through Minnesota's COVID-19 Response webpage at: https://mn.gov/covid19/vaccine/find-vaccine/locations/index.jsp.

D. **Time to Receive Vaccination.** The school district will provide a reasonable amount of time to each employee to receive their primary vaccination dose or doses. An employee may take up to four hours of paid duty time, at the employee's regular rate of pay, per primary vaccination dose to travel to a vaccination site, receive a vaccination, and return to work. This means a maximum of eight hours of paid duty time for employees receiving two primary vaccine doses.

i. If an employee spends less time getting the vaccine, only the amount of paid duty time needed for a primary vaccination appointment will be granted. Given the widespread availability of the COVID-19 vaccine in Minnesota, the school district expects that employees will schedule vaccination appointments in a way that minimizes the need to be absent from work.

ii. Employees who take longer than four hours to get the vaccine must contact Human Resources immediately and must explain the reason for the additional time (e.g., they may need to travel long distances to get the vaccine). Any additional time requested will be granted, if reasonable, but will not be paid. In that situation, the employee can elect to use accrued paid leave to cover the additional time needed to obtain a primary vaccination dose.

iii. If an employee is vaccinated outside of their approved duty time, the employee will not be compensated.

iv. The school district will not reimburse employees for transportation costs (e.g., gas money, train/bus fare, etc.) incurred to receive the vaccination.

E. **Time for Recovery.** The school district will provide reasonable time and paid sick leave to employees who are unable to work due to side effects experienced following any primary vaccination doses.

i. The school district will provide no more than two days of paid leave per primary vaccination dose for employees who are unable to work due to vaccination side effects. Any request for additional leave will be governed by the school district's established procedures for requesting a medical leave.

ii. Employees who have available accrued sick leave or other paid leave will be required to use their available accrued leave for recovery time. Employees who have no sick leave will be granted up to two days of paid

sick leave immediately following each dose, if necessary for the employee to recover from side effects.

iii. The following procedures apply for requesting and granting duty time to obtain the COVID-19 vaccine or sick leave to recover from side effects:

a. If an employee has available accrued leave, the employee must report the use of leave for vaccine side effects in the same manner as the employee would ordinarily report leave due to personal illness or other absences.

b. If an employee does not have sufficient accrued sick leave, or other paid leave, to cover the time period needed to recover from side effects of the vaccination, the employee must notify their supervisor upon learning of the need for leave. The school district will provide up to two days of paid leave if the employee is unable to work due to side effects from a primary vaccination dose.

V. REPORTING VACCINATION STATUS

A. **Obligation to Report**. All employees are required to report their vaccination status and, if vaccinated, provide proof of vaccination as set forth in this section. Employees must provide truthful and accurate information about their COVID-19 vaccination status. Employees who do not comply with this policy may be subject to discipline. Vaccination status information must be reported to the school district by the deadline set forth by school district administration. This deadline will be based on the date the ETS will be legally enforceable against the school district. In order to comply with this reporting requirement, employees must provide proof of their vaccination status, including whether they are fully or partially vaccinated. Acceptable forms of proof are outlined below. Employees who are not vaccinated must also report their vaccination status.

B. **Reporting.** The superintendent will be responsible for developing a system through which employees will report their vaccination status.

C. **Proof of Vaccination.** All vaccinated employees are required to provide proof of vaccination status, regardless of where they received their vaccination.

i. Acceptable "proof of vaccination status" includes:

a. The record of immunization from a health care provider or pharmacy;

b. A copy of a COVID-19 Vaccination Record Card;

c. A copy of medical records documenting the vaccination;

d. A copy of immunization records from a public health, state, or tribal immunization information system; or

e. A copy of any other official documentation that contains the type of vaccine administered, date(s) of administration, and the name of the healthcare professional(s) or clinic site(s) administering the vaccine(s).

ii. Proof of vaccination generally should include the employee's name, the type of vaccine administered, the date(s) of administration, and the name of the healthcare professional(s) or clinic site(s) that administered the vaccine. In some cases, state immunization records may not include one or more of these data fields, such as clinic site. In those circumstances, the school district will still accept the state immunization record as acceptable proof of vaccination

iii. Employees may submit a physical copy of a vaccination record or employees may provide a digital copy, including, for example, a digital photograph, scanned image, or PDF of such a record that clearly and legibly displays the necessary vaccination information.

iv. An employee who does not possess their COVID-19 vaccination record card (e.g. because it was lost or stolen) should contact their vaccination provider to obtain a new copy or other acceptable documentation of their vaccination status. If the employee is unable to produce acceptable proof of vaccination after contacting the vaccine provider, then they may attest to their vaccination as described below.

v. In instances where an employee is unable to produce acceptable proof of vaccination status, the employee may submit a signed and dated statement by the employee:

a. Attesting to the employee's vaccination status (fully vaccinated or partially vaccinated);

b. Attesting that the employee has lost or are otherwise unable to produce proof of vaccination; and

c. Including the following language in the attestation: "I declare that this statement about my vaccination status is true and accurate. I understand that knowingly providing false information regarding my vaccination status on this form may subject me to criminal penalties."

An employee who attests to their vaccination status should, to the best of their recollection, include the following information in their attestation: the type of vaccine administered; date(s) of administration; and the name of

the health care professional(s) or clinic site(s) administering the vaccine(s).

D. **Treated as Unvaccinated if No Proof or Attestation.** An employee who does not provide acceptable proof of vaccination status, or an attestation, is treated as not fully vaccinated for purposes of this policy.

E. **Penalty for Providing False Information.** Employees are prohibited from knowingly supplying false statements or documentation regarding their vaccination status under 18 U.S.C. § 1001 and section 17(g) of the Occupational Safety and Health Act ("OSH Act"). Employees who violate those laws may be subject to criminal penalties.

F. **Recordkeeping.** The school district will maintain a roster of each employee's vaccination status and maintain records of acceptable proof of vaccination for each employee who is fully vaccinated or partially vaccinated. These records are considered to be employee medical records, and will be maintained in a confidential manner as required by law.

VI. FACE COVERINGS

A. **Mandatory if Not Fully Vaccinated.** Employees must comply with all district requirements for masking, as stated in the District's Health and Safety Plan for the 2021-2022 school year. In addition, beginning Monday, December 6, 2021 or when the ETS is legally enforceable against the school district, whichever occurs later, any employee who is not fully vaccinated must wear a face covering over their nose and mouth while indoors at school or while in a school vehicle while occupied by any other passengers. Employees must replace their face covering if it becomes wet, soiled, or damaged (e.g., ripped, has holes, or has broken ear loops).

B. **Exceptions to Face Covering Requirement.** Any employee who is not fully vaccinated does not have to wear a face covering:

i. When the employee is alone in a room with floor to ceiling walls and a closed door;

ii. For a limited time while the employee is eating or drinking at the workplace or for identification purposes in compliance with safety and security requirements;

iii. When the employee is wearing a "respirator" or "facemask", as defined by the ETS;

iv. Where the school district has advised the employee a face covering is not required because it has determined that the use of face coverings is infeasible or creates a greater hazard (e.g., when it is important to see the

employee's mouth for reasons related to their job duties, when the work requires the use of the employee's uncovered mouth, or when the use of a face covering presents a risk of serious injury or death to the employee.)

C. **Cost for Face Coverings.** Employees are generally responsible for acquiring their own face coverings. The school district will not pay or reimburse employees for any costs associated with acquiring their own face coverings.

VII. COVID-19 TESTING

A. **Test Requirement.** Beginning Tuesday, January 4, 2022 or the date on which the mandatory testing requirement in the ETS becomes legally enforceable against the school district, whichever occurs later, any employee who is not fully vaccinated must participate in weekly COVID-19 testing. Any employee who is not fully vaccinated and who reports to the workplace at least once every seven days:

i. Must be tested for COVID-19 at least once every seven days; and

ii. Must provide documentation of the most recent COVID-19 test result to the school district no later than the seventh day following the date on which the employee last provided a test result.

The superintendent is responsible for developing a protocol for employees to report COVID-19 test results and will communicate the protocol to all employees.

B. **Testing Following Longer Absences.** Any employee who is not fully vaccinated and who does not report to the workplace during a period of seven or more days:

i. Must be tested for COVID-19 within seven days prior to returning to the workplace; and

ii. Must provide documentation of that COVID-19 test result to the school district in the manner to be determined by the superintendent upon return to the workplace.

C. **Failure to Provide Test Result.** If an employee who is not fully vaccinated does not provide documentation of a COVID-19 test result as required by this policy, they will be removed from the workplace until they provide a test result and may be subject to disciplinary action.

D. **Exemption for Recent Infection.** Employees who are not fully vaccinated and who have received a positive COVID-19 test, or have been diagnosed with COVID-19 by a licensed healthcare provider, are not required to undergo COVID-19 testing for 90 days following the date of their positive test or diagnosis.

E. **Record of Testing.** The District will maintain a record of each test result provided by each employee under this policy. These records are considered to be employee medical records and will be maintained in a confidential manner as required by law.

F. **Cost of Testing.** The school district will not pay or reimburse employees for any costs associated with COVID-19 testing. The district may, however, provide testing kits to employees. Any costs associated with the purchase and processing of these test kits will be paid for by the district.

G. **Availability of Testing.** Employees may schedule their own testing appointments. Information about testing locations is available online at: https://mn.gov/covid19/get-tested/testing-locations/index.jsp.

VIII. MANDATORY REPORTING OF COVID-19 DIAGNOSIS OR POSITIVE TEST

A. **Reporting and Removal from Workplace Following Positive Test.** Regardless of an employee's vaccination status:

i. The school district requires all employees to promptly notify Mary Ellen Fox, Health Services Supervisor, when they have tested positive for COVID-19 or have been diagnosed with COVID-19 by a licensed healthcare provider; and

ii. The school district will immediately remove from the workplace any employee who receives a positive COVID-19 test or is diagnosed with COVID-19 by a licensed healthcare provider and keep the employee removed until the employee:

a. Receives a negative result on a COVID-19 nucleic acid amplification test (NAAT) following a positive result on a COVID-19 antigen test if the employee chooses to use a NAAT test for confirmatory testing;

b. Meets the return to work criteria in CDC's "Isolation Guidance" (available online at https://www.osha.gov/sites/default/files/CDC's_Isolation_Guidance.pdf); or

c. Receives a recommendation to return to work from a licensed healthcare provider.

B. **Return to Work after Positive Test.** Under CDC's "Isolation Guidance," asymptomatic employees may return to work once ten days have passed since

the positive test, and symptomatic employees may return to work after all the following are true:

i. At least ten days have passed since symptoms first appeared, and

ii. At least 24 hours have passed with no fever without fever-reducing medication, and

iii. Other symptoms of COVID-19 are improving (loss of taste and smell may persist for weeks or months and need not delay the end of isolation).

If the CDC's Isolation Guidance changes following the adoption of this policy, the school district will follow the current version of the guidance for purposes of this policy.

C. **Status of Leave After Positive Test.** The District will not provide any paid time off to any employee for removal from the workplace as a result of a positive COVID-19 test or diagnosis of COVID-19. Employees may use accrued paid leave to receive pay for their absences.

D. **Exposure to COVID-19.** Employees who are exposed to an individual with a confirmed case of COVID-19 will be subject to the quarantine protocols set forth in the school district's overall COVID-19 mitigation strategy.

IX. NEW HIRES

A. All new employees are required to comply with the vaccination, testing, and face covering requirements outlined in this policy as of the start date of their employment. Candidates for employment will be notified of the requirements of this policy following a job offer and prior to the start of employment.

B. New employees must provide acceptable proof of vaccination prior to their first day of work. A new employee who cannot provide acceptable proof of vaccination must submit results from a COVID-19 test taken within the previous seven days prior to the employee's first day of work.

X. EXEMPTIONS

A. **Accommodations.** An Employee may be entitled to a reasonable accommodation from the District if the employee is unable to comply with the requirements of this policy because of a medical condition, disability, or a sincerely held religious belief, practice or observance.

B. **Requests for Reasonable Accommodation.** Requests for reasonable accommodations must be initiated by the individual employee and submitted in writing to Cathy Moen, Director of Human Resources at cmoen@ISD200.org.

C. **Determination of Reasonable Accommodation.** Requests for reasonable accommodations will be addressed on a case-by-case basis by school administration.

XI. QUESTIONS

A. Questions regarding this policy should be directed to:

Cathy Moen
Director of Human Resources
1000 11th Street West
Hastings, MN 55033
651.480.7002
cmoen@ISD200.org

XII. DISSEMNATION OF THIS POLICY AND INFORMATION TO EMPLOYEES

A. **Dissemination of Policy.** The superintendent will distribute a copy of this policy to all employees via the school district's e-mail system following its adoption.

B. **Other Required Disclosures to Employees.** The ETS requires the District to provide the following information to employees:

The full text of OSHA's ETS is available online at: https://www.federalregister.gov/documents/2021/11/05/2021-23643/covid-19-vaccination-and-testing-emergency-temporary-standard.

The CDC has published information about COVID-19 vaccine efficacy, safety, and the benefits of being vaccinated. This information can be accessed by visiting: https://www.cdc.gov/coronavirus/2019-ncov/vaccines/keythingstoknow.html.

Federal regulation, specifically 29 CFR § 1904.35(b)(1)(iv), prohibits the school district from discharging or in any manner discriminating against an employee for reporting a work-related injury or illness.

Section 11(c) of the OSH Act prohibits the District from discriminating against an employee for exercising rights under, or as a result of actions that are required by, the ETS. Section 11(c) also protects the employee from retaliation for filing an occupational safety or health complaint, reporting a work-related injury or illness, or otherwise exercising any rights afforded by the OSH Act.

Federal law, specifically 18 U.S.C. § 1001 and of section 17(g) of the OSH Act, prohibits employees from knowingly supplying false statements or

documentation in accordance with this Policy. Anyone who violates those provisions may be subject to criminal penalties.

Adopted: [Date], 2021

MSBA/MASA Model Policy 204
Orig. 1995
Rev. 2008

204 SCHOOL BOARD MEETING MINUTES

I. PURPOSE

The purpose of this policy is to establish procedures relating to the maintenance of records of the school board and the publication of its official proceedings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school district to maintain its records so that they will be available for inspection by members of the general public and to provide for the publication of its official proceedings in compliance with law.

III. MAINTENANCE OF MINUTES AND RECORDS

A. The clerk shall keep and maintain permanent records of the school board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law shall be recorded in a journal or meeting minutes kept for that purpose. Public records maintained by the school district shall be available for inspection by members of the public during the regular business hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a school board meeting shall be approved or modified by the school board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting.

B. <u>Recordings of Closed Meetings</u>

1. All closed meetings, except those closed as permitted by the attorney-client privilege, must be electronically recorded at the expense of the school district. Recordings of closed meetings shall be made separately from the recordings of an open meeting, to the extent such meetings are recorded. If a meeting is closed to discuss more than one (1) matter, each matter shall be separately recorded.

2. Recordings of closed meetings shall be preserved by the school district for the following time periods:

a. Meetings closed to discuss labor negotiations strategy shall be preserved for two (2) years after the contract is signed.

b. Meetings closed to discuss security matters shall be preserved for at least four (4) years.

c. Meetings closed to discuss the purchase or sale of property shall be preserved for at least eight (8) years after the date of the meeting.

d. All other closed meetings shall be preserved by the school district for at least three (3) years after the date of the meeting.

e. Following the expiration of the above time periods, recordings of closed meetings shall be maintained as set forth in the school district's Records Retention Schedule.

3. Recordings of closed meetings shall be classified by the school district as protected non-public data that is not accessible by the public or any subject of the data, with the following exceptions:

a. Recordings of labor negotiations strategy meetings shall be classified as public data and made available to the public after all labor contracts are signed by the school district for the current budget period.

b. Recordings of meetings related to the purchase or sale of property shall be classified as public data and made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school district has abandoned the purchase or sale.

c. Recordings of any other closed meetings shall be classified and/or released as required by court order.

4. Recordings of closed meetings shall be maintained separately from recordings of open meetings, to the extent recordings of open meetings are maintained by the school district, with the exception of recordings that have been classified as public data as set forth in Section III.B.3. above. Recordings of closed meetings classified as non-public data also shall be maintained in a secure location, separate from recordings classified as public data.

5. Recordings of closed meetings shall be maintained in a manner to easily identify the data classification of the recording. The recordings shall be identified with at least the following information:

a. The date of the closed meeting;

b. The basis upon which the meeting was closed (i.e.: labor negotiations strategy, purchase or sale of real property, educational data, etc.); and

c. The classification of the data.

6. Recordings of closed meetings related to labor negotiations strategy and the purchase or sale of property shall be maintained and monitored in a manner that reclassifies the recording as public upon the occurrence of an event reclassifying that data as set forth in Section III.B.3 above.

IV. PUBLICATION OF OFFICIAL PROCEEDINGS

A. The school board shall cause its official proceedings to be published once in the official newspaper of the school district within thirty (30) days of the meeting at which the proceedings occurred; however, if the school board conducts regular meetings not more than once every thirty (30) days, the school board need not publish the minutes until ten (10) days after they have been approved by the school board.

B. The proceedings to be published shall be sufficiently full to fairly set forth the proceedings. They must include the substance of all official actions taken by the school board at any regular or special meeting, and at minimum must include the subject matter of a motion, the persons making and seconding the motion, a listing of how each member present voted on the motion, the character of resolutions offered including a brief description of their subject matter and whether adopted or defeated. The minutes and permanent records of the school board may include more detail than is required to be published with the official proceedings. If the proceedings have not yet been approved by the school board, the proceedings to be published may reflect that fact.

C. The proceedings to be published may be a summary of the essential elements of the proceedings, and/or of resolutions and other official actions of the school board. Such a summary shall be written in a clear and coherent manner and shall, to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When a summary is published, the publication shall clearly indicate that the published material is only a summary and that the full text is available for public inspection at the administrative offices of the school district and that a copy of the proceedings, other than attachments to the minutes, is available without cost at the offices of the school district or by means of standard or electronic mail.

Legal References: Minn. Stat. § 13D.01, Subds. 4-6 (Open Meeting Law)
Minn. Stat. § 123B.09, Subd. 10 (Publishing Proceedings)
Minn. Stat. § 123B.14, Subd. 7 (Record of Meetings)
Minn. Stat. § 331A.01 (Definition)

Minn. Stat. § 331A.05, Subd. 8 (Notice Regarding Published Summaries)
Minn. Stat. § 331A.08, Subd. 3 (Publication of Proceedings)
Op. Atty. Gen. 161-a-20, December 17, 1970
Ketterer v. Independent School District No. 1, 248 Minn. 212, 79 N.W.2d 428 (1956)

Cross References: MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

Policy Reviewed: 11.18.2021
Policy Adopted: 02.26.2020
Policy Revised:

CO-CURRICULAR AND EXTRACURRICULAR ALTERNATIVE TRANSPORTATION PERMISSION FORM
PARENT/GUARDIAN PERMISSION FOR

Student Name:_____

As the parent/guardian of the above-named student of Independent School District #200, Hastings (hereinafter "District"). My child is a member or participant in the co-curricular activity and/or extracurricular activity of the District set forth above, which engages in organized activities/practices/games at other off-campus locations.

ACKNOWLEDGMENT AND WAIVER: I understand that the District may provide transportation to co-curricular and/or extracurricular practices, games, and activities of which my child is a participant and for which transportation its employees supervise, control, and arrange. When provided, I understand that my child is expected to ride to and from their activity accordingly. If extenuating circumstances may prevent this, I will follow District protocol with regard to advance, written notice and permission.

I also understand that the District may not provide transportation to co-curricular and extracurricular practices, games or activities for which my child is a participant. In consideration for my child being allowed to use alternative transportation for his/her or our family's convenience or in order to participate in this co-curricular and/or extracurricular activity due to the lack of District transportation, I hereby acknowledge and agree to the following:

I understand that, while District employees will direct students in complying with the permissions provided herein, the District will not participate in arranging such alternative transportation or otherwise supervise or instruct student behavior while using the alternative transportation I have authorized below. Further, I understand that, with respect to the alternative transportation I have authorized herein, the District makes no representations or assurances regarding the safety or condition of any vehicles used, insurance coverage, the driving skill or licensure of any driver, the legalities of passengers riding with any driver, any driver's compliance with relevant traffic or other laws, or the availability of any insurance for the alternative transportation I have authorized. I represent that my child is capable of safely participating in the activities I have permitted. I understand that the District, despite not supervising or controlling the alternative transportation, may unilaterally revoke the permission granted below if it believes that it is in the best interests of the student(s), driver, passenger, or public. I further understand that this waiver and acknowledgment applies to all co-curricular activities and extracurricular activities in which my child chooses to participate, including any circumstance in which my child chooses to participate in activities of the team/activity for which no District-arranged transportation is provided, including practices, meets, matches, games, or other organized activities at other locations, in consideration for being permitted to participate in said activities, or for which I provide or authorize another family member or participant's parent to provide my child with transportation for purposes of our convenience.

I recognize and understand that these activities have inherent risks including the potential loss of personal property and the risk of physical injury or death. Knowing these inherent risks, I am voluntarily assuming such risks and granting permission for my child to participate in the activities identified below.

I, on behalf of myself, the above-named student of the District, and any personal representatives, heirs, executors, administrators, agents, and assigns of myself or the above-named student, hereby voluntarily and forever release, waive, discharge, and covenant not to sue the District, its board members, administrators, employees, agents, representatives, and volunteers ("the Released Parties"), jointly and/or severally, from any kind of liability, including any and all claims, demands, injuries, damages, causes of action (known or unknown), suits, or judgments of any and every kind (including attorneys' fees), arising from any injury, property damage, or death that any undersigned may suffer as a result of participating in the activity identified below, regardless of whether the injury, damage, or death is caused, in whole or in part, by the Released Parties or the Released Parties' negligence, unless the injury, damage, or death arises from the

Released Parties' gross negligence, willful misconduct, or claims that cannot be waived under Minnesota law.
I further agree to indemnify, and save and hold harmless the Released Parties, jointly and severally, from any and all claims, causes of action, liabilities, damages, costs, and expenses, including attorney's fees, arising from the above-named student's participation in the activity identified.

~~**PERMISSION FOR ALTERNATIVE TRANSPORTATION:** Acknowledging the foregoing, I give the above-named student permission to use all of the following alternative transportation options noted below when district transportation **IS NOT** provided. Please only check those items that you **DO NOT** give permission for. If you do not check any items, that means you give permission to all the options listed below.~~

~~I **DO NOT** give permission for my child to ride to or from ***(check any that apply)***:~~

~~_____ Practices, meets, matches, games, or other organized activities~~

~~_____ Inside or outside the Hastings city limits~~

~~_____ In a vehicle driven by their own parent/guardian~~

~~_____ In a vehicle driven by another authorized family member~~

~~_____ In a vehicle driven by another participant's parent/guardian~~

~~_____ In a vehicle driven by the student themselves~~

~~_____ In a vehicle driven by another student-athlete~~

TEMPORARY RIDE AUTHORIZATION PROCESS
When District transportation **IS** provided, a student participating in an activity must travel to and from events via District transportation. Exceptions to this practice may be extended as noted below.

1. The parent/guardian must submit requests at least 24-hours in advance, via a written note or email sent directly to the coach. Requests must identify the full name of the adult driver authorized by the temporary notice. The coach must confirm receipt prior to the team departing for the event. **An "authorized adult driver" is defined as any driver 18 years of age or older with a valid driver's license, whether that is a sibling, relative, parent of another player, or anyone that the student's parent/guardian names and gives permission to.**

2. The student will be released to the temporarily authorized adult driver by the coach/advisor when: (a) the authorized adult driver makes face-to-face contact with the coach/advisor and student following the event (b) the temporarily authorized adult driver signs the check-out list provided by the coach.

3. Students will not be left unsupervised at the site if the driver is not present at the time of departure from the event. If the temporarily authorized adult driver has not arrived by the time the team/group is ready to depart, the student will need to return from the event with the rest of the group on District transportation.

~~4. REMOVE current MDH and State of MN specific language for #4, due to COVID in 2020-21.~~ I

have read, acknowledge and agree to the Acknowledgement and Waiver set forth in this form.

_____ _____
(Signature of Parent/Guardian) (Date)

_____
(Printed Name of Parent/Guardian)

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

INDEPENDENT SCHOOL DISTRICT NO.200

Audit Report for Year Ended June 30, 2021

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

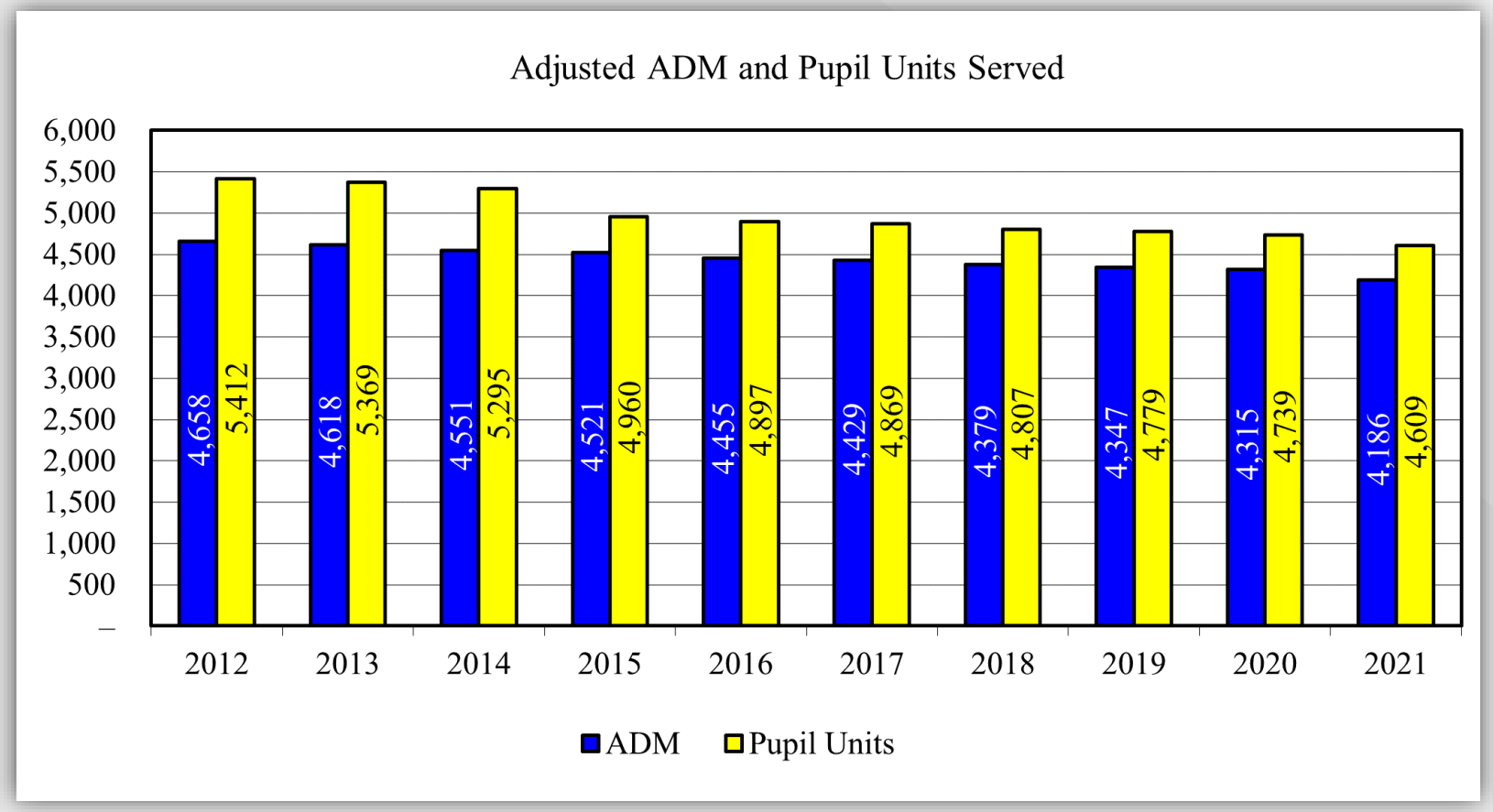
DISTRICT FINANCIAL AUDIT	• Unmodified Opinion on Basic Financial Statements
INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT	• No material weaknesses or instances of noncompliance reported in the current year.

AUDIT RESULTS (CONTINUED)

MMKR

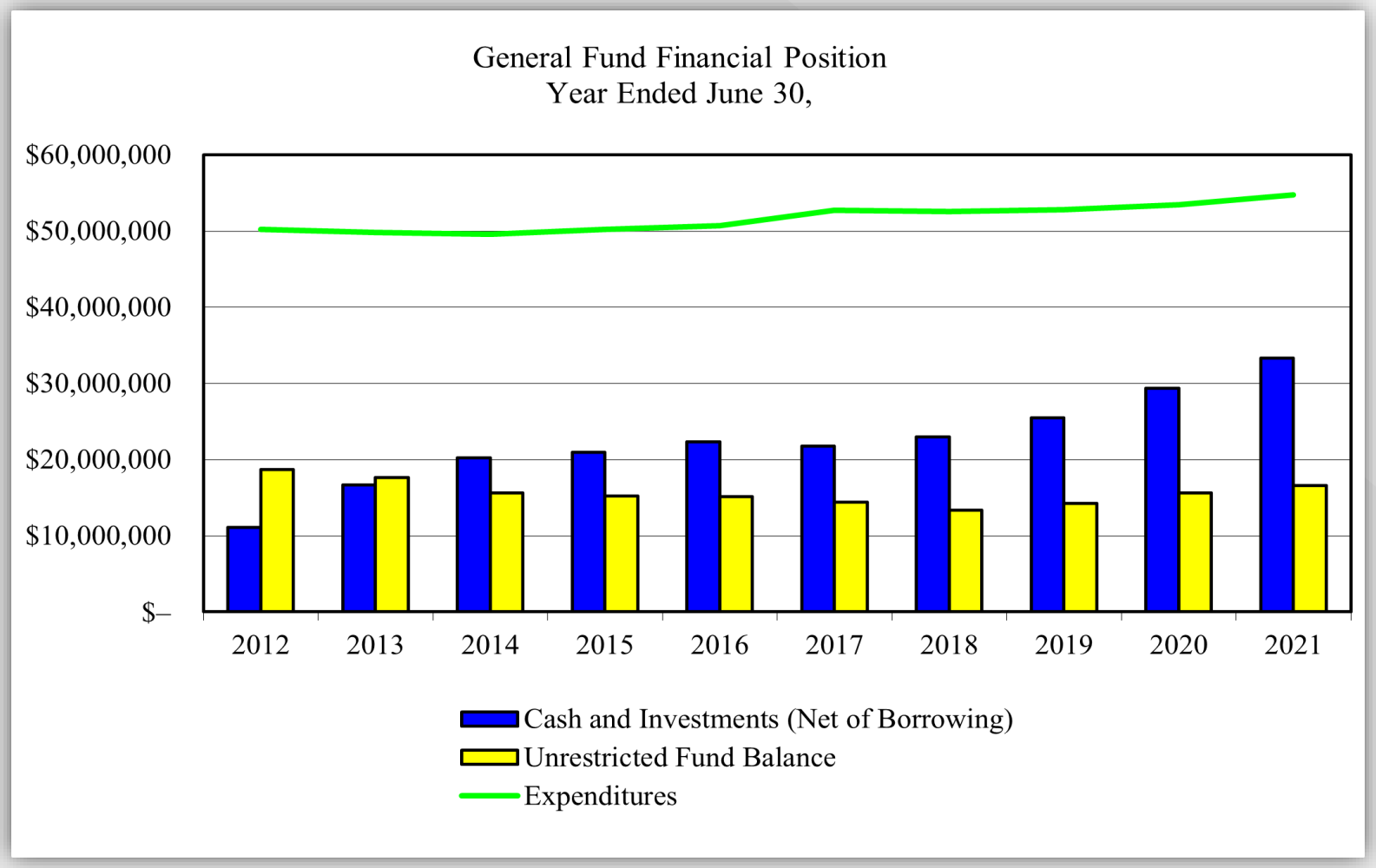
MN LEGAL COMPLIANCE	• No noncompliance with Minnesota laws and regulations
SINGLE AUDIT of FEDERAL AWARDS	• Clean opinion on SEFA • No material weaknesses or instances of noncompliance reported in the current year.

ADJUSTED ADM
PUPIL UNITS SERVED



GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



GENERAL FUND

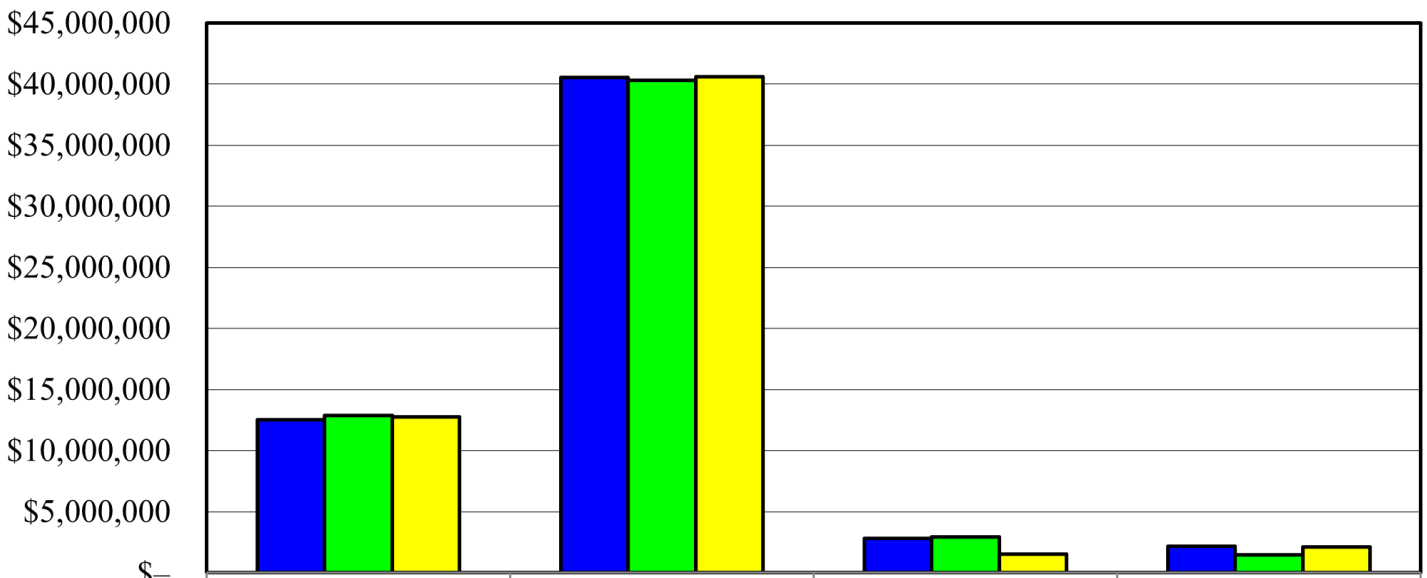
FINANCIAL POSITION – TREND ANALYSIS

	June 30,				
	2017	2018	2019	2020	2021
Nonspendable fund balances	$ 303,863	$ 464,847	$ 494,984	$ 301,600	$ 292,173
Restricted fund balances (1)	3,779,191	4,855,651	6,446,999	9,002,015	10,687,757
Unrestricted fund balances					
Committed	1,658,828	1,362,953	1,205,417	1,244,339	1,265,718
Assigned	1,858,265	–	–	480,678	646,102
Unassigned	10,859,746	11,986,702	13,048,192	13,894,381	14,712,397
Total fund balances	$ 18,459,893	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147
Unrestricted fund balances as a percentage of total expenditures	27.3%	25.4%	27.0%	29.2%	30.4%
Unassigned fund balances as a percentage of total expenditures	20.6%	22.8%	24.7%	26.0%	26.9%

(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.

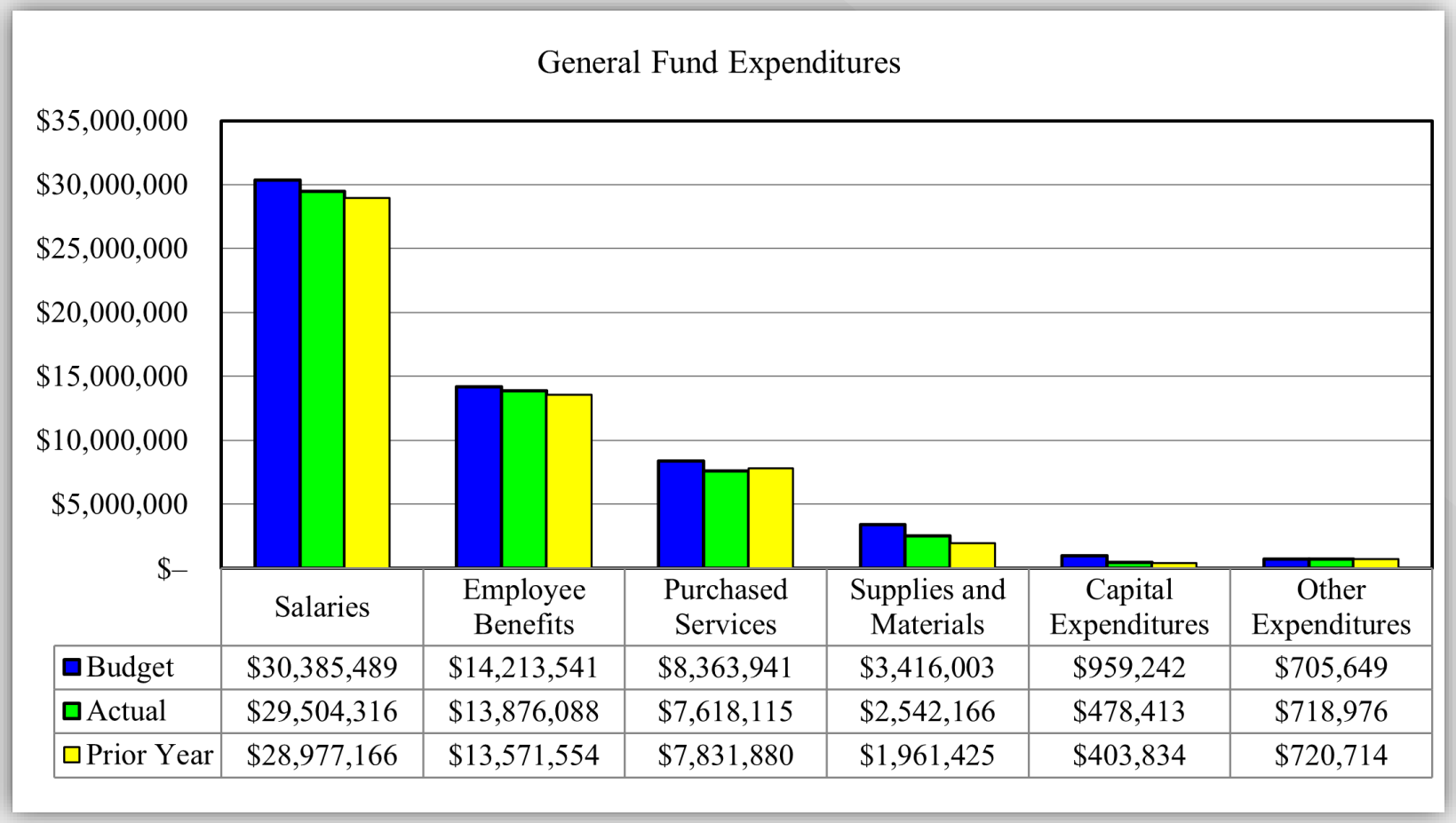
MMKR

GENERAL FUND REVENUE



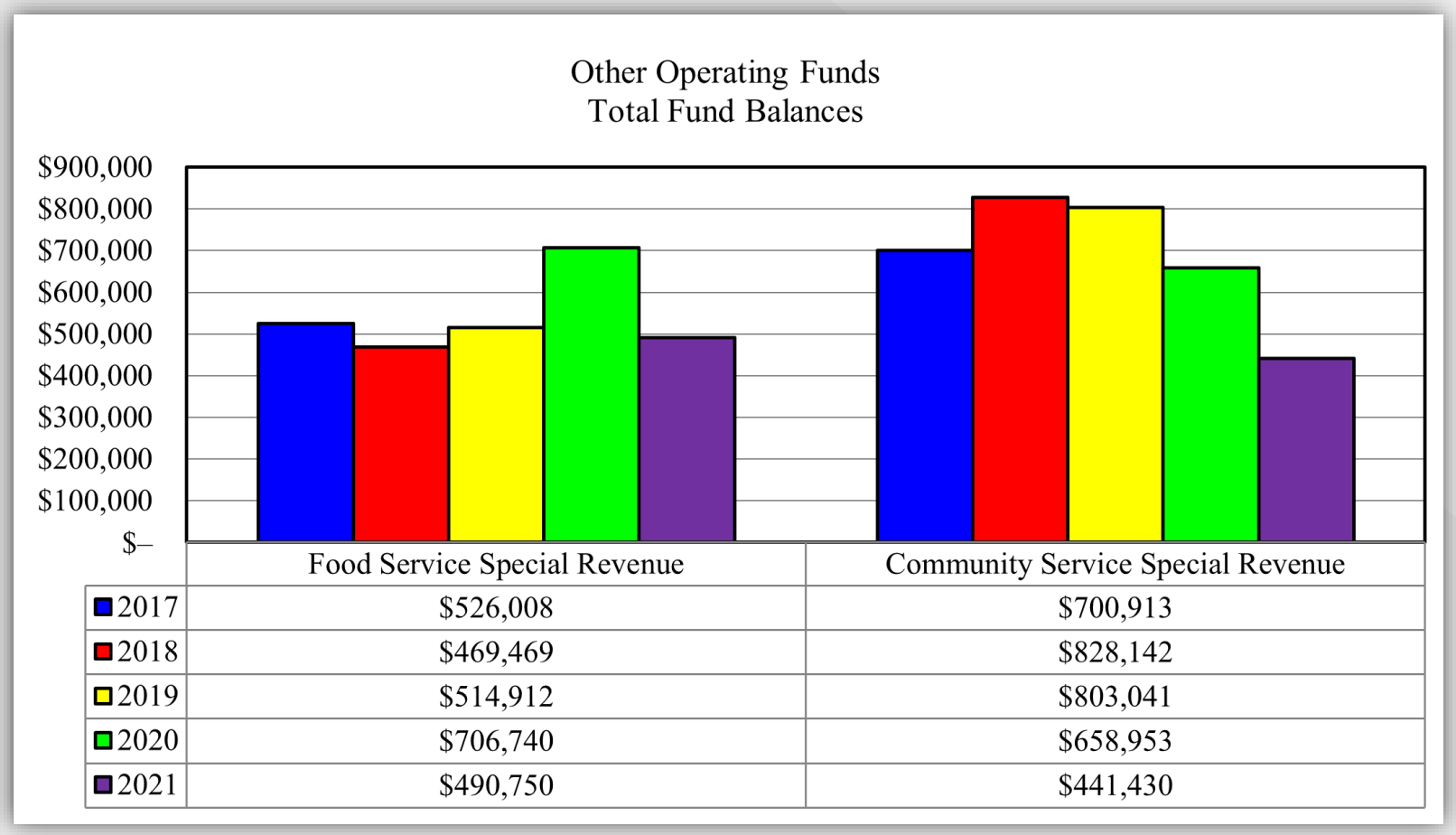
	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,525,917	$40,532,352	$2,801,840	$2,166,266
Actual	$12,864,944	$40,287,634	$2,946,054	$1,445,576
Prior Year	$12,768,866	$40,598,962	$1,554,654	$2,095,228

GENERAL FUND EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$30,385,489	$14,213,541	$8,363,941	$3,416,003	$959,242	$705,649
Actual	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976
Prior Year	$28,977,166	$13,571,554	$7,831,880	$1,961,425	$403,834	$720,714

OTHER GOVERNMENTAL FUNDS



	Food Service Special Revenue	Community Service Special Revenue
2017	$526,008	$700,913
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430

INTERNAL SERVICE FUNDS

SUMMARY CHANGES IN NET POSITION

	June 30,		
	2019	2020	2021
Operating revenue			
Charges for services	$ 8,951,421	$ 9,230,392	$ 9,505,225
Operating expenses			
Health benefit claims	7,657,239	8,148,838	8,170,183
Dental benefit claims	587,293	501,024	609,945
Total operating expenses	8,244,532	8,649,862	8,780,128
Operating income	706,889	580,530	725,097
Nonoperating revenue			
Investment earnings	98,640	75,075	8,546
Change in net position	805,529	655,605	733,643
Net position			
Beginning of year	4,136,441	4,941,970	5,597,575
End of year	$ 4,941,970	$ 5,597,575	$ 6,331,218

DISTRICT-WIDE

STATEMENT OF NET POSITION

	June 30, 2021	June 30, 2020	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)
Total capital assets, net of depreciation	87,730,184	84,744,329	2,985,855
Bonds payable (including premium/discount)	(77,889,387)	(79,587,621)	1,698,234
Pension adjustments	(48,145,872)	(46,657,116)	(1,488,756)
OPEB adjustments	(4,280,100)	(4,610,035)	329,935
Other adjustments	4,694,724	3,701,745	992,979
Total net position – governmental activities	$ 16,947,879	$ 15,591,291	$ 1,356,588
Net position			
Net investment in capital assets	$ 23,581,307	$ 25,411,922	$ (1,830,615)
Restricted	23,780,384	21,165,089	2,615,295
Unrestricted	(30,413,812)	(30,985,720)	571,908
Total net position	$ 16,947,879	$ 15,591,291	$ 1,356,588

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Financial Statements and
Supplemental Information

Year Ended
June 30, 2021

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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, 2021

SCHOOL BOARD

	Board Position
Kelsey Waits	Chair
Dave Pemble	Vice Chair
Stephanie Malm	Clerk
Brian Davis	Treasurer
Becky Beissel	Director
Scott Gergen	Director
Lisa Hedin	Director

ADMINISTRATION

Robert McDowell	Superintendent
Jennifer Seubert	Director of Business
Megan Miller	Director of Special Services
Kari Gorr	Director of Community Education
Jennifer Reichel	Director of Teaching and Learning
Missy Williams	Director of Technology/Student Systems
Brittney Hirschauer	Director of Food and Nutrition
Cameron Peterson	Director of Buildings and Grounds
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 FINANCIAL STATEMENTS

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(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

OPINIONS

In our opinion, the financial statements referred to on the previous page 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, 2021, 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.

OTHER MATTERS

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, 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.

Other 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 introductory section, supplemental information, and other district information, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements of the District. 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.

The supplemental information, the Schedule of Expenditures of Federal Awards, and the UFARS Compliance Table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and other district information sections have 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 them.

(continued)

Prior Year Comparative Information

We have previously audited the District's 2020 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 13, 2020. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2021 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 20, 2021

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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, 2021. 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, 2021 by $16,947,879 (net position). The District's total net position increased by $1,356,588 during the fiscal year ended June 30, 2021.

- Government-wide revenues totaled $66,449,978 and were $1,356,588 more than expenses of $65,093,390.

- The General Fund's total fund balance (under the governmental fund presentation) increased $2,681,134 from the prior year, compared to a decrease of $17,490 planned in the budget.

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
- Supplemental information consisting of combining and individual fund 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 supplemental 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 kinds 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, 2021 and 2020

	2021	2020
Assets		
Current and other assets	$ 85,780,947	$ 87,356,185
Capital assets, net of depreciation	87,730,184	84,744,329
Total assets	$ 173,511,131	$ 172,100,514
Deferred outflows of resources		
Pension plan deferments	$ 14,732,485	$ 24,271,146
OPEB plan deferments	438,891	318,670
Total deferred outflows of resources	$ 15,171,376	$ 24,589,816
Liabilities		
Current and other liabilities	$ 7,871,930	$ 6,850,426
Long-term liabilities, including due within one year	119,473,596	117,402,225
Total liabilities	$ 127,345,526	$ 124,252,651
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 16,840,339	$ 17,029,693
Pension plan deferments	26,941,281	39,602,699
OPEB plan deferments	607,482	213,996
Total deferred inflows of resources	$ 44,389,102	$ 56,846,388
Net position		
Net investment in capital assets	$ 23,581,307	$ 25,411,922
Restricted	23,780,384	21,165,089
Unrestricted	(30,413,812)	(30,985,720)
Total net position	$ 16,947,879	$ 15,591,291

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 amounts. A conservative versus liberal approach to depreciation 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 severance, pension, and other post-employment benefits (OPEB), which impacts 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, 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 and debt service 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.

Table 2 presents a summarized version of the District's Statement of Activities:

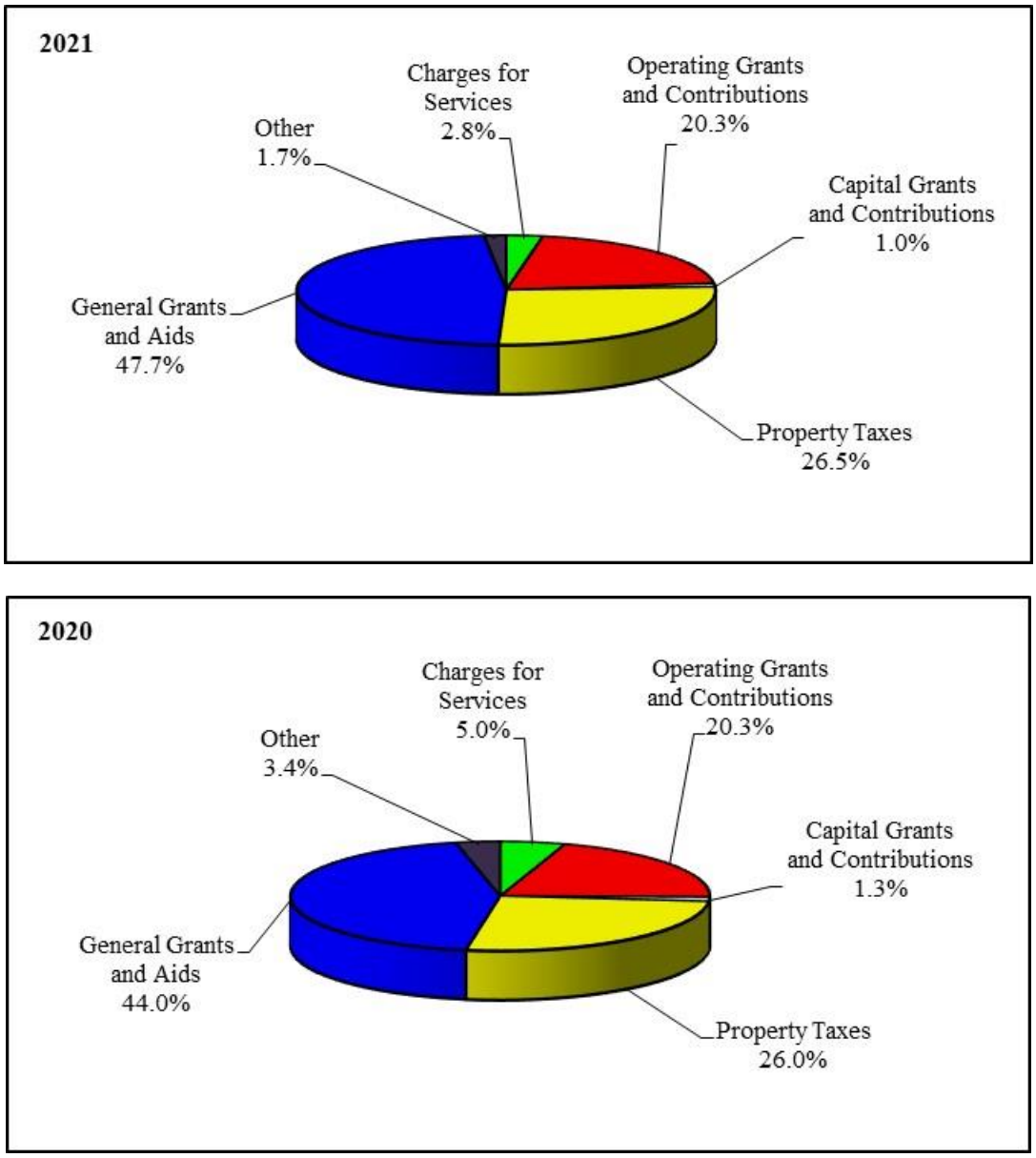
Table 2
Summary Statement of Activities
for the Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Program revenues		
Charges for services	$ 1,865,686	$ 3,360,629
Operating grants and contributions	13,471,334	13,726,805
Capital grants and contributions	638,216	862,308
General revenues		
Property taxes	17,600,603	17,613,604
General grants and aids	31,714,973	29,798,462
Other	1,159,166	2,277,337
Total revenues	66,449,978	67,639,145
Expenses		
Administration	2,355,133	2,262,429
District support services	2,669,814	2,195,839
Elementary and secondary regular instruction	27,251,616	27,184,936
Vocational education instruction	469,436	530,229
Special education instruction	10,174,796	10,384,851
Instructional support services	2,716,163	2,567,306
Pupil support services	5,848,284	5,782,886
Sites and buildings	6,992,385	6,986,173
Fiscal and other fixed cost programs	364,942	262,784
Food service	1,811,603	2,366,461
Community service	2,314,068	2,454,245
Interest and fiscal charges	2,125,150	2,180,786
Total expenses	65,093,390	65,158,925
Change in net position	1,356,588	2,480,220
Net position – beginning	15,591,291	13,111,071
Net position – ending	$ 16,947,879	$ 15,591,291

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 expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal. The COVID-19 pandemic impacted financial activity in several areas in the current year. Revenues shifted with more federal revenues recognized through new pandemic-related grants, offset in part by less charges for services and other local sources. Expenses changed to adapt to new distance and hybrid learning models impacting transportation, technology, and other program areas.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2021 and 2020



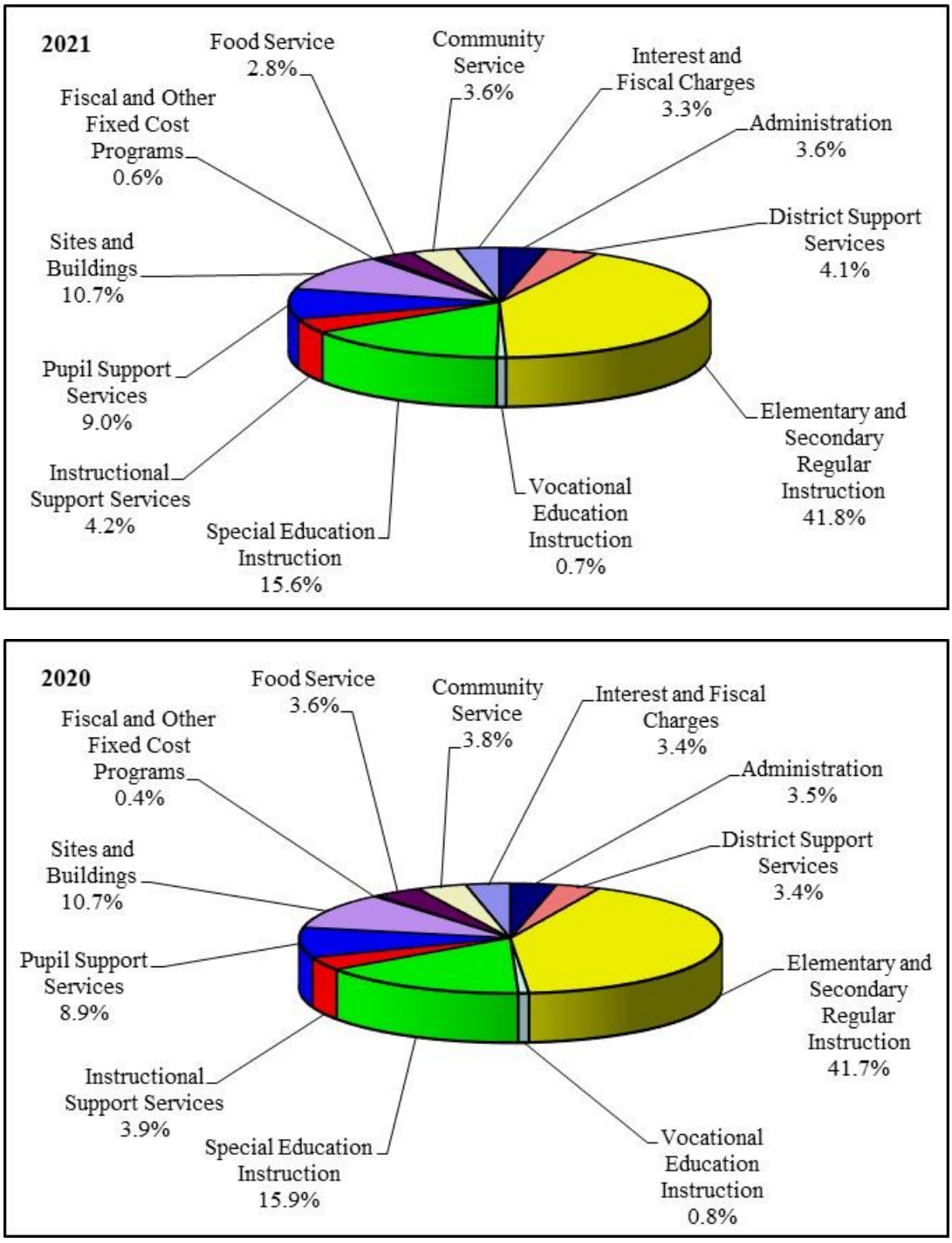
The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

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.

The COVID-19 pandemic impacted current year revenue sources, when compared to the prior year as mentioned on the previous page.

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2021 and 2020



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.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole 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, 2021 and 2020

	2021	2020	Change
Major funds			
General	$ 27,604,147	$ 24,923,013	$ 2,681,134
Capital Projects – Building Construction	13,953,768	20,674,351	(6,720,583)
Debt Service	12,348,235	11,036,932	1,311,303
Nonmajor funds			
Food Service Special Revenue	490,750	706,740	(215,990)
Community Service Special Revenue	441,430	658,953	(217,523)
Total governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)

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, 2021, the District's governmental funds reported combined fund balances of $54,838,330, a decrease of $3,161,659 in comparison with the prior year. Approximately 26.8 percent of this amount ($14,712,397) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, or committed to indicate that it is 1) not in spendable form ($338,959), 2) restricted for particular purposes ($37,875,154), 3) committed for particular purposes ($1,265,718), or 4) assigned for particular purpose ($646,102).

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	$ 57,333,991	$ 58,026,375	$ 692,384	1.2%
Expenditures	$ 57,814,670	$ 58,043,865	$ 229,195	0.4%

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	
	2021 Actual	Amount	Percent	Amount	Percent
Revenue	$ 57,544,208	$ (482,167)	(0.8%)	$ 526,498	0.9%
Expenditures	54,738,074	(3,305,791)	(5.7%)	1,271,501	2.4%
Excess of revenue over expenditures	2,806,134	2,823,624		(745,003)	
Other financing sources (uses)	(125,000)	(125,000)		15,563	
Net change in fund balances	$ 2,681,134	$ 2,698,624		$ (729,440)	

The fund balance of the General Fund increased $2,681,134, compared to a decrease of $17,490 approved in the final budget.

General Fund revenues for 2021 increased $526,498, or 0.9 percent, compared to the prior year, and were $482,167, or 0.8 percent, under budget. The increase over the prior year was primarily due to more property tax revenue as approved with the annual levy and more federal sources for coronavirus relief and education stabilization funds recognized in the current year. The largest variance to budget occurred in other local sources, which were less than projected, due to the COVID-19 pandemic and less fees and charges for services received.

Total General Fund expenditures for 2021 increased compared to the prior year, and were under budget as presented in Table 5. The increase over the prior year was primarily in supplies and materials within district support services and instructional support services in response to adapting to new distance and hybrid learning models and in contractually approved personnel spending. Expenditures were under budget in nearly every program and object series. Efforts by all departments and budget managers to spend within their approved appropriations contributed to the favorable expenditure variance to budget. The largest variances to budget were in elementary and secondary regular instruction, instructional support services, and sites and buildings, coming in under budget by $1,991,689, $406,911, and $594,177, respectively.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $13,953,768 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds on November 7, 2017, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $6,781,377 for the current year.

Debt Service Fund

Debt Service Fund revenues exceeded expenditures by $1,311,303 in the current year, compared to a $1,230,269 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 $12,348,235 at June 30, 2021, 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 equity by $215,990, compared to a planned fund balance decrease of $278,160. Both revenues and expenditures exceeded budget, with meal serving levels difficult to anticipate with the impact of changing learning models throughout the year.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues and other financing sources, decreasing equity by $217,523, compared to a planned fund balance decrease of $419,141. Revenues and expenditures were less than prior year amounts, due to less program participation caused by the COVID-19 pandemic. The District approved a transfer of $125,000 from the General Fund to help support current year program costs.

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 2021 totaled $9,505,225. This is an increase from the fiscal year 2020 operating revenue level of $9,230,392. Nonoperating revenues totaled $8,546, which is a decrease from the fiscal year 2020 nonoperating revenue of $75,075. Operating expenses totaled $8,780,128, which represents an increase from fiscal year 2020 operating expenditures of $8,649,862, due to more health and dental benefit claims.

The net position for all internal service funds as of June 30, 2021 was $6,331,218, which represents an increase of $733,643 over 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 expense for fiscal years ended June 30, 2021 and 2020:

Table 6
Capital Assets

	2021	2020	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	26,120,194	23,307,258	2,812,936
Improvements	18,916,441	16,360,219	2,556,222
Buildings	98,887,084	97,747,914	1,139,170
Furniture and equipment	10,583,814	10,209,228	374,586
Less accumulated depreciation	(70,917,726)	(67,020,667)	(3,897,059)
Total	$ 87,730,184	$ 84,744,329	$ 2,985,855
Depreciation expense	$ 3,912,046	$ 3,732,751	$ 179,295

By the end of 2021, 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 2021, 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

	2021	2020	Change
General obligation bonds payable	$ 102,045,000	$ 105,240,000	$ (3,195,000)
Unamortized premium/discount	(24,155,613)	(25,652,379)	1,496,766
Capital leases payable	213,258	419,137	(205,879)
Net/total pension liability	35,937,076	31,325,563	4,611,513
Net OPEB liability	4,111,509	4,714,709	(603,200)
Severance benefits payable	1,177,407	1,189,887	(12,480)
Compensated absences payable	144,959	165,308	(20,349)
Total	$ 119,473,596	$ 117,402,225	$ 2,071,371

The changes in general obligation bonds payable, capital leases payable, and unamortized premium/discount in the table above are primarily due to principal payments and amortization during fiscal year 2021 as planned in the approved repayment schedules.

The difference in the net pension liability reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA.

The state limits the amount of general obligation debt the District can issue to 15 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	$ 3,657,066,825
Limit rate	15.0%
Legal debt limit	$ 548,560,024

Additional details of the District's long-term debt 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 $161, or 2.45 percent, per pupil to the basic general education funding formula for fiscal year 2022, and an additional $135, or 2.00 percent, per pupil to the formula for fiscal year 2023.

The COVID-19 pandemic caused numerous financial and operational challenges for school districts in fiscal 2021, and is expected to continue to have a significant impact in fiscal 2022 and possibly beyond.

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. The COVID-19 pandemic will impact how many students the District attracts and maintains. Students choosing to enroll in other online schools, private school options, or kindergarten families choosing to wait a year, will mean less revenue for the District.

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, 2021
(With Partial Comparative Information as of June 30, 2020)

	Governmental Activities	
	2021	2020
Assets		
Cash and temporary investments	$ 60,290,640	$ 62,135,233
Receivables		
Current taxes	9,560,426	10,034,234
Delinquent taxes	257,473	248,331
Accounts and interest	219,585	249,531
Due from other governmental units	3,954,874	4,459,643
Due from post-employment benefits trust	3,705	4,967
Inventory	31,919	13,004
Prepaid items	307,040	308,278
Restricted assets – temporarily restricted		
Cash and investments for debt service	11,155,285	9,902,964
Capital assets		
Not depreciated	30,260,571	27,447,635
Depreciated, net of accumulated depreciation	57,469,613	57,296,694
Total capital assets, net of accumulated depreciation	87,730,184	84,744,329
Total assets	173,511,131	172,100,514
Deferred outflows of resources		
Pension plan deferments	14,732,485	24,271,146
OPEB plan deferments	438,891	318,670
Total deferred outflows of resources	15,171,376	24,589,816
Total assets and deferred outflows of resources	$ 188,682,507	$ 196,690,330
Liabilities		
Salaries payable	$ 1,935,186	$ 1,753,917
Accounts and contracts payable	2,950,907	2,119,820
Accrued interest payable	225,561	291,364
Due to other governmental units	63,263	119,726
Unearned revenue	1,971,484	1,887,109
Severance benefits payable	39,855	160,538
Claims incurred, but not reported	685,674	517,952
Long-term liabilities		
Due within one year	3,788,028	3,709,295
Due in more than one year	115,685,568	113,692,930
Total long-term liabilities	119,473,596	117,402,225
Total liabilities	127,345,526	124,252,651
Deferred inflows of resources		
Property taxes levied for subsequent year	16,840,339	17,029,693
Pension plan deferments	26,941,281	39,602,699
OPEB plan deferments	607,482	213,996
Total deferred inflows of resources	44,389,102	56,846,388
Net position		
Net investment in capital assets	23,581,307	25,411,922
Restricted for		
Capital asset acquisition	9,731,684	7,863,491
Debt service	12,156,920	10,792,652
Food service	490,750	706,740
Community service	444,957	663,682
Other purposes (state and other funding restrictions)	956,073	1,138,524
Unrestricted	(30,413,812)	(30,985,720)
Total net position	16,947,879	15,591,291
Total liabilities, deferred inflows of resources, and net position	$ 188,682,507	$ 196,690,330

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2021: Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2020: Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,355,133	$ –	$ –	$ –	$ (2,355,133)	$ (2,262,429)
District support services	2,669,814	–	7,430	–	(2,662,384)	(2,190,902)
Elementary and secondary regular instruction	27,251,616	343,242	2,934,209	–	(23,974,165)	(23,270,689)
Vocational education instruction	469,436	4,891	–	–	(464,545)	(523,115)
Special education instruction	10,174,796	325,487	7,237,652	–	(2,611,657)	(2,946,758)
Instructional support services	2,716,163	–	606,313	–	(2,109,850)	(1,946,630)
Pupil support services	5,848,284	37,162	142,675	–	(5,668,447)	(5,539,701)
Sites and buildings	6,992,385	92,048	446,031	638,216	(5,816,090)	(5,577,702)
Fiscal and other fixed cost programs	364,942	–	–	–	(364,942)	(125,925)
Food service	1,811,603	44,256	1,596,180	–	(171,167)	183,000
Community service	2,314,068	1,018,600	500,844	–	(794,624)	(827,546)
Interest and fiscal charges	2,125,150	–	–	–	(2,125,150)	(2,180,786)
Total governmental activities	$ 65,093,390	$ 1,865,686	$ 13,471,334	$ 638,216	(49,118,154)	(47,209,183)
General revenues						
Taxes						
Property taxes, for general purposes					12,833,809	12,788,817
Property taxes, for community service					462,408	445,411
Property taxes, for debt service					4,304,386	4,379,376
General grants and aids					31,714,973	29,798,462
Other general revenues					648,071	621,460
Investment earnings					511,095	1,655,877
Total general revenues					50,474,742	49,689,403
Change in net position					1,356,588	2,480,220
Net position – beginning					15,591,291	13,111,071
Net position – ending					$ 16,947,879	$ 15,591,291

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 33,356,812	$ 14,528,590	$ 3,073,735	$ 1,384,277
Cash and investments held by trustee	–	–	11,155,285	–
Receivables				
Current taxes	6,776,254	–	2,536,227	247,945
Delinquent taxes	183,295	–	67,250	6,928
Accounts and interest	121,571	76,406	–	16,160
Due from other governmental units	3,805,646	–	42,182	107,046
Due from other funds	3,705	–	–	–
Inventory	–	–	–	31,919
Prepaid items	292,173	–	–	14,867
Total assets	$ 44,539,456	$ 14,604,996	$ 16,874,679	$ 1,809,142
Liabilities				
Salaries payable	$ 1,767,967	$ –	$ –	$ 167,219
Accounts and contracts payable	2,265,928	651,228	–	33,751
Due to other governmental units	63,263	–	–	–
Due to other funds	806	–	–	–
Unearned revenue	821,415	–	–	213,481
Severance benefits payable	39,855	–	–	–
Total liabilities	4,959,234	651,228	–	414,451
Deferred inflows of resources				
Property taxes levied for subsequent year	11,889,157	–	4,492,198	458,984
Unavailable revenue – delinquent taxes	86,918	–	34,246	3,527
Total deferred inflows of resources	11,976,075	–	4,526,444	462,511
Fund balances				
Nonspendable	292,173	–	–	46,786
Restricted	10,687,757	13,953,768	12,348,235	885,394
Committed	1,265,718	–	–	–
Assigned	646,102	–	–	–
Unassigned	14,712,397	–	–	–
Total fund balances	27,604,147	13,953,768	12,348,235	932,180
Total liabilities, deferred inflows of resources, and fund balances	$ 44,539,456	$ 14,604,996	$ 16,874,679	$ 1,809,142

See notes to basic financial statements

Total Governmental Funds	
2021	2020
$ 52,343,414	$ 55,101,568
11,155,285	9,902,964
9,560,426	10,034,234
257,473	248,331
214,137	232,314
3,954,874	4,459,643
3,705	4,967
31,919	13,004
307,040	308,278
$ 77,828,273	$ 80,305,303
$ 1,935,186	$ 1,753,917
2,950,907	2,119,820
63,263	119,726
806	1,707
1,034,896	950,047
39,855	160,538
6,024,913	5,105,755
16,840,339	17,029,693
124,691	169,866
16,965,030	17,199,559
338,959	321,282
37,875,154	42,059,309
1,265,718	1,244,339
646,102	480,678
14,712,397	13,894,381
54,838,330	57,999,989
$ 77,828,273	$ 80,305,303

INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	2021	2020
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989
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	158,647,910	151,764,996
Accumulated depreciation	(70,917,726)	(67,020,667)
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	(102,045,000)	(105,240,000)
Unamortized premium/discount	24,155,613	25,652,379
Capital leases payable	(213,258)	(419,137)
Net/total pension liability	(35,937,076)	(31,325,563)
Net OPEB liability	(4,111,509)	(4,714,709)
Severance benefits payable	(1,177,407)	(1,189,887)
Compensated absences payable	(144,959)	(165,308)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(225,561)	(291,364)
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.	6,331,218	5,597,575
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	14,732,485	24,271,146
Deferred outflows of resources – OPEB plan deferments	438,891	318,670
Deferred inflows of resources – pension plan deferments	(26,941,281)	(39,602,699)
Deferred inflows of resources – OPEB plan deferments	(607,482)	(213,996)
Deferred inflows of resources – unavailable revenue – delinquent taxes	124,691	169,866
Total net position – governmental activities	$ 16,947,879	$ 15,591,291

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 12,864,944	$ –	$ 4,317,224	$ 463,610
Investment earnings	42,273	13,196	445,234	1,846
Other	1,403,303	47,598	–	1,062,856
State sources	40,287,634	–	421,808	397,797
Federal sources	2,946,054	–	–	1,699,227
Total revenue	57,544,208	60,794	5,184,266	3,625,336
Expenditures				
Current				
Administration	2,300,053	–	–	–
District support services	2,728,397	–	–	–
Elementary and secondary regular instruction	25,385,869	–	–	–
Vocational education instruction	452,624	–	–	–
Special education instruction	9,985,005	–	–	–
Instructional support services	2,683,822	–	–	–
Pupil support services	5,837,685	–	–	–
Sites and buildings	4,777,574	–	–	–
Fiscal and other fixed cost programs	364,942	–	–	–
Food service	–	–	–	1,760,078
Community service	–	–	–	2,326,665
Capital outlay	–	6,781,377	–	97,106
Debt service				
Principal	205,879	–	3,195,000	–
Interest and fiscal charges	16,224	–	677,963	–
Total expenditures	54,738,074	6,781,377	3,872,963	4,183,849
Excess (deficiency) of revenue over expenditures	2,806,134	(6,720,583)	1,311,303	(558,513)
Other financing sources (uses)				
Transfer in	–	–	–	125,000
Transfer out	(125,000)	–	–	–
Total other financing sources (uses)	(125,000)	–	–	125,000
Net change in fund balances	2,681,134	(6,720,583)	1,311,303	(433,513)
Fund balances				
Beginning of year	24,923,013	20,674,351	11,036,932	1,365,693
End of year	$ 27,604,147	$ 13,953,768	$ 12,348,235	$ 932,180

See notes to basic financial statements

Total Governmental Funds	
2021	2020
$ 17,645,778	$ 17,587,767
502,549	1,580,802
2,513,757	3,982,089
41,107,239	41,273,248
4,645,281	2,932,791
66,414,604	67,356,697
2,300,053	2,172,932
2,728,397	2,200,331
25,385,869	25,561,925
452,624	510,323
9,985,005	10,020,576
2,683,822	2,496,436
5,837,685	5,703,537
4,777,574	4,314,726
364,942	262,784
1,760,078	2,312,934
2,326,665	2,423,654
6,878,483	16,973,960
3,400,879	3,252,478
694,187	842,888
69,576,263	79,049,484
(3,161,659)	(11,692,787)
125,000	140,563
(125,000)	(140,563)
–	–
(3,161,659)	(11,692,787)
57,999,989	69,692,776
$ 54,838,330	$ 57,999,989

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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, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Total net change in fund balances – governmental funds	$ (3,161,659)	$(11,692,787)
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	6,897,901	16,766,521
Depreciation expense	(3,912,046)	(3,732,751)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,195,000	3,055,000
Capital leases payable	205,879	197,478
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.	(1,496,766)	(1,400,636)
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	(4,611,513)	411,010
Net OPEB liability	603,200	233,613
Severance benefits payable	12,480	194,530
Compensated absences payable	20,349	(7,439)
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.	65,803	62,738
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.	733,643	655,605
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	(9,538,661)	(12,158,129)
Deferred outflows of resources – OPEB plan deferments	120,221	176,018
Deferred inflows of resources – pension plan deferments	12,661,418	9,659,385
Deferred inflows of resources – OPEB plan deferments	(393,486)	34,227
Deferred inflows of resources – unavailable revenue – delinquent taxes	(45,175)	25,837
Change in net position – governmental activities	$ 1,356,588	$ 2,480,220

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, 2021

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 12,796,742	$ 12,525,917	$ 12,864,944	$ 339,027
Investment earnings	286,000	279,000	42,273	(236,727)
Other	2,017,268	1,887,266	1,403,303	(483,963)
State sources	40,853,066	40,532,352	40,287,634	(244,718)
Federal sources	1,380,915	2,801,840	2,946,054	144,214
Total revenue	57,333,991	58,026,375	57,544,208	(482,167)
Expenditures				
Current				
Administration	2,114,248	2,276,183	2,300,053	23,870
District support services	2,255,187	2,797,543	2,728,397	(69,146)
Elementary and secondary regular instruction	27,547,287	27,377,558	25,385,869	(1,991,689)
Vocational education instruction	544,019	531,880	452,624	(79,256)
Special education instruction	11,041,641	10,105,583	9,985,005	(120,578)
Instructional support services	2,479,346	3,090,733	2,683,822	(406,911)
Pupil support services	5,994,028	5,929,039	5,837,685	(91,354)
Sites and buildings	5,270,217	5,371,751	4,777,574	(594,177)
Fiscal and other fixed cost programs	346,594	341,492	364,942	23,450
Debt service				
Principal	205,879	205,879	205,879	–
Interest and fiscal charges	16,224	16,224	16,224	–
Total expenditures	57,814,670	58,043,865	54,738,074	(3,305,791)
Excess (deficiency) of revenue over expenditures	(480,679)	(17,490)	2,806,134	2,823,624
Other financing sources (uses)				
Transfer out	–	–	(125,000)	(125,000)
Net change in fund balances	$ (480,679)	$ (17,490)	2,681,134	$ 2,698,624
Fund balances				
Beginning of year			24,923,013	
End of year			$ 27,604,147	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	2021	2020
Assets		
Current assets		
Cash and temporary investments	$ 7,947,226	$ 7,033,665
Receivables		
Accounts and interest	5,448	17,217
Due from other funds	806	1,707
Total current assets	7,953,480	7,052,589
Liabilities		
Current liabilities		
Unearned revenue	936,588	937,062
Claims incurred, but not reported	685,674	517,952
Total current liabilities	1,622,262	1,455,014
Net position		
Unrestricted	$ 6,331,218	$ 5,597,575

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, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 9,505,225	$ 9,230,392
Operating expenses		
Health benefit claims	8,170,183	8,148,838
Dental benefit claims	609,945	501,024
Total operating expenses	8,780,128	8,649,862
Operating income	725,097	580,530
Nonoperating revenue		
Investment earnings	8,546	75,075
Change in net position	733,643	655,605
Net position		
Beginning of year	5,597,575	4,941,970
End of year	$ 6,331,218	$ 5,597,575

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Cash flows from operating activities		
Contributions from governmental funds	$ 9,516,520	$ 9,250,404
Payment for health claims	(7,997,209)	(7,905,280)
Payment for dental claims	(615,197)	(502,571)
Net cash flows from operating activities	904,114	842,553
Cash flows from noncapital financing activities		
Cash received from (paid to) other funds	901	1,465,288
Cash flows from investing activities		
Investment income received	8,546	75,075
Net change in cash and cash equivalents	913,561	2,382,916
Cash and cash equivalents		
Beginning of year	7,033,665	4,650,749
End of year	$ 7,947,226	$ 7,033,665
Reconciliation of operating income to net cash flows from operating activities		
Operating income	$ 725,097	$ 580,530
Adjustments to reconcile operating income to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	11,769	9,540
Prepaid items	–	188,566
Unearned revenue	(474)	10,472
Claims incurred, but not reported	167,722	53,445
Net cash flows from operating activities	$ 904,114	$ 842,553

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2021

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
SBI – external investment pool	$ 4,820,241	$ –
Guaranteed investment contract	–	87,624
Total assets	4,820,241	87,624
Liabilities		
Due to other funds	3,705	–
Net position		
Held in trust for employee benefits and scholarships	$ 4,816,536	$ 87,624

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2021

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 1,133,311	$ –
Investment earnings	4,959	1,796
Total additions	1,138,270	1,796
Deductions		
Scholarships and other deductions	–	25,079
Benefits	195,337	–
Total deductions	195,337	25,079
Change in net position	942,933	(23,283)
Net position		
Beginning of year	3,873,603	110,907
End of year	$ 4,816,536	$ 87,624

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 expense is 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 capital 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.

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 budgeted appropriations for fiscal 2021 by $49,412 in the Food Service Special Revenue Fund. Revenues in excess of budget and available fund balance covered the variance.

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 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 $709,952 of the property tax levy collectible in 2021 as revenue to the District in fiscal year 2020–2021. The remaining portion of the taxes collectible in 2021 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. 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. 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 Special School District No. 1, Minneapolis Public Schools. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into the 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 position 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, 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position

In the government-wide and internal service 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, 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. After completing an insurance review in the current year, the District reduced certain limits for coverage. There were no other significant reductions in the District's coverage in 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
2020	$ 22,080	$ 501,024	$ 502,571	$ 20,533
2021	$ 20,533	$ 609,945	$ 615,197	$ 15,281

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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
2020	$ 442,427	$ 8,148,838	$ 8,093,846	$ 497,419
2021	$ 497,419	$ 8,170,183	$ 7,997,209	$ 670,393

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.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	$ 740,285
Investments	75,613,505
Total deposits and investments	$ 76,353,790

Cash and investments are included on the basic financial statements as follows:

Statement of Net Position	
Cash and temporary investments	$ 60,290,640
Restricted assets – temporarily restricted	
Cash and investments for debt service	11,155,285
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	4,820,241
Other Private-Purpose Trust Fund	87,624
Total deposits and investments	$ 76,353,790

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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 $740,285. 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.

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
U.S. treasuries	N/A	N/A	Level 1	< 1 year	$ 5,644,043
Repurchase agreement	A	S&P	N/A	1–5 years	11,155,285
Guaranteed investment contract	AA	S&P	N/A	1–5 years	87,623
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	37,906,313
Minnesota School District Liquid Asset Fund – Term Series	AAA	S&P	Amortized cost	< 1 year	16,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	4,820,241
Total investments					$ 75,613,505

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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.

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, 2021, the District's investment portfolio includes the following percentages of specific issuers:

Repurchase Agreement	14.8%

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 3 – 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					
Land	$ 4,140,377	$ –	$ –	$ –	$ 4,140,377
Construction in progress	23,307,258	6,288,675	–	(3,475,739)	26,120,194
Total capital assets, not depreciated	27,447,635	6,288,675	–	(3,475,739)	30,260,571
Capital assets, depreciated					
Improvements	16,360,219	97,140	–	2,459,082	18,916,441
Buildings	97,747,914	361,416	–	777,754	98,887,084
Furniture and equipment	10,209,228	150,670	(14,987)	238,903	10,583,814
Total capital assets, depreciated	124,317,361	609,226	(14,987)	3,475,739	128,387,339
Less accumulated depreciation for					
Improvements	(8,171,272)	(840,068)	–	–	(9,011,340)
Buildings	(51,110,980)	(2,653,882)	–	–	(53,764,862)
Furniture and equipment	(7,738,415)	(418,096)	14,987	–	(8,141,524)
Total accumulated depreciation	(67,020,667)	(3,912,046)	14,987	–	(70,917,726)
Net capital assets, depreciated	57,296,694	(3,302,820)	–	3,475,739	57,469,613
Total capital assets, net	$ 84,744,329	$ 2,985,855	$ –	$ –	$ 87,730,184

Depreciation expense was charged to the following governmental functions:

Administration	$ 1,118
District support services	3,548
Elementary and secondary regular instruction	1,478,483
Special education instruction	1,305
Community service	1,250
Instructional support services	4,111
Pupil support services	74,015
Sites and buildings	2,348,216
Total depreciation expense	$ 3,912,046

NOTE 4 – 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	1,025,000
2014A School Building Refunding Bonds	11/25/2014	3.00–6.00%	$ 17,540,000	02/01/2022	2,870,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	1,320,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	80,080,000
Total general obligation bonds payable					$ 102,045,000

NOTE 4 – 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. Capital Leases Payable

The District has purchased various assets through capitalized lease/purchase agreements. Annual principal and interest on these leases will be paid from the General Fund. The leases are secured by the original property purchased and includes terms that upon default all rental payments may become due and payable. The lessor also may repossess the property and seek full recovery of any losses upon default.

The District currently has the following capital leases payable outstanding:

Asset Leased	Asset Value Capitalized	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Park maintenance facility; jointly leased with the City of Hastings; final purchase option of $1 at end of lease term	$ 1,143,975	3.00–4.00%	08/01/2002	02/01/2022	$ 81,000
John F. Kennedy Elementary School media center and related equipment	$ 1,400,000	5.04%	10/11/2006	01/01/2022	132,258
Total capital leases payable					$ 213,258

The assets acquired through capital leases are as follows:

	Buildings	Equipment	Total
Assets	$ 2,296,238	$ 247,737	$ 2,543,975
Less accumulated depreciation	(946,093)	(198,431)	(1,144,524)
	$ 1,350,145	$ 49,306	$ 1,399,451

NOTE 4 – 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	$ 6,223,285	$ 672,280	$ 430,700	$ 170,209
State-wide, multiple-employer – TRA	29,486,043	14,016,942	26,509,179	4,101,764
Single-employer – District	227,748	43,263	1,402	27,341
Total	$ 35,937,076	$ 14,732,485	$ 26,941,281	$ 4,299,314

D. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds and capital leases are as follows:

Year Ending June 30,	General Obligation Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2022	$ 3,340,000	$ 528,988	$ 213,258	$ 6,415
2023	3,495,000	374,915	–	–
2024	3,505,000	364,125	–	–
2025	20,265,000	353,100	–	–
2026	4,670,000	15,200	–	–
2027–2031	23,390,000	31,100	–	–
2032–2036	23,425,000	–	–	–
2037–2041	19,955,000	–	–	–
	$ 102,045,000	$ 1,667,428	$ 213,258	$ 6,415

E. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 105,240,000	$ –	$ 3,195,000	$ 102,045,000	$ 3,340,000
Unamortized premium/discount	(25,652,379)	–	(1,496,766)	(24,155,613)	–
Total bonds payable	79,587,621	–	1,698,234	77,889,387	3,340,000
Capital leases payable	419,137	–	205,879	213,258	213,258
Net/total pension liability	31,325,563	7,352,223	2,740,710	35,937,076	50,126
Net OPEB liability	4,714,709	1,020,304	1,623,504	4,111,509	–
Severance benefits payable	1,189,887	47,720	60,200	1,177,407	39,685
Compensated absences payable	165,308	502,209	522,558	144,959	144,959
	$ 117,402,225	$ 8,922,456	$ 6,851,085	$ 119,473,596	$ 3,788,028

NOTE 5 – 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	$ –	$ –	$ –	$ 31,919	$ 31,919
Prepaid items	292,173	–	–	14,867	307,040
Total nonspendable	292,173	–	–	46,786	338,959
Restricted					
Student activities	157,180	–	–	–	157,180
Scholarships	228,647	–	–	–	228,647
Staff development	362,629	–	–	–	362,629
Operating capital	4,392,736	–	–	–	4,392,736
Gifted and talented	148,784	–	–	–	148,784
Basic skills	2,870	–	–	–	2,870
Long-term facilities maintenance	5,338,948	–	–	–	5,338,948
Medical Assistance	55,963	–	–	–	55,963
Building construction	–	13,953,768	–	–	13,953,768
Qualified school construction bond payments	–	–	11,155,285	–	11,155,285
Debt service	–	–	1,192,950	–	1,192,950
Food service	–	–	–	447,280	447,280
Community education programs	–	–	–	249,612	249,612
Early childhood family education programs	–	–	–	108,505	108,505
School readiness	–	–	–	44,267	44,267
Community service	–	–	–	35,730	35,730
Total restricted	10,687,757	13,953,768	12,348,235	885,394	37,875,154
Committed					
Separation/retirement benefits	331,174	–	–	–	331,174
Technology	934,544	–	–	–	934,544
Total committed	1,265,718	–	–	–	1,265,718
Assigned					
Subsequent year budget	646,102	–	–	–	646,102
Unassigned	14,712,397	–	–	–	14,712,397
Total	$ 27,604,147	$ 13,953,768	$ 12,348,235	$ 932,180	$ 54,838,330

NOTE 5 – 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 6 – 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.

All full-time and certain 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 (DCP) administered by Minnesota State.

NOTE 6 – 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 will be equal to 50.0 percent of the cost of living adjustment (COLA) 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 6 – 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 up to 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 6 – 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 2021 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, 2021, were $532,478. 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,					
	2019		2020		2021	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.71 %	11.00 %	11.92 %	11.00 %	12.13 %
Coordinated Plan	7.50 %	7.71 %	7.50 %	7.92 %	7.50 %	8.13 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2021, were $1,946,669. 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 Comprehensive Annual 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 Comprehensive Annual Financial Report Statement of Changes in Fiduciary Net Position	$ 425,223
Add employer contributions not related to future contribution efforts	(56)
Deduct the TRA's contributions not included in allocation	(508)
Total employer contributions	424,659
Total nonemployer contributions	35,587
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	$ 460,246

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.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

D. Pension Costs

1. GERF Pension Costs

At June 30, 2021, the District reported a liability of $6,223,285 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 $191,902. The net pension liability was measured as of June 30, 2020, 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 PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.1038 percent at the end of the measurement period and 0.1057 percent for the beginning of the period.

District's proportionate share of the net pension liability	$ 6,223,285
State's proportionate share of the net pension liability associated with the District	$ 191,902

For the year ended June 30, 2021, the District recognized pension expense of $153,508 for its proportionate share of the GERF's pension expense. In addition, the District recognized $16,701 as grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2021, 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	$ 57,812	$ 23,546
Changes in actuarial assumptions	–	234,095
Net collective difference between projected and actual investment earnings	81,990	–
Changes in proportion	–	173,059
District's contributions to the GERF subsequent to the measurement date	532,478	–
Total	$ 672,280	$ 430,700

The $532,478 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. 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
2022	$ (476,757)
2023	$ (56,721)
2024	$ 92,227
2025	$ 150,353

2. TRA Pension Costs

At June 30, 2021, the District reported a liability of $29,486,043 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2020, 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 Special School District No. 1, Minneapolis Public Schools. The District's proportionate share was 0.3991 percent at the end of the measurement period and 0.3954 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	$ 29,486,043
State's proportionate share of the net pension liability associated with the District	$ 2,470,754

For the year ended June 30, 2021, the District recognized pension expense of $3,875,426. It also recognized $226,338 as an increase to pension expense for the support provided by direct aid.

At June 30, 2021, 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	$ 591,315	$ 449,568
Changes in actuarial assumptions	10,854,728	25,002,225
Net difference between projected and actual investment earnings on pension plan investments	427,698	–
Changes in proportion	196,532	1,057,386
District's contributions to the TRA subsequent to the measurement date	1,946,669	–
Total	$ 14,016,942	$ 26,509,179

A total of $1,946,669 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, 2022. 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
2022	$ 339,776
2023	$ (9,283,407)
2024	$ (6,287,190)
2025	$ 629,905
2026	$ 162,010

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, 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%	
Active member payroll growth		2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	7.50%	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality Table for the GERF Plan and the RP-2014 tables for the TRA for males and females, as appropriate, with slight adjustments to fit the PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the GERF and 1.00 percent for January 2020 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually for the TRA.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Actuarial assumptions used in the June 30, 2020 valuations were based on the results of actuarial experience studies. The most recent four-year experience study in 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. The most recent experience study in the TRA plan was completed in 2015, with economic assumptions updated in 2017.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

1. GERF

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.

CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members were 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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Employer contribution rate increased from 7.92 percent to 8.13 percent in July 2020.

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	35.50 %	5.10 %
Private markets	25.00	5.90 %
Fixed income	20.00	0.75 %
International equity	17.50	5.30 %
Cash equivalents	2.00	– %
Total	100.00 %	

F. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2020 was 7.50 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 7.50 percent. There was no change since the prior measurement. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2020 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 (SEIR).

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

G. 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 in the preceding paragraph, 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	Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.50%	7.50%	8.50%
District's proportionate share of the GERF net pension liability	$ 9,973,766	$ 6,223,285	$ 3,129,438
TRA discount rate	6.50%	7.50%	8.50%
District's proportionate share of the TRA net pension liability	$ 45,142,820	$ 29,486,043	$ 16,585,650

H. Pension Plan Fiduciary Net Position

Detailed information about each pension 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 PERA website 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 7 – 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 7 – 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	14
Active plan members	46
Total members	60

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2020 and a measurement date as of June 30, 2021, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.10%
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 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 2.10 percent. The District discount rate used in the prior measurement date was 2.40 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 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 278,769
Changes for the year	
Service cost	9,955
Interest	5,765
Assumption changes	(2,103)
Plan changes	(13,758)
Difference between expected and actual experience	46,723
Benefit payments	(97,603)
Total net changes	(51,021)
Ending balance	$ 227,748

Plan provision changes since the prior measurement date included the following:

- 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.

Assumption changes since the prior measurement date include the following:

- The mortality tables and salary increase rates were updated.
- The discount rate was changed from 2.40 percent to 2.10 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	1.10%	2.10%	3.10%
Total pension liability	$ 231,234	$ 227,748	$ 224,204

NOTE 7 – 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 $27,341. 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	$ 41,164	$ –
Changes in actuarial assumptions	2,099	1,402
Total	$ 43,263	$ 1,402

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
2022	$ 26,989
2023	$ 14,872

NOTE 8 – 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 8 – 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	49
Active plan members	564
Total members	613

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 8,928,045
Plan fiduciary net position	(4,816,536)
District's net OPEB liability	$ 4,111,509
Plan fiduciary net position as a percentage of the total OPEB liability	53.95%

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, 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	1.80%
Expected long-term investment return	1.20% (net of investment expenses)
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.50% grading to 5.00% over 6 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-2019 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 %	1.20 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 0.10 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

H. Discount Rate

The discount rate used to measure the total OPEB liability was 1.80 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 2.20 percent.

I. Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-b)
Beginning balance	$ 8,588,312	$ 3,873,603	$ 4,714,709
Changes for the year			
Service cost	744,469	–	744,469
Interest	200,811	–	200,811
Assumption changes	(542,120)	–	(542,120)
Plan changes	156,087	–	156,087
Contributions – paid through trust	–	1,133,311	(1,133,311)
Contributions – paid through operating funds	–	216,928	(216,928)
Projected investment return	–	46,483	(46,483)
Differences between expected and actual experience	192,751	(41,524)	234,275
Benefit payments – paid through trust	(195,337)	(195,337)	–
Benefit payments – paid through operating funds	(216,928)	(216,928)	–
Total net changes	339,733	942,933	(603,200)
Ending balance	$ 8,928,045	$ 4,816,536	$ 4,111,509

Plan changes since the prior measurement date include the following:

- 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.

Assumption changes since the prior measurement date include the following:

- 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.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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	Discount Rate	1% Increase in Discount Rate
OPEB discount rate	0.80%	1.80%	2.80%
Net OPEB liability	$ 4,495,137	$ 4,111,509	$ 3,719,605

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	5.50% grading to 4.00%, then 3.00%	6.50% grading to 5.00%, then 4.00%	7.50% grading to 6.00%, then 5.00%
Net OPEB liability	$ 3,223,108	$ 4,111,509	$ 5,156,977

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 $1,020,304. 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	$ 168,657	$ 129,070
Changes in actuarial assumptions	270,234	474,355
Differences between projected and actual investment earnings	–	4,057
Total	$ 438,891	$ 607,482

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
2022	$ (33,215)
2023	$ (26,864)
2024	$ (15,429)
2025	$ (12,745)
2026	$ (21,050)
Thereafter	$ (59,288)

NOTE 9 – 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 10 – INTERFUND BALANCES AND TRANSACTIONS

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2021:

	Due From Other Funds	Due To Other Funds
General Fund	$ 3,705	$ 806
Internal Service Fund		
Health Benefits Self-Insurance Fund	806	–
Post-Employment Benefits Trust Fund	–	3,705
	$ 4,511	$ 4,511

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 10 – INTERFUND BALANCES AND TRANSACTIONS (CONTINUED)

B. Interfund Transfers

During the year, the General Fund transferred $125,000 to the Community Service Special Revenue Fund. This transfer was approved by the School Board to assist in financing activities due to losses incurred, due to the COVID-19 pandemic. Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 11 – OPERATING LEASES

At times, the District leases additional space and equipment for instructional purposes. The District is obligated on four leases with monthly payments ranging from $300 to $2,833, through August 2026. Operating expenditures for the year ended June 30, 2021 were $50,116.

Future lease commitments are as follows:

Year Ending June 30,	Amount
2022	$ 48,316
2023	45,916
2024	42,916
2025	41,430
2026	34,000
2027	5,666
	$ 218,244

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, 2021, the District had commitments totaling $50,949 under construction contracts for which the work was not yet completed.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. COVID-19

The COVID-19 pandemic has caused numerous financial and operation challenges for districts in fiscal 2021, and is expected to have a significant impact for fiscal 2022 and possibly beyond. Any potential effects it may have on the District's future operations and financial condition cannot be determined at this time and have not been reflected in these financial statements.

E. 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 systems 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 systems 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 systems for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

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, 2021

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	$ 6,994,238	85.43%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,932,017	128.02%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,154,260	98.60%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,165,086	83.00%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,622	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,408,264	84.00%	79.10%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2021

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	$ –	$ 6,994,238	7.16%
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,932,017	7.55%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,154,260	7.46%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,165,086	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,622	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,408,264	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,104,687	7.49%

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, 2021

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	$ 21,588,619	120.63%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,687,680	450.37%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 22,207,364	365.31%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,236,542	113.66%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,442,914	112.30%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,195,558	127.12%	75.48%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2021

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	$ –	$ 21,588,619	7.45%
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,687,680	7.43%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 22,207,364	7.40%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,236,542	7.51%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,442,914	7.74%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,195,558	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,950,781	8.13%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Total pension liability					
Service cost	$ 26,629	$ 25,175	$ 15,237	$ 13,110	$ 9,955
Interest	25,786	22,605	24,016	14,128	5,765
Assumption changes	–	(6,465)	3,025	4,035	(2,103)
Plan changes	–	–	(183,682)	(121,593)	(13,758)
Differences between expected and actual experience	–	–	40,067	–	46,723
Benefit payments	(179,784)	(141,206)	(108,112)	(145,982)	(97,603)
Net change in total pension liability	(127,369)	(99,891)	(209,449)	(236,302)	(51,021)
Total pension liability – beginning of year	951,780	824,411	724,520	515,071	278,769
Total pension liability – end of year	$ 824,411	$ 724,520	$ 515,071	$ 278,769	$ 227,748
Covered-employee payroll	$ 5,087,909	$ 5,397,763	$ 4,004,082	$ 4,124,204	$ 1,874,497
Total pension liability as a percentage of covered-employee payroll	16.20%	13.42%	12.86%	6.76%	12.15%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Total OPEB liability					
Service cost	$ 534,410	$ 550,441	$ 580,810	$ 647,785	$ 744,469
Interest	231,847	234,610	235,877	226,851	200,811
Assumption changes	–	–	163,031	224,454	(542,120)
Plan changes	–	–	216,862	77,313	156,087
Differences between expected and actual experience	–	–	(206,512)	–	192,751
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)
Net change in total OPEB liability	42,107	135,708	94,180	496,510	339,733
Total OPEB liability – beginning of year	7,819,807	7,861,914	7,997,622	8,091,802	8,588,312
Total OPEB liability – end of year	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045
Plan fiduciary net position					
Contributions	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239
Investment earnings	9,220	35,677	78,525	51,146	4,959
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)
Net change in plan fiduciary net position	767,888	707,980	474,682	730,123	942,933
Plan fiduciary net position – beginning of year	1,192,930	1,960,818	2,668,798	3,143,480	3,873,603
Plan fiduciary net position – end of year	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536
Net OPEB liability	$ 5,901,096	$ 5,328,824	$ 4,948,322	$ 4,714,709	$ 4,111,509
Plan fiduciary net position as a percentage of the total OPEB liability	24.94%	33.37%	38.85%	45.10%	53.95%
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936
Net OPEB liability as a percentage of covered-employee payroll	21.93%	18.67%	17.31%	16.02%	13.28%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Actuarially determined contribution (ADC)	$ 1,110,247	$ 1,110,247	$ 1,070,485	$ 1,070,485	$ 1,133,311
Contributions in relation to the ADC	1,110,247	1,110,247	1,070,485	1,070,485	1,133,311
Contribution deficiency (excess)	$ –	$ –	$ –	$ –	$ –
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936
Contributions as a percentage of covered-employee payroll	4.13%	3.89%	3.75%	3.64%	3.66%

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, 2021

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 %

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

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.

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.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.
- The single discount rate changed from 5.12 percent to 7.50 percent.

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.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

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

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.

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 PLAN

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.

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 eight 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.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

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.

SUPPLEMENTAL INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 540,096	$ 844,181	$ 1,384,277
Receivables			
Current taxes	–	247,945	247,945
Delinquent taxes	–	6,928	6,928
Accounts and interest	–	16,160	16,160
Due from other governmental units	55,433	51,613	107,046
Inventory	31,919	–	31,919
Prepaid items	11,551	3,316	14,867
Total assets	$ 638,999	$ 1,170,143	$ 1,809,142
Liabilities			
Salaries payable	$ 21,862	$ 145,357	$ 167,219
Accounts and contracts payable	19,079	14,672	33,751
Unearned revenue	107,308	106,173	213,481
Total liabilities	148,249	266,202	414,451
Deferred inflows of resources			
Property taxes levied for subsequent year	–	458,984	458,984
Unavailable revenue – delinquent taxes	–	3,527	3,527
Total deferred inflows of resources	–	462,511	462,511
Fund balances			
Nonspendable for inventory	31,919	–	31,919
Nonspendable for prepaid items	11,551	3,316	14,867
Restricted	447,280	438,114	885,394
Total fund balances	490,750	441,430	932,180
Total liabilities, deferred inflows of resources, and fund balances	$ 638,999	$ 1,170,143	$ 1,809,142

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 463,610	$ 463,610
Investment earnings	758	1,088	1,846
Other	44,256	1,018,600	1,062,856
State sources	3,893	393,904	397,797
Federal sources	1,592,287	106,940	1,699,227
Total revenue	1,641,194	1,984,142	3,625,336
Expenditures			
Current			
Food service	1,760,078	–	1,760,078
Community service	–	2,326,665	2,326,665
Capital outlay	97,106	–	97,106
Total expenditures	1,857,184	2,326,665	4,183,849
Excess (deficiency) of revenue over expenditures	(215,990)	(342,523)	(558,513)
Other financing sources			
Transfer in	–	125,000	125,000
Net change in fund balances	(215,990)	(217,523)	(433,513)
Fund balances			
Beginning of year	706,740	658,953	1,365,693
End of year	$ 490,750	$ 441,430	$ 932,180

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 33,356,812	$ 29,384,607
Receivables		
Current taxes	6,776,254	7,139,862
Delinquent taxes	183,295	174,935
Accounts and interest	121,571	129,230
Due from other governmental units	3,805,646	4,237,810
Due from other funds	3,705	4,967
Prepaid items	292,173	301,600
Total assets	$ 44,539,456	$ 41,373,011
Liabilities		
Salaries payable	$ 1,767,967	$ 1,629,425
Accounts and contracts payable	2,265,928	1,633,658
Due to other governmental units	63,263	119,726
Due to other funds	806	1,707
Unearned revenue	821,415	773,798
Severance benefits payable	39,855	160,538
Total liabilities	4,959,234	4,318,852
Deferred inflows of resources		
Property taxes levied for subsequent year	11,889,157	12,013,093
Unavailable revenue – delinquent taxes	86,918	118,053
Total deferred inflows of resources	11,976,075	12,131,146
Fund balances		
Nonspendable for prepaid items	292,173	301,600
Restricted for student activities	157,180	131,566
Restricted for scholarships	228,647	214,277
Restricted for staff development	362,629	254,767
Restricted for operating capital	4,392,736	3,961,611
Restricted for area learning center	–	15,791
Restricted for gifted and talented	148,784	225,170
Restricted for basic skills	2,870	2,970
Restricted for safe schools levy	–	152,049
Restricted for long-term facilities maintenance	5,338,948	3,901,880
Restricted for Medical Assistance	55,963	141,934
Committed for separation/retirement benefits	331,174	309,795
Committed for technology	934,544	934,544
Assigned for subsequent year budget	646,102	480,678
Unassigned	14,712,397	13,894,381
Total fund balances	27,604,147	24,923,013
Total liabilities, deferred inflows of resources, and fund balances	$ 44,539,456	$ 41,373,011

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 12,525,917	$ 12,864,944	$ 339,027	$ 12,768,866
Investment earnings	279,000	42,273	(236,727)	424,558
Other	1,887,266	1,403,303	(483,963)	1,670,670
State sources	40,532,352	40,287,634	(244,718)	40,598,962
Federal sources	2,801,840	2,946,054	144,214	1,554,654
Total revenue	58,026,375	57,544,208	(482,167)	57,017,710
Expenditures				
Current				
Administration				
Salaries	1,454,225	1,443,807	(10,418)	1,445,574
Employee benefits	635,564	636,550	986	582,773
Purchased services	118,560	153,384	34,824	83,919
Supplies and materials	31,338	24,432	(6,906)	24,162
Capital expenditures	–	3,548	3,548	833
Other expenditures	36,496	38,332	1,836	35,671
Total administration	2,276,183	2,300,053	23,870	2,172,932
District support services				
Salaries	1,009,753	999,920	(9,833)	882,868
Employee benefits	565,934	594,302	28,368	650,560
Purchased services	280,360	281,970	1,610	282,250
Supplies and materials	844,569	764,973	(79,596)	301,001
Capital expenditures	800	420	(380)	1,332
Other expenditures	96,127	86,812	(9,315)	82,320
Total district support services	2,797,543	2,728,397	(69,146)	2,200,331
Elementary and secondary regular instruction				
Salaries	16,595,830	16,134,309	(461,521)	15,771,508
Employee benefits	7,834,874	7,550,326	(284,548)	7,485,166
Purchased services	1,176,445	714,528	(461,917)	1,019,958
Supplies and materials	1,448,743	666,231	(782,512)	969,185
Capital expenditures	185,484	170,738	(14,746)	190,126
Other expenditures	136,182	149,737	13,555	125,982
Total elementary and secondary regular instruction	27,377,558	25,385,869	(1,991,689)	25,561,925

(continued)

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	295,906	270,803	(25,103)	284,965
Employee benefits	153,204	140,455	(12,749)	147,452
Purchased services	74,105	28,974	(45,131)	60,635
Supplies and materials	7,000	10,343	3,343	15,458
Other expenditures	1,665	2,049	384	1,813
Total vocational education instruction	531,880	452,624	(79,256)	510,323
Special education instruction				
Salaries	6,513,336	6,311,216	(202,120)	6,483,181
Employee benefits	2,882,591	2,848,279	(34,312)	2,793,922
Purchased services	493,640	651,143	157,503	542,866
Supplies and materials	116,187	86,591	(29,596)	92,804
Capital expenditures	3,140	13,869	10,729	8,331
Other expenditures	96,689	73,907	(22,782)	99,472
Total special education instruction	10,105,583	9,985,005	(120,578)	10,020,576
Instructional support services				
Salaries	1,575,635	1,520,762	(54,873)	1,575,072
Employee benefits	734,800	730,790	(4,010)	706,758
Purchased services	335,523	9,805	(325,718)	85,435
Supplies and materials	430,778	408,558	(22,220)	112,758
Capital expenditures	2,249	790	(1,459)	–
Other expenditures	11,748	13,117	1,369	16,413
Total instructional support services	3,090,733	2,683,822	(406,911)	2,496,436
Pupil support services				
Salaries	1,215,000	1,232,547	17,547	982,031
Employee benefits	569,292	569,111	(181)	446,387
Purchased services	4,087,586	3,927,926	(159,660)	4,110,294
Supplies and materials	49,178	81,332	32,154	119,045
Capital expenditures	3,210	19,391	16,181	20,860
Other expenditures	4,773	7,378	2,605	24,920
Total pupil support services	5,929,039	5,837,685	(91,354)	5,703,537

(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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,725,804	1,590,952	(134,852)	1,551,967
Employee benefits	837,282	806,275	(31,007)	758,536
Purchased services	1,551,230	1,603,893	52,663	1,488,564
Supplies and materials	488,210	499,706	11,496	327,012
Capital expenditures	764,359	269,657	(494,702)	182,352
Other expenditures	4,866	7,091	2,225	6,295
Total sites and buildings	5,371,751	4,777,574	(594,177)	4,314,726
Fiscal and other fixed cost programs				
Purchased services	246,492	246,492	–	157,959
Other expenditures	95,000	118,450	23,450	104,825
Total fiscal and other fixed cost programs	341,492	364,942	23,450	262,784
Debt service				
Principal	205,879	205,879	–	197,478
Interest and fiscal charges	16,224	16,224	–	25,525
Total debt service	222,103	222,103	–	223,003
Total expenditures	58,043,865	54,738,074	(3,305,791)	53,466,573
Excess (deficiency) of revenue over expenditures	(17,490)	2,806,134	2,823,624	3,551,137
Other financing sources (uses)				
Transfer out	–	(125,000)	(125,000)	(140,563)
Net change in fund balances	$ (17,490)	2,681,134	$ 2,698,624	3,410,574
Fund balances				
Beginning of year		24,923,013		21,512,439
End of year		$ 27,604,147		$ 24,923,013

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 540,096	$ 663,665
Receivables		
Due from other governmental units	55,433	147,766
Inventory	31,919	13,004
Prepaid items	11,551	3,398
Total assets	$ 638,999	$ 827,833
Liabilities		
Salaries payable	$ 21,862	$ 11,159
Accounts and contracts payable	19,079	6,571
Unearned revenue	107,308	103,363
Total liabilities	148,249	121,093
Fund balances		
Nonspendable for inventory	31,919	13,004
Nonspendable for prepaid items	11,551	3,398
Restricted for food service	447,280	690,338
Total fund balances	490,750	706,740
Total liabilities and fund balances	$ 638,999	$ 827,833

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 6,030	$ 758	$ (5,272)	$ 9,325
Other – primarily meal sales	27,368	44,256	16,888	1,023,128
State sources	4,749	3,893	(856)	148,196
Federal sources	1,491,465	1,592,287	100,822	1,378,137
Total revenue	1,529,612	1,641,194	111,582	2,558,786
Expenditures				
Current				
Salaries	730,011	751,946	21,935	834,287
Employee benefits	275,077	269,480	(5,597)	268,948
Purchased services	74,600	75,166	566	103,273
Supplies and materials	625,974	660,129	34,155	1,060,231
Other expenditures	4,910	3,357	(1,553)	46,195
Capital outlay	97,200	97,106	(94)	54,024
Total expenditures	1,807,772	1,857,184	49,412	2,366,958
Net change in fund balances	$ (278,160)	(215,990)	$ 62,170	191,828
Fund balances				
Beginning of year		706,740		514,912
End of year		$ 490,750		$ 706,740

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 844,181	$ 967,928
Receivables		
Current taxes	247,945	261,145
Delinquent taxes	6,928	6,723
Accounts and interest	16,160	15,705
Due from other governmental units	51,613	60,300
Prepaid items	3,316	3,280
Total assets	$ 1,170,143	$ 1,315,081
Liabilities		
Salaries payable	$ 145,357	$ 113,333
Accounts and contracts payable	14,672	5,848
Unearned revenue	106,173	72,886
Total liabilities	266,202	192,067
Deferred inflows of resources		
Property taxes levied for subsequent year	458,984	459,332
Unavailable revenue – delinquent taxes	3,527	4,729
Total deferred inflows of resources	462,511	464,061
Fund balances		
Nonspendable for prepaid items	3,316	3,280
Restricted for community education programs	249,612	404,475
Restricted for early childhood family education programs	108,505	154,747
Restricted for school readiness	44,267	63,084
Restricted for community service	35,730	33,367
Total fund balances	441,430	658,953
Total liabilities, deferred inflows of resources, and fund balances	$ 1,170,143	$ 1,315,081

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 458,272	$ 463,610	$ 5,338	$ 444,817
Investment earnings	16,000	1,088	(14,912)	18,876
Other – primarily tuition and fees	978,182	1,018,600	40,418	1,288,291
State sources	400,323	393,904	(6,419)	388,408
Federal sources	73,718	106,940	33,222	–
Total revenue	1,926,495	1,984,142	57,647	2,140,392
Expenditures				
Current				
Salaries	1,517,388	1,540,236	22,848	1,469,115
Employee benefits	588,913	567,802	(21,111)	598,612
Purchased services	118,960	98,096	(20,864)	233,467
Supplies and materials	74,576	78,516	3,940	78,101
Other expenditures	45,298	42,015	(3,283)	44,359
Capital outlay	501	–	(501)	1,389
Total expenditures	2,345,636	2,326,665	(18,971)	2,425,043
Excess (deficiency) of revenue over expenditures	(419,141)	(342,523)	76,618	(284,651)
Other financing sources				
Transfer in	–	125,000	125,000	140,563
Net change in fund balances	$ (419,141)	(217,523)	$ 201,618	(144,088)
Fund balances				
Beginning of year		658,953		803,041
End of year		$ 441,430		$ 658,953

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 14,528,590	$ 21,060,715
Receivables		
Accounts and interest	76,406	87,379
Total assets	$ 14,604,996	$ 21,148,094
Liabilities		
Accounts and contracts payable	$ 651,228	$ 473,743
Fund balances		
Restricted for building construction	13,953,768	20,674,351
Total liabilities and fund balances	$ 14,604,996	$ 21,148,094

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 210,272	$ 13,196	$ (197,076)	$ 656,823
Other	–	47,598	47,598	–
Total revenue	210,272	60,794	(149,478)	656,823
Expenditures				
Capital outlay				
Salaries	–	–	–	77,349
Employee benefits	–	–	–	37,873
Purchased services	2,254,195	242,123	(2,012,072)	666,956
Supplies and materials	668,431	159,394	(509,037)	475,650
Capital expenditures	5,084,084	6,379,860	1,295,776	15,660,719
Total expenditures	8,006,710	6,781,377	(1,225,333)	16,918,547
Net change in fund balances	$ (7,796,438)	(6,720,583)	$ 1,075,855	(16,261,724)
Fund balances				
Beginning of year		20,674,351		36,936,075
End of year		$ 13,953,768		$ 20,674,351

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 3,073,735	$ 3,024,653
Cash and investments held by trustee	11,155,285	9,902,964
Receivables		
Current taxes	2,536,227	2,633,227
Delinquent taxes	67,250	66,673
Due from other governmental units	42,182	13,767
Total assets	$ 16,874,679	$ 15,641,284
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 4,492,198	$ 4,557,268
Unavailable revenue – delinquent taxes	34,246	47,084
Total deferred inflows of resources	4,526,444	4,604,352
Fund balances		
Restricted for qualified school construction bond payments	11,155,285	9,902,964
Restricted for debt service	1,192,950	1,133,968
Total fund balances	12,348,235	11,036,932
Total deferred inflows of resources and fund balances	$ 16,874,679	$ 15,641,284

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,530,841	$ 4,317,224	$ (213,617)	$ 4,374,084
Investment earnings	440,592	445,234	4,642	471,220
State sources	131,799	421,808	290,009	137,682
Total revenue	5,103,232	5,184,266	81,034	4,982,986
Expenditures				
Debt service				
Principal	3,195,000	3,195,000	–	3,055,000
Interest	675,088	675,088	–	814,488
Fiscal charges and other	2,875	2,875	–	2,875
Total expenditures	3,872,963	3,872,963	–	3,872,363
Net change in fund balances	$ 1,230,269	1,311,303	$ 81,034	1,110,623
Fund balances				
Beginning of year		11,036,932		9,926,309
End of year		$ 12,348,235		$ 11,036,932

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2021
(With Comparative Totals as of June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Assets				
Current assets				
Cash and temporary investments	$ 6,920,488	$ 1,026,738	$ 7,947,226	$ 7,033,665
Receivables				
Accounts and interest	5,000	448	5,448	17,217
Due from other funds	806	–	806	1,707
Total current assets	6,926,294	1,027,186	7,953,480	7,052,589
Liabilities				
Current liabilities				
Unearned revenue	865,358	71,230	936,588	937,062
Claims incurred, but not reported	670,393	15,281	685,674	517,952
Total current liabilities	1,535,751	86,511	1,622,262	1,455,014
Net position				
Unrestricted	$ 5,390,543	$ 940,675	$ 6,331,218	$ 5,597,575

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 8,769,903	$ 735,322	$ 9,505,225	$ 9,230,392
Operating expenses				
Health benefit claims	8,170,183	–	8,170,183	8,148,838
Dental benefit claims	–	609,945	609,945	501,024
Total operating expenses	8,170,183	609,945	8,780,128	8,649,862
Operating income	599,720	125,377	725,097	580,530
Nonoperating revenue				
Investment earnings	6,645	1,901	8,546	75,075
Change in net position	606,365	127,278	733,643	655,605
Net position				
Beginning of year	4,784,178	813,397	5,597,575	4,941,970
End of year	$ 5,390,543	$ 940,675	$ 6,331,218	$ 5,597,575

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Cash flows from operating activities				
Contributions from governmental funds	$ 8,777,799	$ 738,721	$ 9,516,520	$ 9,250,404
Payment for health claims	(7,997,209)	–	(7,997,209)	(7,905,280)
Payment for dental claims	–	(615,197)	(615,197)	(502,571)
Net cash flows from operating activities	780,590	123,524	904,114	842,553
Cash flows from noncapital financing activities				
Cash received from (paid to) other funds	901	–	901	1,465,288
Cash flows from investing activities				
Investment income received	6,645	1,901	8,546	75,075
Net change in cash and cash equivalents	788,136	125,425	913,561	2,382,916
Cash and cash equivalents				
Beginning of year	6,132,352	901,313	7,033,665	4,650,749
End of year	$ 6,920,488	$ 1,026,738	$ 7,947,226	$ 7,033,665
Reconciliation of operating income to net cash flows from operating activities				
Operating income	$ 599,720	$ 125,377	$ 725,097	$ 580,530
Adjustments to reconcile operating income to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	8,464	3,305	11,769	9,540
Prepaid items	–	–	–	188,566
Unearned revenue	(568)	94	(474)	10,472
Claims incurred, but not reported	172,974	(5,252)	167,722	53,445
Net cash flows from operating activities	$ 780,590	$ 123,524	$ 904,114	$ 842,553

OTHER DISTRICT INFORMATION

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INDEPENDENT SCHOOL DISTRICT NO. 200

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues			General Revenues			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	General Grants and Aids	Other	Total
2012	$ 3,922,937	$ 10,268,099	$ 375,922	$ 15,789,051	$ 26,982,445	$ 771,111	$ 58,109,565
	7%	18%	1%	27%	46%	1%	100%
2013	3,856,759	10,215,627	428,743	16,159,269	26,932,243	821,086	58,413,727
	7%	17%	1%	28%	46%	1%	100%
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%

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
2012	$ 1,730,478	$ 1,298,390	$ 25,227,603	$ 366,967	$ 7,893,986	$ 2,828,048	$ 4,072,674
	3%	2%	46%	1%	14%	5%	7%
2013	1,845,607	1,457,467	25,504,409	363,312	8,119,773	3,109,616	4,378,574
	3%	3%	45%	1%	14%	5%	8%
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%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
$ 4,949,529	$ 109,331	$ 2,217,248	$ 2,436,126	$ 1,911,300	$ 55,041,680
9%	–	4%	5%	4%	100%
5,383,025	121,757	2,206,579	2,335,021	1,763,434	56,588,574
10%	–	4%	4%	3%	100%
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%

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Changes in Fund Equity
Year Ended June 30, 2021

	Balance – June 30, 2020	Revenue	Expenses/ Expenditures	Other Financing Sources (Uses)
Governmental funds				
General Fund				
Nonspendable for prepaid items	$ 301,600	$ –	$ –	$ –
Restricted for student activities	131,566	90,085	64,471	–
Restricted for scholarships	214,277	132,820	118,450	–
Restricted for staff development	254,767	605,382	497,520	–
Restricted for operating capital	3,961,611	1,650,441	1,219,316	–
Restricted for learning and development	–	877,172	877,172	–
Restricted for area learning center	15,791	412,355	428,146	–
Restricted for gifted and talented	225,170	59,921	136,307	–
Restricted for basic skills	2,970	634,979	635,079	–
Restricted for achievement and integration	–	287,041	287,041	–
Restricted for safe schools levy	152,049	187,346	339,395	–
Restricted for long-term facilities maintenance	3,901,880	1,781,576	344,508	–
Restricted for Medical Assistance	141,934	223,095	309,066	–
Committed for separation/retirement benefits	309,795	146,564	125,185	–
Committed for technology	934,544	–	–	–
Assigned for subsequent year budget	480,678	–	–	–
Unassigned	13,894,381	50,455,431	49,356,418	(125,000)
Total General Fund	24,923,013	57,544,208	54,738,074	(125,000)
Capital Projects – Building Construction Fund				
Restricted for building construction	20,674,351	60,794	6,781,377	–
Debt Service Fund				
Restricted for qualified school construction bond payments	9,902,964	1,252,321	–	–
Restricted for debt service	1,133,968	3,931,945	3,872,963	–
Total Debt Service Fund	11,036,932	5,184,266	3,872,963	–
Nonmajor funds				
Food Service Special Revenue Fund				
Nonspendable for inventory	13,004	–	–	–
Nonspendable for prepaid items	3,398	–	–	–
Restricted for food service	690,338	1,641,194	1,857,184	–
Total Food Service Special Revenue Fund	706,740	1,641,194	1,857,184	–
Community Service Special Revenue Fund				
Nonspendable for prepaid items	3,280	–	–	–
Restricted for community education	404,475	968,315	1,248,142	125,000
Restricted for ECFE	154,747	269,122	315,364	–
Restricted for school readiness	63,084	492,045	510,862	–
Restricted for adult basic education	–	13,313	13,313	–
Restricted for community service	33,367	241,347	238,984	–
Total Community Service Special Revenue Fund	658,953	1,984,142	2,326,665	125,000
Total nonmajor funds	1,365,693	3,625,336	4,183,849	125,000
Total governmental funds	$ 57,999,989	$ 66,414,604	$ 69,576,263	$ –
Total internal service funds	$ 5,597,575	$ 9,513,771	$ 8,780,128	$ –
Total fiduciary funds	$ 3,984,510	$ 1,140,066	$ 220,416	$ –
Total all funds	$ 67,582,074	$ 77,068,441	$ 78,576,807	$ –

(1) Other changes represent the impact for the required adjustments made directly to or between equity balances.

Other Changes (1)	Balance – June 30, 2021 Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
$ (9,427)	$ 292,173	$ –	$ –	$ –	$ –	$ 292,173
–	–	157,180	–	–	–	157,180
–	–	228,647	–	–	–	228,647
–	–	362,629	–	–	–	362,629
–	–	4,392,736	–	–	–	4,392,736
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	148,784	–	–	–	148,784
–	–	2,870	–	–	–	2,870
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	5,338,948	–	–	–	5,338,948
–	–	55,963	–	–	–	55,963
–	–	–	331,174	–	–	331,174
–	–	–	934,544	–	–	934,544
165,424	–	–	–	646,102	–	646,102
(155,997)	–	–	–	–	14,712,397	14,712,397
–	292,173	10,687,757	1,265,718	646,102	14,712,397	27,604,147
–	–	13,953,768	–	–	–	13,953,768
–	–	11,155,285	–	–	–	11,155,285
–	–	1,192,950	–	–	–	1,192,950
–	–	12,348,235	–	–	–	12,348,235
18,915	31,919	–	–	–	–	31,919
8,153	11,551	–	–	–	–	11,551
(27,068)	–	447,280	–	–	–	447,280
–	43,470	447,280	–	–	–	490,750
36	3,316	–	–	–	–	3,316
(36)	–	249,612	–	–	–	249,612
–	–	108,505	–	–	–	108,505
–	–	44,267	–	–	–	44,267
–	–	–	–	–	–	–
–	–	35,730	–	–	–	35,730
–	3,316	438,114	–	–	–	441,430
–	46,786	885,394	–	–	–	932,180
$ –	$ 338,959	$ 37,875,154	$ 1,265,718	$ 646,102	$ 14,712,397	$ 54,838,330
$ –	$ –	$ –	$ –	$ –	$ 6,331,218	$ 6,331,218
$ –	$ –	$ 4,904,160	$ –	$ –	$ –	$ 4,904,160
$ –	$ 338,959	$ 42,779,314	$ 1,265,718	$ 646,102	$ 21,043,615	$ 66,073,708

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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
2012	$ 10,504,449	$ 33,963,601	$ 2,083,915	$ 1,704,053	$ 48,256,018
	22%	70%	4%	4%	100%
2013	10,582,664	34,452,780	1,784,438	1,756,240	48,576,122
	22%	70%	4%	4%	100%
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%

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
2012	$ 1,729,083	$ 1,270,784	$ 24,569,989	$ 366,280	$ 7,892,117
	3%	3%	49%	1%	16%
2013	1,844,212	1,433,845	24,518,726	362,625	8,117,904
	4%	3%	49%	1%	16%
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%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other Programs	Total
$ 3,004,578	$ 4,109,593	$ 6,722,805	$ 525,520	$ 50,190,749
6%	8%	13%	1%	100%
3,076,991	4,386,514	5,521,894	536,192	49,798,903
6%	9%	11%	1%	100%
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%

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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					
	2012	$ 10,626,122	$ 436,296	$ 5,150,568	$ 16,212,986
	2013	10,258,240	454,789	4,951,625	15,664,654
	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
Tax capacity rates					
	2012	7.444	1.405	16.586	25.435
	2013	6.433	1.472	16.027	23.932
	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
Market value rates					
	2012	0.28618	–	–	0.28618
	2013	0.29482	–	–	0.29482
	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

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
2012	$ 3,435,895	$ 25,617,500	$ (20,765)	$ (2,083,524)	$ 4,746,222
2013	3,763,358	24,458,851	(35,103)	(2,074,059)	4,521,252
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

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
$ 31,695,328	$ 2,515,779,954
30,634,299	2,397,722,755
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

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
2012	$ 14,040,163	$ 2,172,823	$ –	$ 16,212,986
2013	13,306,779	2,357,875	–	15,664,654
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

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2021

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
30,168	0.20	–	–
7,843	0.05	–	–
13,034	0.08	–	–
19,255	0.11	–	–
58,096	0.33	–	–
129,077	0.73	–	–
–	–	9,560,426	54.47
$ 257,473		$ 9,560,426	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2012	45	319	1,959	2,335	4,658	5,412
2013	44	291	2,016	2,267	4,618	5,369
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	4,429	4,869
2018	74	257	1,908	2,141	4,379	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	78	228	1,763	2,117	4,186	4,609

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 2012 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2021	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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN No.		Federal Expenditures	
U.S. Department of Agriculture				
Passed through Minnesota Department of Education				
Child nutrition cluster				
School Breakfast Program	10.553		$ 278	
National School Lunch Program	10.555		7,682	
Summer Food Service Program for Children	10.559	$ 153,173		
COVID-19 Summer Food Service Program for Children	10.559	1,418,311		
Total ALN 10.559			1,571,484	
Total child nutrition cluster				$ 1,579,444
COVID-19 Pandemic EBT Administrative Costs	10.649			7,150
U.S. Department of Treasury				
Passed through Dakota County				
COVID-19 Coronavirus Relief Fund	21.019		146,706	
Passed through Goodhue County				
COVID-19 Coronavirus Relief Fund	21.019		1,754	
Passed through Washington County				
COVID-19 Coronavirus Relief Fund	21.019		16,416	
Passed through Minnesota Department of Education				
COVID-19 Coronavirus Relief Fund	21.019		1,080,491	
Total ALN 21.019				1,245,367
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			3,445
U.S. Department of Education				
Passed through Minnesota Department of Education				
Title I Grants to Local Educational Agencies	84.010			432,311
Special education cluster				
Special Education Grants to States	84.027		932,129	
Special Education Preschool Grants	84.173		27,183	
Total special education cluster				959,312
Special Education – Grants for Infants and Families	84.181			23,315
Supporting Effective Instruction State Grants	84.367			95,000
Education Stabilization Fund				
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C		5,096	
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		289,633	
Total ALN 84.425				294,729
Passed through Intermediate School District No. 917				
Career and Technical Education – Basic Grants to States	84.048			5,209
				$ 4,645,282

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 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 $18,482 transferred into Supporting Effective Instruction State Grants, ALN 84.367 from other Title programs.

Note 5: The District had $153,173 of noncash assistance included in the Summer Food Service Program for Children, ALN 10.559.

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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, 2021, 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 20, 2021.

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 may exist that have not been identified.

(continued)

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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 20, 2021

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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

We have audited Independent School District No. 200's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget's *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, 2021. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

(continued)

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OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

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 20, 2021

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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, 2021, 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 20, 2021.

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 and bidding, deposits and 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 20, 2021

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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?

The U.S. Department of Treasury – COVID-19 Coronavirus Relief Fund	Unmodified
The U.S. Department of Education – COVID-19 Education Stabilization Fund	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
The U.S. Department of Treasury – COVID-19 Coronavirus Relief Fund	21.019
The U.S. Department of Education – COVID-19 Education Stabilization Fund	84.425

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, 2021

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 57,544,208	$ 57,544,208	$ –
Total expenditures		$ 54,738,074	$ 54,738,074	$ –
Nonspendable				
460	Nonspendable fund balance	$ 292,173	$ 292,173	$ –
Restricted				
401	Student activities	$ 157,180	$ 157,180	$ –
402	Scholarships	$ 228,647	$ 228,647	$ –
403	Staff development	$ 362,629	$ 362,629	$ –
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	$ 4,392,736	$ 4,392,736	$ –
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	$ 148,784	$ 148,784	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 2,870	$ 2,870	$ –
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	$ 5,338,948	$ 5,338,948	$ –
472	Medical Assistance	$ 55,963	$ 55,963	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 331,174	$ 331,174	$ –
461	Committed fund balance	$ 934,544	$ 934,544	$ –
Assigned				
462	Assigned fund balance	$ 646,102	$ 646,102	$ –
Unassigned				
422	Unassigned fund balance	$ 14,712,397	$ 14,712,397	$ –
Food Service				
Total revenue		$ 1,641,194	$ 1,641,194	$ –
Total expenditures		$ 1,857,184	$ 1,857,184	$ –
Nonspendable				
460	Nonspendable fund balance	$ 43,470	$ 43,470	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 447,280	$ 447,280	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 1,984,142	$ 1,984,142	$ –
Total expenditures		$ 2,326,665	$ 2,326,665	$ –
Nonspendable				
460	Nonspendable fund balance	$ 3,316	$ 3,316	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 249,612	$ 249,612	$ –
432	ECFE	$ 108,505	$ 108,505	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 44,267	$ 44,267	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 35,730	$ 35,730	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2021

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 60,794	$ 60,794	$ –
Total expenditures		$ 6,781,377	$ 6,781,378	$ (1)
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 13,953,768	$ 13,953,768	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,184,266	$ 5,184,265	$ 1
Total expenditures		$ 3,872,963	$ 3,872,963	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ 11,155,285	$ 11,155,285	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,192,950	$ 1,192,950	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 1,796	$ 1,796	$ –
Total expenditures		$ 25,079	$ 25,080	$ (1)
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ 87,624	$ 87,624	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 9,513,771	$ 9,513,771	$ –
Total expenditures		$ 8,780,128	$ 8,780,128	$ –
422	Net position	$ 6,331,218	$ 6,331,218	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 1,138,270	$ 1,138,270	$ –
Total expenditures		$ 195,337	$ 195,337	$ –
422	Net position	$ 4,816,536	$ 4,816,536	$ –
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, 2021

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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, 2021. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Legislative Summary
- 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 20, 2021

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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, 2021. 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 OPINION AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2021:

- We have issued an unmodified opinion on the District's basic financial statements.

- 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 that are 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.

OTHER OBSERVATIONS AND RECOMMENDATIONS

Uniform Guidance Written Controls and Micro-Purchase Threshold

Federal Uniform Guidance requires that nonfederal entities must have and use documented procurement procedures consistent with 2CFR § 200.317-320 for the acquisition of property or services required under a federal award or subaward. Effective August 31, 2020, the federal micro-purchase threshold, which is the threshold that allows for procurements without soliciting competitive price or rate quotations given certain conditions, was increased from $3,500 to $10,000 in the Federal Acquisition Regulations (FAR).

Effective November 12, 2020, the Uniform Guidance was also revised to allow nonfederal entities to establish a micro-purchase threshold higher than the $10,000 threshold established in the FAR under certain circumstances. The nonfederal entity may self-certify a micro-purchase threshold up to $50,000 if the requirements in 2CFR § 200.320(a)(1)(iv) are followed. Requirements include an ***annual*** self-certification and clear documentation of the justification to support the increase in the threshold. Acceptable reasons for justification must meet ***one*** of the following criteria:

- A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit,
- An annual internal institutional risk assessment to identify, mitigate, and manage financial risks, or,
- A higher threshold consistent with state law.

This flexibility would allow Minnesota local governments to increase and align their federal procurement procedures, specifically the micro-purchase threshold, with state law, which allows for procurements below $25,000 to be made without competitive price or rate quotations.

We recommend that the District review its current federal procurement policy. If the micro-purchase threshold in your currently adopted policy is below the allowable FAR limit of $10,000, you would need to make a one-time amendment to the policy to adopt the $10,000 FAR limit before using it. If you prefer to increase your federal micro-purchase threshold to $25,000 to align it with state law, in addition to amending your federal procurement policy, you would need to annually certify the higher threshold and the justification for using the higher threshold.

Post-Employment Benefits Trust Fund

The District has established and contributed to a fiduciary trust fund. The establishment of a trust fund is recommended as a financing tool in the Governmental Accounting Standards Board (GASB) standard on other post-employment benefit (OPEB) liabilities and was created by the District in anticipation of the requirement to implement this standard.

Legislation has provided districts with express authority in Minnesota law permitting the creation of these trust funds by school districts for OPEB obligations; however, this authority was not extended to pension obligations. We recommend that the District review the status of the District's trust funds with legal counsel to ensure the authority provided to school districts through legislation is consistent with the trust the District established prior to this express authority being granted.

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, 2021.

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 OPEB and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB 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 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 above 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. There were no 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 20, 2021.

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 supplements 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 supplemental 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.

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FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. A summary of legislative changes affecting school districts included later in this report gives an indication of how complicated the funding system is. This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

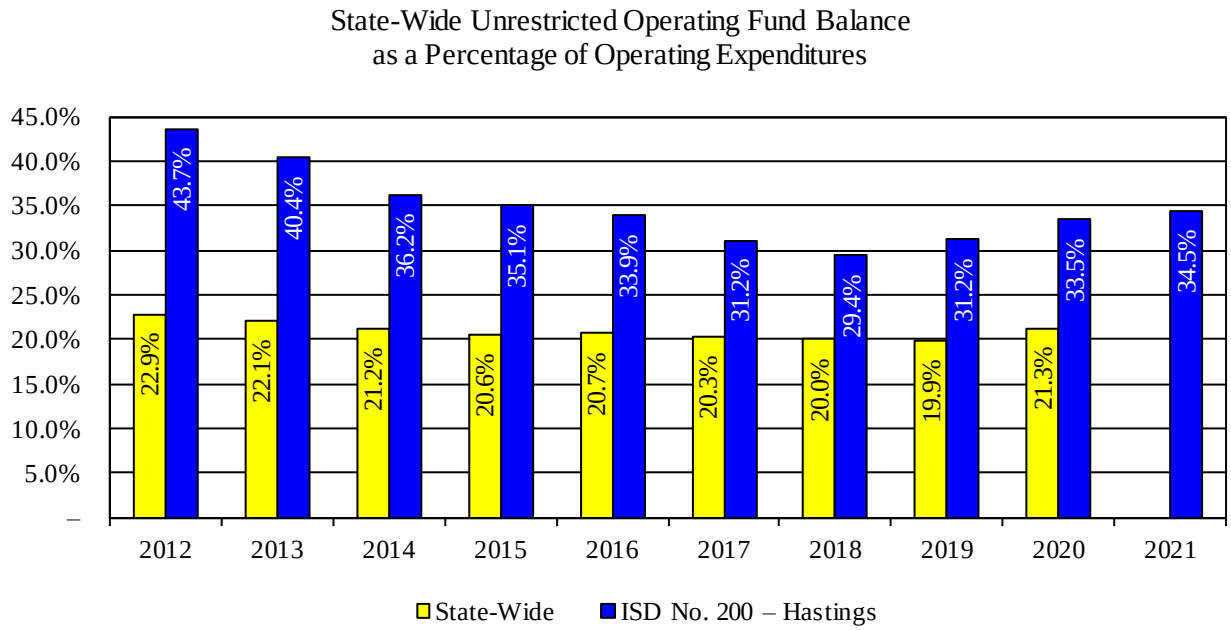
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled 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 2021 Legislature approved per pupil increases of $161 for fiscal 2022 and $135 for fiscal 2023. 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 2.0 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2012	$ 5,174	1.00 %
2013	$ 5,224	1.00 %
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 %

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 2021.

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 22.9 percent at the end of fiscal 2012 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 increased back up to 21.3 percent at the end of fiscal 2020, the highest level since 2014.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 34.5 percent at the end of the current year, as compared to 33.5 percent at June 30, 2020.

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		
	2019	2020	2019	2019	2019	2020	2021
General Fund							
Property taxes	$ 2,140	$ 2,345	$ 2,796	$ 3,100	$ 2,750	$ 2,932	$ 3,067
Other local sources	556	538	454	417	523	481	345
State	9,883	10,144	9,885	10,127	8,972	9,322	9,606
Federal	475	480	499	499	314	357	702
Total General Fund	13,054	13,507	13,634	14,143	12,559	13,092	13,720
Special revenue funds							
Food Service	559	554	556	539	535	588	391
Community Service	676	632	797	732	550	491	473
Debt Service Fund	1,229	1,322	1,287	1,385	1,172	1,144	1,236
Total revenue	$ 15,518	$ 16,015	$ 16,274	$ 16,799	$ 14,816	$ 15,315	$ 15,820
ADM served per MDE School District Profiles Report (current year estimated)					4,403	4,355	4,194

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.

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.

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 District earned $66,353,810 in the governmental funds reflected above in fiscal 2021, a decrease of $346,064 (0.5 percent) from the prior year. Total revenue per ADM served increased by $505 (3.3 percent) per student. The increase in the basic formula allowance, as discussed earlier, improved special education funding, along with additional property taxes with an increase in the approved levy, contributed to the change in General Fund sources. Federal sources in the General Fund also increased with coronavirus relief and education stabilization funds recognized for COVID-19 pandemic-related spending. Significant programing changes and distance learning with the COVID-19 pandemic contributed to the change in the Food Service Special Revenue Fund. The pandemic also limited program participation, resulting in a reduction in other local revenues in the Community Service Special Revenue Fund. The per capita Debt Service Fund spending increased, as anticipated in approved debt financing plans.

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		
	2019	2020	2019	2020	2019	2020	2021
General Fund							
Administration and district support	$ 1,065	$ 1,093	$ 1,078	$ 1,100	$ 1,009	$ 1,004	$ 1,198
Elementary and secondary regular instruction	5,787	5,881	6,112	6,231	5,657	5,826	6,012
Vocational education instruction	180	186	165	171	108	117	108
Special education instruction	2,380	2,481	2,505	2,626	2,207	2,299	2,377
Instructional support services	669	683	751	787	565	573	640
Pupil support services	1,178	1,203	1,282	1,316	1,199	1,305	1,387
Sites and buildings and other	960	952	907	910	1,039	1,060	1,215
Total General Fund – noncapital	12,219	12,479	12,800	13,141	11,784	12,184	12,937
General Fund capital expenditures	721	748	675	717	210	93	114
Total General Fund	12,940	13,227	13,475	13,858	11,994	12,277	13,051
Special revenue funds							
Food Service	561	556	556	548	526	544	443
Community Service	675	661	799	774	556	557	555
Debt Service Fund	1,313	1,360	1,308	1,379	876	889	923
Total expenditures	$ 15,489	$ 15,804	$ 16,138	$ 16,559	$ 13,952	$ 14,267	$ 14,972
ADM served per MDE School District Profiles Report (current year estimated)					4,403	4,355	4,194

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 been below the averages presented above in recent years.

The District spent $62,794,886 in the governmental funds reflected above in fiscal 2021, an increase of $663,949 (1.1 percent) from the prior year. On a per student basis, with declining enrollment, this represents an increase of $705 (4.9 percent). General Fund expenditures increased $774 per student, with increases in most program areas. The largest increases per student were mainly in administration and district support ($194 per student), elementary and secondary regular instruction ($186 per student), and sites, buildings, and other ($155). With fewer meals served with distance learning, spending per student was down for the Food Service Special Revenue Fund. Debt Service Fund expenditures increased by $34 per ADM, consistent with the revenue increase discussed on the previous page.

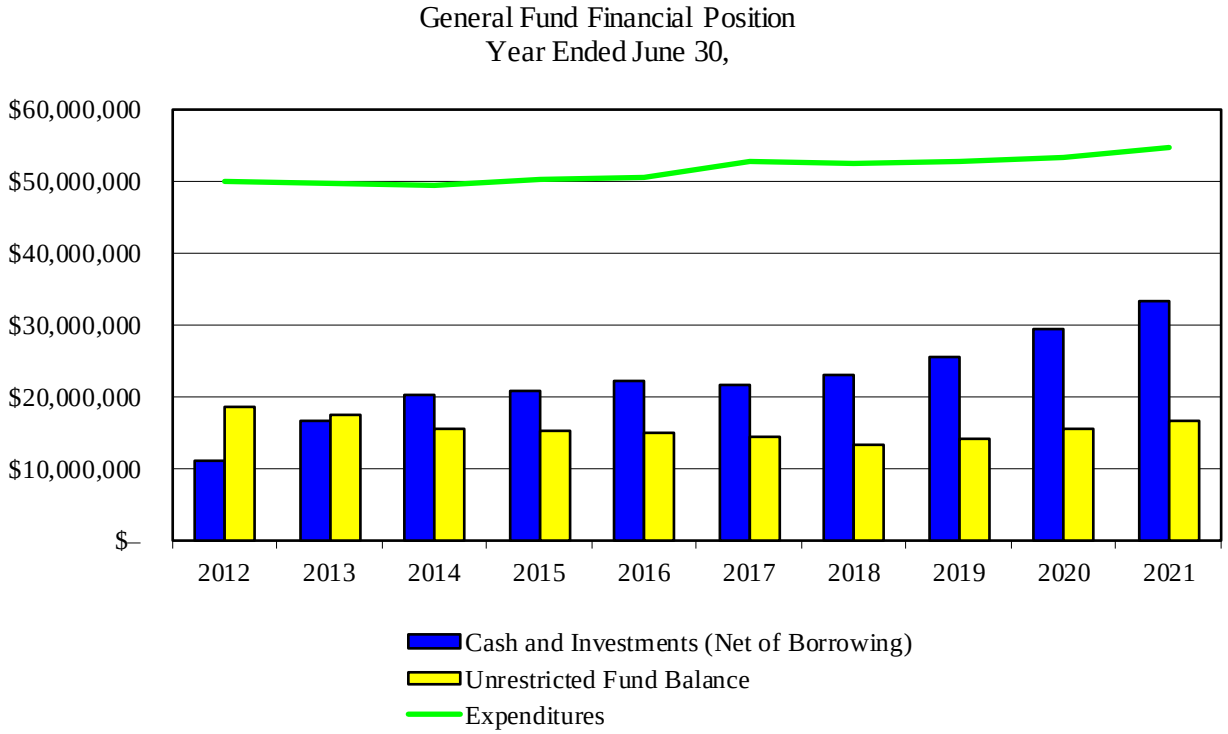
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in fiscal 2021; 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. Such challenges are expected to continue into the foreseeable future, as districts strive to provide a safe and effective learning experience for their students in this uncertain and unprecedented environment.

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 2021 with a General Fund cash balance of $33,359,711 (net of borrowing and interfund receivables and payables), an increase of $3,971,844 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $16,624,217, an increase of $1,004,819.

Legislatively-approved changes in the metering of state aid payments to school districts and in the tax shift significantly impacted cash and investment balances in certain years presented in the above graph.

GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund balance for the past five years:

	June 30,				
	2017	2018	2019	2020	2021
Nonspendable fund balances	$ 303,863	$ 464,847	$ 494,984	$ 301,600	$ 292,173
Restricted fund balances (1)	3,779,191	4,855,651	6,446,999	9,002,015	10,687,757
Unrestricted fund balances					
Committed	1,658,828	1,362,953	1,205,417	1,244,339	1,265,718
Assigned	1,858,265	–	–	480,678	646,102
Unassigned	10,859,746	11,986,702	13,048,192	13,894,381	14,712,397
Total fund balances	$ 18,459,893	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147
Unrestricted fund balances as a percentage of total expenditures	27.3%	25.4%	27.0%	29.2%	30.4%
Unassigned fund balances as a percentage of total expenditures	20.6%	22.8%	24.7%	26.0%	26.9%

(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.

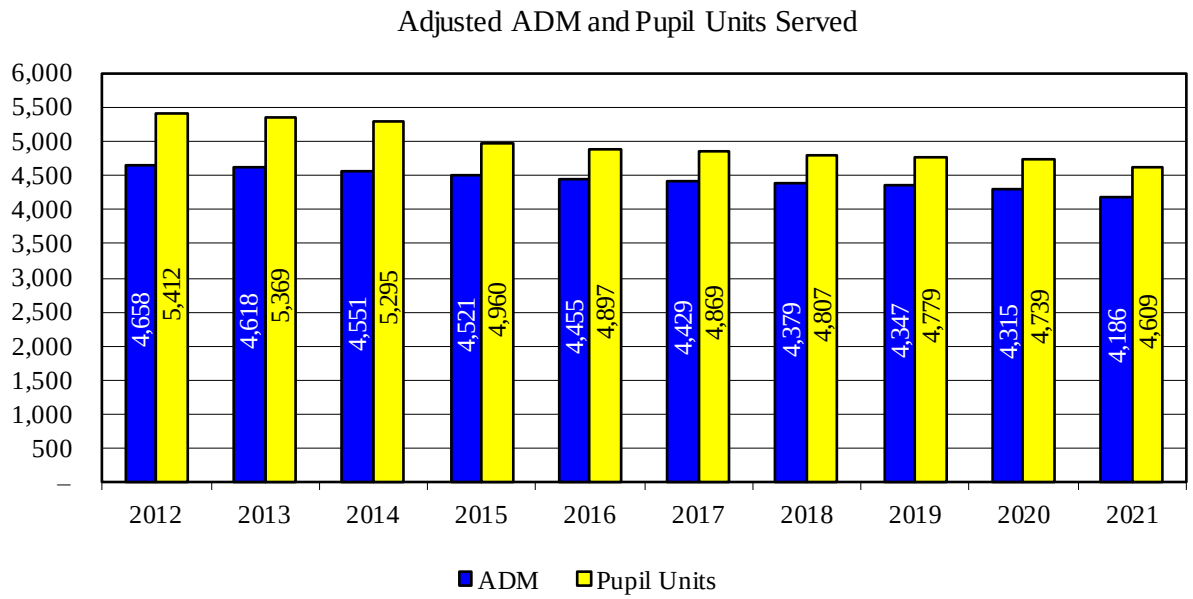
The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

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.

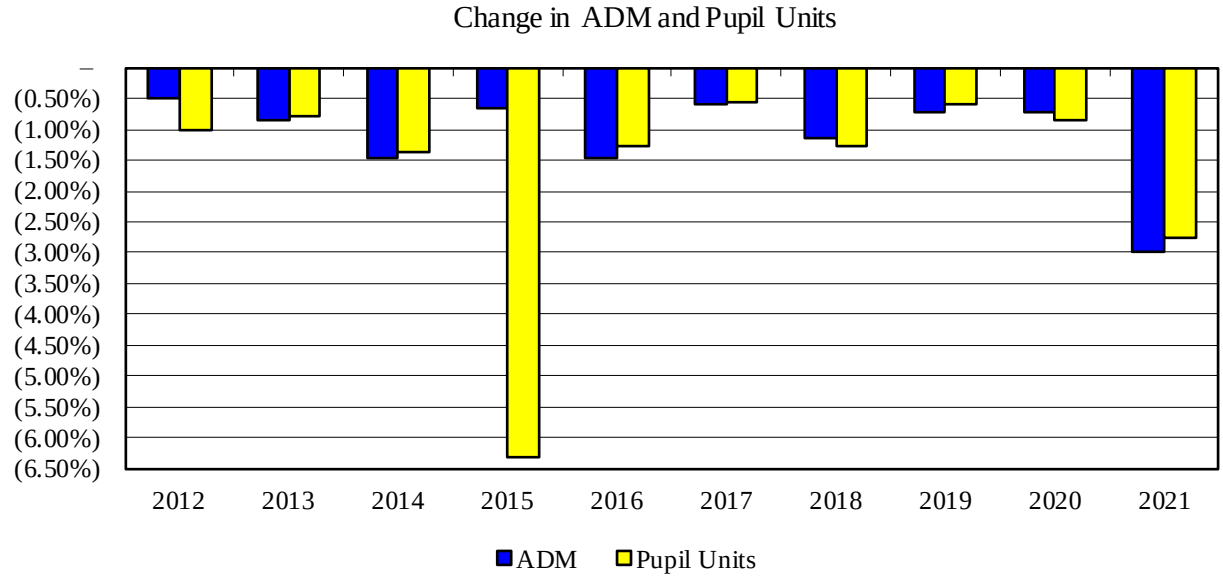
At June 30, 2021, unrestricted fund balances in the General Fund represented 30.4 percent of annual expenditures, or almost 16 weeks of operations assuming level spending throughout the year.

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:



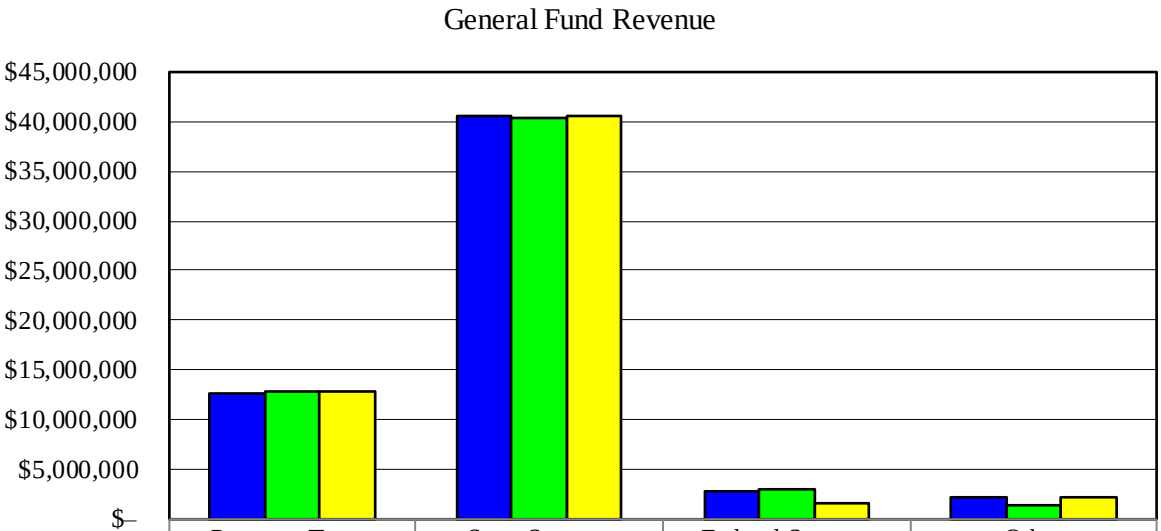
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

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 4,186 in 2021, a decrease of 129 ADM, or 3.0 percent, from the prior year. Like many districts, enrollment was down in the current year, due to the COVID-19 pandemic.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2021:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,525,917	$40,532,352	$2,801,840	$2,166,266
Actual	$12,864,944	$40,287,634	$2,946,054	$1,445,576
Prior Year	$12,768,866	$40,598,962	$1,554,654	$2,095,228

Total General Fund revenues were $57,544,208 for the year ended June 30, 2021, which was $482,167 (0.8 percent) under the final budget and $526,498 (0.9 percent) more than the prior year.

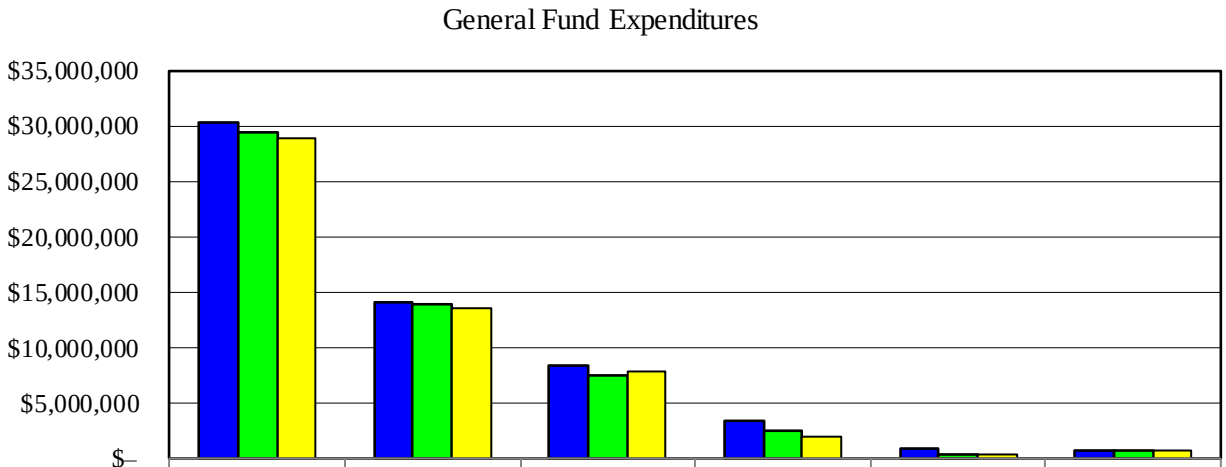
The variance to budget was primarily in other local sources, which were $720,690 under budget. Lost fees and charges, due to the COVID-19 pandemic, caused other sources to fall short of budget. Conservative budgeting for property taxes and federal sources partially offset the decrease in other sources.

The increase from the prior year was mainly in federal sources, which increased $1,391,400 from the prior year. This was a result of an increase in coronavirus relief and education stabilization funds recognized for COVID-19 pandemic-related spending, as previously discussed, with the per capita revenue tables.

The graph above reflects the concentration of state sources (70.0 percent) followed by property taxes (22.4 percent) recognized to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2021:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$30,385,489	$14,213,541	$8,363,941	$3,416,003	$959,242	$705,649
Actual	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976
Prior Year	$28,977,166	$13,571,554	$7,831,880	$1,961,425	$403,834	$720,714

Total General Fund expenditures were $54,738,074 for the year ended June 30, 2021, which was $3,305,791 (5.7 percent) under the final budget, and $1,271,501 (2.4 percent) higher than the prior year.

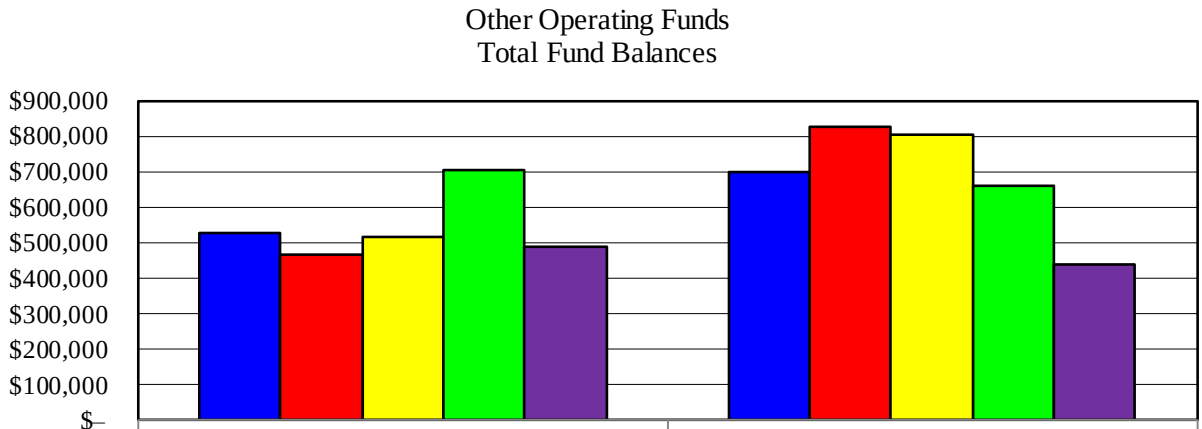
As presented in the graph above, expenditures were less than projected in nearly all categories and spread across district programs.

Salaries and employee benefits, which account for 79.3 percent of General Fund spending, were $831,684 (2.0 percent) over the prior year and $1,218,626 (2.7 percent) under budget. Programs with the largest under spending included elementary and secondary regular instruction, special education instruction, and sites and buildings.

Conservative budgeting, changes in learning models (distance, in-person, hybrid), and spending delays, due to the COVID-19 pandemic, contributed to the budget savings in purchased services ($745,826), supplies and materials ($873,837), and capital expenditures ($480,829).

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.



	Food Service Special Revenue	Community Service Special Revenue
2017	$526,008	$700,913
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2021 with a fund balance decrease of $215,990, compared to a budgeted decrease of $278,160. Actual revenues were above projected amounts by $111,582, and actual expenditures were more than budget by $49,412. Participation levels were difficult to anticipate with the changing learning models, along with programming changes allowed under the federal Summer Food Service Program for Children during the ongoing COVID-19 pandemic, contributing to the variances in revenues and expenditures compared to budget. The Food Service Special Revenue Fund had a year-end fund balance of $490,750, representing 26.4 percent of annual expenditures totaling $1,857,184.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2021 with a fund balance decrease of $217,523, compared to a budgeted spend down of $419,141. Actual revenues were more than projected amounts by $57,647, while actual expenditures were less than budget by $18,971. Conservative budgeting for program participation, which was significantly impacted by the COVID-19 pandemic, contributed to the revenue budget variance. The District approved a $125,000 transfer from the General Fund to help offset a portion of the lost revenues in the current year. The Community Service Special Revenue Fund had a year-end fund balance of $441,430, representing 19.0 percent of annual expenditures totaling $2,326,665.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds. This would include the accumulation of fund balance for future capital improvements and to provide a cushion in the event of a negative trend in operations.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $6,720,583, compared to a decrease of $7,796,438 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of project costs. At year-end, $13,953,768 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund increased by $1,311,303 in the current year, which was $81,034 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 $12,348,235 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,		
	2019	2020	2021
Operating revenue			
Charges for services	$ 8,951,421	$ 9,230,392	$ 9,505,225
Operating expenses			
Health benefit claims	7,657,239	8,148,838	8,170,183
Dental benefit claims	587,293	501,024	609,945
Total operating expenses	8,244,532	8,649,862	8,780,128
Operating income	706,889	580,530	725,097
Nonoperating revenue			
Investment earnings	98,640	75,075	8,546
Change in net position	805,529	655,605	733,643
Net position			
Beginning of year	4,136,441	4,941,970	5,597,575
End of year	$ 4,941,970	$ 5,597,575	$ 6,331,218

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 $4,816,536 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, 2021	June 30, 2020	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)
Total capital assets, net of depreciation	87,730,184	84,744,329	2,985,855
Bonds payable (including premium/discount)	(77,889,387)	(79,587,621)	1,698,234
Pension adjustments	(48,145,872)	(46,657,116)	(1,488,756)
OPEB adjustments	(4,280,100)	(4,610,035)	329,935
Other adjustments	4,694,724	3,701,745	992,979
Total net position – governmental activities	$ 16,947,879	$ 15,591,291	$ 1,356,588
Net position			
Net investment in capital assets	$ 23,581,307	$ 25,411,922	$ (1,830,615)
Restricted	23,780,384	21,165,089	2,615,295
Unrestricted	(30,413,812)	(30,985,720)	571,908
Total net position	$ 16,947,879	$ 15,591,291	$ 1,356,588

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 $1,356,588 during fiscal 2021. The District's net investment in capital assets decreased by $1,830,615. 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 over the prior year, with the largest increase in amounts restricted for capital asset acquisition and debt service. 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 improved financial position of the General Fund, as previously discussed, also contributed to the increase in unrestricted net position.

LEGISLATIVE SUMMARY

In a typical year, the primary focus of the 2021 Minnesota legislative session would have been the development of the state's fiscal year (FY) 2022–2023 biennial budget. However, given the significant events of the preceding year, including the COVID-19 pandemic and death of George Floyd while in police custody, the focus of the regular session shifted to legislation responding to the pressing issues that resulted from these events. The business of setting a biennial budget and passing an education finance bill were ultimately not addressed until a June special session.

There was positive news on the state's budget outlook entering the session. A May 2020 special pandemic budget projection had predicted the state would finish the FY 2020–2021 biennium with a $2.4 billion shortfall. By the regular budget and economic forecast in February 2021, the state's fiscal outlook had improved, projecting a positive budgetary variance of $940 million at the end of the biennium, reducing the threat of potential funding cuts to local government programs. The resulting education finance bill passed and signed by the Governor on June 30, 2021, included appropriation increases of approximately $554 billion for the FY 2022–2023 biennium, and $669 billion for the FY 2024–2025 biennium.

The following is a brief summary of specific legislative changes from the 2021 Legislature impacting Minnesota school districts in future years.

General Education Revenue – The Legislature approved annual increases of 2.45 percent and 2.00 percent to the basic general education formula allowance for the FY 2022–2023 biennium. The per pupil allowance will increase $161 to $6,728 for FY 2022, and another $135 to $6,863 for FY 2023.

English Learner Cross-Subsidy Aid – Approved annual appropriations of $2 million to provide English learner cross-subsidy aid for FY 2022 through FY 2025. This new funding will be allocated annually to school districts and charter schools based on their proportionate share of English learner and concentration revenue from the preceding fiscal year, and must be used and accounted for within the basic skills program.

Special Education Revenue – The Legislature had previously approved enhancements to special education funding designed to hold the state average cross-subsidy per pupil constant at the FY 2019 level of $82 per ADM for FY 2021, which included establishing a new component of the state special education funding formula, known as cross-subsidy reduction aid. Cross-subsidy reduction aid will equal a percentage of each district's "initial cross-subsidy" for the prior fiscal year, with the percentages set at 6.43 percent for 2021. Initial cross-subsidy is defined as the district's nonfederal special education costs, including transportation, less state special education aid after tuition adjustments and general education aid attributable to students receiving special education services outside of the regular classroom for at least 60.00 percent of the school day. The 2021 Legislature approved an additional appropriation of $10.425 million to fund a one-time increase to cross-subsidy for FY 2022, which is estimated to increase the percentage funded by 1.24 percent to a total of 7.67 percent. Charter schools are not eligible for cross-subsidy reduction aid.

Voluntary Pre-Kindergarten (VPK) and School Readiness Plus (SRP) – The Legislature approved continued funding for FY 2022 and FY 2023 to maintain 4,000 state-wide VPK and SRP seats set to expire after FY 2021. The Local Optional Revenue (LOR) second tier equalization factor was increased for FY 2023 only to offset the state-wide impact of levy changes for the VPK/SRP continuation, which should result in a levy increase for VPK/SRP districts and a levy decrease for most other districts.

Hiring Bonuses – Districts or schools are authorized to offer a hiring or retention bonus of $2,500– $5,000 to attract teachers who are American Indians or persons of color, or $4,000–$8,000 to meet staffing needs in shortage areas and to attract teachers who are American Indians or persons of color.

Sales Tax Exemption – A previous sales tax exemption for sales made by school-associated student groups for funding extracurricular student activities, that was eliminated by the 2019 omnibus education bill, was restored.

Staff Development – Teacher mentorship was added as an eligible use of general education aid restricted for staff development as part of a mandate for districts to develop teacher mentoring programs.

Lunch Shaming Prohibited – Students approved for free or reduced-price meal status must be served reimbursable meals irrespective of any outstanding individual student lunch account debt. Districts are required to post this policy.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of GASB standards expected to be implemented in the next few years. Due to the COVID-19 pandemic, the GASB has delayed the original implementation dates of these and other standards as described below.

GASB STATEMENT NO. 87, *LEASES*

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of the four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for fiscal years beginning after June 15, 2021.

GASB STATEMENT NO. 92, *OMNIBUS 2020*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intraentity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit OPEB plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for post-employment benefits

- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to post-employment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

The requirements of this statement are effective for fiscal years beginning after June 15, 2021. Earlier application is encouraged.

GASB STATEMENT NO. 96, *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB STATEMENT NO. 97, *CERTAIN COMPONENT UNIT CRITERIA, AND ACCOUNTING AND FINANCIAL REPORTING FOR INTERNAL REVENUE CODE SECTION 457 DEFERRED COMPENSATION PLANS—AN AMENDMENT OF GASB STATEMENT NO. 14 AND NO. 84, AND A SUPERSESSION OF GASB STATEMENT NO. 32*

The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this statement that (1) exempt primary governments that perform the duties that a government board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans, and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this statement.

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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

Dr. Robert McDowell
SUPERINTENDENT

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

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, 2020.

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BRIDGE TO SUCCESS

Dr. Robert McDowell
SUPERINTENDENT

November 24, 2021

Via US. Certified Mail
City of Hastings
Attn: City Administrator
101 Fourth Street East
Hastings, MN 55033

Re: Notice of Termination of Ramsey Street Lease

Dear Mr. Wietecha:

As you know, the City of Hastings ("City") and Independent School District No. 200 ("District") are parties to a lease agreement dated September 18, 2019 (the "Lease") relating to the premises located at 213 Ramsey Street, Hastings, MN 55033. According to Section 2.1 of the Lease, a party may terminate the Lease at any time by giving written notice to the other party at least one year prior to the intended date of termination. Pursuant to Section 2.1, this letter constitutes the District's written notice that it will terminate the Lease effective November 30, 2022.

Sincerely,

Dr. Robert McDowell
Superintendent

Budget Adjustments Update

November 23, 2021

Guiding Change: 2021-22 Budget Adjustments (Desirable, Feasible, Sustainable)

Hastings Public Schools Mission Statement: *We Care, We Empower, We Achieve. Students are the heart of all we do.*

Context and Current Reality	Desired Results	Unacceptable Means
External and Internal: • We are committed to equity focused programming. • Our enrollment continues to decline as larger classes graduate. • Deficit of $646,000/$481,000 for 2020-21. • Anticipated deficit of $1.3M for 2022-2023. • We have a supportive and engaged community for programming, athletics, scholarships, etc. • Fine arts programming is a showcase program for the district. • Our schools are becoming more diverse • We support and prepare students for multiple options once graduated. • Mental health/special services are a priority through COVID. • 2013-14 budget adjustments were substantive at the elementary and middle school levels, and included site closures, and school day/schedule modifications. 19-20 and 20-21 adjustments mainly impacted secondary staffing. • Anticipate subsidising 21-22 reductions with fund balance. • Contract settlements.	**What do we want?** • A balanced and sustainable budget through 2024. • All programming, departments, and daily schedules will meet all three criteria of desirable, feasible, and sustainable. • Outcomes developed through multiple voices. • Decisions will be made with an equity lens and a lens of removing systemic racism. • Mental Health programming and support will be overtly recognizable. • Allied Arts will continue k-4. • Class sizes at or slightly higher than the mean of regional Metro ECSU, if sustainable. • District dollars align to program priorities. • Technology updates, including 1:1 funding sustainment will be prioritized. • Annual monitor and adjustments for "right sizing." • High school scheduling practices that support efficiencies and address class size issues. • Supplemental/After School programming development • Study and address actual need for credits above state requirements.	**What won't we do? What will we not impact?** • We won't violate federal/state law. • We won't do anything that would impact the health and safety of our staff and students. • We won't use COVID funds to balance budgets. • We won't move to a six period day at the high school for 2022-23.

Updated Adjustments for 2022-2023

2022-2023 Adjustment Summary	
Deficit Assumption	$1.3M
Use of Fund Balance Assumption	$650,000
Adjustment needed	$650,000

Board Discussions

- October 13
- October 27
- November 10
- November 23
- December 1
- December 8
- December 15 (tentative)

Adjustment Areas Under Consideration

Use of Fund Balance		**$650,000**
Middle School Athletics/Activities		**$50,000**
Right Sizing Adjustment (General Fund)		
Elementary (3 FTE) Middle School (3.18 FTE) High School (.5 FTE)	$ 234,000 $ 248,040 $ 39,000	**$521,040**
Secondary Programming		**$250,000**

Staffing Ratios

Elementary		
Grade	2021-2022 Board Approved Staffing Ratios	Metro ECSU Averages (Based on 19-20 Info)*
K	20	20.9
1	22	21.7
2	22	23
3	25	24.2
4	25	25.3

Secondary		
Grade	2021-2022 Board Approved Staffing Ratios	Metro ECSU Averages (Based on 19-20 Info)
5	25	26.7
6	26	27.6
7-8	27	28.5**
9-12	32	28.1**

*Metro ECSU averages were not updated in 20-21 due to Covid
**Districts are different (both courses and grades)

Right Sizing Staffing Adjustment Option

	Total FTE Reduction from Current Staffing Level	FTE Reduction from ESSER Funds	FTE Reduction from General Fund	General Fund Savings
Elementary	-4 FTE	-1 FTE	-3 FTE	$234,000
Middle School	-4.18 FTE	-1 FTE	-3.18 FTE	$248,040
High School	-1.26 FTE	-.76 FTE	-.5 FTE	$39,000
Total				**$521,040**

Secondary Programming Adjustments

- **Work session discussion asking to look for $250,000**
- **Areas under discussion**
  - Staffing efficiencies both in and out of the classroom
  - Low registration classes
  - Scheduling options
  - Revenue options for MS Athletics/Activities

Technology Sustainability Plan

Student devices annual replacement	Kindergarten	**$100,000**
Student devices annual replacement	5th & 9th grade	**$179,000**
Staff devices annual replacement	50 per year	**$85,000**
Classroom technology updates	5 year cycle	**$300,000**
Annual technology cost projection		**$664,000**

Current Technology Assigned Balance	**$ 934,543**
Current annual amount (deferred in 2020)	**$ 100,000**
Proposed annual set aside amount	**$ 400,000**

Timeline

November 15 - 19	Meetings with Building administration
November 22-24	Administration detail work and Board Update (23rd)
November 29- December 3	Administration detail work and Board Work Session (1st) to finalize line by line options
December 6-10	Board meeting (8th) to continue discussion and/or finalize decision
December 15	Optional Board meeting if needed to finalize decision

Building Construction Fund Projects as of 10/31/2021

	A	B	C	D	E	A-C-D-E	
Project	Project Budget	Vendor Bid Amount +/- Change Orders	Vendor Contract Expenses to Date	Wold Fees to Date	Other Expenses Less Rebates to Date	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	62,055	248	303,418	Complete
Early Childhood Improvements (High School)	445,000	271,920	271,920	28,362	1,414	143,304	Complete
District Wide Camera Project	382,000	192,975	192,975	24,421	22,175	142,429	Complete
Contingency	1,240,554	-	-	-	-	1,240,554	Contingency
Reallocations to projects	(7,632,884)					(7,632,884)	Reallocation
Interest Earnings		-	-	-	-	2,135,496	Interest Earnings
Subtotal	**9,269,610**	**9,968,322**	**9,968,322**	**1,018,369**	**316,320**	**102,095**	

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	
Middle School Improvements	23,653,924	22,134,595	21,532,994	1,385,892	245,480	489,558	In Process
High School Athletic Field Parking Lot	506,000	426,038	404,736	27,646	20,549	53,068	In Process
Water Coolers (Tilden & Middle School)	182,000	137,990	-	11,559	-	170,441	In Process
Tilden Deferred Maintenance & Roof	828,746	691,944	653,980	49,803	29,121	95,843	In Process
McAuliffe Deferred Maintenance & Water Coolers	336,731	257,000	89,287	11,621	42,869	192,953	In Process
Kennedy Deferred Maintenance	576,576	480,000	453,815	27,261	5,268	90,232	In Process
Kennedy & McAuliffe Partial Roof Replacement	533,200	394,000	343,425	33,305	3,154	153,316	In Process
Middle School Partial Roof Replacement	717,200	417,000	306,850	44,874	3,533	361,943	In Process
District Office Renovations	330,000	67,800	14,820	8,802	43,503	262,875	In Process
Board Room Renovations	100,000	-	-	-	60,240	39,760	In Process
High School Tennis Court Replacement	542,000	495,345	446,701	31,625	117	63,557	In Process
Subtotal	**28,306,377**	**25,501,711**	**24,246,608**	**1,632,388**	**453,833**	**1,973,547**	

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

	A	B	C	D	E	A-B-D-E	
High School Retaining Wall	50,000	-	-	-	-	50,000	In Design
Tilden Asbestos	18,400	-	-		-	18,400	In Design
High School Deferred Maintenance	604,400	-	-	30,545	-	573,855	In Design
Middle School Track	493,750			10,587	10,950	472,213	In Design
High School Privacy Improvements (Athletic & 2 Addt'l)	1,250,000	-	-	36,101	4,800	1,209,099	In Design
High School Lecture Hall	140,000	-	-	-	-	140,000	In Design
High School Baseball Drainage	200,000	-	-	-	-	200,000	In Design
ALC Renovation	1,421,640	-	-	-	-	1,421,640	In Design
Subtotal	**4,178,190**	**-**	**-**	**77,233**	**15,750**	**4,085,207**	

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

	A	B	C	D	E	A	
District Wide Fire Alarm/Alert System Replacement	365,000	-	-	-	-	365,000	Future
High School Fire Alarm/Alert System Replacement	435,000	-	-	-	-	435,000	Future
Entrance Security Improvements	85,000	-	-	-	-	85,000	Future
Middle School Bathroom Improvements	362,500	-	-	-	-	362,500	Future
High School Parking Lot Improvement - Phase 3	324,760	-	-	-	-	324,760	Future
High School Team Locker Room Privacy Improvements	856,563	-	-	-	-	856,563	Future
Pinecrest Exterior Emergency Lighting	10,000					10,000	Future
Middle School Storage Building	290,000	-	-	-	4,150	290,000	Future
Subtotal	**2,728,823**	**-**	**-**	**-**	**4,150**	**2,728,823**	

Remaining funds from future 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	1,500,000	-	-	na	1,132,901	367,099	Not Completed
Flexible Learning Furniture	600,000	-	-	na	142,364	457,636	Not Completed
Interior Locks Allowance	300,000	-	-	na	-	300,000	Not Completed
Door & Glass Improvements	500,000	-	-	na	3,000	497,000	Not Completed
Replace Middle School Softball & Baseball Backstops	160,000	-	-	na	-	160,000	Not Completed
Replace High School Carpet	662,100	-	-	na	-	662,100	Not Completed
Miscellaneous Deferred Maintenance Projects <$100,000	394,900	-	-	na	133,776	261,124	Not Completed
Subtotal	**4,117,000**	**-**	**-**	**-**	**1,412,041**	**2,704,959**	

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

Total	**48,600,000**	**35,470,033**	**34,214,930**	**2,727,990**	**2,202,094**	**11,594,631**

Complete and In Process (does not include contingency)	43,586,317
Project Total	48,600,000
%	90%

Transfers from 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 ($12,500 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 Bathrooms
$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

Student Enrollment	
November 20-21	4118
November 21-22	4076
First Day of School 20-21	4165
First Day of School 21-22	4106

May 1, 2021 thru October 31, 2021

Fundraiser Description	How funds are raised	Time of year for fundraiser	Funds used for:	Net Amount Fundraised	Site
Band and Orchestra Gerten's Spring Plant Sale	Sale of Gerten's plants & flowers	Spring 2021	marching band & jazz trips, Band/Orch Tour, attire	$7,861.35	HHS
Choir Gerten's Mums Fundraiser	Students sell a variety of fall plants	August	Show Choir Student Fees/Choir Trip Fees	$3,845	HHS
Choir Gerten's Poinsettia Fundraiser	Students sell a variety of winter plants	October	Show Choir Student Fees/Choir Trip Fees	$5,000	HHS
Hort Club Spring Plant Sale	Plants are grown then sold to the public	Spring	Supplies in the hort program and Hort club	$3,000	HHS
NHS Fall Bake Sale	Each NHS member brings 2 plates of baked items and provide them at conferences for a donation.	mid-October during Fall Conferences	Defray cost of NHS Induction Membership card/pins Donut holes for students at quarterly meetings Cover bus expense for Gillette Hospital tour	$800	HHS
Student Council Dance - Homecoming	Admission to dances	October	Student activities - Street Party - after school	$3,000	HHS
Band Papa Murphy's Fundraiser	Selling coupon cards	July 2021	Student trips/fees	$1,205	HHS
AVID Strive for 5k race	donations made by participants	May 2021	AVID club activities	$1,300.00	HHS
Butter Braid Fundraiser	Selling Butter Braids	November	Little Learner Scholarship Fund	$8, 422	Tilden
			TOTAL RAISED	***$26,011.35***	

No fundraising to report at Hastings Middle School, Kennedy, Pinecrest, or McAuliffe

11.18.2021

May 1, 2021 through October 31, 2021					
Sport	**Fundraiser Description**	**How Funds Are Raised**	**Time of Year**	**Funds Used For**	**Net Amount Fundraised**
Girls Tennis	Chipotle	% of funds spent at Chipotle on	September, 2021	Senior Nights (JV and V) - food and decor, Banquet cookies if we have banquet. Indoor court time if necessary.	$348
Track & Field	HHS Plant Sale	Plant Sale	May 2021	Track/Field Equipmenet	$2,148.39
Nordic Ski	HHS Plant Sale	Plant Sale	May 2021	Nordic ski equipment and wax	$2,308
				TOTAL RAISED	***$4,804***

BRIDGE TO SUCCESS

Hastings Public Schools
INDEPENDENT SCHOOL DISTRICT 200
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Policy Committee Mission

This ad-hoc board committee serves to review current policies and make recommendations for revision or adoption of new policies. The current goal of the committee is to add critical new policies, insure the mandatory annual review of specific policies per statute, and complete a cycle of policy review to ensure that the district policy manual is complete and in a standardized format within a two-year period (January, 2022).

Policy Committee Meetings
Time: November 16 2021 5:00 PM Central Time

Policies for First Reading

- Policy 606A: Textbooks and Instructional Materials – Responsibility of Selection –This is a policy that we did not have previously and so this lays out the formal procedures for selection. Recommend for first reading.

- Policy 606B: Textbooks and Instructional Materials – Reconsideration of Textbooks or Other Instructional Materials – Lays out the process that will take place if there is a disagreement regarding the use of a resource. Prior to this, we have not had a formal process to follow. Recommend for first reading.

- Policy 601: School District Curriculum and Instruction Goals – With this policy, we are looking to expand our Curriculum Advisory Committee. The policy would also set as a goal having the goal of reflecting the diversity of our community in the committee voices. Recommend for first reading.

- Policy 401: Equal Employment Opportunity – Committee received feedback from legal. The grievance procedure has been struck because it is recommended that we have a specific policy regarding how to file complaints. See policy 103 below. Recommend for first read.

- Policy 402: Employment Non-Discrimination – Grievances in this policy have also been removed by legal. Recommend for first read.

- Policy 103: Complaints – Students, Employees, Parents, Other Persons – Due to revisions on 413, 522, and other Title IX policies, this is being brought up as it will be a process for any other kind of complain that doesn't fit under any of the other previous policies. This will be a more easily found policy for those looking to file a complaint/grievance. Recommend for first read.

- Policy 412: Expense Reimbursement – After discussion with Jen Seubert, some clarifications to this policy have been made, specifically around the reimbursement of conferences and mileage reimbursement (which is determined by the IRS, not the School Board). Recommend for first read.

- Policy 412.1: Administrative Procedures – Administrative procedures related to expense reimbursement. Recommend for first read.

- Policy 203.2: Pledge of Allegiance – We are one of very few districts that do not have the Pledge of Allegiance at the start of our business meetings. This would be added in after calling the meeting to order. Recommend for first read.

- Policy 215: Addressing School Board Member Violations – After connecting with legal and looking into what other districts have in place, this is the policy that is recommended by legal. It is also based in statute. This policy is meant to address board member accountability to district policies (including those contained in the Board Handbook). Recommend for first read.

Policies for Second Reading

- Policy 710A: Athletic Transportation Policy – Given feedback from our first reading, Policy Committee has struck the language in the policy that was no longer applicable. Recommend for second reading.

Other Policies Discussed

- OSHA Vaccination Policy – Committee discussed the OSHA policy regarding employee vaccinations. This has now been put on hold as the requirement makes its way through the court system. If the vaccination requirement is upheld by the courts, we will be required to have a board policy that reflects the new requirement. This will be discussed further as more information becomes available.

Future Meetings

- November 30 at 6 pm

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Change Order

PROJECT: *(Name and address)*
District Office 2021 Renovation (212188)
1000 West 11th Street
Hastings, Minnesota 55033

CONTRACT INFORMATION:
Contract For: General Construction
Date: August 5, 2021

CHANGE ORDER INFORMATION:
Change Order Number: One (1)
Date: November 9, 2021

OWNER: *(Name and address)*
Independent School District #200
1000 West 11th Street
Hastings, Minnesota 55033

ARCHITECT: *(Name and address)*
Wold Architects and Engineers
332 Minnesota Street, W2000
Saint Paul, Minnesota 55101

CONTRACTOR: *(Name and address)*
Derau Construction
1407 East Cliff Road
Burnsville, Minnesota 55337

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.)
GCPR #01: Change 4" vinyl base to 6". *Add $2,709.00*

TOTAL CHANGE ORDER NO. 1 ADD $2,709.00

The original Contract Sum was	$	67,800.00
The net change by previously authorized Change Orders	$	0.00
The Contract Sum prior to this Change Order was	$	67,800.00
The Contract Sum will be increased by this Change Order in the amount of	$	2,709.00
The new Contract Sum including this Change Order will be	$	70,509.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be October 15, 2021

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.

Wold Architects and Engineers	Derau Construction	Independent School District #200
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
SIGNATURE	**SIGNATURE**	**SIGNATURE**
DOUGLAS KAHL, PROJECT MANAGER	Pat Derau President	
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
11/09/2021	11/10/2021	
DATE	**DATE**	**DATE**

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User Notes: (3B9ADA4B)

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Change Order

PROJECT: *(Name and address)*
District Office 2021 Renovation (212188)
1000 West 11th Street
Hastings, Minnesota 55033

CONTRACT INFORMATION:
Contract For: General Construction
Date: August 5, 2021

CHANGE ORDER INFORMATION:
Change Order Number: Two (2)
Date: November 18, 2021

OWNER: *(Name and address)*
Independent School District #200
1000 West 11th Street
Hastings, Minnesota 55033

ARCHITECT: *(Name and address)*
Wold Architects and Engineers
332 Minnesota Street, W2000
Saint Paul, Minnesota 55101

CONTRACTOR: *(Name and address)*
Derau Construction
1407 East Cliff Road
Burnsville, Minnesota 55337

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.)
GCPR #02: Repaint existing door frames. *Add $6,759.00.*

GCPR #04: Repaint additional existing door frames. *Add $738.00.*

TOTAL CHANGE ORDER NO. 2 ADD $7,497.00

The original Contract Sum was	$	67,800.00
The net change by previously authorized Change Orders	$	2,709.00
The Contract Sum prior to this Change Order was	$	70,509.00
The Contract Sum will be increased by this Change Order in the amount of	$	7,497.00
The new Contract Sum including this Change Order will be	$	78,006.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be October 15, 2021

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.

ARCHITECT	CONTRACTOR	OWNER
Wold Architects and Engineers *(Firm name)*	Derau Construction *(Firm name)*	Independent School District #200 *(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
DOUGLAS KAHL, PROJECT MANAGER PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
11/18/2021 DATE	11/18/2021 DATE	DATE

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User Notes: (3B9ADA43)

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Change Order

PROJECT: *(Name and address)*	CONTRACT INFORMATION:	CHANGE ORDER INFORMATION:
District Office 2021 Renovation (212188) 1000 West 11th Street Hastings, Minnesota 55033	Contract For: General Construction Date: August 5, 2021	Change Order Number: Three (3) Date: November 18, 2021
OWNER: *(Name and address)*	**ARCHITECT:** *(Name and address)*	**CONTRACTOR:** *(Name and address)*
Independent School District #200 1000 West 11th Street Hastings, Minnesota 55033	Wold Architects and Engineers 332 Minnesota Street, W2000 Saint Paul, Minnesota 55101	Derau Construction 1407 East Cliff Road Burnsville, Minnesota 55337

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.)

GCPR #03: Removal Of Vinyl Wall Covering. *Add $45,350.00.*

GCPR #05: Additional Carpet Replacement. *Add $1,108.00.*

TOTAL CHANGE ORDER NO. 3 ADD $46,458.00

The original Contract Sum was	$	67,800.00
The net change by previously authorized Change Orders	$	10,206.00
The Contract Sum prior to this Change Order was	$	78,006.00
The Contract Sum will be increased by this Change Order in the amount of	$	46,458.00
The new Contract Sum including this Change Order will be	$	124,464.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be October 15, 2021

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.

Wold Architects and Engineers	Derau Construction	Independent School District #200
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
SIGNATURE	**SIGNATURE**	**SIGNATURE**
DOUGLAS KAHL, PROJECT MANAGER		
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
11/18/2021	11/18/2021	
DATE	**DATE**	**DATE**

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November 9, 2021

Jennifer Seubert, Director of Business
Independent School District #200
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
Hastings District Office 2021 Renovation
Commission No. 212188

Dear Jen:

Attached is pricing for GCPR #05, for the Hastings District Office 2021 Renovation project. Additional VCT removal and carpet replacement are called for, at the northwest corridor leading to the Middle School.

Contractor	Proposed Change	Amount
Derau Construction, LLC	GCPR #05: Additional Flooring Replacement	$1,108.00

We have reviewed these costs and I believe this to be a fair value and am recommending acceptance. If there are any questions or revisions that may be required to the pricing, please let me know. Otherwise, upon your acceptance of this pricing, a change order to the contract will be issued.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosure

cc: Cam Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold
Kyle Edsten, Wold
Nick Pieper, Wold

LW/ISD_200/212188/crsp/nov21

Change proposal pricing worksheet

Date: 10/21/2021
Contractor: Derau Construction, LLC.
Project: Hastings District Office - Remodel
Location: Hastings, MN

Description: **Demo VCT floring and base at back hallway leading into school corridor. Install new carpet and base to match office areas.**

GCPR #: 5

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
Working Foreman	1	hrs	$95.00	$95.00	$21.85	$26.60	$14.35	$158

	Quantity		Unit Price	M/ E/ S Sub-total	7.775% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/ Equipment/ Sub								
Demolition			$165.00	$0.00	$0.00		$16.50	$182
Carpet and base			$650.00	$0.00	$0.00		$65.00	$715

Add days of construction due to added item.
0 days

Sub Total	$1,054
2% Insurance	$21
3% Bond Cost	$32
Grand Total	$1,108

November 9, 2021

Jennifer Seubert, Director of Business
Independent School District #200
1000 West 11th Street
Hastings, Minnesota 55033

Re: Independent School District #200
Hastings District Office 2021 Renovation
Commission No. 212188

Dear Jen:

Attached is pricing for GCPR #03, for the Hastings District Office 2021 Renovation project. Vinyl wallcovering, throughout much of the District Office, is called to be removed, the walls skim-coated and patch as required, and then repainted, per onsite discussions and coordination between the District, Derau, and Wold.

Contractor	Proposed Change	Amount
Derau Construction, LLC	GCPR #03: Vinyl Wallcovering Removal	$45,350.00

We have reviewed these costs and I believe this to be a fair value and am recommending acceptance. If there are any questions or revisions that may be required to the pricing, please let me know. Otherwise, upon your acceptance of this pricing, a change order to the contract will be issued.

Sincerely,

Wold Architects and Engineers

Douglas Kahl | AIA
Associate

Enclosure

cc: Cam Peterson, ISD #200
Scott McQueen, Wold
Sal Bagley, Wold
Kyle Edsten, Wold
Nick Pieper, Wold

LW/ISD_200/212188/crsp/nov21

Change proposal pricing worksheet

Date: 10/13/2021
Contractor: Derau Construction, LLC.
Project: Hastings District Office - Remodel
Location: Hastings, MN

Description: **Remove all existing wall paper from all walls located within office area and hall into school corridor. Skim walls and paint walls.**

All items are to be removed by Owner examples: White boards, security sensors, office wall storage, window blinds, pictures etc...

GCPR #: 3

Description	Quantity		Labor Rate	Labor Sub-total	FICA Taxes 23%	Support & Burden 28%	OH & P 10%	Total
Labor								
General Conditions								
Working Foreman	24	hrs	$95.00	$2,280.00	$524.40	$638.40	$344.28	$3,787
Dumpsters	1	ea		$0.00	$0.00	$0.00	$0.00	$450
Cleaning	16	hrs	$55.00	$880.00	$0.00	$0.00	$0.00	$880

	Quantity		Unit Price	M/ E/ S Sub-total	7.775% Sales Tax	Equipment Sub	OH & P 10%	Total
Materials/Equipment/ Sub								
Demolition			$2,990	$2,990.00	$0.00		$299.00	$3,289
Skim Coating			$21,200	$0.00	$0.00		$2,120.00	$23,320
Painting			$9,900	$0.00	$0.00		$990.00	$10,890
Restock fee on 6" to 4" vinyl base			$500	$0.00	$0.00		$50.00	$550
				$0.00	$0.00		$0.00	$0

Add days of construction due to added work.
8 days

Sub Total	$43,166
2% Insurance	$863
3% Bond Cost	$1,321
Grand Total	$45,350

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Change Order

PROJECT: *(Name and address)*	CONTRACT INFORMATION:	CHANGE ORDER INFORMATION:
Hastings Middle School Improvements (Commission No. 182014) 1000 Eleventh Street West Hastings, Minnesota 55033	Contract For: General Construction Date: March 27, 2019	Change Order Number: Sixteen (16) Date: October 14, 2021
OWNER: *(Name and address)*	**ARCHITECT:** *(Name and address)*	**CONTRACTOR:** *(Name and address)*
Independent School District #200 1000 Eleventh Street West Hastings, Minnesota 55033	Wold Architects and Engineers 332 Minnesota Street, Suite W2000 Saint Paul, Minnesota 55101	Corval Constructors, Inc. 1633 Eustis Street Saint Paul, Minnesota 55108

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.)

PR #123 – Revisions to gymnasium floor. *Deduct ($2,000.00)*
PR #151 – Revised domestic water piping to mixing valve. *NO COST*
PR #160 – Revised dimmer and speaker location at auditorium lift. *Add $4,805.00*
PR #161 – Build out precast wall for finned tube radiation. *Add $3,353.00*
PR #162 – Omit exterior duct insulation at auditorium. *Deduct ($17,871.00)*
PR #163R – Lift power and lighting revisions. *Add $1,778.00*
PR #164 – Pool boiler tie-in and connection to BAS. *Add $8,512.00*
PR #165 – Increased relief valve capacities. *Add $2,972.00*
PR #166 – Replace existing 2-position dampers with modulating type. *Add $2,846.00*
PR #167 – Add balancing valves to circulating hot water system. *VOID*
PR #168 – Power to cabinet unit heater. *Add $1,104.00*
PR #169 – Relocate temperature sensor. *Add $520.00*
PR #170 – Additional boiler sequencing. *Add $483.00*
GCPR #019 – Temporary hot water. *NO COST*
GCPR #020 – Additional tile and floor patching at auditorium. *Add $3,993.00*
GCPR #021 – Revised door F118C. *Add $2,185.00*
GCPR #022 – Additional balancing and glycol. *Add $16,606.00*
GCPR #023 – Change top row athletic locks in locker rooms. *VOID*
GCPR #024 – Additional heating water glycol. *Add $12,880.00*
Owner Claim – Repair of damaged phone line in tunnel. *Deduct ($438.00)*

TOTAL CHANGE ORDER NO. 16 ADD $41,728.00

The original Contract Sum was	$	20,970,007.00
The net change by previously authorized Change Orders	$	1,164,587.51
The Contract Sum prior to this Change Order was	$	22,134,594.51
The Contract Sum will be increased by this Change Order in the amount of	$	41,728.00
The new Contract Sum including this Change Order will be	$	22,176,322.51

The Contract Time will be unchanged by Zero (0) days.
The date of Substantial Completion will be 1A - August 22, 2019, 1B - August 22, 2019, 1C - November 15, 2019, 1D - December 20, 2019, 2A - August 21, 2020, 2B - August 21, 2020, 2C - October 1, 2020, 2D - November 13, 2020.

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.

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User Notes: (3B9ADA4E)

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

Wold Architects and Engineers	Corval Constructors, Inc.	Independent School District #200
ARCHITECT *(Firm name)*	CONTRACTOR *(Firm name)*	OWNER *(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
Kyle Edsten, PE	Thom, Ulrich, PM	
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
10/14/21	10/14/21	
DATE	DATE	DATE

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User Notes: (3B9ADA4E)

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	5-Oct-20
Reference:	PR#123
Scope:	**123.1** Credit for material and installation of 5 gallons of grout per sleave installed and 9 eliminated sleaves.

Material

		Material
Laborer		$ -
Iron Worker		$ -
Carpenter / Millwright		$ -
Plumbing		$ -
Pipefitter		$ -
Yard Crew		$ -
Site Sup		$ -
Operator		$ -
Misc. Material		$ -
Material Subtotal		$ -
Sales Tax	7.125%	$ -
Material Cost		**$ -**

Approved
Wold 10/5/20

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT	Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				

Labor Cost **$ -**

Subcontracts

Subcontractor	
Centre Stage	$ (2,000)

Subcontractors Total **$ (2,000)**

Subtotal $ (2,000)

Markups

Corval	10.00%	$ -
Subcontractors	0.00%	$ -
Total Markups		$ -

Total Cost: **$ (2,000)**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

From: Centre Stage Mfg. <csmc@mainstreetcom.com>
Sent: Friday, October 2, 2020 8:52 AM
To: Cole Siegel
Subject: RE: FW: response to PR #123 - Hastings

I am presenting a compromise amount of $2000.00 for the installation of the floor sleeves. Jim

---

From: Cole Siegel [mailto:csiegel@corvalgroup.com]
Sent: Tuesday, September 29, 2020 9:11 AM
To: Centre Stage Mfg. <csmc@mainstreetcom.com>
Cc: Tad Ulrich <tulrich@corvalgroup.com>; John Ross JR <jross@corvalgroup.com>
Subject: RE: FW: response to PR #123 - Hastings

Ashely,

Have you talked to Jim about this situation yet? The project is over in just over a months' time we need to get this issue resolved.

From: Centre Stage Mfg. [mailto:csmc@mainstreetcom.com]
Sent: Wednesday, September 16, 2020 9:33 AM
To: Cole Siegel <csiegel@corvalgroup.com>
Subject: RE: FW: response to PR #123 - Hastings

Hi Cole:

I just spoke to Jim and walked him through what is going on through the emails. He will be out of the office until the week of the 28th. Once he gets back I will make sure he addresses this issue.

Thanks Ashley
Centre Stage Mfg.

From: Cole Siegel [mailto:csiegel@corvalgroup.com]
Sent: Tuesday, September 15, 2020 2:26 PM
To: Centre Stage Mfg. <csmc@mainstreetcom.com>
Cc: Tad Ulrich <tulrich@corvalgroup.com>
Subject: RE: FW: response to PR #123 - Hastings
Importance: High

Dan/Jim,

We need to get a revised credit from you guys for PR#123.

There has been a lot of back and forth on this and WOLD does not deem your credit acceptable.

Meeting in the middle may be the best course of action here.

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	5-Oct-20
Reference:	PR#160
Scope:	Disconnect and remove existing dimming receptacles in conflict with wheelchair lift. Reference RFI#364. Provide LED lamps for existing light fixture at auditorium main entry. Reference RFI#366. Relocate existing speaker audio system access points in conflict with wheelcahir lift. Reference RFI#364. Provide disconnect switch and modules as required for tap monitoring of the three phase on the feed side of the dimming rack for emergency state power transferring. Reference RFI#368.

Material

			Material
Laborer			$ -
Iron Worker			$ -
Carpenter / Millwright			$ -
Plumbing			$ -
Pipefitter			$ -
Yard Crew			$ -
Site Sup			$ -
Operator			$ -
Misc. Material	Approved Wold 10/5/20		$ -
Material Subtotal			$ -
Sales Tax		7.125%	$ -
Material Cost			**$ -**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT	Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				

Labor Cost **$ -**

Subcontracts

Subcontractor	
Schammel Electric	$ 4,575

Subcontractors Total **$ 4,575**

Subtotal			$ 4,575
Markups			
	Corval	10.00%	$ -
	Subcontractors	5.00%	$ 229
	Total Markups		$ 229
	Total Cost:		**$ 4,804**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

SCHAMMEL ELECTRIC, INC. - PR #160 ELECTRICAL PRICING RESPONSE REV1

PROPOSAL REQUEST

Independent School District #200	Hastings Middle School Improvements
Corval Group	Attn: Tad Ulrich
1633 Eustis Street	
St. Paul, Mn 55108	
Phone: 651-605-2486	Fax
Email: tulrich@corvalgroup.com	

Submit an itemized (labor and material) quotation for the proposed modifications to the contract documents as described herein within 21 days of receipt. If a cost is not submitted within 21 days, this Proposal Request can be accepted at no additional cost. Written approval is required prior to proceeding with this change.	**PR: #160**
	Comm: # 182014
COST EXPECTATIONS: ☐ DEDUCT ☐ NO COST ☒ ADD	**Const. Pkg: #**

Distribution:

- ☒ Joe Haas, ISD 200
- ☐ Cameron Peterson, ISD
- ☐
- ☐
- ☐ James Dorr, BKBM
- ☐ Kyle Edsten, Wold
- ☐ Nathan Karlsrud,
- ☐ Sitha Chhum, Wold
- ☒ Nick Marcucci, Wold
- ☐
- ☐
- ☒ Michael Moening, Corval
- ☒ Tad Ulrich, Corval
- ☐
- ☒ Tom Bakken, Hastings
- ☐ Chris Meier, DLI
- ☐

Item	Description
160.1	Sheet E0.23/E1.23: • Disconnect and remove existing dimming receptacles in conflict with wheelchair lift. Reference RFI #364 • Provide LED lamps for existing light fixture at auditorium main entry. Reference RFI #366
160.2	Sheet E2.23: • Relocation existing speaker audio systems access points in conflict with wheelchair lift. Reference RFI #364 • Provide disconnect switch and modules as required for tap monitoring of the three phase on the feed side of the dimming rack for emergency state power transferring. Reference RFI #368
160.1	2 single gang stainless steel blank plates. Disconnect / Remove Dimming Receptacles 5hrs
	3 sylvania LED bulbs, LED25PAR38/HO/DIM/830/FL40/W .....$ 1,180.00 REV
160.2	10' non-metalic wiremold, fittings, 15hrs
	3 phase, 250V, fused, HD disconnect, 3-10amp fuses, 3 mechanical lugs for #10awg,
	25' x 4= 100' #10awg wire, 20'- 1/2" EMT, straps, anchors, connectors, 10hrs.....$ 3,395.00 REV

Attachments: E0.23, E1.23, E2.23

Issued By: Fu Xiong Date: 9/14/2020

TOTAL ELECTRICAL PRICING - PER ATTACHED PRICING.....$ 4,575.00 REVISED

SCHAMMEL ELECTRIC, INC.

KEVIN J. SCHAMMEL , 9 /22/20, 10/1/20

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

SCHAMMEL ELECTRIC, INC. -- BID SUMMARY			DATE:	10/01/2020		PR		NO .	160.1 R
	JOB:	HASTINGS MIDDLE SCHOOL				DEMO WHEELCHAIR RECEPTS,			ADD LED L
SIZE	MATL	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT	HOURS	PER	TOTAL
P&S	SS	STAINLESS PLATES	2	1.80	1	3.60	0.50	1	1.00
MISC		LABOR : DISCONN /REMOVE DIMMING RECEPTAC	1	0.00	1	0.00	1.00	1	1.00
LED		SYLVANIA LED25PAR38/HO/DIM/830/FL40/W	3	38.15	1	114.45	1.00	1	3.00
						----------			----------
		SUBTOTALS		MATERIAL		468	HOURS		5.0
7.125		PERCENT SALES TAX				33			
		OH & P MATERIAL(10% OF MAT'L)	10	% OF MATERIAL		50			

		MATERIAL TOTAL				552			
5.0		HOURS LABOR @ REG HOURLY RATE:	$107.98	PER HOUR		540			
0.0		HOURS LABOR @ OT HOURLY RATE:	$139.91	PER HOUR		0			
		OH & P ON SELF PERFORMED LABOR	10	% OF GROSS		54			

		LABOR TOTAL				594			
		MATERIAL TOTAL (FROM ABOVE)				552			

		SUBTOTAL				1,145			
		INSPECTION FEE				35			

		GRAND TOTAL PRICE				1,180			
						==========			

SCHAMMEL ELECTRIC, INC. -- BID SUMMARY			DATE:	10/01/2020		PR		NO .	160.2R
	JOB:	HASTINGS MIDDLE SCHOOL				RELOCATE SPEAKERS, ADD DISC FOR DIM			
SIZE	MATL	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT	HOURS	PER	TOTAL
1/2"	EMT	CONDUIT	20	39.51	100	7.90	5.00	100	1.00
1/2"	EMT	SS STEEL CONNECTORS	2	29.97	100	0.60	0.00	1	0.00
1/2"	EMT	SS STEEL COUPLINGS	2	39.81	100	0.80	0.00	1	0.00
1/2"	EMT	CONDUIT SUPPORT/HANGER	2	118.00	100	2.36	0.00	1	0.00
700		WIREMOLD MOUNTING CLIP	2	13.00	100	0.26	0.00	1	0.00
700		WIREMOLD END FITTING	2	152.00	100	3.04	0.00	1	0.00
700		WIREMOLD BASE & COVER	10	216.57	100	21.66	4.00	100	0.40
# 10	STR	THHN COPPER WIRE	100	296.94	1000	29.69	6.00	1000	0.60
#2	MECH	SET SCREW LUG	3	4.44	1	13.32	0.25	1	0.75
	DISC	SWITCH 30 A	1	110.00	1	110.00	1.00	1	1.00
30	FRN	FUSE	3	*	1	0.00	0.00	1	0.00
PLATED		ANCHOR BOX/STRAP: 1 X 10 OR 1/4-20	8	35.00	100	2.80	0.02	1	0.16
MISC		LABOR : RELOCATE AUDIO SPEAKERS	1	0.00	1	0.00	8.00	1	8.00
MISC		LABOR : PROVIDE MODULES FOR TAP MONITORI	1	0.00	1	0.00	10.00	1	10.00
	MISC	COST: COORDINATION/ DOCUMENTATION	1	0.00	1	0.00	1.00	1	1.00
						----------			----------
		SUBTOTALS		MATERIAL		542	HOURS		22.9
7.125		PERCENT SALES TAX				39			
		OH & P MATERIAL(10% OF MAT'L)	10	% OF MATERIAL		58			

		MATERIAL TOTAL				639			
22.9		HOURS LABOR @ REG HOURLY RATE:	$107.98	PER HOUR		2,474			
0.0		HOURS LABOR @ OT HOURLY RATE:	$139.91	PER HOUR		0			
		OH & P ON SELF PERFORMED LABOR	10	% OF GROSS		247			

		LABOR TOTAL				2,721			
		MATERIAL TOTAL (FROM ABOVE)				639			

		SUBTOTAL				3,360			
		INSPECTION FEE				35			

		GRAND TOTAL PRICE				3,395			
						==========			

From: Kevin Schammel <kevin@schammelelectric.com>
Sent: Thursday, October 1, 2020 1:39 PM
To: Cole Siegel
Cc: Tad Ulrich; Michael Moening; Sarah Bartlett
Subject: Re: Hastings MS PR#160 REVISED PRICING
Attachments: HASTINGS PR #160 SEI PRICING RESPONSE - REV1 SIGNED.pdf

Hello Cole,

I am revising the PR #160 pricing to remove the mileage, even though arguably any additional work we do now moving forward woud add additional trips to the job, beyond the contract work?

As far as the comment regarding the labor, I am standing by the labor for item 160.2 as I received these labor units from Jason , see below.
Not all 10 additional hours may be on the modules, but it comes out as 10 additional hours plus 15 to relocate the speakers.

Please advise if this is approved, and we will proceed accordingly,

Also , I dont seem to find PR #161, if you have electrical work on this change, please send it to me,

Thank you,

Kevin J. Schammel
President
Schammel Electric, Inc.
1200, 21ST AVE NE,
P.O. Box 735
Austin, MN 55912

507-433-3486 (phone)
507-433-2222 (fax)
507-219-0219 (cell)
www.schammelelectric.com

Re: HASTINGS PR #160
Inbox

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	30-Sep-20
Reference:	PR#161
Scope:	161.1 - Contractor to build out precast wall in room C118 with fire-rated material to create a flush surface on which to install FTR Type 'F'.

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	218
Material Subtotal		$	218
Sales Tax	7.125%	$	16
Material Cost		**$**	**234**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	24	24			$ 117.28	$ 174.67	$ 232.06	$	2,815
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	24	24	-	-					

Labor Cost		**$**	**2,815**

Subcontracts

Subcontractor	

Subcontractors Total		**$**	**-**

Subtotal		$	3,048
Markups			
Corval	10.00%	$	305
Subcontractors	5.00%	$	-
Total Markups		$	305
Total Cost:		**$**	**3,353**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

SHAW / STEWART
LUMBER CO.

645 JOHNSON ST NE
MINNEAPOLIS, MN 55413-
Phone: (612)-378-1520

ORDER ACKNOWLEDGMENT

0000912819

Account: 873848 0002
Branch: MSP
Phone: (651)-645-0451
Fax: ( )- -

BILL TO:
CORVAL CONSTRUCTORS, INC
1633 EUSTIS ST
ST PAUL MN 55108-1288

SHIP TO:
CORVAL CONSTRUCTORS, INC
807 FARRINGTON ST
SHOP
ST PAUL MN 55103

PO: 01125304 **REF:** **JOB:**

ORDER DATE: 09/10/20 **SALES** HOUSECOMM **TYPE:** WC **SHIP VIA:** WILL CALL **FRT TERM:** 400 ST PAUL

EXP DELV DATE: 09/10/20 **AGENTS** JUDY E. **ORDERED BY:**

QUANTITY	UOM	ITEM/DESCRIPTION		PRICE/UOM	AMOUNT
20	PC	2408DRI DRICON #2 & BTR SPF	2X4-8' (1.5"x3.5")	10.10/PC	202.00
		SUBTOTAL			202.00
		SALES TAX			16.21

SHAW / STEWART
LUMBER CO.

PAYMENT TERMS:
2% 15TH OF THE FOLLOWING MONTH NET END OF FOLLOWING MONTH

Balance **$218.21**

PRINTED: 09/10/20 06:24:48

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	28-Oct-20
Reference:	PR#162
Scope:	Provide credit for omitted external insulation on above-ceiling ductwork in the auditorium as indicated. Refer to sheets M4.02C and M4.03C.

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	-
Material Subtotal		$	-
Sales Tax	7.125%	$	-
Material Cost		**$**	**-**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$	-
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	-	-	-	-					

Labor Cost **$** **-**

Subcontracts

Subcontractor		
Master Mechanical	$	(17,871)

Subcontractors Total **$** **(17,871)**

Subtotal		$	(17,871)
Markups			
Corval	10.00%	$	-
Subcontractors	0.00%	$	-
Total Markups		$	-
Total Cost:		**$**	**(17,871)**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

MASTER MECHANICAL
1027 Gemini Road, Eagan, MN 55121

CHANGE REQUEST #: 9152-223
Date: 25-Sep-20

Hastings MS

Change Request Number:
Change Description: **Credit not to Insulate the auditorium.**

Equipment:				($4,000)
Material:				$0
Crane/Hoisting/Lifts:				$0
7.775% Sales Tax:				($311)
10% Fee on Mat'ls:				($431)
Material Summary:				($4,742)

Senior PM	(rates good through 5/1/20)	-	Hrs. x $ 130.00/Hr.	$0
Union Drafting	(rates good through 5/1/20)	-	Hrs. x $ 128.00/Hr.	$0
Union Trucking	(rates good through 5/1/20)	-	Hrs. x $ 138.00/Hr.	$0
Shop Labor	(rates good through 5/1/20)	-	Hrs. x $ 105.00/Hr.	$0
Sheetmetal Worker	(rates good through 5/1/20)	-	Hrs. x $ 105.00/Hr.	$0
SM Worker Supe	(rates good through 5/1/20)	-	Hrs. x $ 113.00/Hr.	$0
S/M Worker OT Add	(rates good through 5/1/20)	-	Hrs. x $ 33.00/Hr.	$0
S/M Worker DT Add	(rates good through 5/1/20)	-	Hrs. x $ 66.00/Hr.	$0
Shop Equipment				$0
Small Tools - Field				$0
10% Fee on Labor:				$0
Labor Summary:				$0
				$0

Subcontractor Pricing:	($13,129)
5% Fee:	$0
Subcontractor Summary:	($13,129)

Change Order Total Cost: *($17,871)*

This Proposal May Be Withdrawn or Revised If Not Accepted Within: 14 Days

Notes:

Cost Summary Detail:	Shop Hours	Field Hours	Material	Equipment	Subs:
	-	-	$0	($4,000)	($13,129)
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
Field coordination	-	-	$0		$0
	0.00	0.00	$0	($4,000)	($13,129)

D-162-20.3

MECHANICAL INSULATION AND ENERGY SOLUTIONS

10730 Briggs Drive, Suite B Inver Grove Heights, MN 55077

O: 651-457-4069 • F: 651-457-4925

PROJECT PROPOSAL: Hastings Middle School Auditorium Credit

DATE: 9/15/2020

PLAN DATE: 2/28/2019

FROM: NYCO, Matt DeMarchi **PHONE:** (612) 499-3974

PRICES FOR MECHANICAL INSULATION:

	Price
1) HVAC Duct Insulation	$ (13,129.00)

DESCRIPTION OF WORK:

Credit for Fiberglass Duct Wrap on Supply Air in Auditorium Ceiling

OUR PROPOSAL EXCLUDES THE FOLLOWING ITEMS:

X	SCOPE NOT SHOWN ON MECHANICAL DRAWINGS
X	PAINTING, COATINGS, FIRESEALING, AND LABELING
X	THERMAL PIPE SUPPORTS, HIGH DENSITY INSULATION INSERTS, 360 DEGREE SHIELDS AND BANDS
X	PRE-FORMED FITTINGS OR MITERED FITTINGS
X	SCAFFOLDING, BOSEN CHAIR, SPECIALITY ACCESS EQUIPMENT, INACCESSIBLE PIPING OR DUCT
X	PREMIUM OR OVERTIME LABOR
X	REPAIR OF DAMAGED INSULATION, DEMOLITION, ABATED AND EXISTING PIPING OR DUCT
X	EQUIPMENT INSULATION
X	CLEAN UP OTHER THAN OUR OWN
X	LIQUIDATED DAMAGES

NYCO REPRESENTATIVE Matt DeMarchi

WE RESERVE THE RIGHT TO WITHDRAW THIS PROPOSAL IN 60 DAYS IF PROPER ACCEPTANCE HAS NOT BEEN MADE. PAYMENT TERMS ARE 30 DAYS. JOBS OF LESS THAN $10,000.00 ARE NOT SUBJECT TO RETAINAGE. A FINANCE CHARGE OF 1.5% PER MONTH/ANNUAL RATE OF 18% MAY BE CHARGED ON LATE PAYMENTS. PROJECT IS OFFERED IN IT'S ENTIRETY NOT TO BE AWARDED BY INDIVIDUAL SYSTEM. SYSTEMS ARE BROKEN OUT FOR PROPOSAL REVIEW PURPOSES ONLY.

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	5-Jan-21
Reference:	PR#163R
Scope:	163.1 - Shift light fixture type "W3" closer to the edge of lift walls so light will spill into the in lift cab and over the entry doorways as discussed onsite. Power connections to lift and light shall remain the same as before. Turn over fixture types "W4" and "EM1" to owner for owner's storage. Provide material/labor credits for not having to install the two light fixtures. 163.2 - Provide 24V connection to existing mag hold door device. Provide one smoke detector on the ceiling in the corridor adjacent to toilet room F117 door as shown and connect to fire alarm systems as required. Reference RFI#374.

Material

			Material
	Laborer		$ -
	Iron Worker		$ -
	Carpenter / Millwright		$ -
	Plumbing		$ -
	Pipefitter		$ -
	Yard Crew		$ -
	Site Sup		$ -
	Operator		$ -
	Misc. Material		$ -
Material Subtotal			$ -
Sales Tax		7.125%	$ -
Material Cost			**$ -**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT	Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				

Labor Cost **$ -**

Subcontracts

Subcontractor	
Schammel Electric	$ 1,693

Subcontractors Total **$ 1,693**

Subtotal			$ 1,693
Markups			
	Corval	10.00%	$ -
	Subcontractors	5.00%	$ 85
	Total Markups		$ 85
	Total Cost:		**$ 1,778**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

SCHAMMEL ELECTRIC, INC. - PR #163R2 PRICING RESPONSE

PROPOSAL REQUEST

Independent School District #200	Hastings Middle School Improvements
Corval Group	Attn: Tad Ulrich
1633 Eustis Street	
St. Paul, Mn 55108	
Phone: 651-605-2486	Fax
Email: tulrich@corvalgroup.com	

Submit an itemized (labor and material) quotation for the proposed modifications to the contract documents as described herein within 21 days of receipt. If a cost is not submitted within 21 days, this Proposal Request can be accepted at no additional cost. Written approval is required prior to proceeding with this change. COST EXPECTATIONS: ☐ DEDUCT ☐ NO COST ☒ ADD	**PR: # 163_R1** **Comm: # 182014** **Const. Pkg: #**

Distribution:

- ☒ Joe Haas, ISD 200
- ☐ Cameron Peterson, ISD
- ☐
- ☐
- ☐ James Dorr, BKBM
- ☐ Kyle Edsten, Wold
- ☐ Nathan Karlsrud,
- ☐ Sitha Chhum, Wold
- ☒ Nick Marcucci, Wold
- ☐
- ☐
- ☒ Michael Moening, Corval
- ☒ Tad Ulrich, Corval
- ☐
- ☒ Tom Bakken, Hastings
- ☐ Chris Meier, DLI
- ☐

Item	Description
163.1	Sheet E1.23: - Shift light fixtures type "W3" closer to the edge of lift walls so light will spill into the in lift cab and over the entry doorways as discussed onsite. Power connections to lift and light shall remain the same as before. Turn over fixture types "W4" and "EM1" to owner for owner's storage. Provide material/labor credits for not having to install the two light fixtures.
163.2	Sheet E2.24: - Provide 24V connection to existing mag hold door device. Provide one smoke detector on the ceiling in the corridor adjacent to toilet room F117 door as shown and connect to fire alarm systems as required. Reference RFI #374.
163.1	Credit 2 hrs, 20' of 12-2 MC, 4 connectors, straps, turn over lights to
	owner for attic stock. Total price .....($ 198.00)
163.2	12hrs labor, one smoke detector, 30' of 14-2 FA cable,
	20'- 18-2 FA cable. Trip out for Nardini to program FA system
	Total price.....$1,891.00
	REVISED

TOTAL ELECTRICAL PRICING (REVISED) ..... $ 1,693.00

Attachments: E1.23 & E2.24

Issued By: Fu Xiong Date: 11/03/2020

SCHAMMEL ELECTRIC, INC.

KEVIN J. SCHAMMEL , 11/13/20, 1/4/20

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

SCHAMMEL ELECTRIC, INC. -- BID SUMMARY			DATE:	11/13/2020		PR		NO .	163.1
	JOB:	HASTINGS MIDDLE SCHOOL				MOVE LIGHTS , TURN OVER SPARE TO OWI			
SIZE	MATL	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT	HOURS	PER	TOTAL
12/3	MC	METAL CLAD CABLE	(20)	757.97	1000	(15.16)	5.00	100	(1.00)
	MC	METAL CLAD CABLE CONNECTOR	(4)	202.16	100	(8.09)	0.02	1	(0.08)
EQ CON	MISC	LABOR/ DISC RECONN LIGHTS	(1)	0.00	1	0.00	1.00	1	(1.00)
	LIGHT	FIXTURE:TYPE "EM1"	1	TO OWNER	1	ATTIC STOCK	0.25	1	0.25
	LIGHT	FIXTURE:TYPE "W4"	1	*	1	INCL IN LOT	0.25	1	0.25
						----------			----------
		SUBTOTALS		MATERIAL		(23)	HOURS		(1.6)
7.125		PERCENT SALES TAX				(2)			
		OH & P MATERIAL(10% OF MAT'L)	10	% OF MATERIAL		(2)			

		MATERIAL TOTAL				(27)			
-1.6		HOURS LABOR @ REG HOURLY RATE:	$107.98	PER HOUR		(171)			
0.0		HOURS LABOR @ OT HOURLY RATE:	$139.91	PER HOUR		0			
		LABOR TOTAL				(171)			
		MATERIAL TOTAL (FROM ABOVE)				(27)			

		SUBTOTAL				(198)			
		INSPECTION FEE				0			

		GRAND TOTAL PRICE				(198)			
						==========			

SCHAMMEL ELECTRIC, INC. -- BID SUMMARY			DATE:	01/04/2021		PR		NO .	163.2 R2
	JOB:	HASTINGS MIDDLE SCHOOL				FIRE ALARM CHANGES			
SIZE	MATL	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT	HOURS		
MISC		LABOR: CONN NEW DEVICE FEED TO EX CIRCUIT	8	0.00	1	0.00	1.00		
		FIRE ALARM SYSTEM LOT PRICE *	1	NARDINI QTE	1	SEE BELOW	1.00		
S PHOTO		SMOKE DETECTOR PHOTOELECTRIC	1	*	1	0.00	1.00		
CEILING		WALL BOX FOR ABOVE ITEMS	1	3.45	1	3.45	0.50		
FLPR		CABLE 14/2 PLENUM RATED	50	385.00	1000	19.25	10.00		

		SUBTOTALS		MATERIAL		23	HOURS		
7.125		PERCENT SALES TAX				2			
		OH & P MATERIAL(10% OF MAT'L)	10	% OF MATERIAL		2			

		MATERIAL TOTAL				27			
12.0		HOURS LABOR @ REG HOURLY RATE:	$107.98	PER HOUR		1,296			
0.0		HOURS LABOR @ OT HOURLY RATE:	$139.91	PER HOUR		0			
		OH & P ON SELF PERFORMED LABOR	10	% OF GROSS		130			

		LABOR TOTAL				1,425			
		MATERIAL TOTAL (FROM ABOVE)				27			

		TOTAL MATERIAL AND SELF PERFORMED L				1,452			
		SUBCONTRACTOR SUBTOTAL (ATTACHED)				385			
		OH & P ON SUBCONTRACTED WORK	5	% OF GROSS		19			

		SUBTOTAL				1,856			
		INSPECTION FEE				35			

		GRAND TOTAL PRICE				1,891			
						==========			

Nardini FIRE EQUIPMENT

405 County Road E, West
Saint Paul, MN 55126
Phone: (651) 483-6631 Fax: (651) 483-6945

Saint Paul/Minneapolis ♦ Brainerd
Fargo ♦ Bismarck ♦ Detroit Lakes ♦ Williston

www.nardinifire.com / sales@nardinifire.com

Monday, January 04, 2021 **JOB # STP0200FAL190768**

Schammel Electric Inc.
PO Box 735
1210, 14th ST NE
Austin, MN 55912

ATTN: Kevin Schammel Phone: (507) 433-3486 Email: kevin@schammelelectric.com

RE: Fire Alarm System @ Hastings Middle School

CHANGE ORDER #3, Rev1

PCO & PR #163-R1: Nardini will provide additions and modifications to fire alarm system devices. Change order requires a separate site trip for programming and testing.

Units	Part Number	Description	Unit Cost	Net Cost
1	SK-PHOTO-W	Smoke Detector Head with Base	$65.00	$65.00
		Total Material		$65.00
		Freight		$4.00
		Use Tax	7.1255%	$5.00
		Subtotal Parts		**$74.00**
1		Design Labor	$84.00	$84.00
2		Technician Labor	$96.00	$192.00
		Project Manager Labor	$.00	$0.00
		Subtotal Labor		**$276.00**
		Low Voltage Installation Subcontractor		$0.00
		Subtotal Subcontractor		**$0.00**
		Subtotal Expenses		**$0.00**
		10% Material Overhead and Profit		**$7.00**
		10% Labor Overhead and Profit		**$28.00**
		10% Subcontractor Overhead and Profit		**$0.00**
		10% Expenses Overhead and Profit		**$0.00**
		Total Change Order		**$385.00**

TOTAL CHANGE ORDER COST #3: $385.00

A. Exclusions:
   1. 120VAC, Conduit and Boxes
   2. Installation

SUBMITTED BY:

Scott Lande

_____

Scott Lande
Sales Representative

ACCEPTED FOR CONTRACT BY:

PRINT NAME: _____

SIGNATURE: _____

P.O.#: _____DATE: _____

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	25-Jan-21
Reference:	PR#164
Scope:	Remove existing city water auto-fill system from the pool heater loop back to main and cap. Remove all associated controls, components, hangers and supports. Controls contractor shall incorporate the existing pool boiler and pump in mechanical room A181E into the BAS, such that the boiler and pump are shut off while the pool is heated back by the modulation of the control valve specified in section 23 09 93 Part 2D. Replace existing 50lb pressure relief valves with 80lb pressure relief valves. Provide valves matching those submitted on for the main boiler plant.

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	1,592
Material Subtotal		$	1,592
Sales Tax	7.125%	$	113
Material Cost		**$**	**1,705**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	24	24			$ 117.28	$ 174.67	$ 232.06	$	2,815
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	24	24	-	-					

Labor Cost **$ 2,815**

Subcontracts

Subcontractor		
Humeratech	$	3,372

Subcontractors Total **$ 3,372**

Subtotal		$	7,892
Markups			
Corval	10.00%	$	452
Subcontractors	5.00%	$	169
Total Markups		$	621
Total Cost:		**$**	**8,512**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

Jaytech, Inc.
1290 Osborne Rd. NE Suite E
Fridley, Minnesota 55432
Phone: 763-795-9331 Fax: 763-795-9332

Quote

Valid Until: Feb 1, 2021
Quote Number : 4172
Sales Representative:Andy Morcomb

BILL TO:
Corval Group
1633 Eustis Street
St. Paul
MN, 55108

SHIP TO:
Hastings Middle School
1000 11th St W
Hastings
MN, 55033
612-328-7564

Account Name:**Corval Group**
Contact Name:**Brock Wilson**
Service Location:**Hastings Middle School**

No.	Product Details	Quantity	List Price	Usage Unit	Total
1.	**Propylene Glycol** JT-PG-35% Premixed Propylene Glycol (55G tote)	1	$ 447.33	Each	$ 447.33
2.	**Freight** Freight included in cost	1	$ 0.00	Each	$ 0.00

Sub Total	**$ 447.33**
Tax	Not Included
Adjustment	$ 0.00
Grand Total	**$ 447.33**

Andy Morcomb, CWT

Northern Division Sales Manager

Jaytech Water Management Solutions

Cell: 612-221-9866

Office: 763-795-9331

Fax: 763-795-9332

www.jaytech.com

Jaytech is proud to be an official Evapco Water Treatment Partner.

Lead time is about 1 week.

Terms and Conditions

COLUMBIA PIPE & SUPPLY CO.
SERVICE *plus* SOLUTIONS

QUOTE ACKNOWLEDGEMENT

Sold To: 110531	Ship To: 251354	Shipping Branch: 2000
Corval Group 1633 Eustis St Saint Paul, MN 55108 Corval Group	Corval Group Hastings Middle School 1000 West 11th Street Hastings, MN 55033	Columbia Pipe 920 Apollo Rd Suite 100 Eagan, MN 55121 Phone (651) 454-3880 Fax (651) 454-5896

CP Order No.	Customer PO No.	Related Order	Print Date Time
1038298 SQ	QUOTE		12/7/2020 09:30:06

Payment Terms	Tax Status	Order Date	Requested Ship Date	Originator
1.0% 10TH PROX N/25TH (AR)	S	12/07/20	12/07/20	Doug Born

Ordered By	MTR Status	Carrier
BROCK	MTR required	Eagan Truck

Line#	BO	QTY ORD	UM	QTY SHIP	Part No. Ours Yours	Description	Promise Date	Unit Price	Ext Amt
2.000		1	EA	1	KECE1502	KECKLEY 2 BRONZE Y STR SWEATG 150 E W/20 MESH 2332	12/07/20	87.3503	87.35
3.000		1	EA	1	TA786BV2	TOUR & ANDERSON 2 786 SOLDER CIRCUIT BALANCING VALVE	12/07/20	232.6244	232.62
4.000		12	EA	12	C902	2 WROT CXC 90 ELL 2-1/8 OD	12/07/20	13.4194	161.03
6.000		2	EA	2	CT2122	2X1/2X2 WROT CXCXC TEE 2-1/8X5/8X2-1/8 OD	12/07/20	30.8540	61.71
7.000		1	EA	1	080-060	WATTS 0274612 3/4" 174A RV SET 80 PSI	12/07/20	182.8200	182.82
8.000		10	FT	10	CTL210	2 L HARD COP TUBE 10'(2-1/8OD)	12/07/20	8.5454	85.45
								Subtotal	**810.98**
								Tax	
								Total	**810.98**

Comments or Special Instructions:

Any material requested for return may be subject to a restocking fee.

No warranties other than those offered by the manufacturers are included.
Due to the current market conditions, price and availability are subject to the terms and conditions of the manufacturer(s) at the time of shipment.

*Please visit our Website at **www.columbiapipe.com** for our Terms and Conditions.*

Thank You

Market Condition Alert:

Due to volatile market conditions, all Quotes for carbon steel and stainless steel are valid for acceptance within 24 hours from the original quote date unless otherwise stated on the quote.

All new Sales Orders for carbon steel and stainless steel must be accepted for immediate shipment and are subject to the price in effect at the time of shipment.

All material is subject to prior sale.

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COR19 for Hastings Middle School - Alerton BAS

Tuesday January 21, 2021 - Rev 2

Proposal to add the existing pool boiler and pump to the BAS.
Reference PR 164.

Boiler & pump are disabled while the pool is heated by the control valve.

Group	Value	
COR19	$3,372	(Three Thousand Three Hundred Seventy Two Dollars)

Total	$3,372	(Three Thousand Three Hundred Seventy Two Dollars)

Qty	Group	Section	Description
1	COR19	PR #164	Pool Heating

NOTES:

INCLUDED: Upgrade existing controller
Conduit as required

EXCLUDED: Overtime labor

Change #	Status	Description
COR01	Approved	PR #21 SP-3 Monitoring
COR02	Approved	PR #19 Demo
COR03	Approved	PR #43 CUH Demo
COR04	Approved	PR #25 FCU Valve Sizes
COR05	Approved	PR #35 Radiation
COR06	Approved	PR #87 Deleted ACB 19-08
COR07	Approved	FC-1 Controls
COR08	Approved	PR #115 Area J Mods
COR09	Approved	Condensing Unit Demo
COR10	Approved	M&E Boiler Room Demo
COR11	Approved	CUH Demo
COR12	Approved	Exhaust Fan Demo
COR13	Estimate	Fin Tube Demo
COR14	Estimate	AHU 19&26 Air Flow Stations
COR15	Estimate	VAV 30-03 Schedule
COR16	Approved	H161 Demolition
COR17	Approved	Misc. Demo & EF Control
COR18	Estimate	Water Damage

Jeff Bergsten
Senior Project Manager

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	4-Dec-20
Reference:	PR#165
Scope:	Replace installed 60lb pressure relief valve with 80 lb pressure relief valves. Provide valves matching those submitted on for the main boiler plant

Material			**Material**
	Laborer		$ -
	Iron Worker		$ -
	Carpenter / Millwright		$ -
	Plumbing		$ -
	Pipefitter		$ -
	Yard Crew		$ -
	Site Sup		$ -
	Operator		$ -
	Misc. Material		$ 771
Material Subtotal			$ 771
Sales Tax		7.125%	$ 55
Material Cost			**$ 826**

Labor

		Hours			Wage Rates			Totals
	Hours	**Straight**	**OT**	**DT**	**Straight**	**OT**	**DT**	
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	16	16			$ 117.28	$ 174.67	$ 232.06	$ 1,876
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	16	16	-	-				

Labor Cost **$ 1,876**

Subcontracts

Subcontractor	

Subcontractors Total **$ -**

Subtotal			$ 2,702
Markups			
	Corval	10.00%	$ 270
	Subcontractors	5.00%	$ -
	Total Markups		$ 270
	Total Cost:		**$ 2,972**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

COLUMBIA PIPE & SUPPLY CO.
SERVICE *plus* SOLUTIONS

QUOTE ACKNOWLEDGEMENT

Sold To: 110531	Ship To: 251354	Shipping Branch: 2000
Corval Group 1633 Eustis St Saint Paul, MN 55108 Corval Group	Corval Group Hastings Middle School 1000 West 11th Street Hastings, MN 55033	Columbia Pipe 920 Apollo Rd Suite 100 Eagan, MN 55121 Phone (651) 454-3880 Fax (651) 454-5896

CP Order No.	Customer PO No.	Related Order	Print Date Time
1037612 SQ	2000		12/3/2020 11:02:26

Payment Terms	Tax Status	Order Date	Requested Ship Date	Originator
1.0% 10TH PROX N/25TH (AR)	S	12/03/20	12/03/20	Mark Christopherson

Ordered By	MTR Status	Carrier
BROCK	MTR required	

Line#	BO	QTY ORD	UM	QTY SHIP	Part No. Ours Yours	Description	Promise Date	Unit Price	Ext Amt
1.000		3	EA	3	080-060	WATTS 0274612 3/4" 174A RV SET 80PSI **8-10 DAY DELIVERY**	12/03/20	182.8200	548.46

Subtotal	548.46
Tax	
Total	548.46

Comments or Special Instructions:

BROCK 612-328-7564

Any material requested for return may be subject to a restocking fee.

No warranties other than those offered by the manufacturers are included.
Due to the current market conditions, price and availability are subject to the terms and conditions of the manufacturer(s) at the time of shipment.

*Please visit our Website at **www.columbiapipe.com** for our Terms and Conditions.*

Thank You

Market Condition Alert:

Due to volatile market conditions, all Quotes for carbon steel and stainless steel are valid for acceptance within 24 hours from the original quote date unless otherwise stated on the quote.

All new Sales Orders for carbon steel and stainless steel must be accepted for immediate shipment and are subject to the price in effect at the time of shipment.

All material is subject to prior sale.

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	17-Dec-20
Reference:	PR#166
Scope:	Replace existing 2-position OA damper actuators with modulating type. Refer to 23 09 93-81 for updated damper sequence

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	-
Material Subtotal		$	-
Sales Tax	7.125%	$	-
Material Cost		**$**	**-**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$	-
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	-	-	-	-					

Labor Cost **$** **-**

Subcontracts

Subcontractor		
Humeratech	$	2,710
Subcontractors Total	**$**	**2,710**

Subtotal		$	2,710
Markups			
Corval	10.00%	$	-
Subcontractors	5.00%	$	136
Total Markups		$	136
Total Cost:		**$**	**2,846**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

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COR20 for Hastings Middle School - Alerton BAS

Thursday December 17, 2020

Proposal to replace existing 2-position OA damper actuators with modulating actuators.
Modify program sequence and graphics.

Reference PR #166.

Group	Value	
COR20	$2,710	(Two Thousand Seven Hundred Ten Dollars)

Total	$2,710	(Two Thousand Seven Hundred Ten Dollars)

Qty	Group	Section	Description
3	COR20	PR #166	Existing AHU's 15,16,17

NOTES: Replace existing 2-wire cable with 3-wire cable for AO control.

INCLUDED:

EXCLUDED: Overtime labor

Change #	Status	Description
COR01	Approved	PR #21 SP-3 Monitoring
COR02	Approved	PR #19 Demo
COR03	Approved	PR #43 CUH Demo
COR04	Approved	PR #25 FCU Valve Sizes
COR05	Approved	PR #35 Radiation
COR06	Approved	PR #87 Deleted ACB 19-08
COR07	Approved	FC-1 Controls
COR08	Approved	PR #115 Area J Mods
COR09	Approved	Condensing Unit Demo
COR10	Approved	M&E Boiler Room Demo
COR11	Approved	CUH Demo
COR12	Approved	Exhaust Fan Demo
COR13	Estimate	Fin Tube Demo
COR14	Estimate	AHU 19&26 Air Flow Stations
COR15	Estimate	VAV 30-03 Schedule
COR16	Approved	H161 Demolition
COR17	Approved	Misc. Demo & EF Control
COR18	Estimate	Water Damage
COR19	Estimate	Pool Heating

Jeff Bergsten
Senior Project Manager

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	19-Feb-21
Reference:	PR#168
Scope:	168.1 - Provide power to the cabinet unit heater #22 (CUH-22) from nearest receptacle circuit in tunnel below. Modify and extend conduit and wiring as required. Demolish and remodel existing conduit and wiring to CUH-22. Reference response to RFI#379 for more information.

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	-
Material Subtotal		$	-
Sales Tax	7.125%	$	-
Material Cost		**$**	**-**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$	-
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	-	-	-	-					

Labor Cost **$** **-**

Subcontracts

Subcontractor	
Schammel Electric	$ 1,051

Subcontractors Total **$** **1,051**

Subtotal		$	1,051
Markups			
Corval	10.00%	$	-
Subcontractors	5.00%	$	53
Total Markups		$	53
Total Cost:		**$**	**1,104**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

SCHAMMEL ELECTRIC, INC. - PR #168 PRICING RESPONSE

PROPOSAL REQUEST

Independent School District #200	Hastings Middle School Improvements
Corval Group	Attn: Tad Ulrich
1633 Eustis Street	
St. Paul, Mn 55108	
Phone: 651-605-2486	Fax
Email: tulrich@corvalgroup.com	

Submit an itemized (labor and material) quotation for the proposed modifications to the contract documents as described herein within 21 days of receipt. If a cost is not submitted within 21 days, this Proposal Request can be accepted at no additional cost. Written approval is required prior to proceeding with this change. COST EXPECTATIONS: ☐ DEDUCT ☐ NO COST ☐ ADD	**PR: #168** **Comm: # 182014** **Const. Pkg: #**

Distribution:

- ☒ Joe Haas, ISD 200
- ☒ Cameron Peterson, ISD
- ☐
- ☐
- ☐ James Dorr, BKBM
- ☐ Kyle Edsten, Wold
- ☐ Nathan Karlsrud,
- ☐ Sitha Chhum, Wold
- ☒ Douglas Kahl, Wold
- ☐
- ☐
- ☒ Cole Siegel, Corval
- ☒ Tad Ulrich, Corval
- ☐
- ☒ Tom Bakken, Hastings
- ☐ Chris Meier, DLI
- ☐

Item	Description
	Power connection to CUH-22
168.1	Provide power connection to cabinet unit heater #22 (CUH-22) from nearest receptacle circuit in tunnel below. Modify and extend conduit and wiring as required. Demolish and remodel existing conduit and wiring to CUH-22. Reference response to RFI #379 for more information.
	50' 12-2 MC I will have to get this at menards
	2-MC connectors
	1/2" ko seal
	Straps
	Anchors
	Wire nuts
	5 hrs labor (it's in a confined space in the tunnel) + travel time
	TOTAL ELECTRICAL PRICING (PER ATTACHED SUMMARY)..... $ 1,051.00

Attachments: None

Issued By: Fu Xiong Date: 2/16/2021

SCHAMMEL ELECTRIC, INC.

KEVIN J. SCHAMMEL
2/19/21

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

SCHAMMEL ELECTRIC, INC. -- BID SUMMARY			DATE:	02/19/2021		PR		NO .	168
	JOB:	HASTINGS MIDDLE SCHOOL				ADD POWER TO CUH 22			
SIZE	MATL	DESCRIPTION	QUANTITY	PRICE	UNIT	AMOUNT	HOURS	PER	TOTAL
1/2"	EMT	CONDUIT SUPPORT/HANGER	6	118.00	100	7.08	0.00	1	0.00
12/3	MC	METAL CLAD CABLE	50	957.00	1000	47.85	5.00	100	2.50
	MC	METAL CLAD CABLE CONNECTOR	2	402.00	100	8.04	0.02	1	0.04
3/4"	GRS	TERMINAL	1	33.07	100	0.33	0.35	1	0.35
	RED	SCOTCHLOK WIRENUT CONNECTOR	6	22.83	100	1.37	0.00	1	0.00
SMOTR	SMALL MOTOR CONNECTION		1	10.00	1	10.00	1.00	1	1.00
MISC	LABOR: CONN NEW DEVICE FEED TO EX CIRCUIT		1	5.00	1	5.00	0.25	1	0.25
PLATED	ANCHOR BOX/STRAP: 1 X 10 OR 1/4-20		6	35.00	100	2.10	0.02	1	0.12
	MISC	COST: COORDINATION/ DOCUMENTATION	1	0.00	1	0.00	1.00	1	1.00
	MISC	COST: MILEAGE	104	0.57	1	59.28	1.00	55	1.89
						----------			----------
		SUBTOTALS		MATERIAL		141	HOURS		7.2
7.125		PERCENT SALES TAX				10			
		OH & P MATERIAL(10% OF MAT'L)	10	% OF MATERIAL		15			

		MATERIAL TOTAL				166			
7.2		HOURS LABOR @ REG HOURLY RATE:	$107.98	PER HOUR		772			
0.0		HOURS LABOR @ OT HOURLY RATE:	$139.91	PER HOUR		0			
		OH & P ON SELF PERFORMED LABOR	10	% OF GROSS		77			

		LABOR TOTAL				849			
		MATERIAL TOTAL (FROM ABOVE)				166			

		SUBTOTAL				1,016			
		INSPECTION FEE				35			

		GRAND TOTAL PRICE				1,051			
						==========			

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	13-Oct-21
Reference:	PR#169
Scope:	Remove the temperature sensor from room B198J and reinstall in room B194B. Provide and install stainless steel cover plate as required in room B198J.

Material

			Material
	Laborer		$ -
	Iron Worker		$ -
	Carpenter / Millwright		$ -
	Plumbing		$ -
	Pipefitter		$ -
	Yard Crew		$ -
	Site Sup		$ -
	Operator		$ -
	Misc. Material		$ -
Material Subtotal			$ -
Sales Tax		7.125%	$ -
Material Cost			**$ -**

Labor

		Hours				Wage Rates			Totals
		Hours	Straight	OT	DT	Straight	OT	DT	
	Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
	Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
	Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
	Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
	Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
	Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
	Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
	Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
	Subtotal Hours	-	-	-	-				
Labor Cost									**$ -**

Subcontracts

Subcontractor	
Humeratch	$ 495
Subcontractors Total	**$ 495**

Subtotal			$ 495
Markups			
	Corval	10.00%	$ -
	Subcontractors	5.00%	$ 25
	Total Markups		$ 25
	Total Cost:		**$ 520**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

HUMERATECH®
Integrated Building Solutions

Automation you value

COR21 for Hastings Middle School - Alerton BAS

Friday April 16, 2021

Proposal to relocate space sensor from room B198J to B198H.
Provide stainless steel plate cover for exisiting sensor location.
Test and verify. Modify graphics.
Reference PR #169.

Group	Value	
COR21	$495	(Four Hundred Ninety Five Dollars)

Total	$495	(Four Hundred Ninety Five Dollars)

Qty	Group	Section	Description
1	COR21	PR #169	Relocate Space Sensor

NOTES: PR description says relocate sensor to B194B.
Plan M3.02B shows relocating to B198H.

INCLUDED:

EXCLUDED: Overtime labor

Change #	Status	Description
COR01	Approved	PR #21 SP-3 Monitoring
COR02	Approved	PR #19 Demo
COR03	Approved	PR #43 CUH Demo
COR04	Approved	PR #25 FCU Valve Sizes
COR05	Approved	PR #35 Radiation
COR06	Approved	PR #87 Deleted ACB 19-08
COR07	Approved	FC-1 Controls
COR08	Approved	PR #115 Area J Mods
COR09	Approved	Condensing Unit Demo
COR10	Approved	M&E Boiler Room Demo
COR11	Approved	CUH Demo
COR12	Approved	Exhaust Fan Demo
COR13	Estimate	Fin Tube Demo
COR14	Estimate	AHU 19&26 Air Flow Stations
COR15	Estimate	VAV 30-03 Schedule
COR16	Approved	H161 Demolition
COR17	Approved	Misc. Demo & EF Control
COR18	Estimate	Water Damage
COR19	Approved	Pool Heating
COR20	Approved	Existing AHU's 15,16,17

Jeff Bergsten
Senior Project Manager

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	13-Oct-21
Reference:	PR#170
Scope:	170.1 - Provide revised sequence for central heating plant to enable boilers B-1 through B-3 if B-4 cannot maintain supply water temperature setpoint. Refer to 23 09 93.

Material

			Material
Laborer			$ -
Iron Worker			$ -
Carpenter / Millwright			$ -
Plumbing			$ -
Pipefitter			$ -
Yard Crew			$ -
Site Sup			$ -
Operator			$ -
Misc. Material			$ -
Material Subtotal			$ -
Sales Tax		7.125%	$ -
Material Cost			**$ -**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT	Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				

Labor Cost **$ -**

Subcontracts

Subcontractor	
Humeratech	$ 460

Subcontractors Total **$ 460**

Subtotal			$ 460
Markups			
Corval		10.00%	$ -

Subcontractors	5.00%	$	23
Total Markups		$	23
	Total Cost:	**$**	**483**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

HUMERATECH®
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Automation you value

COR22 for Hastings Middle School - Alerton BAS

Wednesday, October 13, 2021

Proposal to revise central heating plant sequence.
Enable boilers B-1 thru B-3 if B-4 cannot maintain supply water temperature.
Test and verify. Modify graphics.
Reference PR #170.

Group	Value	
COR22	$460	(Four Hundred Sixty Dollars)

Total	$460	(Four Hundred Sixty Dollars)

Qty	Group	Section	Description
1	COR22	PR #170	Heating Plant Sequence

NOTES:

INCLUDED:

EXCLUDED: Overtime labor

Change #	Status	Description
COR01	Approved	PR #21 SP-3 Monitoring
COR02	Approved	PR #19 Demo
COR03	Approved	PR #43 CUH Demo
COR04	Approved	PR #25 FCU Valve Sizes
COR05	Approved	PR #35 Radiation
COR06	Approved	PR #87 Deleted ACB 19-08
COR07	Approved	FC-1 Controls
COR08	Approved	PR #115 Area J Mods
COR09	Approved	Condensing Unit Demo
COR10	Approved	M&E Boiler Room Demo
COR11	Approved	CUH Demo
COR12	Approved	Exhaust Fan Demo
COR13	Estimate	Fin Tube Demo
COR14	Estimate	AHU 19&26 Air Flow Stations
COR15	Estimate	VAV 30-03 Schedule
COR16	Approved	H161 Demolition
COR17	Approved	Misc. Demo & EF Control
COR18	Approved	Water Damage
COR19	Approved	Pool Heating
COR20	Approved	Existing AHU's 15,16,17
COR21	Approved	Relocate Space Sensor

Jeff Bergsten
Senior Project Manager

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	25-Nov-20
Reference:	GCPR#20
Scope:	Scope of work for installing additional tile on the west walls of the auditorium bathrooms and costs for rebuilding the soffits in the Auditorium Bathrooms. Scope of work as it pertains to install transitions, base, and carpet patching for the floors/stairs around the wheelchair ramp in the auditorium.

Material

			Material
	Laborer		$ -
	Iron Worker		$ -
	Carpenter / Millwright		$ -
	Plumbing		$ -
	Pipefitter		$ -
	Yard Crew		$ -
	Site Sup		$ -
	Operator		$ -
	Misc. Material		$ -
Material Subtotal			$ -
Sales Tax		7.125%	$ -
Material Cost			**$ -**

Approved
Nick M 11/30/20

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT	Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				

Labor Cost **$ -**

Subcontracts

Subcontractor	
Grazzini	$ 2,471
Reshetar	$ 1,332

Subcontractors Total **$ 3,803**

Subtotal			$ 3,803
Markups			
	Corval	10.00%	$ -
	Subcontractors	5.00%	$ 190
	Total Markups		$ 190
	Total Cost:		**$ 3,993**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

Grazzini®
Brothers & Company

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CONTRACTORS
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Carpet, Wood, Vinyl
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October 27, 2020

Corval Group Inc.
1633 Eustis Street
St. Paul, MN 55108-1219

ATTN: **Tad Ulrich**

RE: **Hastings Middle School Tile Repair - Old Job 2-19-0143**
1000 - 11TH STREET WEST
Hastings, MN 55033-3717
Ticket Work 10-20-0108

Dear Tad:

We have completed the attached ticket work and submit the following costs to incorperate this into our scope.

COST EFFECT:	**ADD**	**$1,271**
SCHEDULE EFFECT:	**ADD**	**1 MAN DAYS**

The above entails added tile on west walls in bathroom stalls. Refer to attached ticket.

If you have any questions regarding any of the above, please contact the writer of this letter.

Sincerely,

GRAZZINI BROTHERS AND COMPANY

Mark Miranda
Senior Project Manager

Gazzini Brothers & Company

PROJECT: HASTINGS MIDDLE SCHOOL TILE
PROPOSAL: Ticket Work 10-20-0108
CONTRACTOR: CORVAL GROUP INC.

JOB NUMBER: 2-20-0108
DATE:

SCHED IMPACT (MAN DAYS)	1	DAY

09 30 TILING

09 30 13.10 Ceramic Tiling

Trade: 2-MN (Metro) Tile Setter

ITEM CODE	DESCRIPTION	CREW	QUANTITY	Pay Type	Rate Type	UNIT	LABOR OUTPUT	MAN HOURS	AVE MH RATE	LABOR TOTAL	MATERIAL UNIT PRICE	MATERIAL TOTAL	TOTAL
	Daltile, 0790 Arctic White Matte 4"x8"		21.00			SF		-			5.40	113.40	113.40
	Mapei Ultracolor Plus 19 Pearl Gray		1.00			Bag		-			19.93	19.93	19.93
	Mapei Type 1 Mastic		1.00			Unit					30.82	30.82	30.82
	Nick Barratto		5.00	Straight	Full	HRS	1	5.00	94.39	471.95			471.95
											Material Waste Factor:	15.00%	24.62	24.62
		TOTALS	-					5.00		471.95		SUBTOTAL	188.77	660.72

Equipment and Equipment Operating Costs

ITEM CODE	DESCRIPTION	Crew	% of Total MH	Pay Type	Rate Type	QUANTITY	UNIT	AVE MH RATE	LABOR TOTAL	RENTAL COST	RENTAL TOTAL	HOURLY OP COST	TOTAL OP COST	TOTAL
	Tile Saw		10.00%	Straight	Full	0.50	HRS	94.39	47.20		-		-	47.20
	Small Tool / Tool Repairs		5.00%	Straight	Full	0.25	HRS	94.39	23.60		-		-	23.60
	Material Handling		5.00%	Straight	Full	0.25	HRS	94.39	23.60		-		-	23.60
					TOTALS	1.00			94.39		-	SUBTOTAL	-	94.39

Miscellaneous Items

ITEM CODE	DESCRIPTION	Cost Type	Apply Item		CREW	QUANTITY	UNIT	MATERIAL UNIT PRICE/RATE	MATERIAL TOTAL	TOTAL
	Setting Materials	Material	Yes		D7	-	SF	1.24	-	-
	COVID-19 Loss of Productivity	Labor	Yes		D7	12.4%	%		-	70.23
	Parking	Labor	Yes			1.00	Days	8.00	8.00	8.00
	Board	Labor	Yes			1.00	Days	75.00	75.00	75.00
	Job Specific Safety	Labor	Yes		D7	5%	%		-	28.32
								SUBTOTAL	83.00	181.54

Supervisory Requirements

Project Management / Coordination

ITEM CODE	DESCRIPTION	CREW	% of Total MH	Pay Type	Rate Type	QUANTITY	UNIT	AVE MH RATE	LABOR TOTAL	TOTAL
7000280	Foreman	D7	5.00%	Straight	Full	0.25	HRS	97.74	24.44	24.44
7000220	General Foreman	D7	2.50%	Straight	Full	0.13	HRS	98.11	12.26	12.26
					TOTALS	0.44	HRS			36.70
									SUBTOTAL	973.35

ITEM CODE	DESCRIPTION	Cost Type	Apply Item	PERCENTAGE (%)	TOTAL
	Sales Tax	Material	1	7.125%	13.45
6200010	Overhead	Overhead	1	15.00%	148.02
6200010	Profit	Profit	1	10.00%	113.48
2000010	Bond	Bond	1	1.75%	21.85
				TOTAL	1,270.16

Grazzini Brothers & Company

1175 Eagan Industrial Road
Eagan, MN 55121
Phone # (651) 452-2700
Fax # (651) 452-2701

ADDITIONAL WORK AUTHORIZATION SHEET

Date: 10-27-20
Job Name: Hastings Middle School
Job No:

The undersigned agrees to pay Grazzini Brothers & Company for the additional work authorized as indicated below

Total Hours Worked							
Date Work Done							
Employee	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Nick Barotto		5					

Down Time:
Reason for down time:

Total Hours Tools Used							
Tools Used	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Trowel		4					
float		1					
cutter		4					

Materials Used:

Description	Quantity	Unit
Grout	1	1
Tile	2	2
Bucket of Glue	1	1

Description	Quantity	Unit

Summary of additional work completed:
added Tile on west walls in Bathroom Stalls.
Set & Grout

Additional Work authorized by (please print name): John Ross
Company Name / Title / Signature : John Ross Superintendant Corval Group.

ROOM FINISH SCHEDULE

RM NO	ROOM NAME	FLOORS	BASE	WALLS	REMARKS
C191B	STALL	---	---	T-1	
C191C	STALL	---	---	T-1	
C191D	STALL	---	---	T-1	
C192B	STALL	---	---	T-1	
C192C	STALL	---	---	T-1	
C192D	STALL	---	---	T-1	

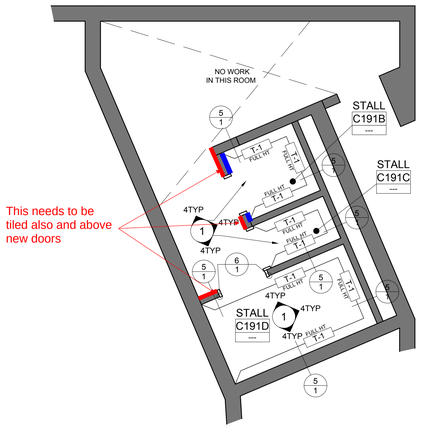
REMARKS:

COLOR SCHEDULE

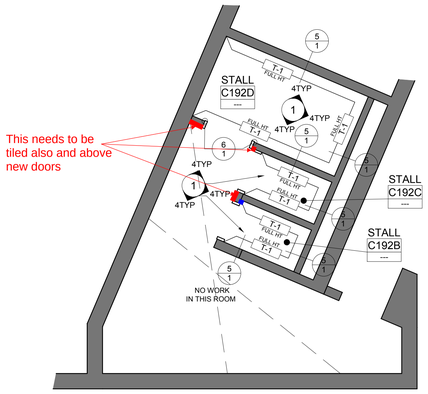
WALL TILE		
T-1	PORCELAIN WALL TILE	4"x8" DALTILE ARCTIC WHITE 790 MATTE MORTAR: MAPEI TYPE 1 INSTALLATION: HORIZONTAL 1/3 OFFSET GROUT: MAPEI ULTRACOLOR PLUS FA 19 PEARL GRAY GROUT JOINT: AS LUGGED

GENERAL NOTES:

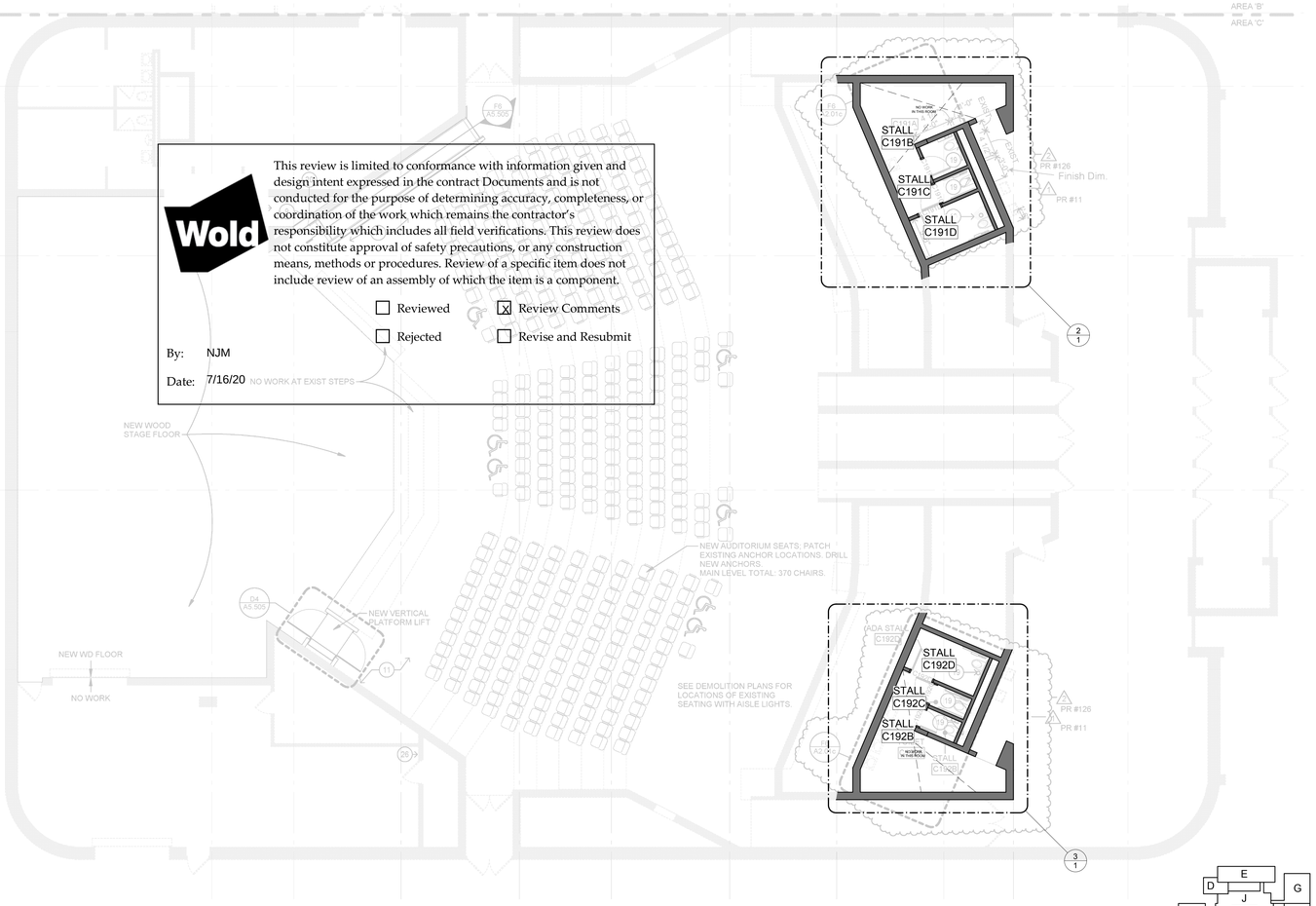
1. VARIOUS FACTORS MAY AFFECT THE COLOR SHADING OF THE GROUT; EXAMPLES INCLUDE VARYING JOINT WIDTHS, POROSITY OF THE TILE, QUALITY OF WATER USED FOR MIXING AND CLEANUP, TEMPERATURE, AND HUMIDITY. ALL OF THESE FACTORS ARE BEYOND THE CONTROL OF GRAZZINI BROTHERS. THEREFORE, CONSISTENT SHADING OF THE GROUT CANNOT BE GUARANTEED.
2. GROUT COLORS THAT CONTRAST TILE COLORS EXACERBATE ACCEPTABLE IMPERFECTIONS IN THE TILE MATERIALS AS WELL AS ACCEPTABLE SETTING / INSTALLATION TOLERANCES.
3. MAXIMUM ALLOWABLE VARIATION IN THE TILE SUBSTRATE: FOR TILES WITH ALL EDGES LESS THAN 15", MAXIMUM ALLOWABLE VARIATION IS 1/4" IN 10' FROM THE REQUIRED PLANE, WITH NO MORE THAN 1/16" VARIATION IN 12" WHEN MEASURED FROM THE HIGH POINTS IN THE SURFACE. FOR TILES WITH AT LEAST ONE EDGE 15" IN LENGTH, MAXIMUM ALLOWABLE VARIATION IS 1/8" IN 10' FROM THE REQUIRED PLANE, WITH NO MORE THAN 1/16" VARIATION IN 24" WHEN MEASURED FROM THE HIGH POINTS IN THE SURFACE.
4. WALL-WASHER LIGHTING (LIGHT FIXTURES MOUNTED AT THE WALL/CEILING INTERFACE OR DIRECTLY ON THE WALL) MAY PRODUCE SHADOWS AND UNDESIREABLE EFFECTS WITH CERAMIC TILE.
5. ALL SURFACES TO RECEIVE TILE MUST BE FREE OF FOREIGN ITEMS INCLUDING PAINT AND OTHER COATINGS.
6. TILE PATTERNS SHOWN ON DRAWINGS ARE FOR ORIENTATION ONLY AND DO NOT NECESSARILY DEPICT EXACT LAYOUT/GROUT JOINT LOCATION.



2 ENLARGED PLAN STALL C191B- C191C- C191D
1/4" = 1'-0"



3 ENLARGED PLAN STALL C192B- C192C- C192D
1/4" = 1'-0"



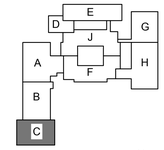
1 PARTIAL FLOOR PLAN- MAIN LEVEL AREA C
1/8" = 1'-0"
E1 A2.01C

Wold

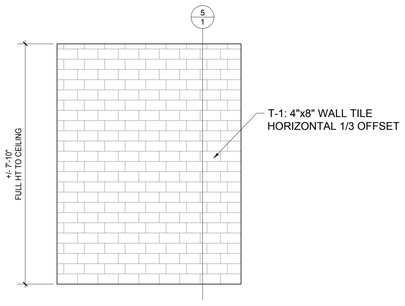
This review is limited to conformance with information given and design intent expressed in the contract Documents and is not conducted for the purpose of determining accuracy, completeness, or coordination of the work which remains the contractor's responsibility which includes all field verifications. This review does not constitute approval of safety precautions, or any construction means, methods or procedures. Review of a specific item does not include review of an assembly of which the item is a component.

☐ Reviewed ☒ Review Comments
☐ Rejected ☐ Revise and Resubmit

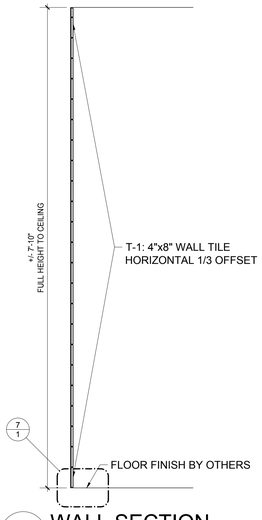
By: NJM
Date: 7/16/20



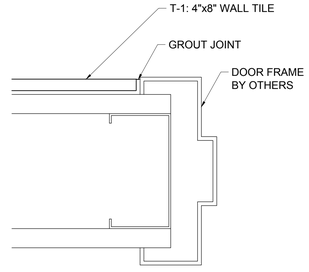
KEY PLAN



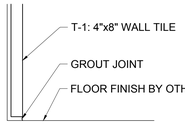
4 TYPICAL ELEVATION
1/2" = 1'-0"



5 WALL SECTION
1" = 1'-0"



6 DETAIL AT DOOR FRAME
6" = 1'-0"



7 DETAIL AT BASE
6" = 1'-0"

ARCHITECT
WOLD

GENERAL CONTRACTOR
CORVAL GROUP
ST. PAUL, MN

1175 EAGAN INDUSTRIAL ROAD
EAGAN MN 55121
TEL(651) 452- 2700
FAX(651) 452-2701
EMAIL: grazzini@grazzini.com
WWW. GRAZZINI.COM

Grazzini Brothers & Company

NO.	REVISION/ ISSUE	DATE

PROJECT MANAGER
MARK MIRANDA

ASSISTANT PROJECT MANAGER
MIKE HENDERSON

JOB NUMBER
2-20-0108

PROJECT NAME AND ADDRESS
HASTINGS MIDDLE SCHOOL TILE REPAIR
HASTINGS, MN

REVIEWED BY
GPG, DS 07/09/2020

DRAWN BY	ZS	SHEET
DATE	07/10/2020	1 OF 1
SCALE	VARIES	

Grazzini® Brothers & Company

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Carpet, Wood, Vinyl
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November 25, 2020

Corval Group Inc.
1633 Eustis Street
St. Paul, MN 55108-1219

ATTN:

RE: **Hastings Middle School**
1000 - 11Th Street West
Hastings, MN 55033-3717

Base install, carpet patching, install transitions

#VALUE!

We have completed the work per the attached ticket and submit the following costs.

COST EFFECT:	**ADD**	**$1,200**
SCHEDULE EFFECT:	**ADD**	**2 MAN DAYS**

See attached additional work authorization sheet for details on work performed.

If you have any questions regarding any of the above, please contact the writer of this letter.

Sincerely,

GRAZZINI BROTHERS AND COMPANY

Chad Haase
Senior Project Manager

Member MARBLE INSTITUTE of America
COMMERCIAL CONTRACTOR

Grazzini Brothers & Company

PROJECT: HASTINGS MIDDLE SCHOOL
PROPOSAL: Base install, carpet patching, install transitions
CONTRACTOR: CORVAL GROUP INC.

JOB NUMBER: 3-20-0281
DATE:

SCHED IMPACT (MAN DAYS)	2	DAYS

09 30 TILING

09 30 13.10 Ceramic Tiling

Trade: 2-MN (Metro) Tile Setter

ITEM CODE	DESCRIPTION	CREW	QUANTITY	Pay Type	Rate Type	UNIT	LABOR OUTPUT	MAN HOURS	AVE MH RATE	LABOR TOTAL	MATERIAL UNIT PRICE	MATERIAL TOTAL	TOTAL
	Install Transitions, base and carpet patching (floor and stairs)	2	9.50	Straight	Full	hr	1	9.50	94.39	896.71			896.71
	Base		120.00			lf					1.49	178.80	178.80
											Material Waste Factor:	0.00%	
		TOTALS	-					9.50		896.71	SUBTOTAL	178.80	1,075.51

Equipment and Equipment Operating Costs

ITEM CODE	DESCRIPTION	Crew	% of Total MH	Pay Type	Rate Type	QUANTITY	UNIT	AVE MH RATE	LABOR TOTAL	RENTAL COST	RENTAL TOTAL	HOURLY OP COST	TOTAL OP COST	TOTAL
	Tile Saw		0.00%	Straight	Full	-	HRS	-	-		-		-	-
					TOTALS	-			-		-	SUBTOTAL	-	-

Miscellaneous Items

ITEM CODE	DESCRIPTION	Cost Type	Apply Item		CREW	QUANTITY	UNIT	MATERIAL UNIT PRICE/RATE	MATERIAL TOTAL	TOTAL
	Setting Materials	Material	No		D7	-	SF	0.50	-	-
								SUBTOTAL	-	-

Supervisory Requirements

Project Management / Coordination

ITEM CODE	DESCRIPTION	CREW	% of Total MH	Pay Type	Rate Type	QUANTITY	UNIT	AVE MH RATE	LABOR TOTAL		TOTAL
7000280	Foreman	D7	0.00%	Straight	Full	-	HRS	0.00	-		-
					TOTALS	0.12	HRS				-

SUBTOTAL 1,075.51

ITEM CODE	DESCRIPTION	Cost Type	Apply Item	PERCENTAGE (%)		TOTAL
	Sales Tax	Material	1	7.125%		12.74
6200010	Overhead	Overhead	1	5.00%		54.41
6200010	Profit	Profit	1	5.00%		57.13
					TOTAL	1,199.79

Reshetar Systems, Inc.
730 Bunker Lake Boulevard Northwest
Anoka, MN 55303
763.421.1152 Fax 763.421.1153
Mike Engelmann Direct 763-355-2066

PROPOSAL

PROPOSAL NUMBER: **COR 27**

DATE: **6-Nov-20**

PROJECT: **Hastings Middle School**
1000 11th St W
Hastings, MN 55033

Rebuild L soffit at west wall of C191D shown as existing to remain

		Labor		Material
Frame	$	582.42		
Hang	$	291.21		
Tape	$	291.21		
			$	167.00
ADD =	$	1,165	$	167
			$	1,332

Excludes: Engineered Drawings, Permitting, dumpsters, temp partitions, storage, temp power/lighting

This proposal may be withdrawn if not accepted within 30 days.

All materials to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, theft, and other necessary insurance. Our workers are fully covered by Worker's Comp. Insurance.

ACCEPTANCE OF PROPOSAL

The work described above is approved and payments are to be received within thirty days of invoice.

Date of acceptance

Signed

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	25-Jan-21
Reference:	GCPR#21
Scope:	Door F118C is shown as a single door on drawing A2.01f door scheule. There are additonal costs to install the double door in lieu of the single door as shown on the base bid door schedule.

Material

			Material
Laborer		$	-
Iron Worker		$	-
Carpenter / Millwright		$	-
Plumbing		$	-
Pipefitter		$	-
Yard Crew		$	-
Site Sup		$	-
Operator		$	-
Misc. Material		$	10
Material Subtotal		$	10
Sales Tax	7.125%	$	1
Material Cost		**$**	**11**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	4	4			$ 87.60	$ 130.15	$ 172.70	$	350
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$	-
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	4	4	-	-					

Labor Cost **$ 350**

Subcontracts

Subcontractor		
Kendell Door	$	1,702

Subcontractors Total **$ 1,702**

Subtotal		$	2,064
Markups			
Corval	10.00%	$	36
Subcontractors	5.00%	$	85
Total Markups		$	121
Total Cost:		**$**	**2,185**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

KENDELL
Solutions for Opening & Specialty Applications

Kendell Doors & Hardware, Inc.
1312 Northland Drive, Suite 100
Mendota Heights, MN 55120
Phone: 651-905-0144

PROPOSAL

Page:	1
Proposal No.:	39135
Proposal Change No.:	03
Customer P.O. No.	01483885
Proposal Date:	4/22/2020
Customer ID:	CORV
Salesperson:	Jaid Pedlar
Project Mgr Phone:	651-529-8618
Project Mgr Email:	jpedlar@kendelldrs.com

Submitted To: CORVAL CONSTRUCTORS, INC.
1633 EUSTIS STREET
Saint Paul, MN 55108

Job Name: Hastings Middle School Improvements

Second leaf for Opening F118C-1

Description	Quantity
30-70-1.75-707-18-CR	1
281 P10 EN Surface Closer	1
6300 US32D LFIC Core	1
16 60 8813 F ETJ US32D 3' 0" X 7' 0" Rim Exit Device	1
MCK TA2714 4.5 X 4.5 652 HINGE	3
K1050 8 X 34 .050 B4E CTSK US32D KICKPLATE	1
608-RKW Silencer	3
490 US26D Door Stop	1
Freight	0

Respectfully Submitted: Jaid Pedlar

Jaid Pedlar

Accepted By: _____ **Date:** _____

Subtotal:	1,589.25
Sales Tax:	113.23
Total:	1,702.48

DOOR / OPENING SCHEDULE

DOOR NO	DOOR / OPENING TYPE	QTY	WIDTH	HEIGHT	MATL	LABEL/ RATING	FRAME TYPE	DEPTH	MATL	GL	Head	Jamb	Sill	HDW GRP	REMARKS
F117	F	1	3'-0"	7'-0"	HM	90	FR 1	--	HM	--		C7/A4.711		09	
F118A	F	2	3'-0"	7'-0"	HM	--	FR 1	--	HM	--	E2/A5.401	E1/A5.401		14	
F118B	F	2	2'-10"	7'-10"	HM	--	EXIST	--	HM	--	EXIST	EXIST		14	
F118C	F	1	3'-0"	7'-0"	HM	--	FR 4	--	HM	--	E2/A5.401	E1/A5.401		17	
F141A	F	1	3'-0"	7'-0"	HM	--	FR 1	--	HM	--	E2/A5.401	E1/A5.401		21	

ROOM FINISH SCHEDULE

ROOM NO	ROOM NAME	FLOOR	BASE	N WALL - TYP MATL	N WALL - TYP FIN	E WALL MATL	E WALL FIN	S WALL MATL	S WALL FIN	W WALL MATL	W WALL FIN	REMARKS
F112	SPECIAL ED	--	--	EXIST	--	EXIST	PT-6A	EXIST	--	EXIST	--	
F114	SPECIAL ED	--	--	EXIST	--	EXIST	PT-6A	EXIST	--	EXIST	--	
F120	CLASSROOM	--	--	EXIST	--	EXIST	--	EXIST	--	EXIST	PT-6A	
F122	CLASSROOM	--	--	EXIST	--	EXIST	--	EXIST	--	EXIST	PT-6A	
F123	CLASSROOM	--	--	EXIST	--	EXIST	PT-6A	EXIST	--	EXIST	--	

DOOR SCHEDULE REMARKS

1. DOOR AND FRAME TO BE GALVANIZED.
2. MODIFY FRAME AS REQUIRED FOR NEW HARDWARE, PAINT FRAME.
3. FRAME HEIGHT 7'-4" (MATCH COURSING).
4. PROVIDE DE SERIES DOUBLE EGRESS HM FRAME.

ROOM FINISH SCHEDULE REMARKS

1. SEE ENLARGED FLOOR PLANS FOR LOCATION OF C TILE 4.
2. C TILE NOT REQUIRED BEHIND WALL LOCKERS.
3. FINISHES APPLY TO NEW WORK ONLY.
4. PAINT GYM WALLS FULL HEIGHT, SEE SHEET A3.21 FOR INFO.
5. PAINT TO MATCH EXISTING ADJACENT SURFACES.
6. PAINT TO MATCH EXISTING.
7. PROVIDE VENTED COVE BASE.

DOOR SCHEDULE GENERAL NOTES

1. ALL DOORS ARE 1 3/4" THICK UNLESS OTHERWISE NOTED.
2. FOR FRAME DEPTH, ONLY EXCEPTIONS TO THE FOLLOWING TABLE ARE SCHEDULED:

   GYPSUM BOARD PARTITIONS: THROAT OF FRAME TO MATCH WALL THICKNESS.

   MASONRY PARTITIONS:

   4" WALL: 3 3/4" FRAME
   6" WALL: 5 3/4" FRAME
   8" AND GREATER WALL: 7 3/4" FRAME

   FRAME DEPTHS ARE SCHEDULED IN NOMINAL DIMENSIONS. SEE FRAME/ DOOR TYPES (DETAIL SECTION 51000) FOR CORRESPONDING ACTUAL DIMENSIONS.

3. FOR GLASS TYPES, ONLY EXCEPTIONS TO THE FOLLOWING TABLE ARE SCHEDULED:

   INTERIOR NON RATED:

   CLEAR (SAFETY WHEN REQUIRED BY TABLE IN GLAZING SPECIFICATION.)

   INTERIOR AND EXTERIOR RATED:

   FIRE RATED

   EXTERIOR NON-RATED:

   CLEAR INSULATED (SAFETY INSULATED WHEN REQUIRED BY TABLE IN GLAZING SPECIFICATION.)

4. SEE SHEET A2.901 FOR FRAME TYPES.
5. SEE SHEET A2.901 FOR DOOR TYPES.
6. AT DOOR SCHEDULE, LABEL DESIGNATION "45/20" INDICATES:

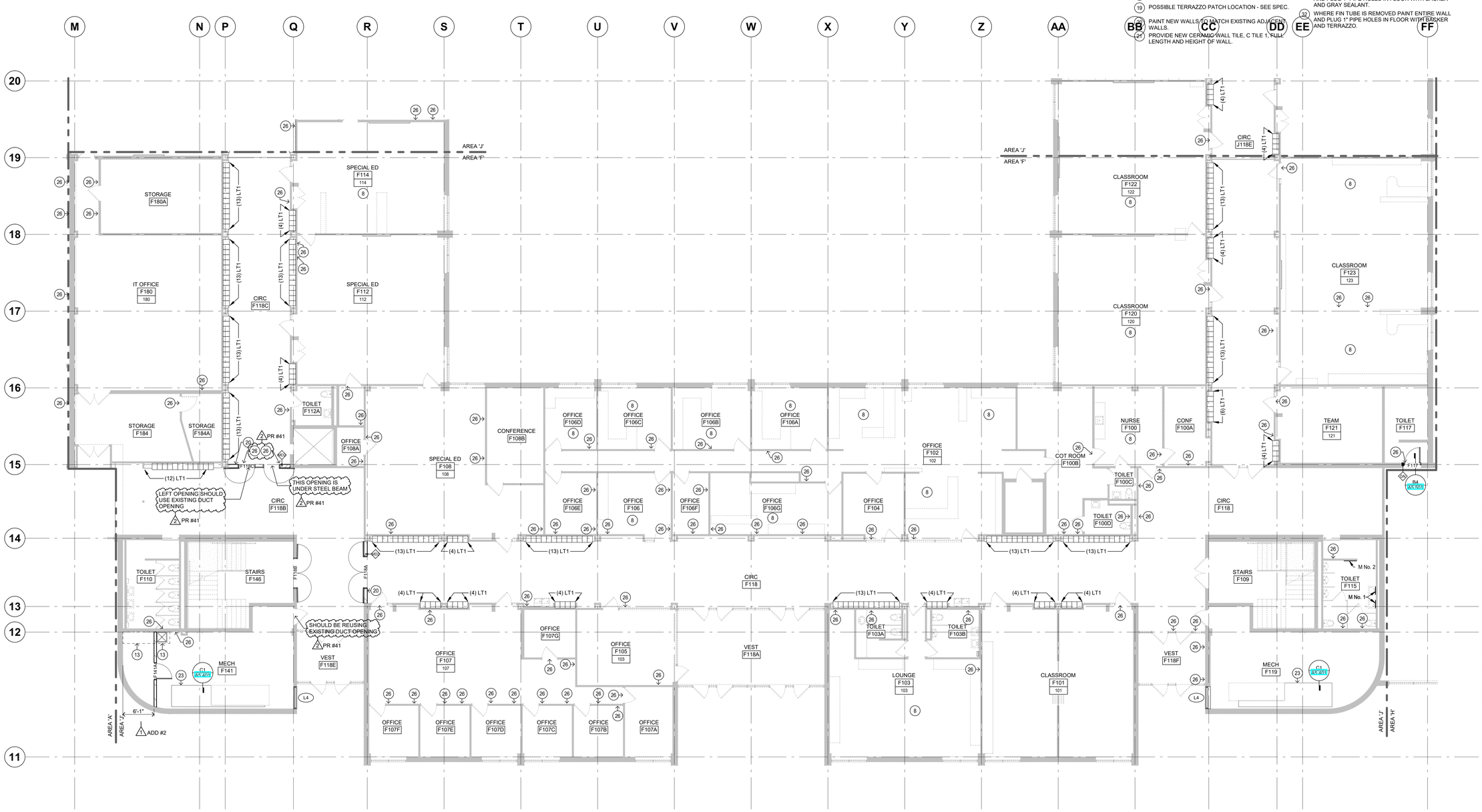
   FOR ALL OPENINGS WITH SIDE LITES AND SCHEDULED TO BE RATED FOR 20 MINUTES, THE DOOR AND ANY GLASS WITHIN THE DOOR IS TO BE RATED FOR 20 MINUTES; THE FRAME AND ADJACENT SIDELITE(S) GLASS AND FRAME IS TO BE RATED FOR 45 MINUTES."

FLOOR PLAN GENERAL NOTES

1. REUSE EXISTING CONC LOCKER BASES.
2. AT ALL LOCKER LOCATIONS, PROVIDE VERTICAL FILLER PANEL, AS REQUIRED, BY LOCKER PROVIDER..
3. VERTICAL LOCKER PANELS BY LOCKER SUPPLIER.
4. ☐ - TONE INDICATES NEW MORTAR BED AND CONC SLAB, SEE DETAILS C7/A5.401 AND D7/A5.401.
5. AT ROOMS A082 AND A086 WALL TILE HEIGHT 10'-0". WALLS WITHIN TOILETS/LAV AND SHOWERS TILE HEIGHT 8'-6". TILE NOT REQUIRED BEHIND LOCKERS.
6. AT ROOM B083 WALL TILE HEIGHT ON NORTH AND EAST WALL TO BE 8'-4"+/-. ALL OTHER EXISTING WALLS TILE HEIGHT 10'-0". TOILET/LAV AND SHOWER TILE HEIGHT 8'-6". TILE NOT REQUIRED BEHIND LOCKERS.
7. ALL C TILE WITHIN ROOMS B090 AND B092 TO BE 8'-6" +/- IN HEIGHT.
8. PROVIDE TEMPORARY WALLS WHERE CONSTRUCTION PHASES INTERSECT WITH SCHOOL CIRCULATION.

FLOOR PLAN KEY NOTES:

1. AUDITORIUM SEAT WITH LIGHT. SEE ELEC.
2. RELOCATED LOCKER ROOM LOCKERS - 12" x 12".
3. RELOCATED LOCKER ROOM LOCKERS - 15" x 15".
4. PAINT EXISTING DOOR AND FRAME.
5. REBUILD 13'-8" HIGH STACK BOND CONC BLOCK WALL AFTER MECH WORK COMPLETED.
6. RE-BUILD BLOCK WALL TO EXTENTS SHOWN, PATCH EXISTING WALL AS REQUIRED, AND RE-TILE NEW WALL.
7. REINSTALL SINK AND MIRROR.
8. TAPE ALL DOORS, DRAWERS, WRAP AND SEAL IN HEAVY DUTY PLASTC; ALL CASEWORK, STORAGE UNITS, OR MODULAR OFFICE FURNITURE.
9. INFILL DOORWAY WHERE DOOR AND FRAME WAS REMOVED WITH CONC BLOCK (STACK BOND).
10. INFILL EXISTING STAIR WITH 40PSI RIGID INSUL, 4" CONC SLAB AND WOOD STAGE FLOOR.
11. PEEL BACK OR PROTECT EXISTING CARPET AND REINSTALL.
12. INSTALL C TILE TO HEIGHT OF 8'-4" AFF, PAINT ABOVE.
13. PATCH/INFILL 4" CONC SLAB AS REQUIRED BY MECH WORK. SEE DETAIL E6/A5.504 AS REQUIRED.
14. PROVIDE DRAINTILE, GRAVEL, CONC SLAB - COORD WITH MECH.
15. PROVIDE DRAINTILE, GRAVEL, 4" CONC SLAB - COORD WITH SUMP PUMP, SEE MECH.
16. PROVIDE 4" CONC SLAB W/ VAPOR BARRIER.
17. TOOTH-IN CONC BLK/BRICK.
18. PROVIDE 7'-0" H WALL PADS AT NEW WALL.
19. POSSIBLE TERRAZZO PATCH LOCATION - SEE SPEC.
20. PAINT NEW WALLS TO MATCH EXISTING ADJACENT WALLS.
21. PROVIDE NEW CERAMIC WALL TILE, C TILE 1, FULL LENGTH AND HEIGHT OF WALL.
22. TOOTH-IN CONCRETE BLOCK AND BRICK WHERE LOUVER HEIGHT IS INCREASED (USE SALVAGED BRICK).
23. 4" CONC EQUP PAD. COORD SIZE WITH MECH CONTRACTOR.
24. LOCATION OF GYM EQUIPMENT CONTROLS.
25. INFILL UNIT VENTILATION OPENING WITH 6" CONC BLOCK TO MATCH EXISTING COURSING. PAINT ENTIRE WALL.
26. PROVIDE LINTEL AT DUCTWORK PENETRATIONS PER THE LINTEL SCHEDULE AT ALL NON-BEARING WALLS.
27. VERIFY WALL CONSTRUCTION TO WORK WITH DOUBLE EGRESS HM FRAME.
28. AT BEARING WALLS, OPENINGS 8" TO 36" WIDE PROVIDE (2) L5 x 3 1/2 x 5/16 LLV IN 8" CMU WALLS AND (2) - L6 x 6 x 1/2 LLV IN 12" CMU WALLS. FOR OPENINGS 36" TO 72" WIDE, PROVIDE W8x18 WITH 5/16" BOTTOM PLATE IN 8" CMU WALLS AND W8x24 WITH 5/16" BOTTOM PLATE IN 12" CMU WALLS. BEAR LINTELS 8" MIN EACH SIDE OF OPENING. FOR OPENINGS GREATER THAN 72" WIDE, SUBMIT PROPOSED OPENINGS TO STRUCTURAL ENGINEER FOR REVIEW PRIOR TO PLACEMENT. MULTIPLE OPENINGS WITHIN 24" CLEAR OF EACH OTHER ARE CONSIDERED A SINGLE OPENING. SEE MECH FOR OPENING LOCATIONS. GROUT CMU A MINIMUM OF TWO BLOCK COURSES BELOW LINTEL BEARING. IF OPENING OCCURS NEXT TO STEEL COLUMNS, WELD L3x3x5/16 TO COLUMN AND REST LINTEL ON ANGLE. INFILL AROUND DUCTWORK WITH CONCRETE BLOCK TO MATCH EXISTING, SEAL WITH SEALANT OR FIRECAULK.
29. PATCH WALL TO MATCH EXISTING OR PROVIDE STAINLESS STEEL COVERPLATE WHERE WALL IS DAMAGED.
30. INFILL LOUVER OPENING WITH C. BLK AND BRICK TO MATCH EXISTING.
31. WHERE FIN TUBE IS REMOVED PAINT ENTIRE WALL AND PLUG 1" PIPE HOLES IN FLOOR WITH BACKER AND GRAY SEALANT.
32. WHERE FIN TUBE IS REMOVED PAINT ENTIRE WALL AND PLUG 1" PIPE HOLES IN FLOOR WITH BACKER AND TERRAZZO.



F1 MAIN LEVEL FLOOR PLAN - AREA 'F'
1/8" = 1'-0"
0 6' 12'

HASTINGS MIDDLE SCHOOL IMPROVEMENTS
1000 11th St W
Hastings, MN 55033

INDEPENDENT SCHOOL DISTRICT #200
1000 11th St W
Hastings, MN 55033

Wold

WOLD ARCHITECTS AND ENGINEERS
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101

woldac.com | 651 227 7773

KEY PLAN

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Licensed ARCHITECT under the laws of the State of MN

License Number: 20155
R. SCOTT McQUEEN
Date 02/15/19

Revisions		
Description	Date	Num
ADD #2	2/28/2019	1
PR #41	6/24/2019	2

Comm: 182014
Date: 02/15/19
Drawn: AN
Check: NM
North

MAIN LEVEL FLOOR PLAN - AREA 'F'

Scale: As Indicated

A2.01f

C:\Users\jhaas\Documents\Revit Central Files\HASTINGS SCHOOL IMPROVEMENTS_TEAM_jhaas.rvt
Central Model Path: Autodesk Docs://HASTINGS SCHOOL IMPROVEMENTS/HASTINGS SCHOOL IMPROVEMENTS_TEAM_jhaas.rvt
6/24/2019 1:38:36 PM

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	26-Jul-21
Reference:	GCPR#22
Scope:	Labor and material costs for additional venting and rebalancing of the chilled water system secondary loop system

Material

			Material
	Laborer		$ -
	Iron Worker		$ -
	Carpenter / Millwright		$ -
	Plumbing		$ -
	Pipefitter		$ -
	Yard Crew		$ -
	Site Sup		$ -
	Operator		$ -
	Misc. Material		$ 2,108
Material Subtotal			$ 2,108
Sales Tax		7.125%	$ 150
Material Cost			**$ 2,259**

Labor

	Hours	Hours Straight	Hours OT	Hours DT	Wage Rates Straight	Wage Rates OT	Wage Rates DT		Totals
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$	-
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$	-
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$	-
Pipefitter	24	24			$ 117.28	$ 174.67	$ 232.06	$	2,815
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$	-
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$	-
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$	-
Subtotal Hours	24	24	-	-					

Labor Cost **$ 2,815**

Subcontracts

Subcontractor	
Master Mechanical	$ 10,500

Subcontractors Total **$ 10,500**

Subtotal			$ 15,573
Markups			
	Corval	10.00%	$ 507
	Subcontractors	5.00%	$ 525
	Total Markups		$ 1,032
	Total Cost:		**$ 16,606**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

1027 Gemini Road, Eagan, MN 55121

CHANGE REQUEST #: 9152-226
Date: 10-Mar-21

Hastings MS

Change Request Number: **Balancing of secondary loop**
Change Description:

Equipment:				$0
Material:				$0
Crane/Hoisting/Lifts:				$0
7.775% Sales Tax:				$0
10% Fee on Mat'ls:				$0
Material Summary:				$0

Senior PM	(rates good through 5/1/20)	-	Hrs. x $ 130.00/Hr.	$0
Union Drafting	(rates good through 5/1/20)	-	Hrs. x $ 128.00/Hr.	$0
Union Trucking	(rates good through 5/1/20)	-	Hrs. x $ 138.00/Hr.	$0
Shop Labor	(rates good through 5/1/20)	-	Hrs. x $ 105.00/Hr.	$0
Sheetmetal Worker	(rates good through 5/1/20)	-	Hrs. x $ 105.00/Hr.	$0
SM Worker Supe	(rates good through 5/1/20)	-	Hrs. x $ 113.00/Hr.	$0
S/M Worker OT Add	(rates good through 5/1/20)	-	Hrs. x $ 33.00/Hr.	$0
S/M Worker DT Add	(rates good through 5/1/20)	-	Hrs. x $ 66.00/Hr.	$0
Shop Equipment				$0
Small Tools - Field				$0
10% Fee on Labor:				$0
Labor Summary:				$0
				$0

Subcontractor Pricing:	$10,000
5% Fee:	$500
Subcontractor Summary:	$10,500

Change Order Total Cost: ***$10,500***

This Proposal May Be Withdrawn or Revised If Not Accepted Within: 14 Days

Notes:

Cost Summary Detail:	Shop Hours	Field Hours	Material	Equipment	Subs:
Baltech	-	-	$0	$0	$10,000
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
	-	-	$0	$0	$0
Field coordination	-	-	$0		$0
	0.00	0.00	$0	$0	$10,000

From: mikel@bal-tech.net
Sent: Wednesday, March 10, 2021 8:07 AM
To: Scott Szybatka
Cc: Tad Ulrich; 'Bruce'; scottg@bal-tech.net
Subject: Hastings Middle School - TAB Update 3/10/21
Attachments: Updated CAR log Hastings MS 3-10-21.pdf

Scott,

Updated CAR is attached. Some of the items may have been completed by Humeritech.

Item 20 is complete as far I can go on my end per comments/instructions from Kyle at Wold.
We completed the return fan tracking data but the control program does not support that sequence, so he result is minimum outdoor air is not obtainable.
To assist Humeritech with the return fan track data per Kyle/Wolds requirements and retest the AHUs is extra.

We are still waiting for the primary chilled water system to be vented so we can balance the last 3 coils.

What is the status for the domestic water balance valve PR.

See below, what is the status of my change order request;
I hope to get a change order for rebalancing the secondary loop due to air found in the loop. We have at minimum 80 extra hours into it, the direct cost is about $7200, add some overhead (Tools and truck only) about $8000, billable with small profit and all overhead would be about $10,000.

Sincerely,

Michael Lancette
Bal-Tech, Inc.
612-414-3132

From: mikel@bal-tech.net [mailto:MikeL@Bal-Tech.net]
Sent: Monday, January 25, 2021 4:25 PM
To: 'Scott Szybatka' <SSzybatka@mastermechanical.com>
Cc: 'Tad Ulrich' <tulrich@corvalgroup.com>; 'Bruce' <bruceH@Bal-Tech.net>; 'scottg@bal-tech.net' <scottg@bal-tech.net>
Subject: RE: FW: Hastings Middle School Sequence of operations - TAB Update 1/25/21

Scott S.,

Air Side;
I had spoken to Kyle Edsten with Wold on Friday regarding the details below, he said it will be acceptable, Bruce is starting this tomorrow.
I also explained to Kyle that I would determine the return fan curve data for tracking the supply fan, Humeratech has not responded about this (yellow shade below, Kyles remarks). The units will get

minimum O.A. if the VAVS are at max flow for now, but there will be a note/comment in the report that the controls are missing required sequences to maintain design minimum. I will have the table data prepared to calibrate the return fan airflow curve but will be extra to help Humeritech to get it working, unless they can get it all fixed by tomorrow but…

Wet Side;
We have been struggling with the secondary chilled water loop, we balanced it 3 times. It is an unusual to get so many air bound circuits. I did not realize this at 1st, I thought it was a balancing valve inaccuracy issue, it's not unusual to have a few air bound circuits, but more than half of them it is. What happens is the air slowly builds in the circuit (between the balancing valves and control valve) until there is no flow, like after a few days, and it takes 2 guys a week to balance this one.
I did a demonstration for Brock. I had assumed he vented the whole system after adding glycol, but they only did the obvious, high spots only and did not get much air.

The secondary loop is complete, but I expect more air to get trapped. I recommend it get vented out one more time, but we found a trick to it as explained to Brock, but it involves changing the balancing valve settings.

We have also to balance 3 Primary side chilled water coils, the last ones to get connected, we have not had the opportunity to do so because the system pressure was too low. I need Brock to vent the primary loop because we must have sent a lot of air back there from the secondary loop.
I have the secondary loop pumps off to prevent more air getting trapped in small circuits. The primary loop is circulating, in hand, a few AHU coils are open and the primary loop bypass is open, all 3 pumps are on, so please let me know when it is vented so I can finish the 3 AHU coils.

I hope to get a change order for rebalancing the secondary loop due to air found in the loop. We have at minimum 80 extra hours into it, the direct cost is about $7200, add some overhead (Tools and truck only) about $8000, billable with small profit and all overhead would be about $10,000.

Sincerely,

Michael Lancette
Bal-Tech, Inc.
612-414-3132

From: mikel@bal-tech.net [mailto:MikeL@Bal-Tech.net]
Sent: Tuesday, January 12, 2021 3:52 PM
To: 'Scott Szybatka' <SSzybatka@mastermechanical.com>
Cc: 'kedsten@woldae.com' <kedsten@woldae.com>; 'Tad Ulrich' <tulrich@corvalgroup.com>; 'Jeff Bergsten' <Jeff.Bergsten@humeratech.com>
Subject: RE: FW: Hastings Middle School Sequence of operations - AFMS

Scott,

See attached spreadsheet showing airflow design data, I am proposing to get the O.A. set as shown in item 1.i., and 1.ii. below.

Jaytech, Inc.
1290 Osborne Rd. NE Suite E
Fridley, Minnesota 55432
Phone: 763-795-9331 Fax: 763-795-9332

Quote

Valid Until: Feb 28, 2021
Quote Number : 4325
Sales Representative:Andy Morcomb

BILL TO:
Corval Group
1633 Eustis Street
St. Paul
MN, 55108

SHIP TO:
Hastings Middle School
1000 11th St W
Hastings
MN, 55033
612-328-7564

Account Name:	**Corval Group**	Service Location:	**Hastings Middle School**
Contact Name:	**Brock Wilson**		

No.	Product Details	Quantity	List Price	Usage Unit	Total
1.	**Propylene Glycol** JT-PG-100% Premixed Propylene Glycol (55G tote)	2	$ 887.50	Each	$ 1,775.00

Sub Total	**$ 1,775.00**
Tax	Not Included
Adjustment	$ 0.00
Grand Total	**$ 1,775.00**

Andy Morcomb, CWT

Northern Division Sales Manager

Jaytech Water Management Solutions

Cell: 612-221-9866

Office: 763-795-9331

Fax: 763-795-9332

www.jaytech.com

Jaytech is proud to be an official Evapco Water Treatment Partner.

freight and tax will be added to the final cost.

Terms and Conditions

Please visit www.jaytech.com/terms-and-conditions for full terms and policies. Shipping costs are not included in this quote, unless specifically stated. Does not include all applicable taxes. Customers whom are Tax Exempt, please provide documentation. Quotes are only valid for 30 days from date of issue. Updated pricing may be required at time of order.

CORVAL GROUP
CORVAL CONSTRUCTORS, INC.

Change Request

Name:	Hastings MS Improvements CHANGE ORDERS
Job/Bid # :	304660
Submittal Date:	28-Sep-21
Reference:	GCPR#24
Scope:	Additional material costs to add glycol to the heating/cooling system. The glycol costs go over the specified allowance amount.

Material

			Material
Laborer			$ -
Iron Worker			$ -
Carpenter / Millwright			$ -
Plumbing			$ -
Pipefitter			$ -
Yard Crew			$ -
Site Sup			$ -
Operator			$ -
Misc. Material			$ 10,930
Material Subtotal			$ 10,930
Sales Tax		7.125%	$ 779
Material Cost			**$ 11,709**

Labor

		Hours			Wage Rates			Totals
	Hours	**Straight**	**OT**	**DT**	**Straight**	**OT**	**DT**	
Laborer	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Iron Worker	-	-			$ 103.02	$ 153.28	$ 203.54	$ -
Carpenter / Millwright	-	-			$ 93.20	$ 138.55	$ 183.90	$ -
Plumbing	-	-			$ 113.87	$ 169.56	$ 225.24	$ -
Pipefitter	-	-			$ 117.28	$ 174.67	$ 232.06	$ -
Yard Crew	-	-			$ 87.60	$ 130.15	$ 172.70	$ -
Site Sup	-	-			$ 120.53	$ 179.55	$ 238.56	$ -
Operator	-	-			$ 92.59	$ 137.64	$ 182.68	$ -
Subtotal Hours	-	-	-	-				
Labor Cost								**$ -**

Subcontracts

Subcontractor	
Subcontractors Total	**$ -**

Subtotal			$ 11,709
Markups			
Corval	10.00%		$ 1,171
Subcontractors	5.00%		$ -
Total Markups			$ 1,171
	Total Cost:		**$ 12,880**

Notes:
Pricing is valid for 30 days
Work to be performed by this estimate will not proceed until a written directive is received.

Jaytech, Inc.
1290 Osborne Rd. NE Suite E
Fridley, Minnesota 55432
Phone: 763-795-9331 Fax: 763-795-9332

Quote

Valid Until: Sep 30, 2021
Quote Number : 5821
Sales Representative:Andy Morcomb

BILL TO:
Corval Group
1633 Eustis Street
St. Paul
MN, 55108

SHIP TO:
Hastings Middle School
1000 11th St W
Hastings
MN, 55033
612-328-7564

Account Name:**Corval Group**
Contact Name:**Brock Wilson**
Service Location:**Hastings Middle School**

No.	Product Details	Quantity	List Price	Usage Unit	Total
1.	**JT-GP-55 - Warehouse** 55 gal drum of 100% Concentrate Propylene Glycol Industrial Grade *** Item From Warehouse Inventory ***	2	$ 1,315.56	55 gal dr.	$ 2,631.12

Sub Total	**$ 2,631.12**
Tax	Not Included
Adjustment	$ 0.00
Grand Total	**$ 2,631.12**

Andy Morcomb, CWT
Jaytech Water Management Solutions
Northern Div. Sales Manager | Fridley, MN
C. 612-221-9866 | **O**. 763-795-9331
www.Jaytech.com

freight and tax will be added to the final cost.

Terms and Conditions

Please visit www.jaytech.com/terms-and-conditions for full terms and policies. Shipping costs are not included in this quote, unless specifically stated. Does not include all applicable taxes. **If your entity is Tax Exempt, please submit your Tax Exempt Letter to *forms@Jaytech.com***. Customers whom are Tax Exempt, please provide documentation. Quotes are only valid for 30 days from date of issue. Updated pricing may be required at time of order.

Jaytech, Inc.
1290 Osborne Rd NE Suite E
Minneapolis, MN 55432
accounting@jaytech.com

Invoice

BILL TO	SHIP TO
Corval Group - Hastings Schools 1633 Eustis St St. Paul, MN 55108	Corval Group - Hastings Schools 1000 11th St W Hastings, MN 55033 Attention: Brock Wilson 612-328-7564

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
209587	09/23/2021	$4,684.58	10/23/2021	Net 30	

SHIP DATE	SHIP VIA	P.O. NUMBER
09/22/2021	PPD/ADD	01486469

QTY	ACTIVITY	RATE	AMOUNT
3	**JT-KOOL-002 - Warehouse** Inhibited Propylene Glycol 100% 55 gallon Drum	1,420.00	4,260.00T
1	**Freight** Freight Surcharge	113.00	113.00T

SUBTOTAL	4,373.00
TAX	311.58
TOTAL	4,684.58
BALANCE DUE	**$4,684.58**

A FINANCE CHARGE of 1-1/2% per month will be added to all past due balances. This is an ANNUAL PERCENTAGE RATE of 18%.

RETURNED MERCHANDISE is subject to a 25% RESTOCKING CHARGE if returned in 30 days, 35% if returned after 30 days, 50% after 45 days and NO RETURNS ACCEPTED AFTER 60 DAYS

NO RETURNS on opened containers.

Jaytech, Inc.
1290 Osborne Rd. NE Suite E
Fridley, Minnesota 55432
Phone: 763-795-9331 Fax: 763-795-9332

Quote

Valid Until: Feb 28, 2021
Quote Number : 4364
Sales Representative:Andy Morcomb

BILL TO:
Corval Group
1633 Eustis Street
St. Paul
MN, 55108

SHIP TO:
Hastings Middle School
1000 11th St W
Hastings
MN, 55033
612-328-7564

Account Name:**Corval Group**
Contact Name:**Brock Wilson**
Service Location:**Hastings Middle School**

No.	Product Details	Quantity	List Price	Usage Unit	Total
1.	**Propylene Glycol** JT-PG-100% Premixed Propylene Glycol (55G drum)	2	$ 887.50	Each	$ 1,775.00
2.	**JT-GP35%-Tote** 275 Gallon Tote of 35% Concentrate Propylene Glycol Industrial Grade Pre-Mixed with 65% De-Ionized Water	1	$ 2,151.21	Tote	$ 2,151.21

Sub Total	**$ 3,926.21**
Tax	Not Included
Adjustment	$ 0.00
Grand Total	**$ 3,926.21**

Andy Morcomb, CWT

Northern Division Sales Manager

Jaytech Water Management Solutions

Cell: 612-221-9866

Office: 763-795-9331

Fax: 763-795-9332

www.jaytech.com

Jaytech is proud to be an official Evapco Water Treatment Partner.

freight and tax will be added to the final cost.

Terms and Conditions

Accelerated Technologies, LLC

12495 Jason Avenue
Hastings, MN 55033

Invoice

Date	Invoice #
3/11/2021	9758

Bill To
Hastings Middle School 1000 West 11th Street Hastings, MN 55033 (Attn. Mark Moberg)

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
	Work ordered by Phil in Maintenance - Furnished and installed (1) new category 5e cable from data closet by restroom on main level to elevator equipment room on LL. - Activated elevator telephone line from boiler room to elevator equipment room - Tested elevator telephone with monitoring company	438.80	438.80

Thank you for your business.

Total $438.80

HASTINGS ISD # 200 BOARD REPORT FOR THE MONTH OF: October 2021

EXPENDITURE TOTALS

	FY 2022 Budget (ADP)	**Monthly Expenditures	Year-to-Date Expenditures	Remaining Balance
General Fund (1)	56,954,160	5,473,079	12,320,718	44,633,441
Food Service Fund (2)	2,580,751	210,957	520,648	2,060,104
Community Service Fund (4)	2,528,496	231,846	583,894	1,944,602
Building Construction Fund (6)	8,464,174	379,885	2,211,427	6,252,747
Debt Service Fund (7)	3,871,863	0	264,956	3,606,907
Student Activities Fund (10)	350,000	7,388	55,680	294,320
Deferred Accounts-Donations/Misc Fund (11)	750,930	62,075	165,602	585,328
Scholarships Fund (12)	95,000	2,000	8,500	86,500
Totals	**$75,595,374**	**$6,367,230**	**$16,131,426**	**$59,463,949**

** Monthly expenditures include payroll, finance and encumbrances.

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

TRANSFERS

Date	*From*	*To*	*Amount*	*Description*
10/4/2021	MSDLAF General	MSDLAF AP	3,404.32	Accounts Payable
10/5/2021	MSDLAF General	MSDLAF Payroll	1,520,592.04	Payroll
10/5/2021	MSDLAF General	MSDLAF Flex	10,726.16	Payroll
10/8/2021	MSDLAF General	MSDLAF AP	168,736.36	Accounts Payable
10/8/2021	MSDLAF General	MSDLAF Health Self Funded	2,400.00	Health Insurance
10/8/2021	MSDLAF General	MSDLAF Health Self Funded	691,400.00	Health Insurance
10/12/2021	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/13/2021	MSDLAF General	Vermillion Bank	59.10	Local Receipts
10/15/2021	MSDLAF General	MSDLAF AP	521,563.85	Accounts Payable
10/15/2021	MSDLAF General	MSDLAF Health Self Funded	2,600.00	Health Insurance
10/19/2021	MSDLAF General	MSDLAF Health Self Funded	2,700.00	Health Insurance
10/20/2021	MSDLAF General	MSDLAF Flex	10,725.56	Payroll
10/20/2021	MSDLAF General	MSDLAF Payroll	1,566,515.91	Payroll
10/21/2021	MSDLAF General	MSDLAF AP	167,737.73	Accounts Payable
10/25/2021	MSDLAF General	MSDLAF AP	1,800.00	Accounts Payable
10/26/2021	MSDLAF General	MSDLAF Health Self Funded	1,200.00	Health Insurance
10/26/2021	MSDLAF General	MSDLAF Payroll	5,202.88	Payroll
10/27/2021	MSDLAF Payroll	MSDLAF AP	75.00	Payroll
10/28/2021	MSDLAF General	MSDLAF GeneralMAX	3,000,000.00	Exchange
10/28/2021	MSDLAF General	MSDLAF Dental Self Funded	60,708.50	Dental Insurance
10/28/2021	MSDLAF General	MSDLAF Health Self Funded	660,165.95	Health Insurance
10/29/2021	Merchants Bank	MSDLAF General	50,000.00	Local Receipts
10/29/2021	MSDLAF General	MSDLAF Scholarship	5,118.00	Local Receipts
			$8,503,431.36	

PAYROLL DISBURSEMENTS

Checks & Direct Deposits	10/1/2021	10/31/2021	1,792,018	Pay dates 10/5 and 10/20
Liability Checks & Wires	10/1/2021	10/31/2021	1,383,755	Bd. Share $367,512
Total			**$3,175,773**	

FINANCE DISBURSEMENTS

Checks & Wires	10/1/2021	10/31/2021	1,384,139	
Total			**$1,384,139**	

SELF-FUNDED INSURANCE

	Revenue YTD	Expenses YTD	YTD Balance
Dental	222,224	213,775	$8,449
Health	3,098,402	2,370,985	$727,417

11/11/2021

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, 2022
Current Statement as of 10/31/2021

Course Code	Activity Account	Balance 7/1/2021	Receipts	Disbursements	Subtotal (Less Interest)	Interest Earned	Balance 6/30/2021
601	Art Club	**577.55**	0.00	0.00	577.55	1.1800	**578.73**
608	AVID	**1,941.12**	0.00	0.00	1,941.12	3.9660	**1,945.09**
602	Band	**3,478.25**	2,445.21	0.00	5,923.46	10.7506	**5,934.21**
604	Baseball	**5,725.92**	0.00	71.00	5,654.92	11.5650	**5,666.48**
605	Basketball - Boys	**481.76**	0.00	0.00	481.76	0.9843	**482.74**
609	Choir Tour	**540.20**	0.00	0.00	540.20	1.1037	**541.30**
610	Cross Country Running	**283.04**	0.00	132.00	151.04	0.3916	**151.43**
612	Culinary Club	**986.78**	0.00	986.78	0.00	0.6203	**0.62**
613	Fellowship Christian Athletes (FCA)	**784.69**	460.00	0.00	1,244.69	2.3953	**1,247.09**
614	Football	**2,372.56**	0.00	0.00	2,372.56	4.8475	**2,377.41**
615	Gymnastics	**3,530.03**	0.00	0.00	3,530.03	7.2124	**3,537.24**
616	French Honor Society (FHS)	**1,678.98**	0.00	0.00	1,678.98	3.4304	**1,682.41**
624	Golf - Girls	**916.61**	0.00	93.00	823.61	1.6974	**825.31**
621	Military Club (New 2021)	**0.00**	0.00	0.00	0.00	-	**0.00**
622	Marching Band	**43,359.84**	28,147.61	45,437.28	26,070.17	64.6745	**26,134.84**
675	**INTEREST EARNED**	**0.00**	305.56	0.00	**305.56**	-	**0.00**
623	National Honor Society (NHS)	**2,181.15**	710.00	21.43	2,869.72	5.5420	**2,875.26**
625	Nordic Skiing	**5,293.58**	0.00	0.00	5,293.58	10.8156	**5,304.40**
627	Outdoor Club	**403.52**	25.00	50.28	378.24	0.7887	**379.03**
618	Peer Helpers	**226.35**	0.00	0.00	226.35	0.4625	**226.81**
632	Show Choir	**7,717.28**	10,769.00	8,418.25	10,068.03	19.3556	**10,087.39**
643	Soccer - Boys	**3,622.33**	0.00	2,619.12	1,003.21	3.4375	**1,006.65**
647	Spanish Club	**12,731.52**	0.00	197.51	12,534.01	25.6880	**12,559.70**
650	Student Council	**25,827.65**	7,399.00	2,716.49	30,510.16	59.7173	**30,569.88**
652	Tennis - Boys	**2,547.73**	0.00	0.00	2,547.73	5.2054	**2,552.94**
653	Tennis - Girls	**109.89**	348.03	60.21	397.71	0.6316	**398.34**
655	Thespians	**583.08**	0.00	0.00	583.08	1.1913	**584.27**
656	Track	**10,757.25**	0.00	206.00	10,551.25	21.5901	**10,572.84**
654	Ultimate Frisbee	**1,042.47**	0.00	92.28	950.19	1.9704	**952.16**
658	Volleyball	**524.78**	0.00	0.00	524.78	1.0722	**525.85**
659	Wrestling	**6,466.58**	0.00	0.00	6,466.58	13.2122	**6,479.79**
664	Middle School Speech	**271.52**	0.00	0.00	271.52	0.5548	**272.07**
665	Middle School Yearbook	**2,528.73**	0.00	41.91	2,486.82	5.0941	**2,491.91**
666	Middle School Student Council	**7,686.78**	0.00	823.00	6,863.78	14.4118	**6,878.19**
		157,179.52	**50,845.82**	**61,966.54**	**146,058.80**	**305.5600**	**146,058.80**

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

October 2021 Investment Reconciliation - %-104-%

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND - 01	23,000,000.00	0.00	3,000,000.00	20,000,000.00
BOND FUND - 06	2,003,125.00	0.00	2,003,125.00	0.00
SCHOLARSHIP FUND - 12	10,000.00	0.00	0.00	10,000.00
DENTAL SELF FUNDED - 20	496,000.00	0.00	248,000.00	248,000.00
HEALTH SELF FUNDED - 21	2,500,000.00	0.00	1,000,000.00	1,500,000.00
TOTALS	28,009,125.00	0.00	6,251,125.00	**21,758,000.00**

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	20,000,000.00	0.00	20,000,000.00
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	248,000.00	0.00	248,000.00
Term - MSDLAF - Health	1,500,000.00	0.00	1,500,000.00
TREASURER'S BALANCE	21,758,000.00	0.00	**21,758,000.00**

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

October 2021 Bank Reconciliation

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	BALANCE END OF MONTH
GENERAL FUND- 01	9,056,913.59	5,276,988.00	(2,527,849.82)	11,806,051.77
FOOD SERVICE FUND - 02	458,981.90	247,010.85	(203,131.70)	502,861.05
COMMUNITY ED - 04	846,621.02	128,733.64	(231,092.10)	744,262.56
BUILDING CONSTRUCTION - 06	10,103,074.91	210.72	1,788,687.05	11,891,972.68
DEBT REDEMPTION - 07	15,578,361.17	43,676.33	330.60	15,622,368.10
STUDENT ACTIVITY FUND -10	140,312.83	12,334.28	(7,388.31)	145,258.80
DEFERRED ACCOUNTS - 11	743,868.72	39,456.09	(46,976.37)	736,348.44
SCHOLARSHIP - 12	218,474.35	5,122.51	(2,000.00)	221,596.86
TRUST - 18	88,019.93	0.00	134.23	88,154.16
DENTAL SELF FUNDED - 20	450,647.86	8.83	250,468.05	701,124.74
HEALTH SELF FUNDED -21	2,866,959.83	52.97	1,747,877.17	4,614,889.97
OPEB PERA/CE TRUST - 45	4,576,589.48	0.00	(5,777.49)	4,570,811.99
TOTALS	45,128,825.59	5,753,594.22	763,281.31	**51,645,701.12**

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	76,937.33	0.00	0.00	62.12	76,999.45
MSDLAF AP	188,645.13	(653,591.68)	0.00	0.00	(464,946.55)
MSDLAF Payroll	137,220.68	(45,317.37)	0.00	(1,437.86)	90,465.45
MSDLAF Scholarship	223,596.86	(2,000.00)	0.00	0.00	221,596.86
MSDLAF General	18,002,781.05	0.00	38,071.91	0.00	18,040,852.96
MSDLAF Flex	43,032.74	0.00	0.00	0.00	43,032.74
MSDLAF Dental Self Funded	710,309.92	(9,185.18)	0.00	0.00	701,124.74
MSDLAF Health Self Funded	4,739,751.58	(1,371.00)	0.00	(142,757.11)	4,595,623.47
MSDLAF Bond Proceeds	9,915,515.94	(43,028.76)	0.00	2,020,000.00	11,892,487.18
Vermillion Bank	143,658.18	(2,497.94)	0.00	(10.00)	141,150.24
MidAmerica - CE Trust	88,154.16	0.00	0.00	0.00	88,154.16
OPEB PERA/CE Trust Account	4,818,459.30	0.00	0.00	0.00	4,818,459.30
US Bank Escrow	11,400,701.12	0.00	0.00	0.00	11,400,701.12
TREASURER'S BALANCE	50,488,763.99	(756,991.93)	38,071.91	1,875,857.15	**51,645,701.12**

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	P204MB	96187		Wire	1	10229		MERCHANTS BANK FEES	C Corporation	No	Yes	No	10/21/2021	214.80
												Bank Total:		$214.80
USAP	P20415	96024		Wire	1	2976		SALES TAX (MN DEPT REVENUE)	Other	No	Yes	No	10/15/2021	2,317.00
USAP	P20415	96025		Wire	1	9012		PITNEY BOWES POSTAGE BY PHONE	C Corporation	No	Yes	No	10/15/2021	3,000.00
USAP	P20415	96026		Wire	1	9935		ELEYO FEES	S Corporation	No	Yes	No	10/15/2021	4,579.29
USAP	P20403	96153		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/21/2021	10,603.81
USAP	P20430	96218		Wire	1	10920		AFFINETY - MERCH BANK FEES (WIRE)	S Corporation	No	Yes	No	10/29/2021	2,339.23
USAP	P20430	96219		Wire	1	3167		MSDLAF BANK FEES	Other	No	Yes	No	10/29/2021	127.04
USAP	p10830	93512	824539	Check	1	10038		TURNER, JEFFREY	Ind/Sole Proprietor	Yes	Yes	Yes	10/08/2021	(177.00)
USAP	P11201	94635	825364	Check	1	11127		WRIGHT, JACK	Ind/Sole Proprietor	Yes	Yes	Yes	10/08/2021	(81.00)
USAP	P11202	94707	825415	Check	1	1442		ZEIEN, CINDY		Yes	Yes	Yes	10/08/2021	(46.82)
USAP	P20130	95220	825851	Check	1	1575		TESSIER-MORSE, HAILEN		Yes	Yes	Yes	10/08/2021	(44.00)
USAP	P20401	95960	826371	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/01/2021	4.04
USAP	P20401	95954	826372	Check	1	1483		GRAPHIC DESIGN INC	S Corporation	Yes	Yes	No	10/01/2021	1,370.25
USAP	P20401	95958	826373	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	Yes	No	10/01/2021	913.62
USAP	P20401	95955	826374	Check	1	1894		MASSP	Other	Yes	No	No	10/01/2021	865.00
USAP	P20401	95953	826375	Check	1	11154	R1	PRODUCTIVITY INC	S Corporation	Yes	Yes	No	10/01/2021	12.69
USAP	P20401	95959	826376	Check	1	8684		SOCIAL THINKING	S Corporation	Yes	Yes	No	10/01/2021	110.77
USAP	P20401	95956	826377	Check	1	2449	R1	ST. PAUL PIONEER PRESS	C Corporation	Yes	Yes	No	10/01/2021	49.95
USAP	P20401	95957	826378	Check	1	2661		WINSOR LEARNING	S Corporation	Yes	Yes	No	10/01/2021	78.00
USAP	P20402	95991	826379	Check	1	3155		BEHNKE, RON		Yes	Yes	No	10/08/2021	142.57
USAP	P20402	95973	826380	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	Yes	No	10/08/2021	562.78
USAP	P20402	96004	826381	Check	1	8681		CANVAS HEALTH	C Corporation	Yes	Yes	No	10/08/2021	3,709.56
USAP	P20402	95972	826382	Check	1	10626		CATER, SAMANTHA		Yes	No	No	10/08/2021	15.96
USAP	P20402	95977	826383	Check	1	11183		CENTER FOR EDUCATIONAL LEADERS	Other	Yes	No	No	10/08/2021	7,200.00
USAP	P20402	95976	826384	Check	1	10968		CHANDLER, EMILY		Yes	Yes	No	10/08/2021	145.00
USAP	P20402	95981	826385	Check	1	11236		CHORDS AND BOARDS LLC	Ind/Sole Proprietor	Yes	Yes	No	10/08/2021	400.00
USAP	P20402	96007	826386	Check	1	9895		CLIMATE MAKERS INC	S Corporation	Yes	Yes	No	10/08/2021	82,430.00
USAP	P20402	95983	826387	Check	1	1250		COMCAST	C Corporation	Yes	Yes	No	10/08/2021	129.09
USAP	P20402	96008	826388	Check	1	9999		CORNERSTONE ON THE VERMILLION	Ind/Sole Proprietor	Yes	Yes	No	10/08/2021	560.00
USAP	P20402	95996	826389	Check	1	6745		CULLIGAN OF STILLWATER	S Corporation	Yes	Yes	No	10/08/2021	401.50
USAP	P20402	95993	826390	Check	1	3399	R1	DALCO	S Corporation	Yes	Yes	No	10/08/2021	1,299.56
USAP	P20402	95974	826391	Check	1	10960		DEWITT, LAURA		Yes	Yes	No	10/08/2021	30.02
USAP	P20402	96000	826392	Check	1	7637		EAST RIDGE HIGH SCHOOL	Other	Yes	Yes	No	10/08/2021	105.00
USAP	P20402	95998	826393	Check	1	7125		ELECTRONIC DESIGN COMPANY	S Corporation	Yes	Yes	No	10/08/2021	372.00
USAP	P20402	95997	826394	Check	1	6796		FICKER, RANDALL		Yes	Yes	No	10/08/2021	17.32
USAP	P20402	95975	826395	Check	1	10966		GENERATION GENIUS INC	C Corporation	Yes	Yes	No	10/08/2021	1,495.00
USAP	P20402	96003	826396	Check	1	8361		GILES, DANIEL		Yes	Yes	No	10/08/2021	20.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P20402	96002	826397	Check	1	7862		GREEN COMPANIES LLC	Ind/Sole Proprietor	Yes	Yes	No	10/08/2021	4,500.00
USAP	P20402	95990	826398	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/08/2021	9.00
USAP	P20402	95986	826399	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	Yes	No	10/08/2021	876.87
USAP	P20402	96006	826400	Check	1	9329		HOMETOWN ACE HARDWARE	S Corporation	Yes	Yes	No	10/08/2021	907.53
USAP	P20402	96001	826401	Check	1	7721	R2	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/08/2021	241.88
USAP	P20402	96005	826402	Check	1	9015		IZQUIERDO, JOAQUIN	Ind/Sole Proprietor	Yes	No	No	10/08/2021	1,130.35
USAP	P20402	95999	826403	Check	1	7606		JACOBSEN, JAMES		Yes	Yes	No	10/08/2021	355.00
USAP	P20402	95980	826404	Check	1	11192	R6	JEAN HERBST		Yes	Yes	No	10/08/2021	59.05
USAP	P20402	95995	826405	Check	1	5828		JIM CARLSON LEASING CO.	C Corporation	Yes	Yes	No	10/08/2021	600.00
USAP	P20402	95987	826406	Check	1	1982		MINNESOTA DEPT. OF HEALTH	Other	Yes	Yes	No	10/08/2021	210.00
USAP	P20402	95978	826407	Check	1	11191	R3	MIRTA KOPLIN		Yes	No	No	10/08/2021	5.99
USAP	P20402	95992	826408	Check	1	3177		NORCOSTCO	S Corporation	Yes	Yes	No	10/08/2021	56,400.00
USAP	P20402	95988	826409	Check	1	2251		RATWIK, ROSZAK, & MALONEY P.A.	C Corporation	Yes	Yes	No	10/08/2021	940.00
USAP	P20402	95979	826410	Check	1	11191	R5	SHAULA HALBERG		Yes	Yes	No	10/08/2021	16.99
USAP	P20402	95982	826411	Check	1	11244		SOURIYATHAY, BRENDAN		Yes	No	No	10/08/2021	61.60
USAP	P20402	95985	826412	Check	1	1575		TESSIER-MORSE, HAILEN		Yes	Yes	No	10/08/2021	44.00
USAP	P20402	95989	826413	Check	1	2548	R1	T-MOBILE	C Corporation	Yes	Yes	No	10/08/2021	1,600.00
USAP	P20402	95994	826414	Check	1	3997		WAGNER CONST. OF HAMPTON INC	C Corporation	Yes	Yes	No	10/08/2021	2,000.00
USAP	P20402	95984	826415	Check	1	1442		ZEIEN, CINDY		Yes	Yes	No	10/08/2021	93.56
USAP	P20415	96096	826416	Check	1	5098		ADVANCED SPORTSWEAR	S Corporation	Yes	Yes	No	10/15/2021	1,465.00
USAP	P20415	96130	826417	Check	1	9493		AHMED, TAUFIQ	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	71.00
USAP	P20415	96131	826418	Check	1	9523		AIKORIEGIE, SUNNY	Ind/Sole Proprietor	Yes	No	No	10/15/2021	168.00
USAP	P20415	96133	826419	Check	1	9559		ALBRECHT, GARY	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	77.00
USAP	P20415	96032	826420	Check	1	10630		ALL STRINGS ATTACHED	S Corporation	Yes	Yes	No	10/15/2021	2,821.58
USAP	P20415	96095	826421	Check	1	4969		AMIDON, TODD	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	92.00
USAP	P20415	96082	826422	Check	1	2942		ANDERSON, ERIC	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	160.00
USAP	P20415	96101	826423	Check	1	6074		APPLE INC	C Corporation	Yes	Yes	No	10/15/2021	5,395.50
USAP	P20415	96113	826424	Check	1	7665	R1	ARC DOCUMENT SOLUTIONS LLC	LLC - C Corp	Yes	Yes	No	10/15/2021	207.86
USAP	P20415	96040	826425	Check	1	10919	R1	ARVIG	S Corporation	Yes	Yes	No	10/15/2021	1,205.95
USAP	P20415	96051	826426	Check	1	11204		ASLIS	S Corporation	Yes	Yes	No	10/15/2021	3,587.50
USAP	P20415	96033	826427	Check	1	10641		BAYCOM INC	S Corporation	Yes	Yes	No	10/15/2021	1,734.00
USAP	P20415	96042	826428	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	Yes	No	10/15/2021	381.62
USAP	P20415	96056	826429	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	Yes	No	10/15/2021	3,073.14
USAP	P20415	96106	826430	Check	1	6268		BRAATEN, HAROLD	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	77.00
USAP	P20415	96117	826431	Check	1	7937		BROTHERS FIRE PROTECTION CO	C Corporation	Yes	Yes	No	10/15/2021	1,658.00
USAP	P20415	96055	826432	Check	1	11243		BROWN, JARED	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	71.00
USAP	P20415	96110	826433	Check	1	7120	R2	BSN SPORTS LLC	C Corporation	Yes	Yes	No	10/15/2021	1,919.67
USAP	P20415	96093	826434	Check	1	4756		BUNKER HILLS GOLF COURSE	Other	Yes	Yes	No	10/15/2021	300.00
USAP	P20415	96045	826435	Check	1	10962		BURNS, BRIAN	Ind/Sole Proprietor	Yes	No	No	10/15/2021	252.00

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
USAP	P20415	96128	826436	Check	1	9443		BURROWS, KELLI	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	150.00
USAP	P20415	96135	826437	Check	1	9702		CARLSON, JEREMY	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	80.00
USAP	P20415	96094	826438	Check	1	4811		CENTER FOR EFFECTIVE SCHOOL OPI	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	19,720.00
USAP	P20415	96057	826439	Check	1	1221		CHANHASSEN DINNER THEATER	Partnership	Yes	Yes	No	10/15/2021	2,402.80
USAP	P20415	96140	826440	Check	1	9895		CLIMATE MAKERS INC	S Corporation	Yes	Yes	No	10/15/2021	18,615.00
USAP	P20415	96115	826441	Check	1	7840		CLINICARE CORPORATION	S Corporation	Yes	Yes	No	10/15/2021	5,541.55
USAP	P20415	96058	826442	Check	1	1251		COMMERCIAL KITCHEN SERVICES	S Corporation	Yes	Yes	No	10/15/2021	699.27
USAP	P20415	96059	826443	Check	1	1281		CRISIS PREVENTION INSTITUTE	C Corporation	Yes	Yes	No	10/15/2021	5,073.55
USAP	P20415	96136	826444	Check	1	9747	R1	CULINEX	S Corporation	Yes	Yes	No	10/15/2021	919.48
USAP	P20415	96088	826445	Check	1	3399	R1	DALCO	S Corporation	Yes	Yes	No	10/15/2021	4,517.31
USAP	P20415	96122	826446	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/15/2021	209.00
USAP	P20415	96123	826447	Check	1	8840	R1	DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	Yes	No	10/15/2021	144.11
USAP	P20415	96054	826448	Check	1	11241		DELCID, JOSE	Ind/Sole Proprietor	Yes	No	No	10/15/2021	81.00
USAP	P20415	96038	826449	Check	1	10860		DEPARTMENT OF TRANSPORTATION	Other	Yes	Yes	No	10/15/2021	743.00
USAP	P20415	96060	826450	Check	1	1330		DIAMOND VOGEL PAINTS	C Corporation	Yes	Yes	No	10/15/2021	1,262.20
USAP	P20415	96103	826451	Check	1	6183	R1	ECSI INC	S Corporation	Yes	Yes	No	10/15/2021	359.50
USAP	P20415	96105	826452	Check	1	6190	R2	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	Yes	Yes	No	10/15/2021	468.09
USAP	P20415	96111	826453	Check	1	7322	R1	FERGUSON ENTERPRISES INC # 1657	C Corporation	Yes	Yes	No	10/15/2021	114.04
USAP	P20415	96028	826454	Check	1	10410		FINKEN WATER SOLUTIONS	S Corporation	Yes	Yes	No	10/15/2021	30.27
USAP	P20415	96121	826455	Check	1	8764		FRANZWA, BRIAN	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	80.00
USAP	P20415	96125	826456	Check	1	9092		GAROFOLO, JOEL DENIS	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	71.00
USAP	P20415	96044	826457	Check	1	10955		GEER, JASON	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	127.00
USAP	P20415	96139	826458	Check	1	9863	R2	GENUINE PARTS COMPANY	C Corporation	Yes	Yes	No	10/15/2021	33.65
USAP	P20415	96104	826459	Check	1	6189		GLOVER, GALE		Yes	Yes	No	10/15/2021	20.53
USAP	P20415	96061	826460	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	Yes	No	10/15/2021	1,192.54
USAP	P20415	96083	826461	Check	1	3030		GROTH MUSIC	S Corporation	Yes	Yes	No	10/15/2021	6.40
USAP	P20415	96048	826462	Check	1	11133		HASTINGS CREAMERY LLC	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	9,557.79
USAP	P20415	96062	826463	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	Yes	No	10/15/2021	1,102.92
USAP	P20415	96141	826464	Check	1	9998		HIRTE, DIANA	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	144.00
USAP	P20415	96109	826465	Check	1	7051		HISAKUNI, SANDRA		Yes	Yes	No	10/15/2021	22.40
USAP	P20415	96098	826466	Check	1	5483		HOFFMAN & MCNAMARA	C Corporation	Yes	Yes	No	10/15/2021	1,180.00
USAP	P20415	96126	826467	Check	1	9329		HOMETOWN ACE HARDWARE	S Corporation	Yes	Yes	No	10/15/2021	1,039.73
USAP	P20415	96066	826468	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	Yes	No	10/15/2021	279.72
USAP	P20415	96090	826469	Check	1	3584		INFOPRO LEGAL RESOURCES INC	S Corporation	Yes	Yes	No	10/15/2021	2,616.00
USAP	P20415	96114	826470	Check	1	7721	R2	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/15/2021	2,636.34
USAP	P20415	96107	826471	Check	1	6741		IVY GARTH SEEDS & PLANTS INC	C Corporation	Yes	No	No	10/15/2021	214.56
USAP	P20415	96063	826472	Check	1	1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	Yes	No	10/15/2021	89.01
USAP	P20415	96043	826473	Check	1	10954		Kanopy Inc.	C Corporation	Yes	No	No	10/15/2021	600.00
USAP	P20415	96089	826474	Check	1	3402		KELLER, DAVID	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	92.00

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	P20415	96053	826475	Check	1	11238		KLEIN, JULIE		Yes	Yes	No	10/15/2021	229.81
USAP	P20415	96108	826476	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	Yes	No	10/15/2021	665.74
USAP	P20415	96129	826477	Check	1	9459	R1	KONICA MINOLTA	C Corporation	Yes	Yes	No	10/15/2021	2,705.18
USAP	P20415	96065	826478	Check	1	1799		LAKESHORE LEARNING MATERIALS	S Corporation	Yes	Yes	No	10/15/2021	533.53
USAP	P20415	96112	826479	Check	1	7465		LDINFO PUBLISHING	Ind/Sole Proprietor	Yes	No	No	10/15/2021	998.00
USAP	P20415	96027	826480	Check	1	10323		LENZ, KELLY	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	77.00
USAP	P20415	96050	826481	Check	1	11191	R6	LISA ROTHER		Yes	No	No	10/15/2021	3.99
USAP	P20415	96137	826482	Check	1	9776	R1	LOFFLER COMPANIES	S Corporation	Yes	Yes	No	10/15/2021	550.00
USAP	P20415	96067	826483	Check	1	1891	R1	MASBO	C Corporation	Yes	Yes	No	10/15/2021	80.00
USAP	P20415	96085	826484	Check	1	3120		MASE	C Corporation	Yes	Yes	No	10/15/2021	638.00
USAP	P20415	96030	826485	Check	1	10602		MAUER, JAMES	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	92.00
USAP	P20415	96084	826486	Check	1	3072		MCAULIFFE PETTY CASH ACCOUNT		Yes	Yes	No	10/15/2021	357.70
USAP	P20415	96068	826487	Check	1	1942		MENARDS	S Corporation	Yes	Yes	No	10/15/2021	167.06
USAP	P20415	96070	826488	Check	1	2093		METRO EAST CONFERENCE	Partnership	Yes	Yes	No	10/15/2021	7,000.00
USAP	P20415	96069	826489	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	Yes	No	10/15/2021	188,879.67
USAP	P20415	96124	826490	Check	1	8876		MINUTEMAN PRESS	S Corporation	Yes	Yes	No	10/15/2021	191.22
USAP	P20415	96091	826491	Check	1	4163		MN DEPT OF LABOR & INDUSTRY	Other	Yes	Yes	No	10/15/2021	440.00
USAP	P20415	96087	826492	Check	1	3386		MONITA, MIKE	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	92.00
USAP	P20415	96099	826493	Check	1	5528		MSC INDUSTRIAL SUPPLY INC	C Corporation	Yes	Yes	No	10/15/2021	1,258.07
USAP	P20415	96047	826494	Check	1	10984		NITTI, LAWRENCE	Ind/Sole Proprietor	Yes	No	No	10/15/2021	71.00
USAP	P20415	96134	826495	Check	1	9576		NOODLETOOLS, INC	C Corporation	Yes	Yes	No	10/15/2021	450.00
USAP	P20415	96034	826496	Check	1	10721	R3	NORTHFIELD SOLAR LLC	LLC - Partnership	Yes	Yes	No	10/15/2021	44,428.16
USAP	P20415	96039	826497	Check	1	10879	R1	POWERSCHOOL GROUP LLC	LLC - Partnership	Yes	Yes	No	10/15/2021	7,750.92
USAP	P20415	96071	826498	Check	1	2221		PRAXAIR DISTRIBUTION INC.	C Corporation	Yes	Yes	No	10/15/2021	36.42
USAP	P20415	96076	826499	Check	1	2552	R1	PUSH PEDAL PULL	S Corporation	Yes	Yes	No	10/15/2021	410.00
USAP	P20415	96127	826500	Check	1	9361		PYLE, TRACY		Yes	Yes	No	10/15/2021	141.55
USAP	P20415	96132	826501	Check	1	9532		RATHER BEE CRAFTING	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	308.00
USAP	P20415	96081	826502	Check	1	2941		RAYMOND, JOHN	Ind/Sole Proprietor	Yes	No	No	10/15/2021	80.00
USAP	P20415	96120	826503	Check	1	8618		REINISCH, MATTHEW	Ind/Sole Proprietor	Yes	No	No	10/15/2021	160.00
USAP	P20415	96041	826504	Check	1	10925		REMMERT EDUCATIONAL CONSULTINC	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	2,681.76
USAP	P20415	96029	826505	Check	1	10599		SANCHEZ, YANDER	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	84.00
USAP	P20415	96072	826506	Check	1	2341		SCHINDLER ELEVATOR CORP.	C Corporation	Yes	Yes	No	10/15/2021	309.87
USAP	P20415	96064	826507	Check	1	1772		SCHLUENDER, JOSEPH	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	71.00
USAP	P20415	96079	826508	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	Yes	No	10/15/2021	3,356.58
USAP	P20415	96080	826509	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	No	No	10/15/2021	530.32
USAP	P20415	96052	826510	Check	1	11209		SCOTT, RYAN	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	80.00
USAP	P20415	96102	826511	Check	1	6142		SHI INTERNATIONAL CORP	S Corporation	Yes	Yes	No	10/15/2021	24,736.00
USAP	P20415	96097	826512	Check	1	5304		SMITH, MICHAEL	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	80.00
USAP	P20415	96073	826513	Check	1	2461		STATE CHEMICAL SOLUTIONS	S Corporation	Yes	Yes	No	10/15/2021	493.42

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USAP	P20415	96074	826514	Check	1	2476		STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	2,213.20
USAP	P20415	96119	826515	Check	1	8109		STRATEGIC STAFFING SOLUTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	9,502.50
USAP	P20415	96037	826516	Check	1	1080	R1	TEACHER SYNERGY INC	LLC - Partnership	Yes	Yes	No	10/15/2021	27.49
USAP	P20415	96075	826517	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	Yes	No	10/15/2021	2,609.66
USAP	P20415	96046	826518	Check	1	10982		THE MUSIC MART INC	C Corporation	Yes	Yes	No	10/15/2021	4,750.00
USAP	P20415	96077	826519	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/15/2021	586.91
USAP	P20415	96138	826520	Check	1	9850		TWIN CITY FILTER SERVICE INC	C Corporation	Yes	Yes	No	10/15/2021	848.58
USAP	P20415	96100	826521	Check	1	5557	R1	ULINE SHIPPING SUPPLIES	S Corporation	Yes	Yes	No	10/15/2021	224.93
USAP	P20415	96086	826522	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	Yes	No	10/15/2021	46,883.70
USAP	P20415	96092	826523	Check	1	4252	R1	VIKING ELECTRIC SUPPLY INC	C Corporation	Yes	Yes	No	10/15/2021	788.96
USAP	P20415	96049	826524	Check	1	11187	R1	VISTAR	C Corporation	Yes	Yes	No	10/15/2021	2,288.19
USAP	P20415	96035	826525	Check	1	10722	R3	WALCOTT SOLAR LLC	LLC - Partnership	Yes	Yes	No	10/15/2021	23,239.65
USAP	P20415	96036	826526	Check	1	10723	R3	WARSAW SOLAR LLC	LLC - Partnership	Yes	Yes	No	10/15/2021	21,050.47
USAP	P20415	96031	826527	Check	1	10608		WAYNE, TODD	Ind/Sole Proprietor	Yes	No	No	10/15/2021	92.00
USAP	P20415	96118	826528	Check	1	7995	R2	WERNER ELECTRIC SUPPLY	LLC - C Corp	Yes	Yes	No	10/15/2021	78.20
USAP	P20415	96078	826529	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	2,090.00
USAP	P20415	96116	826530	Check	1	7919		WINTER, CLARENCE	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	127.00
USAP	P20403	96159	826531	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	No	No	10/21/2021	566.02
USAP	P20403	96173	826532	Check	1	5112		BIO CORPORATION	S Corporation	Yes	No	No	10/21/2021	2,055.77
USAP	P20403	96184	826533	Check	1	8681		CANVAS HEALTH	C Corporation	Yes	Yes	No	10/21/2021	3,709.56
USAP	P20403	96162	826534	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	No	No	10/21/2021	1,800.00
USAP	P20403	96176	826535	Check	1	6549		CENTENNIAL SCHOOLS ISD 12	Other	Yes	No	No	10/21/2021	6,020.44
USAP	P20403	96181	826536	Check	1	7911		CENTURYLINK	C Corporation	Yes	No	No	10/21/2021	268.20
USAP	P20403	96180	826537	Check	1	7840		CLINICARE CORPORATION	S Corporation	Yes	Yes	No	10/21/2021	3,324.93
USAP	P20403	96154	826538	Check	1	10730	R1	COMMUNITIES IN SCHOOLS OF THE T\	Other	Yes	No	No	10/21/2021	80,000.00
USAP	P20403	96163	826539	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/21/2021	59.35
USAP	P20403	96177	826540	Check	1	6808		ECKROTH MUSIC	C Corporation	Yes	No	No	10/21/2021	2,376.00
USAP	P20403	96175	826541	Check	1	6183	R1	ECSI INC	S Corporation	Yes	Yes	No	10/21/2021	9,298.00
USAP	P20403	96178	826542	Check	1	7322	R1	FERGUSON ENTERPRISES INC # 1657	C Corporation	Yes	No	No	10/21/2021	77.98
USAP	P20403	96179	826543	Check	1	7721	R2	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	Yes	No	10/21/2021	3,868.71
USAP	P20403	96182	826544	Check	1	8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	No	No	10/21/2021	2,285.50
USAP	P20403	96185	826545	Check	1	9785		MAJCHRZAK, SANDY		Yes	No	No	10/21/2021	105.28
USAP	P20403	96158	826546	Check	1	10927		MCDOWELL, ROBERT		Yes	No	No	10/21/2021	66.45
USAP	P20403	96164	826547	Check	1	1982		MINNESOTA DEPT. OF HEALTH	Other	Yes	Yes	No	10/21/2021	35.00
USAP	P20403	96165	826548	Check	1	2235	R1	NCS PEARSON INC	C Corporation	Yes	No	No	10/21/2021	895.13
USAP	P20403	96160	826549	Check	1	10987		NICOL, BARBARA	Ind/Sole Proprietor	Yes	No	No	10/21/2021	938.00
USAP	P20403	96172	826550	Check	1	3070		PINECREST PETTY CASH ACCOUNT		Yes	Yes	No	10/21/2021	471.47
USAP	P20403	96166	826551	Check	1	2267		REGION V COMPUTER SERVICES	Other	Yes	Yes	No	10/21/2021	13,484.00
USAP	P20403	96157	826552	Check	1	10925		REMMERT EDUCATIONAL CONSULTIN(	Ind/Sole Proprietor	Yes	No	No	10/21/2021	3,850.50

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USAP	P20403	96183	826553	Check	1	8633		RUPP ANDERSON SQUIRES & WALDSF	C Corporation	Yes	No	No	10/21/2021	3,688.43
USAP	P20403	96171	826554	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	No	No	10/21/2021	128.16
USAP	P20403	96156	826555	Check	1	10903	R1	SECURITAS ELECTRONIC SECURITY I	C Corporation	Yes	Yes	No	10/21/2021	758.88
USAP	P20403	96167	826556	Check	1	2449	R1	ST. PAUL PIONEER PRESS	C Corporation	Yes	No	No	10/21/2021	170.10
USAP	P20403	96174	826557	Check	1	5650	R1	SYNCHRONY BANK/AMAZON	C Corporation	Yes	No	No	10/21/2021	12,537.92
USAP	P20403	96168	826558	Check	1	2522		TERRY'S HARDWARE	S Corporation	Yes	No	No	10/21/2021	1,380.21
USAP	P20403	96155	826559	Check	1	10888	R2	THE HOME DEPOT	C Corporation	Yes	No	No	10/21/2021	102.32
USAP	P20403	96186	826560	Check	1	9831		THE MATH LEARNING CENTER	Other	Yes	No	No	10/21/2021	126.00
USAP	P20403	96169	826561	Check	1	2559		TRIO SUPPLY	C Corporation	Yes	Yes	No	10/21/2021	1,616.61
USAP	P20403	96161	826562	Check	1	11248		VELOCITY DRAIN SERVICES INC	S Corporation	Yes	No	No	10/21/2021	460.00
USAP	P20403	96170	826563	Check	1	2661		WINSOR LEARNING	S Corporation	Yes	No	No	10/21/2021	2,409.00
USAP	P20430	96220	826564	Check	1	1025		AFTON APPLE ORCHARD	S Corporation	Yes	No	No	10/29/2021	513.00
USAP	P20430	96305	826565	Check	1	7110		APPLE EDUCATION INC	C Corporation	Yes	No	No	10/29/2021	6,926.95
USAP	P20430	96236	826566	Check	1	11204		ASLIS	S Corporation	Yes	No	No	10/29/2021	4,485.50
USAP	P20430	96298	826567	Check	1	5486		BARCO PRODUCTS	S Corporation	Yes	No	No	10/29/2021	5,086.31
USAP	P20430	96299	826568	Check	1	5596		BARNES & NOBLE INC	C Corporation	Yes	No	No	10/29/2021	3,146.25
USAP	P20430	96240	826569	Check	1	11245		BECKER, TAMI		Yes	No	No	10/29/2021	110.00
USAP	P20430	96228	826570	Check	1	10946	R1	BIMBO BAKERIES USA	C Corporation	Yes	No	No	10/29/2021	612.44
USAP	P20430	96250	826571	Check	1	1156		BIX PRODUCE COMPANY LLC	Partnership	Yes	No	No	10/29/2021	2,365.58
USAP	P20430	96306	826572	Check	1	7120	R2	BSN SPORTS LLC	C Corporation	Yes	No	No	10/29/2021	262.69
USAP	P20430	96229	826573	Check	1	10962		BURNS, BRIAN	Ind/Sole Proprietor	Yes	No	No	10/29/2021	80.00
USAP	P20430	96322	826574	Check	1	9702		CARLSON, JEREMY	Ind/Sole Proprietor	Yes	No	No	10/29/2021	80.00
USAP	P20430	96251	826575	Check	1	1204	R1	CARPENTER ST. CROIX VALLEY NATUI	C Corporation	Yes	No	No	10/29/2021	425.00
USAP	P20430	96252	826576	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	No	No	10/29/2021	18.99
USAP	P20430	96301	826577	Check	1	5986	R2	CENGAGE LEARNING	C Corporation	Yes	No	No	10/29/2021	433.13
USAP	P20430	96290	826578	Check	1	3748		CENTERPOINT ENERGY	C Corporation	Yes	No	No	10/29/2021	6,160.48
USAP	P20430	96308	826579	Check	1	7332		CENTURYLINK	C Corporation	Yes	No	No	10/29/2021	3,551.63
USAP	P20430	96221	826580	Check	1	10250		CHARCHENKO, BRADLEY	Ind/Sole Proprietor	Yes	No	No	10/29/2021	127.00
USAP	P20430	96238	826581	Check	1	11236		CHORDS AND BOARDS LLC	Ind/Sole Proprietor	Yes	No	No	10/29/2021	130.00
USAP	P20430	96253	826582	Check	1	1235		CITY OF HASTINGS	Other	Yes	No	No	10/29/2021	2,833.33
USAP	P20430	96254	826583	Check	1	1235		CITY OF HASTINGS	Other	Yes	No	No	10/29/2021	8,312.59
USAP	P20430	96255	826584	Check	1	1257		COMPUTER INTEGRATION TECHNOLO	S Corporation	Yes	No	No	10/29/2021	456.00
USAP	P20430	96256	826585	Check	1	1273	R1	COUNCIL FOR EXCEPTIONAL CHLDRN	Other	Yes	No	No	10/29/2021	300.00
USAP	P20430	96257	826586	Check	1	1286		CUB FOODS	LLC - S Corp	Yes	No	No	10/29/2021	14.97
USAP	P20430	96323	826587	Check	1	9747	R1	CULINEX	S Corporation	Yes	No	No	10/29/2021	136.07
USAP	P20430	96288	826588	Check	1	3399	R1	DALCO	S Corporation	Yes	No	No	10/29/2021	5,342.22
USAP	P20430	96284	826589	Check	1	2964		DAVIS, FORSTER	Ind/Sole Proprietor	Yes	No	No	10/29/2021	112.00
USAP	P20430	96319	826590	Check	1	8840		DEFINITIVE TECHNOLOGY SOLUTIONS	S Corporation	Yes	No	No	10/29/2021	218.37
USAP	P20430	96258	826591	Check	1	1319		DEMCO	S Corporation	Yes	No	No	10/29/2021	223.00

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USAP	P20430	96264	826592	Check	1	1737		DEPT OF HUMAN SERVICES	Other	Yes	No	No	10/29/2021	496.00
USAP	P20430	96243	826593	Check	1	11252		DISTRICT MANAGEMENT GROUP	LLC - Partnership	Yes	No	No	10/29/2021	17,000.00
USAP	P20430	96242	826594	Check	1	11251		EPEMA, TRAVIS	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96297	826595	Check	1	5479		ESTR PUBLICATIONS	C Corporation	Yes	No	No	10/29/2021	214.00
USAP	P20430	96291	826596	Check	1	3865		FLINN SCIENTIFIC	C Corporation	Yes	No	No	10/29/2021	211.15
USAP	P20430	96300	826597	Check	1	5963	R1	FRONTLINE TECHNOLOGIES, INC.	LLC - Partnership	Yes	No	No	10/29/2021	13,262.71
USAP	P20430	96311	826598	Check	1	7843		FUN AND FUNCTION	LLC - Partnership	Yes	No	No	10/29/2021	139.95
USAP	P20430	96324	826599	Check	1	9863	R2	GENUINE PARTS COMPANY	C Corporation	Yes	No	No	10/29/2021	156.31
USAP	P20430	96313	826600	Check	1	7924		GILSON, RYAN	Ind/Sole Proprietor	Yes	No	No	10/29/2021	80.00
USAP	P20430	96230	826601	Check	1	10996	R1	GIMKIT	C Corporation	Yes	No	No	10/29/2021	650.00
USAP	P20430	96235	826602	Check	1	11201		GO SOLAR EDUCATION LLC	LLC - S Corp	Yes	No	No	10/29/2021	1,740.00
USAP	P20430	96259	826603	Check	1	1482		GRAINGER, W.W..	C Corporation	Yes	No	No	10/29/2021	240.30
USAP	P20430	96260	826604	Check	1	1483		GRAPHIC DESIGN INC	S Corporation	Yes	No	No	10/29/2021	854.00
USAP	P20430	96285	826605	Check	1	3030		GROTH MUSIC	S Corporation	Yes	No	No	10/29/2021	328.95
USAP	P20430	96321	826606	Check	1	9641		HANSEY, JACLYN		Yes	No	No	10/29/2021	76.00
USAP	P20430	96295	826607	Check	1	4980		HANSON, TRENT		Yes	No	No	10/29/2021	197.96
USAP	P20430	96320	826608	Check	1	9147	R3	HEARTLAND BUSINESS SYSTEMS	LLC - S Corp	Yes	No	No	10/29/2021	6,729.31
USAP	P20430	96246	826609	Check	1	11255		HEIFORT, MICHAEL	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96309	826610	Check	1	7592	R1	HILDI INC	C Corporation	Yes	No	No	10/29/2021	1,685.00
USAP	P20430	96261	826611	Check	1	1582		HILLYARD INC-MINNEAPOLIS	C Corporation	Yes	No	No	10/29/2021	402.74
USAP	P20430	96292	826612	Check	1	4232		HIRSCH, JAMES/JAH SCHEDULING	Ind/Sole Proprietor	Yes	No	No	10/29/2021	288.00
USAP	P20430	96265	826613	Check	1	1845		HORIZON COMMERCIAL POOL SUPPLY	S Corporation	Yes	No	No	10/29/2021	948.04
USAP	P20430	96287	826614	Check	1	3331		HOULE, THOMAS	Ind/Sole Proprietor	Yes	No	No	10/29/2021	80.00
USAP	P20430	96239	826615	Check	1	11240		HOWLADER, NEPAL	Ind/Sole Proprietor	Yes	No	No	10/29/2021	112.00
USAP	P20430	96283	826616	Check	1	2863		IND. SCHOOL DIST 283	Other	Yes	No	No	10/29/2021	586.60
USAP	P20430	96237	826617	Check	1	11207		INFINITE HEALTH COLLABORATIVE	C Corporation	Yes	No	No	10/29/2021	1,627.50
USAP	P20430	96289	826618	Check	1	3584		INFOPRO LEGAL RESOURCES INC	S Corporation	Yes	No	No	10/29/2021	2,388.00
USAP	P20430	96310	826619	Check	1	7721	R2	INNOVATIVE OFFICE SOLUTIONS	LLC - Partnership	Yes	No	No	10/29/2021	2,203.54
USAP	P20430	96262	826620	Check	1	1660		INSTITUTE FOR ENVIRONMENTAL ASS	S Corporation	Yes	No	No	10/29/2021	1,741.50
USAP	P20430	96263	826621	Check	1	1679	R1	J.W. PEPPER & SON INC	S Corporation	Yes	No	No	10/29/2021	353.88
USAP	P20430	96303	826622	Check	1	6786		KOEHLER & DRAMM	S Corporation	Yes	No	No	10/29/2021	1,101.87
USAP	P20430	96315	826623	Check	1	8313		KRAFT CONTRACTING & MECHANICAL	LLC - S Corp	Yes	No	No	10/29/2021	2,248.80
USAP	P20430	96316	826624	Check	1	8342		M JUDGE ELECTRIC LLC	Ind/Sole Proprietor	Yes	No	No	10/29/2021	2,850.00
USAP	P20430	96266	826625	Check	1	1876		MALLOY, MONTAGUE, KARNOWSKI,	C Corporation	Yes	No	No	10/29/2021	23,215.00
USAP	P20430	96234	826626	Check	1	11190	R20	MARY NORTHWAY		Yes	No	No	10/29/2021	30.00
USAP	P20430	96267	826627	Check	1	1891	R1	MASBO	C Corporation	Yes	No	No	10/29/2021	80.00
USAP	P20430	96223	826628	Check	1	10601		MAUER, MARK	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96268	826629	Check	1	1942		MENARDS	S Corporation	Yes	No	No	10/29/2021	415.11
USAP	P20430	96304	826630	Check	1	7097		MINNESOTA ALLIANCE WITH YOUTH	Other	Yes	No	No	10/29/2021	8,250.00

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USAP	P20430	96269	826631	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	No	No	10/29/2021	229,781.12
USAP	P20430	96270	826632	Check	1	1982		MINNESOTA DEPT. OF HEALTH	Other	Yes	No	No	10/29/2021	35.00
USAP	P20430	96245	826633	Check	1	11254		MINNESOTA ELITE ASSIGNING LLC	LLC - Partnership	Yes	No	No	10/29/2021	192.00
USAP	P20430	96312	826634	Check	1	7883		NAC MECHANICAL & ELECRICAL SERV	S Corporation	Yes	No	No	10/29/2021	6,193.00
USAP	P20430	96249	826635	Check	1	11259		NORMANDALE COMMUNITY COLLEGE	Other	Yes	No	No	10/29/2021	3,000.00
USAP	P20430	96271	826636	Check	1	2146		ORKIN PEST CONTROL INC.	C Corporation	Yes	No	No	10/29/2021	774.50
USAP	P20430	96244	826637	Check	1	11253	R1	PANORAMA EDUCATION	C Corporation	Yes	No	No	10/29/2021	21,025.00
USAP	P20430	96225	826638	Check	1	10874		QUALIFIED HARDWARE	C Corporation	Yes	No	No	10/29/2021	415.00
USAP	P20430	96317	826639	Check	1	8410		RED WING GLASS INC	S Corporation	Yes	No	No	10/29/2021	358.50
USAP	P20430	96307	826640	Check	1	7142		REGION 4 AA	C Corporation	Yes	No	No	10/29/2021	160.00
USAP	P20430	96241	826641	Check	1	11250		SCHEFF, BRONSON	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96281	826642	Check	1	2704	R2	SCHOLASTIC MAGAZINES	C Corporation	Yes	No	No	10/29/2021	104.72
USAP	P20430	96272	826643	Check	1	2352		SCHOOL HEALTH CORPORATION	S Corporation	Yes	No	No	10/29/2021	16,276.38
USAP	P20430	96282	826644	Check	1	2850	R1	SCHOOL SPECIALTY	C Corporation	Yes	No	No	10/29/2021	98.08
USAP	P20430	96247	826645	Check	1	11256		SEIFERT, JAKE	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96318	826646	Check	1	8684		SOCIAL THINKING	S Corporation	Yes	No	No	10/29/2021	137.28
USAP	P20430	96273	826647	Check	1	2449	R1	ST. PAUL PIONEER PRESS	C Corporation	Yes	No	No	10/29/2021	346.50
USAP	P20430	96293	826648	Check	1	4405	R1	STEP SAVER INC	S Corporation	Yes	No	No	10/29/2021	180.90
USAP	P20430	96274	826649	Check	1	2476		STERNAU & ASSOCIATES	Ind/Sole Proprietor	Yes	No	No	10/29/2021	2,323.17
USAP	P20430	96314	826650	Check	1	8109		STRATEGIC STAFFING SOLUTIONS	Ind/Sole Proprietor	Yes	No	No	10/29/2021	4,480.00
USAP	P20430	96226	826651	Check	1	10898	R1	SYMMETRY ENERGY SOLUTIONS	LLC - Partnership	Yes	No	No	10/29/2021	1,201.82
USAP	P20430	96296	826652	Check	1	5470		TEACHER'S DIRECT	LLC - Partnership	Yes	No	No	10/29/2021	842.76
USAP	P20430	96294	826653	Check	1	4836	R1	TEACHING STRATEGIES LLC	LLC - C Corp	Yes	No	No	10/29/2021	1,872.45
USAP	P20430	96275	826654	Check	1	2519		TEAM SPORTING GOODS	S Corporation	Yes	No	No	10/29/2021	2,436.67
USAP	P20430	96232	826655	Check	1	11169		TECH ACADEMY	S Corporation	Yes	No	No	10/29/2021	120.00
USAP	P20430	96224	826656	Check	1	10862		THE CAULKERS COMPANY INC	C Corporation	Yes	No	No	10/29/2021	11,900.00
USAP	P20430	96276	826657	Check	1	2548	R1	T-MOBILE	C Corporation	Yes	No	No	10/29/2021	187.13
USAP	P20430	96231	826658	Check	1	11080	R1	TRAFERA HOLDINGS LLC	LLC - Partnership	Yes	No	No	10/29/2021	39,748.00
USAP	P20430	96227	826659	Check	1	10930		TREADWAY, RACHEL	Ind/Sole Proprietor	Yes	No	No	10/29/2021	77.00
USAP	P20430	96286	826660	Check	1	3277		UPPER LAKES FOODS, INC	S Corporation	Yes	No	No	10/29/2021	15,045.41
USAP	P20430	96233	826661	Check	1	11187	R1	VISTAR	C Corporation	Yes	No	No	10/29/2021	1,898.18
USAP	P20430	96277	826662	Check	1	2618		WALTERS, JOHN	Ind/Sole Proprietor	Yes	No	No	10/29/2021	92.00
USAP	P20430	96248	826663	Check	1	11257		WAREHAM, PETE	Ind/Sole Proprietor	Yes	No	No	10/29/2021	472.00
USAP	P20430	96222	826664	Check	1	10452		WAYNE PETERSON ENTERPRISES	S Corporation	Yes	No	No	10/29/2021	1,302.00
USAP	P20430	96278	826665	Check	1	2645		WHISTLING WELL FARM	Ind/Sole Proprietor	Yes	No	No	10/29/2021	950.00
USAP	P20430	96279	826666	Check	1	2663		WOLD ARCHITECTS AND ENGNRS INC	C Corporation	Yes	No	No	10/29/2021	2,048.73
USAP	P20430	96280	826667	Check	1	2683		YMCA CAMP ST. CROIX	C Corporation	Yes	No	No	10/29/2021	1,763.06

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USAP	P20430	96302	826668	Check	1	6727		ZEH TEK INC	S Corporation	Yes	No	No	10/29/2021	562.00

Bank Total: $1,383,924.04

Report Total: $1,384,138.84

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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
USPR	P224P1	95963		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/07/2021	77,337.64
USPR	P224P1	95964		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/07/2021	55,937.34
USPR	P224P1	95965		Wire	1	2016		MN TRA	Other	No	Yes	No	10/07/2021	166,575.99
USPR	P224P1	95966		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/07/2021	329,660.35
USPR	P224P1	95967		Wire	1	3283		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/07/2021	75.00
USPR	P224P1	95968		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/07/2021	55,201.33
USPR	P222P3	96016		Check	1	10169		STANDARD INSURANCE COMPANY	C Corporation	Yes	No	Yes	10/14/2021	0.00
USPR	P224P2	96192		Wire	1	10929		EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	Yes	No	10/26/2021	73,476.74
USPR	P224P2	96193		Wire	1	1984		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/26/2021	50,950.58
USPR	P224P2	96194		Wire	1	2016		MN TRA	Other	No	Yes	No	10/26/2021	161,756.92
USPR	P224P2	96195		Wire	1	2705		EFTPS - TAX PAYMENT		No	Yes	No	10/26/2021	307,109.85
USPR	P224P2	96196		Wire	1	3166		BREMER BANK FEES	Other	No	Yes	No	10/26/2021	204.80
USPR	P224P2	96197		Wire	1	3283		MINNESOTA DEPT. OF REVENUE	Other	No	Yes	No	10/26/2021	75.00
USPR	P224P2	96198		Wire	1	7771		MINNESOTA PERA (WIRE TRANSFER)	Other	No	Yes	No	10/26/2021	49,768.82
USPR	P222P3	95540	105301	Check	1	10169		STANDARD INSURANCE COMPANY	C Corporation	Yes	Yes	Yes	10/14/2021	(12,323.38)
USPR	P224P1	95969	105311	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	Yes	No	10/07/2021	16,366.48
USPR	P224P1	95970	105312	Check	1	9449	R1	WISCONSIN SUPPORT COLLECTIONS	Other	Yes	Yes	No	10/07/2021	47.50
USPR	P222P3	96017	105313	Check	1	10169		STANDARD INSURANCE COMPANY	C Corporation	Yes	Yes	No	10/14/2021	12,323.38
USPR	P224P2	96205	105314	Check	1	5234		EDUCATION MINNESOTA	Other	Yes	No	No	10/26/2021	24.00
USPR	P224P2	96200	105315	Check	1	10975		EDUCATION MN HASTINGS ESP'S	Other	Yes	No	No	10/26/2021	2,211.19
USPR	P224P2	96201	105316	Check	1	1529		HASTINGS EDUCATION ASS'N. MN.		Yes	No	No	10/26/2021	16,366.52
USPR	P224P2	96204	105317	Check	1	4539		HASTINGS PUBLIC SCHOOLS FOUNDA	Other	Yes	No	No	10/26/2021	1,115.00
USPR	P224P2	96207	105318	Check	1	7384		HIGH SCHL FACULTY SCHOLARSHIP		Yes	Yes	No	10/26/2021	118.00
USPR	P224P2	96202	105319	Check	1	2002		MINNESOTA TEAMSTERS LOCAL 320	Other	Yes	No	No	10/26/2021	2,073.00
USPR	P224P2	96203	105320	Check	1	2010		NCPERS GROUP LIFE INS -157410	C Corporation	Yes	No	No	10/26/2021	64.00
USPR	P224P2	96206	105321	Check	1	6780		SEIU LOCAL 284	Other	Yes	No	No	10/26/2021	1,309.65
USPR	P224P2	96199	105322	Check	1	10169		STANDARD INSURANCE COMPANY	C Corporation	Yes	No	No	10/26/2021	15,634.13
USPR	P224P2	96208	105323	Check	1	8906		WINGS FINANCIAL CREDIT UNION	C Corporation	Yes	No	No	10/26/2021	200.00
USPR	P224P2	96209	105324	Check	1	9449	R1	WISCONSIN SUPPORT COLLECTIONS	Other	Yes	No	No	10/26/2021	95.00

Bank Total: $1,383,754.83

Report Total: $1,383,754.83

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
USBP	P204B1	96150	995	Check	1	7423	R1	AMERICAN ENGINEERING TESTING	S Corporation	Yes	Yes	No	10/21/2021	4,150.00
USBP	P204B1	96152	996	Check	1	7937		BROTHERS FIRE PROTECTION CO	C Corporation	Yes	Yes	No	10/21/2021	777.36
USBP	P204B1	96147	997	Check	1	1214		CDW GOVERNMENT	LLC - C Corp	Yes	No	No	10/21/2021	13,799.36
USBP	P204B1	96146	998	Check	1	10938		DERAU CONSTRUCTION LLC	LLC - S Corp	Yes	No	No	10/21/2021	14,820.00
USBP	P204B1	96151	999	Check	1	7566		JORGENSON CONSTRUCTION INC	S Corporation	Yes	Yes	No	10/21/2021	183,350.00
USBP	P204B1	96149	1000	Check	1	5650	R1	SYNCHRONY BANK/AMAZON	C Corporation	Yes	No	No	10/21/2021	462.84
USBP	P204B1	96148	1001	Check	1	2663		WOLD ARCHITECTS AND ENGNRS INC	C Corporation	Yes	No	No	10/21/2021	13,804.40

Bank Total: $231,163.96

Report Total: $231,163.96

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	P22042	95971		Wire	1	9557		BMO HARRIS BANK NA	C Corporation	No	Yes	No	10/08/2021	676.66
ACTV	P22041	95952	37950	Check	1	9280		UNITED PROMOTIONS	Ind/Sole Proprietor	Yes	Yes	No	10/01/2021	2,203.80
ACTV	P22043	96023	37951	Check	1	7092		BECK PHOTOGRAPHY	Ind/Sole Proprietor	Yes	Yes	No	10/15/2021	42.85
ACTV	P22043	96020	37952	Check	1	3354		BLOOMINGTON KENNEDY HIGH SCHO	Other	Yes	No	No	10/15/2021	700.00
ACTV	P22043	96019	37953	Check	1	2099		NORTH HIGH SCHOOL	Other	Yes	No	No	10/15/2021	500.00
ACTV	P22043	96022	37954	Check	1	5650	R1	SYNCHRONY BANK/AMAZON	C Corporation	Yes	No	No	10/15/2021	355.76
ACTV	P22043	96018	37955	Check	1	11247		UNITED HEROES LEAGUE	Other	Yes	Yes	No	10/15/2021	930.00
ACTV	P22043	96021	37956	Check	1	3355		WACONIA HIGH SCHOOL	Other	Yes	No	No	10/15/2021	350.00
ACTV	P22044	96211	37957	Check	1	3491		KEYPORT, ROBYN		Yes	Yes	No	10/26/2021	50.28
ACTV	P22044	96212	37958	Check	1	6755		PURSUIT OF EXCELLENCE	Other	Yes	No	No	10/26/2021	250.00
ACTV	P22045	96213	37959	Check	1	1977		MINNESOTA COACHES INC	S Corporation	Yes	No	No	10/29/2021	210.18
ACTV	P22045	96214	37960	Check	1	2563		TROPHIES PLUS	Ind/Sole Proprietor	Yes	No	No	10/29/2021	132.00

Bank Total: $6,401.53

Report Total: $6,401.53

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
SCH	P2041P	96210	304375	Check	1	11258		FELT, KAYA / UNIVERSITY OF NORTH C.		Yes	No	No	10/26/2021	2,000.00
													Bank Total:	$2,000.00
													Report Total:	$2,000.00

HASTINGS PUBLIC SCHOOLS
Dental Self-Funded Summary
Period Ending October 31, 2021

Sequence: Crs, Org, Fd

										Description	22ADP Annual Budget	Period 202204	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	(3,727.00)	(177.66)	369.06	(10%)	0.00	(10%)	(4,096.06)
R	20	000	000	000	095	000	422	000		Employer Share/Premiums	(528,754.00)	(43,922.30)	(162,624.76)	31%	0.00	31%	(366,129.24)
R	20	000	000	000	097	000	422	000		Employee Share/Premiums	(118,199.00)	(10,523.83)	(28,067.15)	24%	0.00	24%	(90,131.85)
R	20	000	000	000	098	000	422	000		Retiree-Cobra Share/Premiun	(88,543.00)	(6,262.37)	(31,901.05)	36%	0.00	36%	(56,641.95)
E	20	005	105	000	301	000	422	000		Fees-Carrier & Consultant	32,086.00	2,528.80	10,579.20	33%	0.00	33%	21,506.80
E	20	005	105	000	302	000	422	000		Claims-Dental	585,831.00	55,880.48	203,195.47	35%	0.00	35%	382,635.53
				000						**Districtwide**	**(121,306.00)**	**(2,476.88)**	**(8,449.23)**	**7%**	**0.00**	**7%**	**(112,856.77)**
										Report Totals:	**(121,306.00)**	**(2,476.88)**	**(8,449.23)**	**7%**	**0.00**	**7%**	**(112,856.77)**

HASTINGS PUBLIC SCHOOLS
Health Self-Funded Summary
Period Ending October 31, 2021

Sequence: Crs, Org, Fd

									Description	22ADP Annual Budget	Period 202204	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
R	21	000	000	000	095	000	422	000	Employer Share/Premiums	(6,515,727.00)	(537,989.06)	(1,980,482.03)	30%	0.00	30%	(4,535,244.97)
R	21	000	000	000	097	000	422	000	Employee Share/Premiums	(1,163,385.00)	(100,035.89)	(285,939.24)	25%	0.00	25%	(877,445.76)
R	21	000	000	000	098	000	422	000	Retiree-Cobra Share/Premiur	(280,916.00)	(16,475.82)	(97,351.56)	35%	0.00	35%	(183,564.44)
R	21	000	000	000	099	000	422	000	ER/Trust Share for Retirees	(61,940.00)	(5,370.68)	(21,482.72)	35%	0.00	35%	(40,457.28)
R	21	000	000	000	092	000	422	000	Interest -Health	(41,290.00)	(800.92)	(641.56)	2%	0.00	2%	(40,648.44)
R	21	000	000	000	087	000	422	000	EE Unpaid Premiums	0.00	0.00	0.00	0%	0.00	0%	0.00
E	21	005	105	000	312	000	422	000	Consultant-OneDigital $40,00	40,000.00	0.00	0.00	0%	0.00	0%	40,000.00
E	21	005	105	000	317	000	422	000	Network Fees	23,533.00	540.03	1,752.07	7%	0.00	7%	21,780.93
E	21	005	105	000	322	000	422	000	PaydHealth Fees	0.00	19,094.48	46,319.38	0%	0.00	0%	(46,319.38)
E	21	005	105	000	300	000	422	000	Pharmacy Rebates/Admin Fe	(114,660.00)	0.00	(31,081.72)	27%	0.00	27%	(83,578.28)
E	21	005	105	000	301	000	422	000	Veba/Flex/TrustPoint	19,898.00	1,638.00	6,637.50	33%	0.00	33%	13,260.50
E	21	005	105	000	302	000	422	000	Claims-Medical	6,792,437.00	497,067.80	1,284,566.58	19%	0.00	19%	5,507,870.42
E	21	005	105	000	305	000	422	000	Claims-Pharmacy/RX	1,198,665.00	66,614.35	150,117.56	13%	0.00	13%	1,048,547.44
E	21	005	105	000	314	000	422	000	Springbuk Fee $1/pm/pm	5,532.00	1,371.00	2,724.00	49%	0.00	49%	2,808.00
E	21	005	105	000	307	000	422	000	Health Carrier TPA	237,876.00	17,673.00	108,381.13	46%	0.00	46%	129,494.87
E	21	005	105	000	308	000	422	000	StopLoss	401,830.00	30,022.07	104,438.37	26%	0.00	26%	297,391.63
E	21	005	105	000	309	000	422	000	Fitness reimbursements	16,700.00	720.00	2,419.24	14%	0.00	14%	14,280.76
				000	**Districtwide**					**558,553.00**	**(25,931.64)**	**(709,623.00)**	**(127%)**	**0.00**	**(127%)**	**1,268,176.00**
R	21	000	000	000	089	326	422	000	Employer-PCORI-ACA $2.54	(3,045.00)	0.00	(3,004.82)	99%	0.00	99%	(40.18)
R	21	000	000	000	094	326	422	000	Employer-VEBA Trust Rev	(722,400.00)	(707,100.00)	(709,500.00)	98%	0.00	98%	(12,900.00)
E	21	005	105	000	301	326	422	000	Employer-VEBA Trust Pmt.	722,400.00	(15,300.00)	690,100.00	96%	0.00	96%	32,300.00
E	21	005	105	000	313	326	422	000	Employer-PCORI- ACA $2.54	3,045.00	0.00	3,004.82	99%	0.00	99%	40.18
				326	**District Additional R/E**					**0.00**	**(722,400.00)**	**(19,400.00)**	**0%**	**0.00**	**0%**	**19,400.00**
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	401.50	1,606.00	32%	0.00	32%	3,394.00
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	314	331	422	000	Consultant Expense Wellness	500.00	0.00	0.00	0%	0.00	0%	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
				331	**Wellness R/E**					**0.00**	**401.50**	**1,606.00**	**0%**	**0.00**	**0%**	**(1,606.00)**
									Report Totals:	**558,553.00**	**(747,930.14)**	**(727,417.00)**	**(130%)**	**0.00**	**(130%)**	**1,285,970.00**

HR PERSONNEL REPORT **Board Meeting Date:** **11/23/2021**

RETIREMENT/RESIGNATION/TERMINATION

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE
Dressely, Kelsey	Resignation	School Age Care Coordinator; 8 hours/day Tilden	Comm. Ed Coord.	November 19, 2021
Fox, Katie	Resignation	Cook; 5.75 hours/day High School	Food Service	November 24, 2021
Hoeschen, James	Retirement	Custodian - Day; 8 hours/day McAuliffe Elementary	Custodian	December 31, 2021
Johnson, Mike	Retirement	Principal; 1.0 FTE High School	Principal	March 11, 2022
Rohr, Jim	Retirement	PE/Health Teacher; 1.0 FTE Middle School	ED MN Teachers	January 27, 2022
Vickney, Amanda	Resignation	Paraprofessional; 5.75 hours/day Kennedy Elementary	ED MN ESP	October 14, 2021

HIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	EMPLOYEE GROUP	EFFECTIVE DATE
Bauer, Mark	Floating Sub Teacher; 8 hours/day Middle School	$200 / Day	N/A	November 4, 2021
Day, Sarah	Cook Assistant; 3 hours/day Middle School	$13.85 / Hour	Food Service	November 8, 2021
Doty, Logan	Paraprofessional; 5.75 hours/day Pinecrest Elementary	$17.84 / Hour	ED MN ESP	November 22, 2021
Lawson, Garnett	Cleaner; 4 hours/day Middle School	$15.05 / Hour	Custodian	November 16, 2021
Riley, Jonathan	Computer Tech II; 8 hours/day District Wide	$23.22 / Hour	Technology	November 15, 2021
Sutherland, Jaime	Paraprofessional; 5.75 hours/day High School	$17.84 / Hour	ED MN ESP	November 22, 2021
Tammaro, Noah	SAC Assistant; 3 hours/day Kennedy Elementary	$15.05 / Hour	Comm. Ed Para	October 21, 2021
Teal, Christina	SAC Assistant; 2.5 hours/day McAuliffe Elementary	$15.05 / Hour	Comm Ed Para	September 8, 2021

LEAVE APPROVAL

NAME	STATUS	ASSIGNMENT	EMPLOYEE GROUP	EFFECTIVE DATE(S)

ASSIGNMENT CHANGES

NAME	FROM	TO	EMPLOYEE GROUP	EFFECTIVE DATE(S)

Athletic Overnight Trip - FORM 2 - Itinerary

HHS Head Coaches,

This is the second step in securing permission for an overnight athletic trip.

All information requested within this form is required.

Once permission is granted, this itinerary will be forwarded to the Superintendent for final approval.

Contact me directly if you have any questions.

Trent Hanson

What sport is taking this trip? *

Hockey - Girls

Confirm the reason for the trip (e.g. tournament, game, scrimmage, name of event) *

Playing 2 regular season games.

Confirm all competition levels who will be traveling on this trip. (e.g. varsity, junior-varsity) *

Varsity and junior varsity

List the HEAD COACH full name that is completing this application. *

Timothy Duggan

List the HEAD COACH cell phone number. *

6512951136

List the HEAD COACH email address. *

iceduggan@gmail.com

Confirm the TOTAL NUMBER OF COACHES (head and assistants) who will be traveling on the trip. *

3

List the FULL NAME and CELL PHONE NUMBER of ASSISTANT COACHES who are traveling and supervising on the trip. *

Tim Duggan 651-295-1136 Jordan Klimek 651-767-2248 Terry Brown 651-260-1120

List ANY ADDITIONAL ADULTS who may be providing additional supervision or chaperone responsibilities of any kind. ** Any adult providing supervision of any kind must complete and submit an ISD 200 background check in advance of the trip, and receive approval in advance from the Athletic Director. *

No other Adults

List the TRAVEL ITINERARY - include days, dates, times, and locations from start to finish. Detail departures, arrivals, contest times, and all associated stops during the entire trip. *

FRIDAY NOVEMBER 26th

8:30- Bus departs from Hastings Arena and arrive in Duluth at hotel around 11:30 (Breakfast food & drinks will be available on the bus)
12:30- All leave hotel and go to Country lanes bowling alley.
12:45-All arrive at Country lanes bowling alley.
2:15- All depart Country lanes bowling alley.
2:30 All arrive at hotel.
3:45 JV departs hotel.
4:15 JV arrives at Hermantown arena.
5:15 Varsity departs hotel.
5:45 Varsity arrives at Hermantown arena.
9:00 All depart Hermantown arena.
9:30 All arrive at Bentleyville Christmas light show.
10:30 All depart Bentleyville Christmas light show.
10:45 All arrive back at hotel.

Contest times for Friday
JV 5:00-6:30
Varsity 7:00-8:45

SATURDAY NOVEMBER 27th

10:45 JV departs hotel.
11:00 JV arrives at the Heritage Civic Arena.
12:30 Varsity departs hotel.
12:45 Varsity arrives at Heritage Civic Arena.
4:00 All depart Heritage Civic Arena.
7:00 All arrive at Hastings Arena.

Contest times for Saturday
JV 12:00-1:30
Varsity 2:00-3:45

Accommodations

The Suites Hotel (218-727-4663)

325 S Lake Ave, Duluth, Mn 55802

List the TOTAL NUMBER of STUDENT-ATHLETES and MANAGERS who will be traveling on the trip. *

37

List the complete roster of STUDENT-ATHLETES who are traveling on this trip. Include the FULL NAME and GRADE LEVEL for all team members and managers. ** If students will miss any regular school time, this list must also be sent to HHS athletics secretary Jackie Kranz at jkranz@hastings.k12.mn.us and HHS attendance secretary Julie MacDougal at jmacdougal@hastings.k12.mn.us. *

Manager		Gigi Degree		Jr.	
Manager		Kenzie Tryba		Sr.	
Manager		Reana Reinke		Sr.	
1	No photo neutral 50	Alexis Steinke	G	Jr.	
2	No photo neutral 50	Libby Knoll	F	Jr.	
3	No photo neutral 50	Maddy Daley	D	Sr.	
4	No photo neutral 50	Ashlyn Endres	F	Sr.	
5	No photo neutral 50	Madyn Hanson	F	So.	
6	No photo neutral 50	Kylie Gruden	F	Jr.	
7	No photo neutral 50	Kacey Plank	D	Fr.	
8	No photo neutral 50	Ireland Zaruba	F	Sr.	
9	No photo neutral 50	Makayla Berquist	F	Jr.	
10	No photo neutral 50	Lauren Skov	F	Sr.	
11	No photo neutral 50	Kiki Radant	F	Jr.	
12	No photo neutral 50	Lauren Hubbart	D	Sr.	
13	No photo neutral 50	Grace Gerlach	D	So.	
14	No photo neutral 50	Ava Hale	D	So.	
15	No photo neutral 50	Catie Zaccardi	D	Jr.	
16	No photo neutral 50	Alex Zaccardi	D	Jr.	
17	No photo neutral 50	Jorja Riches	F	Jr.	
18	No photo neutral 50	Alivia Otto	D	Jr.	
19	No photo neutral 50	Kyra Erickson	F	So.	
20	No photo neutral 50	Cianna Bernard	F	Jr.	
21	No photo neutral 50	Madelyn Schuster	D	So.	
23	No photo neutral 50	Sam Brunner	F	Jr.	
24	No photo neutral 50	Kelsey Raatz	F	So.	
25	No photo neutral 50	Karissa Thompson	F	Jr.	
26	No photo neutral 50	Brooke Townsend	F	So.	
27	No photo neutral 50	Mikaylah Steele	D	Jr.	
28	No photo neutral 50	Emily Thuet	D	So.	
29	No photo neutral 50	Ava Hoffman	F	So.	
30	No photo neutral 50	Nicole Vander Heyden	G	Sr.	
33	No photo neutral 50	Lauren Dubej	G	Sr.	
34	No photo neutral 50	Jade Schauer	F	Fr.	
36	No photo neutral 50	Addie Seleski	D	Fr.	
38	No photo neutral 50	Briella Munson	F	Jr.	
40	No photo neutral 50	Lauren Muhl	D	Fr.	

List the ROOM ASSIGNMENTS at your hotel for all STUDENTS and COACHES. *

Room1 Lauren Hubbart, Lauren Muhl, Maden Hanson, Makayla Berquist, Alivia Otto, Kenzie Tryba

Room2 Lauren Skov, Nicole Vander Heyden, Addie Seleski, Madelyn Schuster, Kylie Gruden, Reana Reinke

Room3 Kiki Radant, Jade Schauer, Ava Hale, Cianna Bernard, Karissa Thompson, Libby Knoll

Room4 Ashlyn Endres, Ireland Zaruba, Grace Gerlach, Kelsey Raatz, Sam Brunner, Jorja Riches

Room5 Maddy Daley, Alexis Steinke, Kyra Erickson, Brooke Townsend, Catie Zacardi, Mikayla Steel, Gigi Degree

Room6 Lauren Dubej, Kacey Plank, Emily Thuet, Ava Hoffman, Alex Zacardi, Briella Munson

Coaches

Room 1 Tim Duggan
Room 2 Terry Brown
Room 3 Jordan Klimek

Confirm any other organized activities that are associated with this trip (e.g. movie theater stop, college visit, team leadership activity). Include location, any additional financial costs including who is responsible for paying for these activities.

Bowling on Friday afternoon at country lanes. Booster club will pick up the cost.Friday night we will attend the Bentlyville Christmas light show. Admission is free.

Please list any other new/additional information or considerations that the Athletic Director should be aware of regarding this trip.

This form was created inside of ISD-200.

Google Forms

Appendix-11 School Sanctioned Trips Approval Form — Hastings ISD 200

Department/Staff Coordinating	Robyn Keyport
Fund 10 & Account Name Fund 11 & Account Name	Outdoor Club 627
Purpose	To get students out in nature and off of their phones. To build skills for camping.
Destination	BWCA
Type(s) of Transportation	Van

Dates	Depart	10-Jul-22	Time	Return	15-Jul-22	Time

Cost per student	$350.00	Attach copy of payment schedule for inclusion in Online Payment System

? Student drops out after paying	Department decision due to cost already incurred
? Payment was fundraised $'s	Required to stay in activity account because was earned as tax-exempt

# Students participating	Up to 7
# Chaperones needed	0-1

All chaperone fees are the responsibility of the chaperone

P-Card-Other Expenses	$	Food to pack for week, Gas money

All receipts must be obtained and returned at the end of the trip

Principal Approved	Signature	Date
Superintendent Reviewed	Signature	Date
Board Reviewed	Signature	Date

Online Payment Product Request Form 2021-22

Does a new *category* need to be added? (See Existing Category Names tab in this file)

If yes, complete Section I *and* II (rarely need new category) - If no, complete Section II only

Section I

New **Category** Name: -

(if needed)

Who should have access to reports: Matt Dugstad / Robyn Keyport

Section II

Existing **Category** Name: HS Student Activity Additional Fees

(see other tab for category names)

New **Product** Name: Outdoor Club - Summer BWCA Trip

Product Description: 5 day trip to the BWCA

Date of Event (if applicable): July 10-15, 2022

Price: $350.00

Quantity Cap (# of products available (if needed) otherwise unlimited):

Revenue Code: R10-129-298-301-050-627

(can be completed by District Office if you do not know - Student Activities can check Appendix-1 for help)

Customer Group Code: (completed by District Office) 1OUTDOOR

Date (week day) product should be closed:

(internal use only - manual process, not automated)

Authorized Signature: [signature] Date: 10/15/21

Print electronically completed form, sign and submit to Sue Becker in the District Office.

Hastings ISD 200 Combined Polling Place Resolution

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 the said school district on November 23rd, 2021, at 6:00 o'clock p.m.

The following members were present:

The following members were absent:

Member, **Stephanie Malm**, 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 - 1: 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-2 and W-1 P-3; Dakota County, Minnesota.

COMBINED POLLING PLACE - 2: 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-1 and W-2 P-2; and Nininger Township, Dakota County, Minnesota.

COMBINED POLLING PLACE - 3: 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 - 4: 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 - 5: 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, 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 and P-7, the City of Hastings, W-1 P-1 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.

   (<u>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.)</u>

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:

WHEREUPON the said resolution was declared duly passed and adopted.

_____

Stephanie Malm
ISD 200 School Board Clerk

RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES OF ELECTION AND DIRECTING THE SCHOOL DISTRICT CLERK TO PERFORM OTHER ELECTION RELATED DUTIES

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 the 23rd day of November 2021, at 6 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

WHEREAS, the board has canvassed the general election for school board members held on November 2, 2021.

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

1. The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 200 to the following candidates:

a. Carrie Banaszewski Tate
b. Mike Reis
c. Jessica Dressely

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on the first Monday in January next following the election, based on the results of the canvass.

2. The certificate of election shall be in substantially the form attached hereto.

3. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school board is hereby directed to deliver a certificate to each person entitled thereto personally or be certified mail.

4. The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

The motion for the adoption of the foregoing resolution was duly seconded by

_____ 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 authorizing the issuance of certificates of election, 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 23rd day of November, 2021.

_____
Stephanie Malm
ISD 200 School Board Clerk

CERTIFICATE OF ELECTION
(Full 4 Year Term)

This is to certify as follows Carrie Banaszewski Tate:

1. The School Board of Independent School District No. 200 on November 10, 2021, canvassed the general election of school board members held on November 2, 2021.

2. Carrie Banaszewski Tate received the largest number of votes cast for the office of school board member of Independent School District No. 200 for a full four (4) year term.

3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore, Carrie Banaszewski Tate is elected to the office of school board member of Independent School District No. 200 for a full four (4) year term beginning on the first Monday in January 2022 and expiring on the first Monday in January 2026.

By authority of the School Board of Independent School District No. 200, pursuant to resolution dated November 23, 2021.

Dated: _____

Kelsey Waits
ISD 200 School Board Chair

Dated: _____

Stephanie Malm
ISD 200 School Board Clerk

CERTIFICATE OF ELECTION
(Full 4 Year Term)

This is to certify as follows Mike Reis:

1. The School Board of Independent School District No. 200 on November 10, 2021, canvassed the general election of school board members held on November 2, 2021.

2. Mike Reis received the second largest number of votes cast for the office of school board member of Independent School District No.200 for a full four (4) year term.

3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore Mike Reis is elected to the office of school board member of Independent School District No. 200 for a full four (4) year term beginning on the first Monday in January 2022 and expiring on the first Monday in January 2026.

By authority of the School Board of Independent School District No. 200, pursuant to resolution dated November 23, 2021.

Dated: 11/23/2021

_____
Kelsey Waits
ISD 200 School Board Chair

Dated: 11/23/2021

_____
Stephanie Malm
ISD 200 School Board Clerk

CERTIFICATE OF ELECTION
(Full 4 Year Term)

This is to certify as follows Jessica Dressely:

1. The School Board of Independent School District No. 200 on November 10, 2021, canvassed the general election of school board members held on November 2, 2021.

2. Jessica Dressely received the third largest number of votes cast for the office of school board member of Independent School District No. 200 for a full four (4) year term.

3. There are three (3) full four (4) year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore Jessica Dressely is elected to the office of school board member of Independent School District No. 200 for a full four (4) year term beginning on the first Monday in January, 2022 and expiring on the first Monday in January, 2026.

By authority of the School Board of Independent School District No. 200, pursuant to resolution dated November 23, 2021.

Dated: _____
Kelsey Waits
ISD 200 School Board Chair

Dated: _____
Stephanie Malm
ISD 200 School Board Clerk

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

INDEPENDENT SCHOOL DISTRICT NO.200

Audit Report for Year Ended June 30, 2021

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

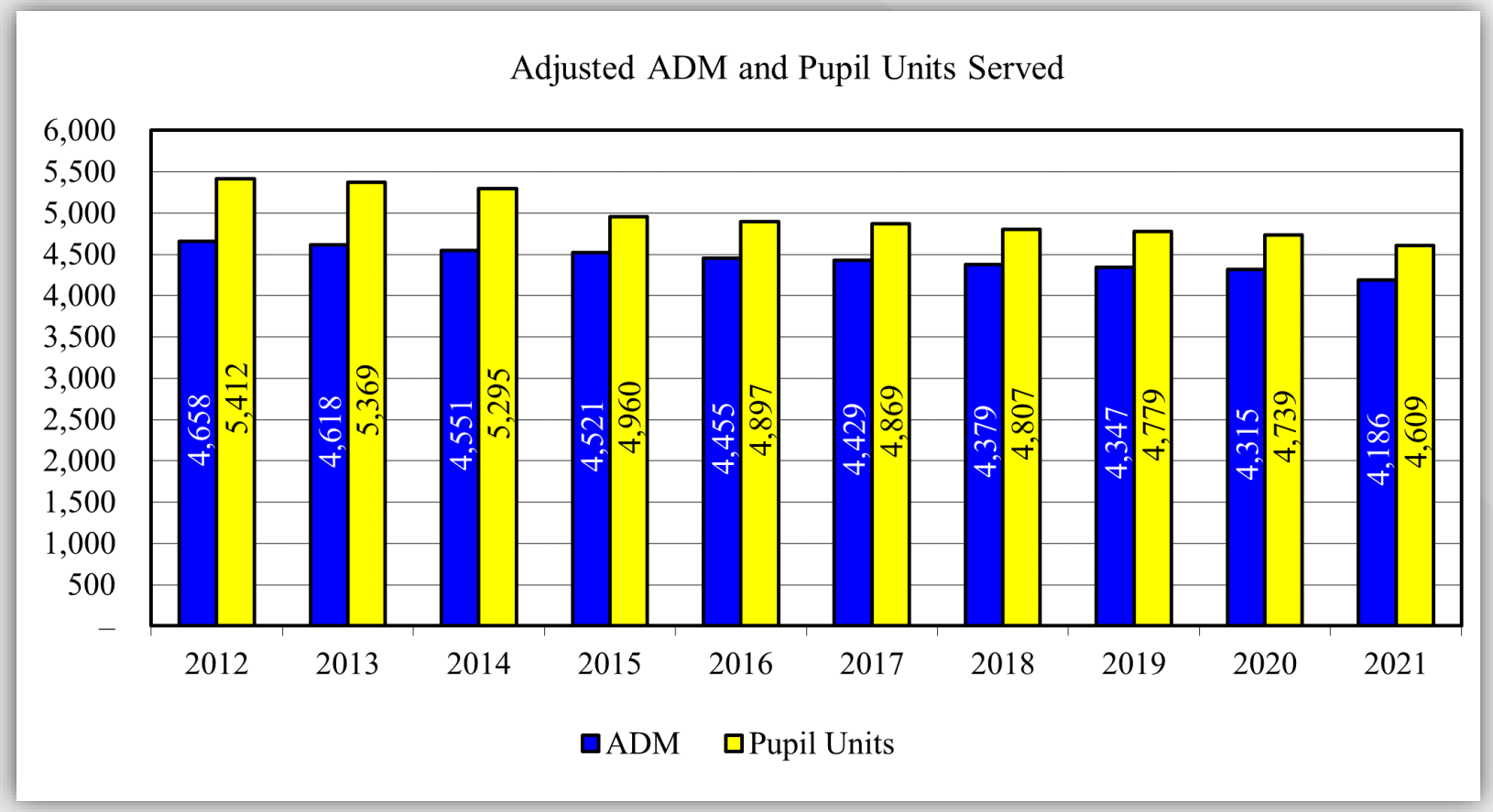
DISTRICT FINANCIAL AUDIT	• Unmodified Opinion on Basic Financial Statements
INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT	• No material weaknesses or instances of noncompliance reported in the current year.

AUDIT RESULTS (CONTINUED)

MMKR

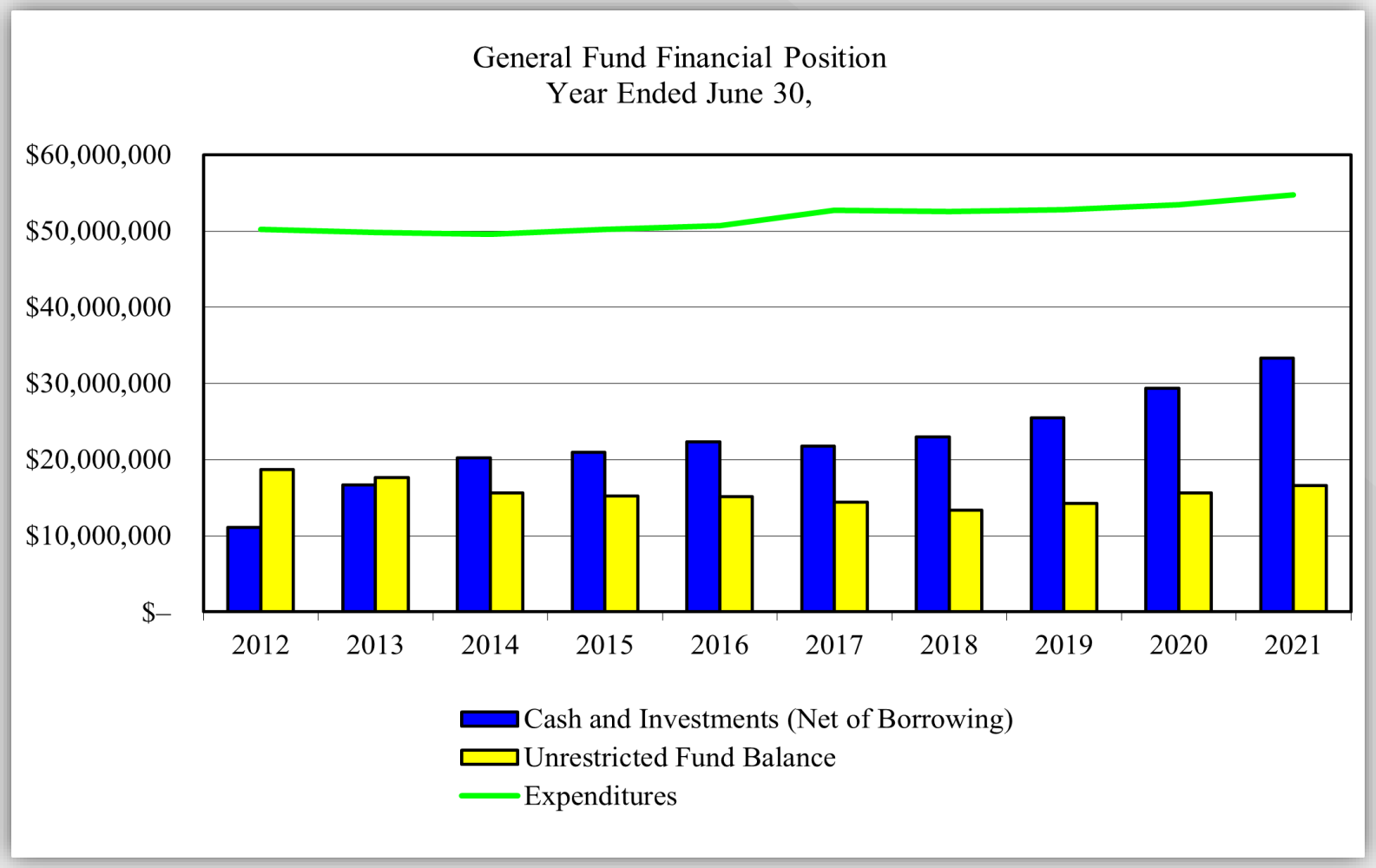
MN LEGAL COMPLIANCE	• No noncompliance with Minnesota laws and regulations
SINGLE AUDIT of FEDERAL AWARDS	• Clean opinion on SEFA • No material weaknesses or instances of noncompliance reported in the current year.

ADJUSTED ADM
PUPIL UNITS SERVED



GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



GENERAL FUND

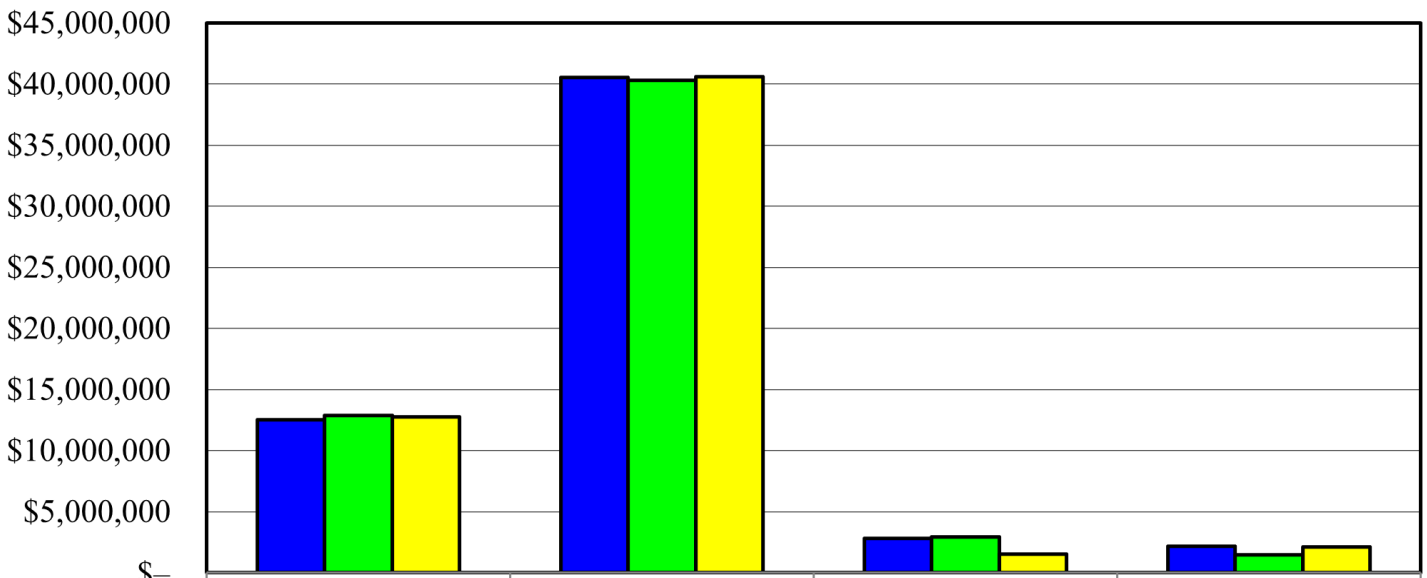
FINANCIAL POSITION – TREND ANALYSIS

	June 30,				
	2017	2018	2019	2020	2021
Nonspendable fund balances	$ 303,863	$ 464,847	$ 494,984	$ 301,600	$ 292,173
Restricted fund balances (1)	3,779,191	4,855,651	6,446,999	9,002,015	10,687,757
Unrestricted fund balances					
Committed	1,658,828	1,362,953	1,205,417	1,244,339	1,265,718
Assigned	1,858,265	–	–	480,678	646,102
Unassigned	10,859,746	11,986,702	13,048,192	13,894,381	14,712,397
Total fund balances	$ 18,459,893	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147
Unrestricted fund balances as a percentage of total expenditures	27.3%	25.4%	27.0%	29.2%	30.4%
Unassigned fund balances as a percentage of total expenditures	20.6%	22.8%	24.7%	26.0%	26.9%

(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.

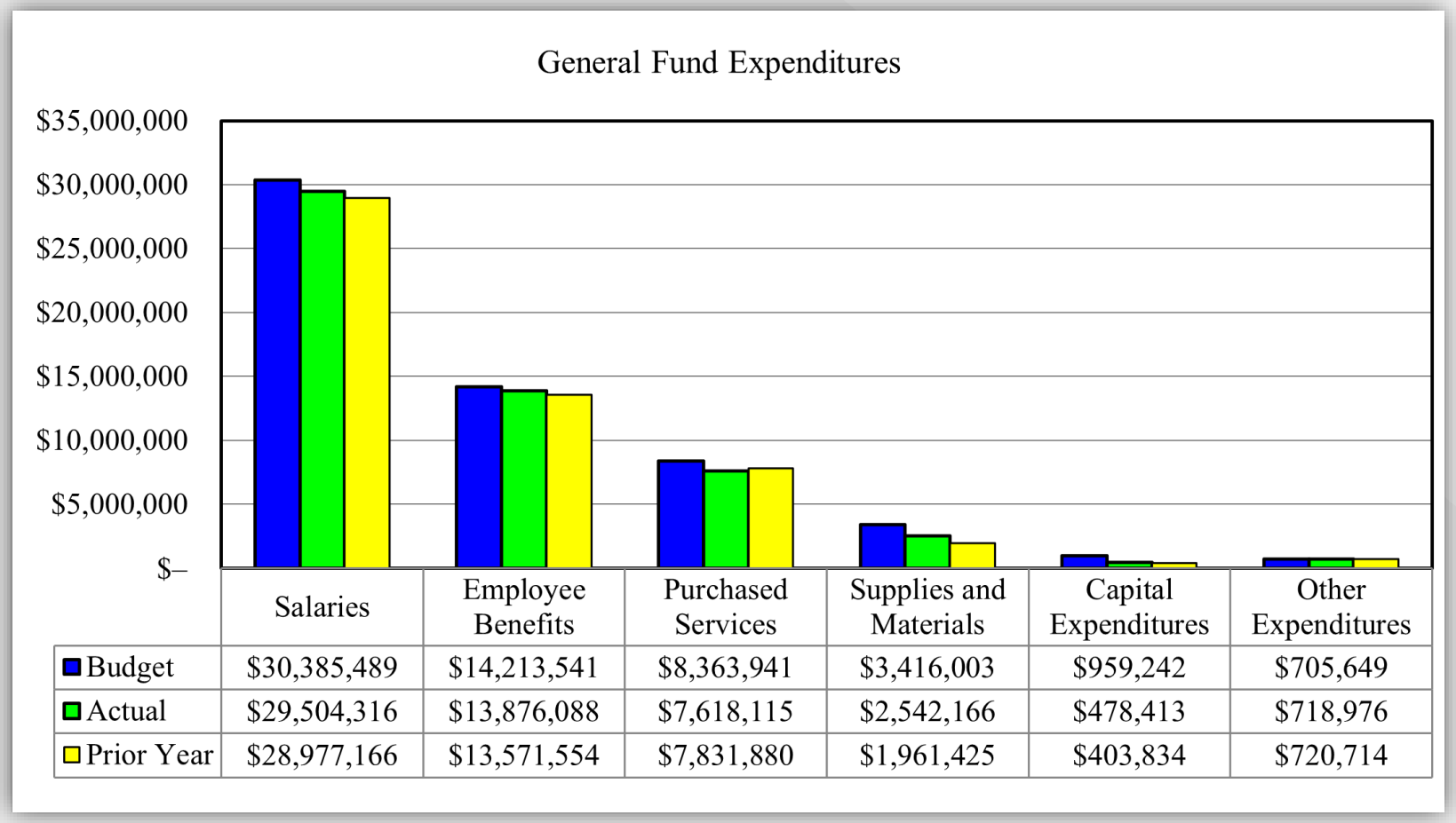
MMKR

GENERAL FUND REVENUE



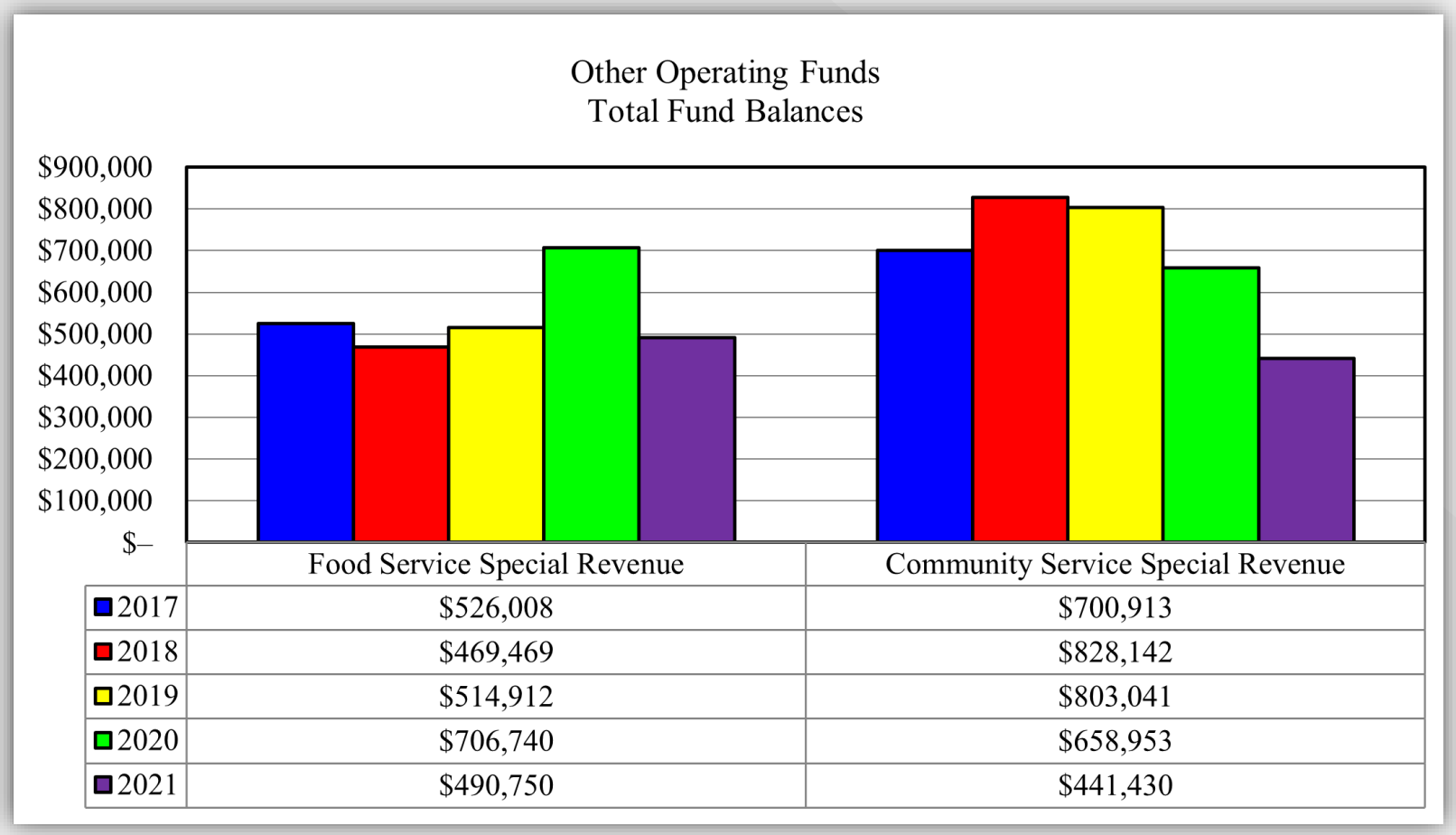
	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,525,917	$40,532,352	$2,801,840	$2,166,266
Actual	$12,864,944	$40,287,634	$2,946,054	$1,445,576
Prior Year	$12,768,866	$40,598,962	$1,554,654	$2,095,228

GENERAL FUND EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$30,385,489	$14,213,541	$8,363,941	$3,416,003	$959,242	$705,649
Actual	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976
Prior Year	$28,977,166	$13,571,554	$7,831,880	$1,961,425	$403,834	$720,714

OTHER GOVERNMENTAL FUNDS



	Food Service Special Revenue	Community Service Special Revenue
2017	$526,008	$700,913
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430

INTERNAL SERVICE FUNDS

SUMMARY CHANGES IN NET POSITION

	June 30,		
	2019	2020	2021
Operating revenue			
Charges for services	$ 8,951,421	$ 9,230,392	$ 9,505,225
Operating expenses			
Health benefit claims	7,657,239	8,148,838	8,170,183
Dental benefit claims	587,293	501,024	609,945
Total operating expenses	8,244,532	8,649,862	8,780,128
Operating income	706,889	580,530	725,097
Nonoperating revenue			
Investment earnings	98,640	75,075	8,546
Change in net position	805,529	655,605	733,643
Net position			
Beginning of year	4,136,441	4,941,970	5,597,575
End of year	$ 4,941,970	$ 5,597,575	$ 6,331,218

DISTRICT-WIDE

STATEMENT OF NET POSITION

	June 30, 2021	June 30, 2020	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)
Total capital assets, net of depreciation	87,730,184	84,744,329	2,985,855
Bonds payable (including premium/discount)	(77,889,387)	(79,587,621)	1,698,234
Pension adjustments	(48,145,872)	(46,657,116)	(1,488,756)
OPEB adjustments	(4,280,100)	(4,610,035)	329,935
Other adjustments	4,694,724	3,701,745	992,979
Total net position – governmental activities	$ 16,947,879	$ 15,591,291	$ 1,356,588
Net position			
Net investment in capital assets	$ 23,581,307	$ 25,411,922	$ (1,830,615)
Restricted	23,780,384	21,165,089	2,615,295
Unrestricted	(30,413,812)	(30,985,720)	571,908
Total net position	$ 16,947,879	$ 15,591,291	$ 1,356,588

INDEPENDENT SCHOOL DISTRICT NO. 200
HASTINGS, MINNESOTA

Financial Statements and
Supplemental Information

Year Ended
June 30, 2021

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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, 2021

SCHOOL BOARD

	Board Position
Kelsey Waits	Chair
Dave Pemble	Vice Chair
Stephanie Malm	Clerk
Brian Davis	Treasurer
Becky Beissel	Director
Scott Gergen	Director
Lisa Hedin	Director

ADMINISTRATION

Robert McDowell	Superintendent
Jennifer Seubert	Director of Business
Megan Miller	Director of Special Services
Kari Gorr	Director of Community Education
Jennifer Reichel	Director of Teaching and Learning
Missy Williams	Director of Technology/Student Systems
Brittney Hirschauer	Director of Food and Nutrition
Cameron Peterson	Director of Buildings and Grounds
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 FINANCIAL STATEMENTS

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(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

OPINIONS

In our opinion, the financial statements referred to on the previous page 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, 2021, 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.

OTHER MATTERS

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, 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.

Other 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 introductory section, supplemental information, and other district information, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements of the District. 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.

The supplemental information, the Schedule of Expenditures of Federal Awards, and the UFARS Compliance Table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and other district information sections have 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 them.

(continued)

Prior Year Comparative Information

We have previously audited the District's 2020 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 13, 2020. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2021 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 20, 2021

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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, 2021. 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, 2021 by $16,947,879 (net position). The District's total net position increased by $1,356,588 during the fiscal year ended June 30, 2021.

- Government-wide revenues totaled $66,449,978 and were $1,356,588 more than expenses of $65,093,390.

- The General Fund's total fund balance (under the governmental fund presentation) increased $2,681,134 from the prior year, compared to a decrease of $17,490 planned in the budget.

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
- Supplemental information consisting of combining and individual fund 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 supplemental 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 kinds 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, 2021 and 2020

	2021	2020
Assets		
Current and other assets	$ 85,780,947	$ 87,356,185
Capital assets, net of depreciation	87,730,184	84,744,329
Total assets	$ 173,511,131	$ 172,100,514
Deferred outflows of resources		
Pension plan deferments	$ 14,732,485	$ 24,271,146
OPEB plan deferments	438,891	318,670
Total deferred outflows of resources	$ 15,171,376	$ 24,589,816
Liabilities		
Current and other liabilities	$ 7,871,930	$ 6,850,426
Long-term liabilities, including due within one year	119,473,596	117,402,225
Total liabilities	$ 127,345,526	$ 124,252,651
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 16,840,339	$ 17,029,693
Pension plan deferments	26,941,281	39,602,699
OPEB plan deferments	607,482	213,996
Total deferred inflows of resources	$ 44,389,102	$ 56,846,388
Net position		
Net investment in capital assets	$ 23,581,307	$ 25,411,922
Restricted	23,780,384	21,165,089
Unrestricted	(30,413,812)	(30,985,720)
Total net position	$ 16,947,879	$ 15,591,291

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 amounts. A conservative versus liberal approach to depreciation 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 severance, pension, and other post-employment benefits (OPEB), which impacts 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, 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 and debt service 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.

Table 2 presents a summarized version of the District's Statement of Activities:

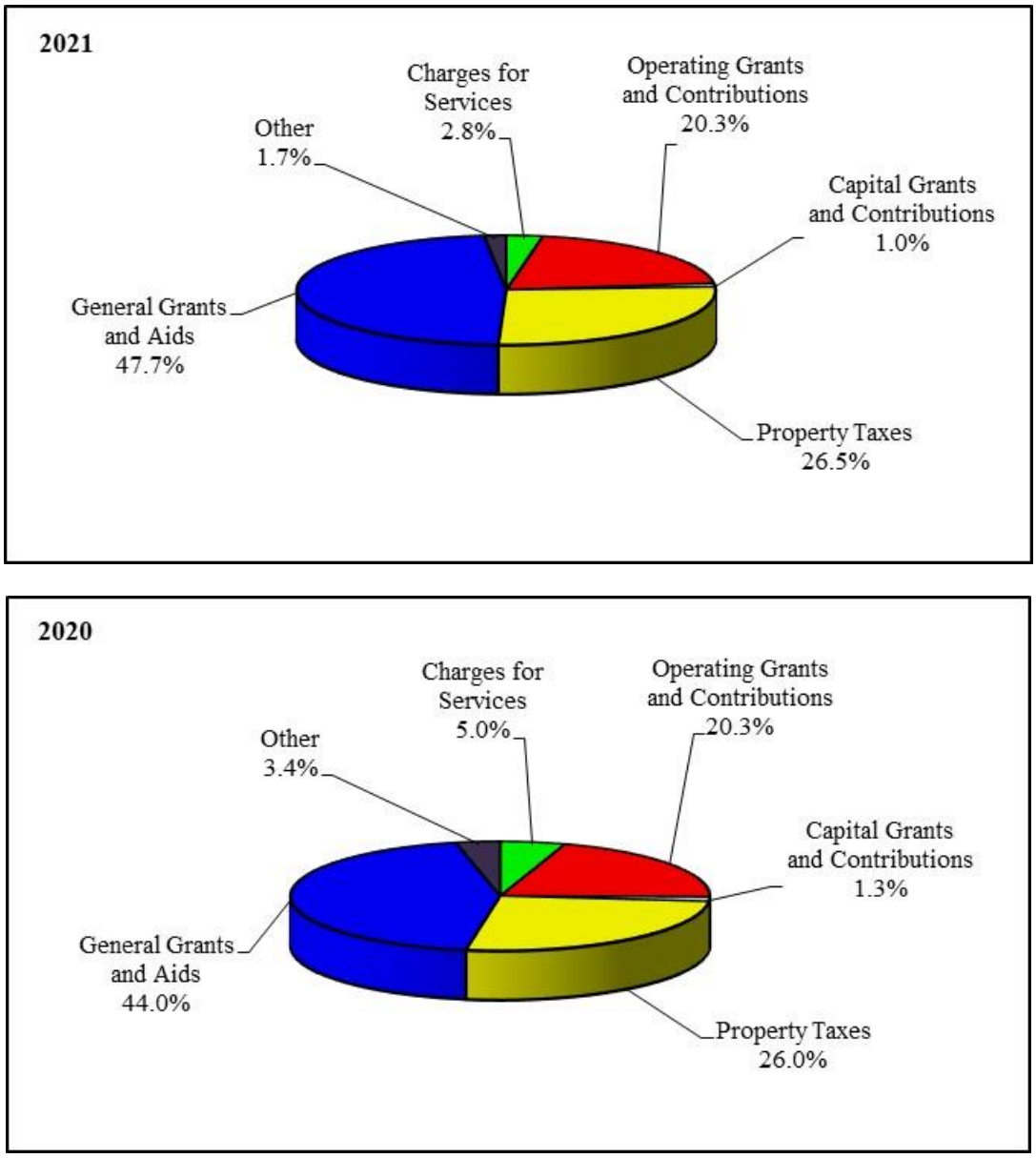
Table 2
Summary Statement of Activities
for the Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Program revenues		
Charges for services	$ 1,865,686	$ 3,360,629
Operating grants and contributions	13,471,334	13,726,805
Capital grants and contributions	638,216	862,308
General revenues		
Property taxes	17,600,603	17,613,604
General grants and aids	31,714,973	29,798,462
Other	1,159,166	2,277,337
Total revenues	66,449,978	67,639,145
Expenses		
Administration	2,355,133	2,262,429
District support services	2,669,814	2,195,839
Elementary and secondary regular instruction	27,251,616	27,184,936
Vocational education instruction	469,436	530,229
Special education instruction	10,174,796	10,384,851
Instructional support services	2,716,163	2,567,306
Pupil support services	5,848,284	5,782,886
Sites and buildings	6,992,385	6,986,173
Fiscal and other fixed cost programs	364,942	262,784
Food service	1,811,603	2,366,461
Community service	2,314,068	2,454,245
Interest and fiscal charges	2,125,150	2,180,786
Total expenses	65,093,390	65,158,925
Change in net position	1,356,588	2,480,220
Net position – beginning	15,591,291	13,111,071
Net position – ending	$ 16,947,879	$ 15,591,291

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 expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal. The COVID-19 pandemic impacted financial activity in several areas in the current year. Revenues shifted with more federal revenues recognized through new pandemic-related grants, offset in part by less charges for services and other local sources. Expenses changed to adapt to new distance and hybrid learning models impacting transportation, technology, and other program areas.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2021 and 2020



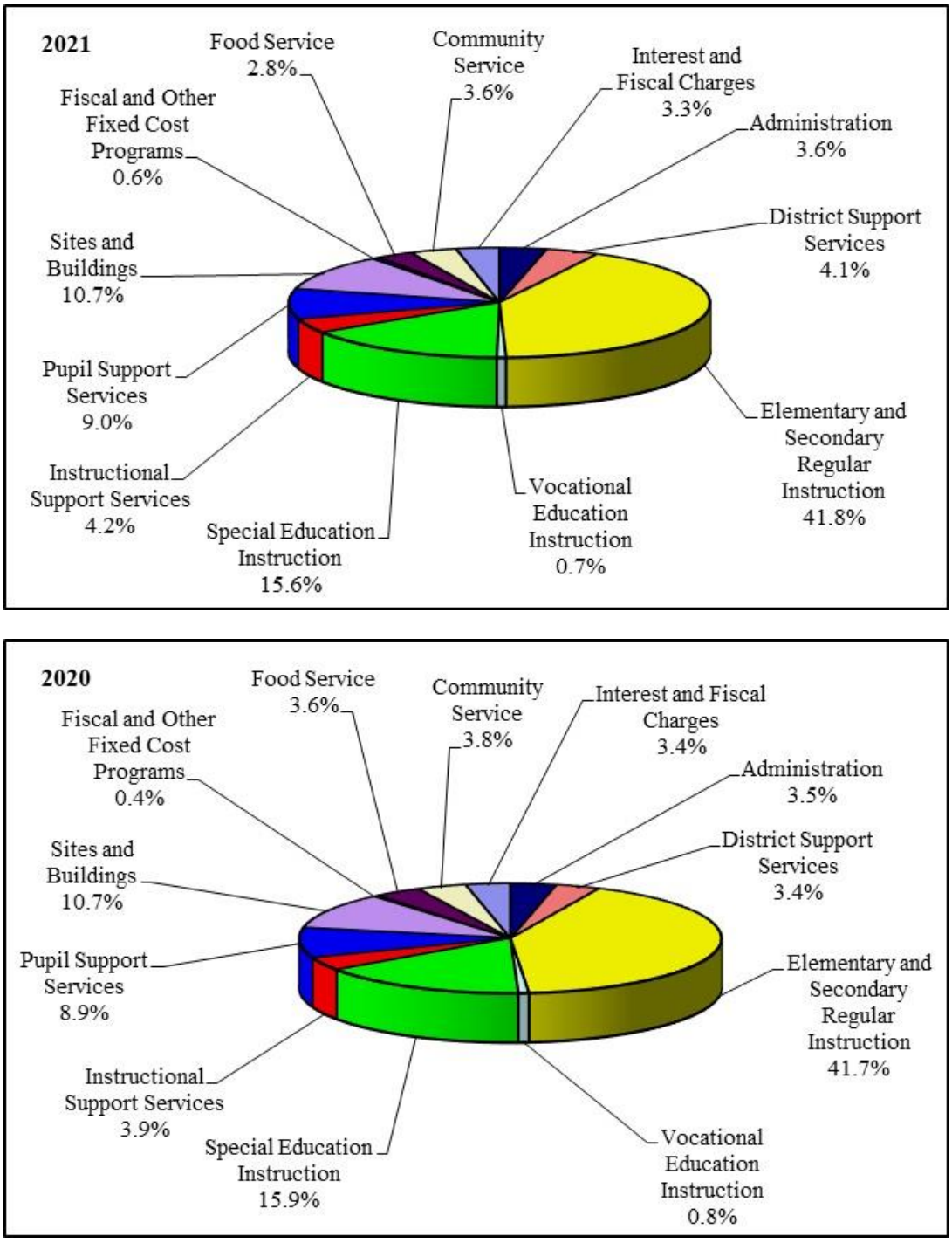
The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

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.

The COVID-19 pandemic impacted current year revenue sources, when compared to the prior year as mentioned on the previous page.

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2021 and 2020



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.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole 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, 2021 and 2020

	2021	2020	Change
Major funds			
General	$ 27,604,147	$ 24,923,013	$ 2,681,134
Capital Projects – Building Construction	13,953,768	20,674,351	(6,720,583)
Debt Service	12,348,235	11,036,932	1,311,303
Nonmajor funds			
Food Service Special Revenue	490,750	706,740	(215,990)
Community Service Special Revenue	441,430	658,953	(217,523)
Total governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)

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, 2021, the District's governmental funds reported combined fund balances of $54,838,330, a decrease of $3,161,659 in comparison with the prior year. Approximately 26.8 percent of this amount ($14,712,397) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, or committed to indicate that it is 1) not in spendable form ($338,959), 2) restricted for particular purposes ($37,875,154), 3) committed for particular purposes ($1,265,718), or 4) assigned for particular purpose ($646,102).

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	$ 57,333,991	$ 58,026,375	$ 692,384	1.2%
Expenditures	$ 57,814,670	$ 58,043,865	$ 229,195	0.4%

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	
	2021 Actual	Amount	Percent	Amount	Percent
Revenue	$ 57,544,208	$ (482,167)	(0.8%)	$ 526,498	0.9%
Expenditures	54,738,074	(3,305,791)	(5.7%)	1,271,501	2.4%
Excess of revenue over expenditures	2,806,134	2,823,624		(745,003)	
Other financing sources (uses)	(125,000)	(125,000)		15,563	
Net change in fund balances	$ 2,681,134	$ 2,698,624		$ (729,440)	

The fund balance of the General Fund increased $2,681,134, compared to a decrease of $17,490 approved in the final budget.

General Fund revenues for 2021 increased $526,498, or 0.9 percent, compared to the prior year, and were $482,167, or 0.8 percent, under budget. The increase over the prior year was primarily due to more property tax revenue as approved with the annual levy and more federal sources for coronavirus relief and education stabilization funds recognized in the current year. The largest variance to budget occurred in other local sources, which were less than projected, due to the COVID-19 pandemic and less fees and charges for services received.

Total General Fund expenditures for 2021 increased compared to the prior year, and were under budget as presented in Table 5. The increase over the prior year was primarily in supplies and materials within district support services and instructional support services in response to adapting to new distance and hybrid learning models and in contractually approved personnel spending. Expenditures were under budget in nearly every program and object series. Efforts by all departments and budget managers to spend within their approved appropriations contributed to the favorable expenditure variance to budget. The largest variances to budget were in elementary and secondary regular instruction, instructional support services, and sites and buildings, coming in under budget by $1,991,689, $406,911, and $594,177, respectively.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with $13,953,768 of fund balance restricted for building construction. District taxpayers approved the issuance of the 2018A General Obligation School Building Bonds on November 7, 2017, to be used to finance the acquisition and betterment of school sites and facilities within the District. Capital outlay spending in this fund totaled $6,781,377 for the current year.

Debt Service Fund

Debt Service Fund revenues exceeded expenditures by $1,311,303 in the current year, compared to a $1,230,269 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 $12,348,235 at June 30, 2021, 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 equity by $215,990, compared to a planned fund balance decrease of $278,160. Both revenues and expenditures exceeded budget, with meal serving levels difficult to anticipate with the impact of changing learning models throughout the year.

The Community Service Special Revenue Fund ended the year with expenditures exceeding revenues and other financing sources, decreasing equity by $217,523, compared to a planned fund balance decrease of $419,141. Revenues and expenditures were less than prior year amounts, due to less program participation caused by the COVID-19 pandemic. The District approved a transfer of $125,000 from the General Fund to help support current year program costs.

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 2021 totaled $9,505,225. This is an increase from the fiscal year 2020 operating revenue level of $9,230,392. Nonoperating revenues totaled $8,546, which is a decrease from the fiscal year 2020 nonoperating revenue of $75,075. Operating expenses totaled $8,780,128, which represents an increase from fiscal year 2020 operating expenditures of $8,649,862, due to more health and dental benefit claims.

The net position for all internal service funds as of June 30, 2021 was $6,331,218, which represents an increase of $733,643 over 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 expense for fiscal years ended June 30, 2021 and 2020:

Table 6
Capital Assets

	2021	2020	Change
Land	$ 4,140,377	$ 4,140,377	$ –
Construction in progress	26,120,194	23,307,258	2,812,936
Improvements	18,916,441	16,360,219	2,556,222
Buildings	98,887,084	97,747,914	1,139,170
Furniture and equipment	10,583,814	10,209,228	374,586
Less accumulated depreciation	(70,917,726)	(67,020,667)	(3,897,059)
Total	$ 87,730,184	$ 84,744,329	$ 2,985,855
Depreciation expense	$ 3,912,046	$ 3,732,751	$ 179,295

By the end of 2021, 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 2021, 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

	2021	2020	Change
General obligation bonds payable	$ 102,045,000	$ 105,240,000	$ (3,195,000)
Unamortized premium/discount	(24,155,613)	(25,652,379)	1,496,766
Capital leases payable	213,258	419,137	(205,879)
Net/total pension liability	35,937,076	31,325,563	4,611,513
Net OPEB liability	4,111,509	4,714,709	(603,200)
Severance benefits payable	1,177,407	1,189,887	(12,480)
Compensated absences payable	144,959	165,308	(20,349)
Total	$ 119,473,596	$ 117,402,225	$ 2,071,371

The changes in general obligation bonds payable, capital leases payable, and unamortized premium/discount in the table above are primarily due to principal payments and amortization during fiscal year 2021 as planned in the approved repayment schedules.

The difference in the net pension liability reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA.

The state limits the amount of general obligation debt the District can issue to 15 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	$ 3,657,066,825
Limit rate	15.0%
Legal debt limit	$ 548,560,024

Additional details of the District's long-term debt 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 $161, or 2.45 percent, per pupil to the basic general education funding formula for fiscal year 2022, and an additional $135, or 2.00 percent, per pupil to the formula for fiscal year 2023.

The COVID-19 pandemic caused numerous financial and operational challenges for school districts in fiscal 2021, and is expected to continue to have a significant impact in fiscal 2022 and possibly beyond.

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. The COVID-19 pandemic will impact how many students the District attracts and maintains. Students choosing to enroll in other online schools, private school options, or kindergarten families choosing to wait a year, will mean less revenue for the District.

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, 2021
(With Partial Comparative Information as of June 30, 2020)

	Governmental Activities	
	2021	2020
Assets		
Cash and temporary investments	$ 60,290,640	$ 62,135,233
Receivables		
Current taxes	9,560,426	10,034,234
Delinquent taxes	257,473	248,331
Accounts and interest	219,585	249,531
Due from other governmental units	3,954,874	4,459,643
Due from post-employment benefits trust	3,705	4,967
Inventory	31,919	13,004
Prepaid items	307,040	308,278
Restricted assets – temporarily restricted		
Cash and investments for debt service	11,155,285	9,902,964
Capital assets		
Not depreciated	30,260,571	27,447,635
Depreciated, net of accumulated depreciation	57,469,613	57,296,694
Total capital assets, net of accumulated depreciation	87,730,184	84,744,329
Total assets	173,511,131	172,100,514
Deferred outflows of resources		
Pension plan deferments	14,732,485	24,271,146
OPEB plan deferments	438,891	318,670
Total deferred outflows of resources	15,171,376	24,589,816
Total assets and deferred outflows of resources	$ 188,682,507	$ 196,690,330
Liabilities		
Salaries payable	$ 1,935,186	$ 1,753,917
Accounts and contracts payable	2,950,907	2,119,820
Accrued interest payable	225,561	291,364
Due to other governmental units	63,263	119,726
Unearned revenue	1,971,484	1,887,109
Severance benefits payable	39,855	160,538
Claims incurred, but not reported	685,674	517,952
Long-term liabilities		
Due within one year	3,788,028	3,709,295
Due in more than one year	115,685,568	113,692,930
Total long-term liabilities	119,473,596	117,402,225
Total liabilities	127,345,526	124,252,651
Deferred inflows of resources		
Property taxes levied for subsequent year	16,840,339	17,029,693
Pension plan deferments	26,941,281	39,602,699
OPEB plan deferments	607,482	213,996
Total deferred inflows of resources	44,389,102	56,846,388
Net position		
Net investment in capital assets	23,581,307	25,411,922
Restricted for		
Capital asset acquisition	9,731,684	7,863,491
Debt service	12,156,920	10,792,652
Food service	490,750	706,740
Community service	444,957	663,682
Other purposes (state and other funding restrictions)	956,073	1,138,524
Unrestricted	(30,413,812)	(30,985,720)
Total net position	16,947,879	15,591,291
Total liabilities, deferred inflows of resources, and net position	$ 188,682,507	$ 196,690,330

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Activities
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2021: Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2020: Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 2,355,133	$ –	$ –	$ –	$ (2,355,133)	$ (2,262,429)
District support services	2,669,814	–	7,430	–	(2,662,384)	(2,190,902)
Elementary and secondary regular instruction	27,251,616	343,242	2,934,209	–	(23,974,165)	(23,270,689)
Vocational education instruction	469,436	4,891	–	–	(464,545)	(523,115)
Special education instruction	10,174,796	325,487	7,237,652	–	(2,611,657)	(2,946,758)
Instructional support services	2,716,163	–	606,313	–	(2,109,850)	(1,946,630)
Pupil support services	5,848,284	37,162	142,675	–	(5,668,447)	(5,539,701)
Sites and buildings	6,992,385	92,048	446,031	638,216	(5,816,090)	(5,577,702)
Fiscal and other fixed cost programs	364,942	–	–	–	(364,942)	(125,925)
Food service	1,811,603	44,256	1,596,180	–	(171,167)	183,000
Community service	2,314,068	1,018,600	500,844	–	(794,624)	(827,546)
Interest and fiscal charges	2,125,150	–	–	–	(2,125,150)	(2,180,786)
Total governmental activities	$ 65,093,390	$ 1,865,686	$ 13,471,334	$ 638,216	(49,118,154)	(47,209,183)
General revenues						
Taxes						
Property taxes, for general purposes					12,833,809	12,788,817
Property taxes, for community service					462,408	445,411
Property taxes, for debt service					4,304,386	4,379,376
General grants and aids					31,714,973	29,798,462
Other general revenues					648,071	621,460
Investment earnings					511,095	1,655,877
Total general revenues					50,474,742	49,689,403
Change in net position					1,356,588	2,480,220
Net position – beginning					15,591,291	13,111,071
Net position – ending					$ 16,947,879	$ 15,591,291

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Balance Sheet
Governmental Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Assets				
Cash and temporary investments	$ 33,356,812	$ 14,528,590	$ 3,073,735	$ 1,384,277
Cash and investments held by trustee	–	–	11,155,285	–
Receivables				
Current taxes	6,776,254	–	2,536,227	247,945
Delinquent taxes	183,295	–	67,250	6,928
Accounts and interest	121,571	76,406	–	16,160
Due from other governmental units	3,805,646	–	42,182	107,046
Due from other funds	3,705	–	–	–
Inventory	–	–	–	31,919
Prepaid items	292,173	–	–	14,867
Total assets	$ 44,539,456	$ 14,604,996	$ 16,874,679	$ 1,809,142
Liabilities				
Salaries payable	$ 1,767,967	$ –	$ –	$ 167,219
Accounts and contracts payable	2,265,928	651,228	–	33,751
Due to other governmental units	63,263	–	–	–
Due to other funds	806	–	–	–
Unearned revenue	821,415	–	–	213,481
Severance benefits payable	39,855	–	–	–
Total liabilities	4,959,234	651,228	–	414,451
Deferred inflows of resources				
Property taxes levied for subsequent year	11,889,157	–	4,492,198	458,984
Unavailable revenue – delinquent taxes	86,918	–	34,246	3,527
Total deferred inflows of resources	11,976,075	–	4,526,444	462,511
Fund balances				
Nonspendable	292,173	–	–	46,786
Restricted	10,687,757	13,953,768	12,348,235	885,394
Committed	1,265,718	–	–	–
Assigned	646,102	–	–	–
Unassigned	14,712,397	–	–	–
Total fund balances	27,604,147	13,953,768	12,348,235	932,180
Total liabilities, deferred inflows of resources, and fund balances	$ 44,539,456	$ 14,604,996	$ 16,874,679	$ 1,809,142

See notes to basic financial statements

Total Governmental Funds	
2021	2020
$ 52,343,414	$ 55,101,568
11,155,285	9,902,964
9,560,426	10,034,234
257,473	248,331
214,137	232,314
3,954,874	4,459,643
3,705	4,967
31,919	13,004
307,040	308,278
$ 77,828,273	$ 80,305,303
$ 1,935,186	$ 1,753,917
2,950,907	2,119,820
63,263	119,726
806	1,707
1,034,896	950,047
39,855	160,538
6,024,913	5,105,755
16,840,339	17,029,693
124,691	169,866
16,965,030	17,199,559
338,959	321,282
37,875,154	42,059,309
1,265,718	1,244,339
646,102	480,678
14,712,397	13,894,381
54,838,330	57,999,989
$ 77,828,273	$ 80,305,303

INDEPENDENT SCHOOL DISTRICT NO. 200

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	2021	2020
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989
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	158,647,910	151,764,996
Accumulated depreciation	(70,917,726)	(67,020,667)
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	(102,045,000)	(105,240,000)
Unamortized premium/discount	24,155,613	25,652,379
Capital leases payable	(213,258)	(419,137)
Net/total pension liability	(35,937,076)	(31,325,563)
Net OPEB liability	(4,111,509)	(4,714,709)
Severance benefits payable	(1,177,407)	(1,189,887)
Compensated absences payable	(144,959)	(165,308)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(225,561)	(291,364)
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.	6,331,218	5,597,575
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	14,732,485	24,271,146
Deferred outflows of resources – OPEB plan deferments	438,891	318,670
Deferred inflows of resources – pension plan deferments	(26,941,281)	(39,602,699)
Deferred inflows of resources – OPEB plan deferments	(607,482)	(213,996)
Deferred inflows of resources – unavailable revenue – delinquent taxes	124,691	169,866
Total net position – governmental activities	$ 16,947,879	$ 15,591,291

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds
Revenue				
Local sources				
Property taxes	$ 12,864,944	$ –	$ 4,317,224	$ 463,610
Investment earnings	42,273	13,196	445,234	1,846
Other	1,403,303	47,598	–	1,062,856
State sources	40,287,634	–	421,808	397,797
Federal sources	2,946,054	–	–	1,699,227
Total revenue	57,544,208	60,794	5,184,266	3,625,336
Expenditures				
Current				
Administration	2,300,053	–	–	–
District support services	2,728,397	–	–	–
Elementary and secondary regular instruction	25,385,869	–	–	–
Vocational education instruction	452,624	–	–	–
Special education instruction	9,985,005	–	–	–
Instructional support services	2,683,822	–	–	–
Pupil support services	5,837,685	–	–	–
Sites and buildings	4,777,574	–	–	–
Fiscal and other fixed cost programs	364,942	–	–	–
Food service	–	–	–	1,760,078
Community service	–	–	–	2,326,665
Capital outlay	–	6,781,377	–	97,106
Debt service				
Principal	205,879	–	3,195,000	–
Interest and fiscal charges	16,224	–	677,963	–
Total expenditures	54,738,074	6,781,377	3,872,963	4,183,849
Excess (deficiency) of revenue over expenditures	2,806,134	(6,720,583)	1,311,303	(558,513)
Other financing sources (uses)				
Transfer in	–	–	–	125,000
Transfer out	(125,000)	–	–	–
Total other financing sources (uses)	(125,000)	–	–	125,000
Net change in fund balances	2,681,134	(6,720,583)	1,311,303	(433,513)
Fund balances				
Beginning of year	24,923,013	20,674,351	11,036,932	1,365,693
End of year	$ 27,604,147	$ 13,953,768	$ 12,348,235	$ 932,180

See notes to basic financial statements

Total Governmental Funds	
2021	2020
$ 17,645,778	$ 17,587,767
502,549	1,580,802
2,513,757	3,982,089
41,107,239	41,273,248
4,645,281	2,932,791
66,414,604	67,356,697
2,300,053	2,172,932
2,728,397	2,200,331
25,385,869	25,561,925
452,624	510,323
9,985,005	10,020,576
2,683,822	2,496,436
5,837,685	5,703,537
4,777,574	4,314,726
364,942	262,784
1,760,078	2,312,934
2,326,665	2,423,654
6,878,483	16,973,960
3,400,879	3,252,478
694,187	842,888
69,576,263	79,049,484
(3,161,659)	(11,692,787)
125,000	140,563
(125,000)	(140,563)
–	–
(3,161,659)	(11,692,787)
57,999,989	69,692,776
$ 54,838,330	$ 57,999,989

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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, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Total net change in fund balances – governmental funds	$ (3,161,659)	$(11,692,787)
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	6,897,901	16,766,521
Depreciation expense	(3,912,046)	(3,732,751)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,195,000	3,055,000
Capital leases payable	205,879	197,478
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.	(1,496,766)	(1,400,636)
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	(4,611,513)	411,010
Net OPEB liability	603,200	233,613
Severance benefits payable	12,480	194,530
Compensated absences payable	20,349	(7,439)
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.	65,803	62,738
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.	733,643	655,605
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	(9,538,661)	(12,158,129)
Deferred outflows of resources – OPEB plan deferments	120,221	176,018
Deferred inflows of resources – pension plan deferments	12,661,418	9,659,385
Deferred inflows of resources – OPEB plan deferments	(393,486)	34,227
Deferred inflows of resources – unavailable revenue – delinquent taxes	(45,175)	25,837
Change in net position – governmental activities	$ 1,356,588	$ 2,480,220

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, 2021

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 12,796,742	$ 12,525,917	$ 12,864,944	$ 339,027
Investment earnings	286,000	279,000	42,273	(236,727)
Other	2,017,268	1,887,266	1,403,303	(483,963)
State sources	40,853,066	40,532,352	40,287,634	(244,718)
Federal sources	1,380,915	2,801,840	2,946,054	144,214
Total revenue	57,333,991	58,026,375	57,544,208	(482,167)
Expenditures				
Current				
Administration	2,114,248	2,276,183	2,300,053	23,870
District support services	2,255,187	2,797,543	2,728,397	(69,146)
Elementary and secondary regular instruction	27,547,287	27,377,558	25,385,869	(1,991,689)
Vocational education instruction	544,019	531,880	452,624	(79,256)
Special education instruction	11,041,641	10,105,583	9,985,005	(120,578)
Instructional support services	2,479,346	3,090,733	2,683,822	(406,911)
Pupil support services	5,994,028	5,929,039	5,837,685	(91,354)
Sites and buildings	5,270,217	5,371,751	4,777,574	(594,177)
Fiscal and other fixed cost programs	346,594	341,492	364,942	23,450
Debt service				
Principal	205,879	205,879	205,879	–
Interest and fiscal charges	16,224	16,224	16,224	–
Total expenditures	57,814,670	58,043,865	54,738,074	(3,305,791)
Excess (deficiency) of revenue over expenditures	(480,679)	(17,490)	2,806,134	2,823,624
Other financing sources (uses)				
Transfer out	–	–	(125,000)	(125,000)
Net change in fund balances	$ (480,679)	$ (17,490)	2,681,134	$ 2,698,624
Fund balances				
Beginning of year			24,923,013	
End of year			$ 27,604,147	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Net Position
Internal Service Funds
as of June 30, 2021
(With Partial Comparative Information as of June 30, 2020)

	2021	2020
Assets		
Current assets		
Cash and temporary investments	$ 7,947,226	$ 7,033,665
Receivables		
Accounts and interest	5,448	17,217
Due from other funds	806	1,707
Total current assets	7,953,480	7,052,589
Liabilities		
Current liabilities		
Unearned revenue	936,588	937,062
Claims incurred, but not reported	685,674	517,952
Total current liabilities	1,622,262	1,455,014
Net position		
Unrestricted	$ 6,331,218	$ 5,597,575

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, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 9,505,225	$ 9,230,392
Operating expenses		
Health benefit claims	8,170,183	8,148,838
Dental benefit claims	609,945	501,024
Total operating expenses	8,780,128	8,649,862
Operating income	725,097	580,530
Nonoperating revenue		
Investment earnings	8,546	75,075
Change in net position	733,643	655,605
Net position		
Beginning of year	5,597,575	4,941,970
End of year	$ 6,331,218	$ 5,597,575

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2021
(With Partial Comparative Information for the Year Ended June 30, 2020)

	2021	2020
Cash flows from operating activities		
Contributions from governmental funds	$ 9,516,520	$ 9,250,404
Payment for health claims	(7,997,209)	(7,905,280)
Payment for dental claims	(615,197)	(502,571)
Net cash flows from operating activities	904,114	842,553
Cash flows from noncapital financing activities		
Cash received from (paid to) other funds	901	1,465,288
Cash flows from investing activities		
Investment income received	8,546	75,075
Net change in cash and cash equivalents	913,561	2,382,916
Cash and cash equivalents		
Beginning of year	7,033,665	4,650,749
End of year	$ 7,947,226	$ 7,033,665
Reconciliation of operating income to net cash flows from operating activities		
Operating income	$ 725,097	$ 580,530
Adjustments to reconcile operating income to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	11,769	9,540
Prepaid items	–	188,566
Unearned revenue	(474)	10,472
Claims incurred, but not reported	167,722	53,445
Net cash flows from operating activities	$ 904,114	$ 842,553

INDEPENDENT SCHOOL DISTRICT NO. 200

Statement of Fiduciary Net Position
as of June 30, 2021

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Assets		
Investments held by trustee		
SBI – external investment pool	$ 4,820,241	$ –
Guaranteed investment contract	–	87,624
Total assets	4,820,241	87,624
Liabilities		
Due to other funds	3,705	–
Net position		
Held in trust for employee benefits and scholarships	$ 4,816,536	$ 87,624

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2021

	Post-Employment Benefits Trust Fund	Other Private-Purpose Trust Fund
Additions		
Contributions		
Employer	$ 1,133,311	$ –
Investment earnings	4,959	1,796
Total additions	1,138,270	1,796
Deductions		
Scholarships and other deductions	–	25,079
Benefits	195,337	–
Total deductions	195,337	25,079
Change in net position	942,933	(23,283)
Net position		
Beginning of year	3,873,603	110,907
End of year	$ 4,816,536	$ 87,624

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 expense is 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 capital 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.

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 budgeted appropriations for fiscal 2021 by $49,412 in the Food Service Special Revenue Fund. Revenues in excess of budget and available fund balance covered the variance.

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 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 $709,952 of the property tax levy collectible in 2021 as revenue to the District in fiscal year 2020–2021. The remaining portion of the taxes collectible in 2021 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. 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. 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 Special School District No. 1, Minneapolis Public Schools. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into the 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 position 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, 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position

In the government-wide and internal service 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, 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. After completing an insurance review in the current year, the District reduced certain limits for coverage. There were no other significant reductions in the District's coverage in 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
2020	$ 22,080	$ 501,024	$ 502,571	$ 20,533
2021	$ 20,533	$ 609,945	$ 615,197	$ 15,281

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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
2020	$ 442,427	$ 8,148,838	$ 8,093,846	$ 497,419
2021	$ 497,419	$ 8,170,183	$ 7,997,209	$ 670,393

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.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	$ 740,285
Investments	75,613,505
Total deposits and investments	$ 76,353,790

Cash and investments are included on the basic financial statements as follows:

Statement of Net Position	
Cash and temporary investments	$ 60,290,640
Restricted assets – temporarily restricted	
Cash and investments for debt service	11,155,285
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	4,820,241
Other Private-Purpose Trust Fund	87,624
Total deposits and investments	$ 76,353,790

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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 $740,285. 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.

C. Investments

The District has the following investments at year-end:

Investments	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements	Maturity Duration	Total
U.S. treasuries	N/A	N/A	Level 1	< 1 year	$ 5,644,043
Repurchase agreement	A	S&P	N/A	1–5 years	11,155,285
Guaranteed investment contract	AA	S&P	N/A	1–5 years	87,623
Investment pools/mutual funds					
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized cost	N/A	37,906,313
Minnesota School District Liquid Asset Fund – Term Series	AAA	S&P	Amortized cost	< 1 year	16,000,000
Minnesota State Board of Investment Retirement Money Fund	N/R	N/A	Amortized cost	N/A	4,820,241
Total investments					$ 75,613,505

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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.

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, 2021, the District's investment portfolio includes the following percentages of specific issuers:

Repurchase Agreement	14.8%

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 3 – 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					
Land	$ 4,140,377	$ –	$ –	$ –	$ 4,140,377
Construction in progress	23,307,258	6,288,675	–	(3,475,739)	26,120,194
Total capital assets, not depreciated	27,447,635	6,288,675	–	(3,475,739)	30,260,571
Capital assets, depreciated					
Improvements	16,360,219	97,140	–	2,459,082	18,916,441
Buildings	97,747,914	361,416	–	777,754	98,887,084
Furniture and equipment	10,209,228	150,670	(14,987)	238,903	10,583,814
Total capital assets, depreciated	124,317,361	609,226	(14,987)	3,475,739	128,387,339
Less accumulated depreciation for					
Improvements	(8,171,272)	(840,068)	–	–	(9,011,340)
Buildings	(51,110,980)	(2,653,882)	–	–	(53,764,862)
Furniture and equipment	(7,738,415)	(418,096)	14,987	–	(8,141,524)
Total accumulated depreciation	(67,020,667)	(3,912,046)	14,987	–	(70,917,726)
Net capital assets, depreciated	57,296,694	(3,302,820)	–	3,475,739	57,469,613
Total capital assets, net	$ 84,744,329	$ 2,985,855	$ –	$ –	$ 87,730,184

Depreciation expense was charged to the following governmental functions:

Administration	$ 1,118
District support services	3,548
Elementary and secondary regular instruction	1,478,483
Special education instruction	1,305
Community service	1,250
Instructional support services	4,111
Pupil support services	74,015
Sites and buildings	2,348,216
Total depreciation expense	$ 3,912,046

NOTE 4 – 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	1,025,000
2014A School Building Refunding Bonds	11/25/2014	3.00–6.00%	$ 17,540,000	02/01/2022	2,870,000
2016A School Building Refunding Bonds	05/26/2016	2.00%	$ 1,965,000	02/01/2030	1,320,000
2018A School Building Bonds	03/28/2018	2.37–3.93%	$ 80,080,000	02/01/2041	80,080,000
Total general obligation bonds payable					$ 102,045,000

NOTE 4 – 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. Capital Leases Payable

The District has purchased various assets through capitalized lease/purchase agreements. Annual principal and interest on these leases will be paid from the General Fund. The leases are secured by the original property purchased and includes terms that upon default all rental payments may become due and payable. The lessor also may repossess the property and seek full recovery of any losses upon default.

The District currently has the following capital leases payable outstanding:

Asset Leased	Asset Value Capitalized	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Park maintenance facility; jointly leased with the City of Hastings; final purchase option of $1 at end of lease term	$ 1,143,975	3.00–4.00%	08/01/2002	02/01/2022	$ 81,000
John F. Kennedy Elementary School media center and related equipment	$ 1,400,000	5.04%	10/11/2006	01/01/2022	132,258
Total capital leases payable					$ 213,258

The assets acquired through capital leases are as follows:

	Buildings	Equipment	Total
Assets	$ 2,296,238	$ 247,737	$ 2,543,975
Less accumulated depreciation	(946,093)	(198,431)	(1,144,524)
	$ 1,350,145	$ 49,306	$ 1,399,451

NOTE 4 – 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	$ 6,223,285	$ 672,280	$ 430,700	$ 170,209
State-wide, multiple-employer – TRA	29,486,043	14,016,942	26,509,179	4,101,764
Single-employer – District	227,748	43,263	1,402	27,341
Total	$ 35,937,076	$ 14,732,485	$ 26,941,281	$ 4,299,314

D. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds and capital leases are as follows:

Year Ending June 30,	General Obligation Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2022	$ 3,340,000	$ 528,988	$ 213,258	$ 6,415
2023	3,495,000	374,915	–	–
2024	3,505,000	364,125	–	–
2025	20,265,000	353,100	–	–
2026	4,670,000	15,200	–	–
2027–2031	23,390,000	31,100	–	–
2032–2036	23,425,000	–	–	–
2037–2041	19,955,000	–	–	–
	$ 102,045,000	$ 1,667,428	$ 213,258	$ 6,415

E. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds payable	$ 105,240,000	$ –	$ 3,195,000	$ 102,045,000	$ 3,340,000
Unamortized premium/discount	(25,652,379)	–	(1,496,766)	(24,155,613)	–
Total bonds payable	79,587,621	–	1,698,234	77,889,387	3,340,000
Capital leases payable	419,137	–	205,879	213,258	213,258
Net/total pension liability	31,325,563	7,352,223	2,740,710	35,937,076	50,126
Net OPEB liability	4,714,709	1,020,304	1,623,504	4,111,509	–
Severance benefits payable	1,189,887	47,720	60,200	1,177,407	39,685
Compensated absences payable	165,308	502,209	522,558	144,959	144,959
	$ 117,402,225	$ 8,922,456	$ 6,851,085	$ 119,473,596	$ 3,788,028

NOTE 5 – 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	$ –	$ –	$ –	$ 31,919	$ 31,919
Prepaid items	292,173	–	–	14,867	307,040
Total nonspendable	292,173	–	–	46,786	338,959
Restricted					
Student activities	157,180	–	–	–	157,180
Scholarships	228,647	–	–	–	228,647
Staff development	362,629	–	–	–	362,629
Operating capital	4,392,736	–	–	–	4,392,736
Gifted and talented	148,784	–	–	–	148,784
Basic skills	2,870	–	–	–	2,870
Long-term facilities maintenance	5,338,948	–	–	–	5,338,948
Medical Assistance	55,963	–	–	–	55,963
Building construction	–	13,953,768	–	–	13,953,768
Qualified school construction bond payments	–	–	11,155,285	–	11,155,285
Debt service	–	–	1,192,950	–	1,192,950
Food service	–	–	–	447,280	447,280
Community education programs	–	–	–	249,612	249,612
Early childhood family education programs	–	–	–	108,505	108,505
School readiness	–	–	–	44,267	44,267
Community service	–	–	–	35,730	35,730
Total restricted	10,687,757	13,953,768	12,348,235	885,394	37,875,154
Committed					
Separation/retirement benefits	331,174	–	–	–	331,174
Technology	934,544	–	–	–	934,544
Total committed	1,265,718	–	–	–	1,265,718
Assigned					
Subsequent year budget	646,102	–	–	–	646,102
Unassigned	14,712,397	–	–	–	14,712,397
Total	$ 27,604,147	$ 13,953,768	$ 12,348,235	$ 932,180	$ 54,838,330

NOTE 5 – 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 6 – 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.

All full-time and certain 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 (DCP) administered by Minnesota State.

NOTE 6 – 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 will be equal to 50.0 percent of the cost of living adjustment (COLA) 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 6 – 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 up to 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 6 – 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 2021 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, 2021, were $532,478. 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,					
	2019		2020		2021	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.71 %	11.00 %	11.92 %	11.00 %	12.13 %
Coordinated Plan	7.50 %	7.71 %	7.50 %	7.92 %	7.50 %	8.13 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2021, were $1,946,669. 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 Comprehensive Annual 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 Comprehensive Annual Financial Report Statement of Changes in Fiduciary Net Position	$ 425,223
Add employer contributions not related to future contribution efforts	(56)
Deduct the TRA's contributions not included in allocation	(508)
Total employer contributions	424,659
Total nonemployer contributions	35,587
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	$ 460,246

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.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

D. Pension Costs

1. GERF Pension Costs

At June 30, 2021, the District reported a liability of $6,223,285 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 $191,902. The net pension liability was measured as of June 30, 2020, 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 PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.1038 percent at the end of the measurement period and 0.1057 percent for the beginning of the period.

District's proportionate share of the net pension liability	$ 6,223,285
State's proportionate share of the net pension liability associated with the District	$ 191,902

For the year ended June 30, 2021, the District recognized pension expense of $153,508 for its proportionate share of the GERF's pension expense. In addition, the District recognized $16,701 as grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2021, 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	$ 57,812	$ 23,546
Changes in actuarial assumptions	–	234,095
Net collective difference between projected and actual investment earnings	81,990	–
Changes in proportion	–	173,059
District's contributions to the GERF subsequent to the measurement date	532,478	–
Total	$ 672,280	$ 430,700

The $532,478 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. 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
2022	$ (476,757)
2023	$ (56,721)
2024	$ 92,227
2025	$ 150,353

2. TRA Pension Costs

At June 30, 2021, the District reported a liability of $29,486,043 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2020, 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 Special School District No. 1, Minneapolis Public Schools. The District's proportionate share was 0.3991 percent at the end of the measurement period and 0.3954 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	$ 29,486,043
State's proportionate share of the net pension liability associated with the District	$ 2,470,754

For the year ended June 30, 2021, the District recognized pension expense of $3,875,426. It also recognized $226,338 as an increase to pension expense for the support provided by direct aid.

At June 30, 2021, 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	$ 591,315	$ 449,568
Changes in actuarial assumptions	10,854,728	25,002,225
Net difference between projected and actual investment earnings on pension plan investments	427,698	–
Changes in proportion	196,532	1,057,386
District's contributions to the TRA subsequent to the measurement date	1,946,669	–
Total	$ 14,016,942	$ 26,509,179

A total of $1,946,669 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, 2022. 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
2022	$ 339,776
2023	$ (9,283,407)
2024	$ (6,287,190)
2025	$ 629,905
2026	$ 162,010

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, 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%	
Active member payroll growth		2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	7.50%	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality Table for the GERF Plan and the RP-2014 tables for the TRA for males and females, as appropriate, with slight adjustments to fit the PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the GERF and 1.00 percent for January 2020 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually for the TRA.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Actuarial assumptions used in the June 30, 2020 valuations were based on the results of actuarial experience studies. The most recent four-year experience study in 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. The most recent experience study in the TRA plan was completed in 2015, with economic assumptions updated in 2017.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

1. GERF

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.

CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members were 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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Employer contribution rate increased from 7.92 percent to 8.13 percent in July 2020.

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	35.50 %	5.10 %
Private markets	25.00	5.90 %
Fixed income	20.00	0.75 %
International equity	17.50	5.30 %
Cash equivalents	2.00	– %
Total	100.00 %	

F. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2020 was 7.50 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 7.50 percent. There was no change since the prior measurement. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2020 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 (SEIR).

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

G. 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 in the preceding paragraph, 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	Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.50%	7.50%	8.50%
District's proportionate share of the GERF net pension liability	$ 9,973,766	$ 6,223,285	$ 3,129,438
TRA discount rate	6.50%	7.50%	8.50%
District's proportionate share of the TRA net pension liability	$ 45,142,820	$ 29,486,043	$ 16,585,650

H. Pension Plan Fiduciary Net Position

Detailed information about each pension 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 PERA website 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 7 – 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 7 – 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	14
Active plan members	46
Total members	60

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2020 and a measurement date as of June 30, 2021, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.10%
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 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 2.10 percent. The District discount rate used in the prior measurement date was 2.40 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 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 278,769
Changes for the year	
Service cost	9,955
Interest	5,765
Assumption changes	(2,103)
Plan changes	(13,758)
Difference between expected and actual experience	46,723
Benefit payments	(97,603)
Total net changes	(51,021)
Ending balance	$ 227,748

Plan provision changes since the prior measurement date included the following:

- 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.

Assumption changes since the prior measurement date include the following:

- The mortality tables and salary increase rates were updated.
- The discount rate was changed from 2.40 percent to 2.10 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	1.10%	2.10%	3.10%
Total pension liability	$ 231,234	$ 227,748	$ 224,204

NOTE 7 – 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 $27,341. 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	$ 41,164	$ –
Changes in actuarial assumptions	2,099	1,402
Total	$ 43,263	$ 1,402

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
2022	$ 26,989
2023	$ 14,872

NOTE 8 – 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 8 – 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	49
Active plan members	564
Total members	613

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 8,928,045
Plan fiduciary net position	(4,816,536)
District's net OPEB liability	$ 4,111,509
Plan fiduciary net position as a percentage of the total OPEB liability	53.95%

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, 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	1.80%
Expected long-term investment return	1.20% (net of investment expenses)
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table
Healthcare trend rate	6.50% grading to 5.00% over 6 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-2019 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 %	1.20 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 0.10 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

H. Discount Rate

The discount rate used to measure the total OPEB liability was 1.80 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 2.20 percent.

I. Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-b)
Beginning balance	$ 8,588,312	$ 3,873,603	$ 4,714,709
Changes for the year			
Service cost	744,469	–	744,469
Interest	200,811	–	200,811
Assumption changes	(542,120)	–	(542,120)
Plan changes	156,087	–	156,087
Contributions – paid through trust	–	1,133,311	(1,133,311)
Contributions – paid through operating funds	–	216,928	(216,928)
Projected investment return	–	46,483	(46,483)
Differences between expected and actual experience	192,751	(41,524)	234,275
Benefit payments – paid through trust	(195,337)	(195,337)	–
Benefit payments – paid through operating funds	(216,928)	(216,928)	–
Total net changes	339,733	942,933	(603,200)
Ending balance	$ 8,928,045	$ 4,816,536	$ 4,111,509

Plan changes since the prior measurement date include the following:

- 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.

Assumption changes since the prior measurement date include the following:

- 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.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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	Discount Rate	1% Increase in Discount Rate
OPEB discount rate	0.80%	1.80%	2.80%
Net OPEB liability	$ 4,495,137	$ 4,111,509	$ 3,719,605

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	5.50% grading to 4.00%, then 3.00%	6.50% grading to 5.00%, then 4.00%	7.50% grading to 6.00%, then 5.00%
Net OPEB liability	$ 3,223,108	$ 4,111,509	$ 5,156,977

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 $1,020,304. 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	$ 168,657	$ 129,070
Changes in actuarial assumptions	270,234	474,355
Differences between projected and actual investment earnings	–	4,057
Total	$ 438,891	$ 607,482

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
2022	$ (33,215)
2023	$ (26,864)
2024	$ (15,429)
2025	$ (12,745)
2026	$ (21,050)
Thereafter	$ (59,288)

NOTE 9 – 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 10 – INTERFUND BALANCES AND TRANSACTIONS

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2021:

	Due From Other Funds	Due To Other Funds
General Fund	$ 3,705	$ 806
Internal Service Fund		
Health Benefits Self-Insurance Fund	806	–
Post-Employment Benefits Trust Fund	–	3,705
	$ 4,511	$ 4,511

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 10 – INTERFUND BALANCES AND TRANSACTIONS (CONTINUED)

B. Interfund Transfers

During the year, the General Fund transferred $125,000 to the Community Service Special Revenue Fund. This transfer was approved by the School Board to assist in financing activities due to losses incurred, due to the COVID-19 pandemic. Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 11 – OPERATING LEASES

At times, the District leases additional space and equipment for instructional purposes. The District is obligated on four leases with monthly payments ranging from $300 to $2,833, through August 2026. Operating expenditures for the year ended June 30, 2021 were $50,116.

Future lease commitments are as follows:

Year Ending June 30,	Amount
2022	$ 48,316
2023	45,916
2024	42,916
2025	41,430
2026	34,000
2027	5,666
	$ 218,244

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, 2021, the District had commitments totaling $50,949 under construction contracts for which the work was not yet completed.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. COVID-19

The COVID-19 pandemic has caused numerous financial and operation challenges for districts in fiscal 2021, and is expected to have a significant impact for fiscal 2022 and possibly beyond. Any potential effects it may have on the District's future operations and financial condition cannot be determined at this time and have not been reflected in these financial statements.

E. 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 systems 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 systems 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 systems for a period of 25 years from the commercial operation date to receive bill credits associated with the energy production.

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, 2021

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	$ 6,994,238	85.43%	78.20%
06/30/2017	06/30/2016	0.1093%	$ 8,874,618	$ 115,877	$ 8,990,495	$ 6,932,017	128.02%	68.90%
06/30/2018	06/30/2017	0.1105%	$ 7,054,247	$ 88,690	$ 7,142,937	$ 7,154,260	98.60%	75.90%
06/30/2019	06/30/2018	0.1072%	$ 5,947,016	$ 195,044	$ 6,142,060	$ 7,165,086	83.00%	79.50%
06/30/2020	06/30/2019	0.1057%	$ 5,843,915	$ 181,659	$ 6,025,574	$ 7,479,622	78.13%	80.20%
06/30/2021	06/30/2020	0.1038%	$ 6,223,285	$ 191,902	$ 6,415,187	$ 7,408,264	84.00%	79.10%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2021

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	$ –	$ 6,994,238	7.16%
06/30/2016	$ 523,339	$ 523,339	$ –	$ 6,932,017	7.55%
06/30/2017	$ 533,833	$ 533,833	$ –	$ 7,154,260	7.46%
06/30/2018	$ 537,692	$ 537,692	$ –	$ 7,165,086	7.50%
06/30/2019	$ 560,972	$ 560,972	$ –	$ 7,479,622	7.50%
06/30/2020	$ 555,283	$ 555,283	$ –	$ 7,408,264	7.50%
06/30/2021	$ 532,478	$ 532,478	$ –	$ 7,104,687	7.49%

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, 2021

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	$ 21,588,619	120.63%	76.80%
06/30/2017	06/30/2016	0.4095%	$ 97,675,521	$ 9,804,006	$107,479,527	$ 21,687,680	450.37%	44.88%
06/30/2018	06/30/2017	0.4064%	$ 81,124,812	$ 7,842,332	$ 88,967,144	$ 22,207,364	365.31%	51.57%
06/30/2019	06/30/2018	0.4024%	$ 25,274,486	$ 2,374,579	$ 27,649,065	$ 22,236,542	113.66%	78.07%
06/30/2020	06/30/2019	0.3954%	$ 25,202,879	$ 2,230,422	$ 27,433,301	$ 22,442,914	112.30%	78.21%
06/30/2021	06/30/2020	0.3991%	$ 29,486,043	$ 2,470,754	$ 31,956,797	$ 23,195,558	127.12%	75.48%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2021

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	$ –	$ 21,588,619	7.45%
06/30/2016	$ 1,611,529	$ 1,611,529	$ –	$ 21,687,680	7.43%
06/30/2017	$ 1,643,942	$ 1,643,942	$ –	$ 22,207,364	7.40%
06/30/2018	$ 1,670,554	$ 1,670,554	$ –	$ 22,236,542	7.51%
06/30/2019	$ 1,736,302	$ 1,736,302	$ –	$ 22,442,914	7.74%
06/30/2020	$ 1,836,816	$ 1,836,816	$ –	$ 23,195,558	7.92%
06/30/2021	$ 1,946,669	$ 1,946,669	$ –	$ 23,950,781	8.13%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Total pension liability					
Service cost	$ 26,629	$ 25,175	$ 15,237	$ 13,110	$ 9,955
Interest	25,786	22,605	24,016	14,128	5,765
Assumption changes	–	(6,465)	3,025	4,035	(2,103)
Plan changes	–	–	(183,682)	(121,593)	(13,758)
Differences between expected and actual experience	–	–	40,067	–	46,723
Benefit payments	(179,784)	(141,206)	(108,112)	(145,982)	(97,603)
Net change in total pension liability	(127,369)	(99,891)	(209,449)	(236,302)	(51,021)
Total pension liability – beginning of year	951,780	824,411	724,520	515,071	278,769
Total pension liability – end of year	$ 824,411	$ 724,520	$ 515,071	$ 278,769	$ 227,748
Covered-employee payroll	$ 5,087,909	$ 5,397,763	$ 4,004,082	$ 4,124,204	$ 1,874,497
Total pension liability as a percentage of covered-employee payroll	16.20%	13.42%	12.86%	6.76%	12.15%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Total OPEB liability					
Service cost	$ 534,410	$ 550,441	$ 580,810	$ 647,785	$ 744,469
Interest	231,847	234,610	235,877	226,851	200,811
Assumption changes	–	–	163,031	224,454	(542,120)
Plan changes	–	–	216,862	77,313	156,087
Differences between expected and actual experience	–	–	(206,512)	–	192,751
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)
Net change in total OPEB liability	42,107	135,708	94,180	496,510	339,733
Total OPEB liability – beginning of year	7,819,807	7,861,914	7,997,622	8,091,802	8,588,312
Total OPEB liability – end of year	7,861,914	7,997,622	8,091,802	8,588,312	8,928,045
Plan fiduciary net position					
Contributions	1,482,818	1,321,646	1,292,045	1,358,870	1,350,239
Investment earnings	9,220	35,677	78,525	51,146	4,959
Benefit payments	(724,150)	(649,343)	(895,888)	(679,893)	(412,265)
Net change in plan fiduciary net position	767,888	707,980	474,682	730,123	942,933
Plan fiduciary net position – beginning of year	1,192,930	1,960,818	2,668,798	3,143,480	3,873,603
Plan fiduciary net position – end of year	1,960,818	2,668,798	3,143,480	3,873,603	4,816,536
Net OPEB liability	$ 5,901,096	$ 5,328,824	$ 4,948,322	$ 4,714,709	$ 4,111,509
Plan fiduciary net position as a percentage of the total OPEB liability	24.94%	33.37%	38.85%	45.10%	53.95%
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936
Net OPEB liability as a percentage of covered-employee payroll	21.93%	18.67%	17.31%	16.02%	13.28%

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, 2021

	District Fiscal Year-End Date				
	2017	2018	2019	2020	2021
Actuarially determined contribution (ADC)	$ 1,110,247	$ 1,110,247	$ 1,070,485	$ 1,070,485	$ 1,133,311
Contributions in relation to the ADC	1,110,247	1,110,247	1,070,485	1,070,485	1,133,311
Contribution deficiency (excess)	$ –	$ –	$ –	$ –	$ –
Covered-employee payroll	$ 26,909,244	$ 28,548,017	$ 28,581,553	$ 29,439,000	$ 30,950,936
Contributions as a percentage of covered-employee payroll	4.13%	3.89%	3.75%	3.64%	3.66%

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, 2021

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 %

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

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.

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.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.
- The single discount rate changed from 5.12 percent to 7.50 percent.

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.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

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

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.

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 PLAN

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.

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 eight 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.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

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.

SUPPLEMENTAL INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 540,096	$ 844,181	$ 1,384,277
Receivables			
Current taxes	–	247,945	247,945
Delinquent taxes	–	6,928	6,928
Accounts and interest	–	16,160	16,160
Due from other governmental units	55,433	51,613	107,046
Inventory	31,919	–	31,919
Prepaid items	11,551	3,316	14,867
Total assets	$ 638,999	$ 1,170,143	$ 1,809,142
Liabilities			
Salaries payable	$ 21,862	$ 145,357	$ 167,219
Accounts and contracts payable	19,079	14,672	33,751
Unearned revenue	107,308	106,173	213,481
Total liabilities	148,249	266,202	414,451
Deferred inflows of resources			
Property taxes levied for subsequent year	–	458,984	458,984
Unavailable revenue – delinquent taxes	–	3,527	3,527
Total deferred inflows of resources	–	462,511	462,511
Fund balances			
Nonspendable for inventory	31,919	–	31,919
Nonspendable for prepaid items	11,551	3,316	14,867
Restricted	447,280	438,114	885,394
Total fund balances	490,750	441,430	932,180
Total liabilities, deferred inflows of resources, and fund balances	$ 638,999	$ 1,170,143	$ 1,809,142

INDEPENDENT SCHOOL DISTRICT NO. 200

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 463,610	$ 463,610
Investment earnings	758	1,088	1,846
Other	44,256	1,018,600	1,062,856
State sources	3,893	393,904	397,797
Federal sources	1,592,287	106,940	1,699,227
Total revenue	1,641,194	1,984,142	3,625,336
Expenditures			
Current			
Food service	1,760,078	–	1,760,078
Community service	–	2,326,665	2,326,665
Capital outlay	97,106	–	97,106
Total expenditures	1,857,184	2,326,665	4,183,849
Excess (deficiency) of revenue over expenditures	(215,990)	(342,523)	(558,513)
Other financing sources			
Transfer in	–	125,000	125,000
Net change in fund balances	(215,990)	(217,523)	(433,513)
Fund balances			
Beginning of year	706,740	658,953	1,365,693
End of year	$ 490,750	$ 441,430	$ 932,180

INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 33,356,812	$ 29,384,607
Receivables		
Current taxes	6,776,254	7,139,862
Delinquent taxes	183,295	174,935
Accounts and interest	121,571	129,230
Due from other governmental units	3,805,646	4,237,810
Due from other funds	3,705	4,967
Prepaid items	292,173	301,600
Total assets	$ 44,539,456	$ 41,373,011
Liabilities		
Salaries payable	$ 1,767,967	$ 1,629,425
Accounts and contracts payable	2,265,928	1,633,658
Due to other governmental units	63,263	119,726
Due to other funds	806	1,707
Unearned revenue	821,415	773,798
Severance benefits payable	39,855	160,538
Total liabilities	4,959,234	4,318,852
Deferred inflows of resources		
Property taxes levied for subsequent year	11,889,157	12,013,093
Unavailable revenue – delinquent taxes	86,918	118,053
Total deferred inflows of resources	11,976,075	12,131,146
Fund balances		
Nonspendable for prepaid items	292,173	301,600
Restricted for student activities	157,180	131,566
Restricted for scholarships	228,647	214,277
Restricted for staff development	362,629	254,767
Restricted for operating capital	4,392,736	3,961,611
Restricted for area learning center	–	15,791
Restricted for gifted and talented	148,784	225,170
Restricted for basic skills	2,870	2,970
Restricted for safe schools levy	–	152,049
Restricted for long-term facilities maintenance	5,338,948	3,901,880
Restricted for Medical Assistance	55,963	141,934
Committed for separation/retirement benefits	331,174	309,795
Committed for technology	934,544	934,544
Assigned for subsequent year budget	646,102	480,678
Unassigned	14,712,397	13,894,381
Total fund balances	27,604,147	24,923,013
Total liabilities, deferred inflows of resources, and fund balances	$ 44,539,456	$ 41,373,011

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INDEPENDENT SCHOOL DISTRICT NO. 200

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 12,525,917	$ 12,864,944	$ 339,027	$ 12,768,866
Investment earnings	279,000	42,273	(236,727)	424,558
Other	1,887,266	1,403,303	(483,963)	1,670,670
State sources	40,532,352	40,287,634	(244,718)	40,598,962
Federal sources	2,801,840	2,946,054	144,214	1,554,654
Total revenue	58,026,375	57,544,208	(482,167)	57,017,710
Expenditures				
Current				
Administration				
Salaries	1,454,225	1,443,807	(10,418)	1,445,574
Employee benefits	635,564	636,550	986	582,773
Purchased services	118,560	153,384	34,824	83,919
Supplies and materials	31,338	24,432	(6,906)	24,162
Capital expenditures	–	3,548	3,548	833
Other expenditures	36,496	38,332	1,836	35,671
Total administration	2,276,183	2,300,053	23,870	2,172,932
District support services				
Salaries	1,009,753	999,920	(9,833)	882,868
Employee benefits	565,934	594,302	28,368	650,560
Purchased services	280,360	281,970	1,610	282,250
Supplies and materials	844,569	764,973	(79,596)	301,001
Capital expenditures	800	420	(380)	1,332
Other expenditures	96,127	86,812	(9,315)	82,320
Total district support services	2,797,543	2,728,397	(69,146)	2,200,331
Elementary and secondary regular instruction				
Salaries	16,595,830	16,134,309	(461,521)	15,771,508
Employee benefits	7,834,874	7,550,326	(284,548)	7,485,166
Purchased services	1,176,445	714,528	(461,917)	1,019,958
Supplies and materials	1,448,743	666,231	(782,512)	969,185
Capital expenditures	185,484	170,738	(14,746)	190,126
Other expenditures	136,182	149,737	13,555	125,982
Total elementary and secondary regular instruction	27,377,558	25,385,869	(1,991,689)	25,561,925

(continued)

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	295,906	270,803	(25,103)	284,965
Employee benefits	153,204	140,455	(12,749)	147,452
Purchased services	74,105	28,974	(45,131)	60,635
Supplies and materials	7,000	10,343	3,343	15,458
Other expenditures	1,665	2,049	384	1,813
Total vocational education instruction	531,880	452,624	(79,256)	510,323
Special education instruction				
Salaries	6,513,336	6,311,216	(202,120)	6,483,181
Employee benefits	2,882,591	2,848,279	(34,312)	2,793,922
Purchased services	493,640	651,143	157,503	542,866
Supplies and materials	116,187	86,591	(29,596)	92,804
Capital expenditures	3,140	13,869	10,729	8,331
Other expenditures	96,689	73,907	(22,782)	99,472
Total special education instruction	10,105,583	9,985,005	(120,578)	10,020,576
Instructional support services				
Salaries	1,575,635	1,520,762	(54,873)	1,575,072
Employee benefits	734,800	730,790	(4,010)	706,758
Purchased services	335,523	9,805	(325,718)	85,435
Supplies and materials	430,778	408,558	(22,220)	112,758
Capital expenditures	2,249	790	(1,459)	–
Other expenditures	11,748	13,117	1,369	16,413
Total instructional support services	3,090,733	2,683,822	(406,911)	2,496,436
Pupil support services				
Salaries	1,215,000	1,232,547	17,547	982,031
Employee benefits	569,292	569,111	(181)	446,387
Purchased services	4,087,586	3,927,926	(159,660)	4,110,294
Supplies and materials	49,178	81,332	32,154	119,045
Capital expenditures	3,210	19,391	16,181	20,860
Other expenditures	4,773	7,378	2,605	24,920
Total pupil support services	5,929,039	5,837,685	(91,354)	5,703,537

(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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	1,725,804	1,590,952	(134,852)	1,551,967
Employee benefits	837,282	806,275	(31,007)	758,536
Purchased services	1,551,230	1,603,893	52,663	1,488,564
Supplies and materials	488,210	499,706	11,496	327,012
Capital expenditures	764,359	269,657	(494,702)	182,352
Other expenditures	4,866	7,091	2,225	6,295
Total sites and buildings	5,371,751	4,777,574	(594,177)	4,314,726
Fiscal and other fixed cost programs				
Purchased services	246,492	246,492	–	157,959
Other expenditures	95,000	118,450	23,450	104,825
Total fiscal and other fixed cost programs	341,492	364,942	23,450	262,784
Debt service				
Principal	205,879	205,879	–	197,478
Interest and fiscal charges	16,224	16,224	–	25,525
Total debt service	222,103	222,103	–	223,003
Total expenditures	58,043,865	54,738,074	(3,305,791)	53,466,573
Excess (deficiency) of revenue over expenditures	(17,490)	2,806,134	2,823,624	3,551,137
Other financing sources (uses)				
Transfer out	–	(125,000)	(125,000)	(140,563)
Net change in fund balances	$ (17,490)	2,681,134	$ 2,698,624	3,410,574
Fund balances				
Beginning of year		24,923,013		21,512,439
End of year		$ 27,604,147		$ 24,923,013

INDEPENDENT SCHOOL DISTRICT NO. 200

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 540,096	$ 663,665
Receivables		
Due from other governmental units	55,433	147,766
Inventory	31,919	13,004
Prepaid items	11,551	3,398
Total assets	$ 638,999	$ 827,833
Liabilities		
Salaries payable	$ 21,862	$ 11,159
Accounts and contracts payable	19,079	6,571
Unearned revenue	107,308	103,363
Total liabilities	148,249	121,093
Fund balances		
Nonspendable for inventory	31,919	13,004
Nonspendable for prepaid items	11,551	3,398
Restricted for food service	447,280	690,338
Total fund balances	490,750	706,740
Total liabilities and fund balances	$ 638,999	$ 827,833

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 6,030	$ 758	$ (5,272)	$ 9,325
Other – primarily meal sales	27,368	44,256	16,888	1,023,128
State sources	4,749	3,893	(856)	148,196
Federal sources	1,491,465	1,592,287	100,822	1,378,137
Total revenue	1,529,612	1,641,194	111,582	2,558,786
Expenditures				
Current				
Salaries	730,011	751,946	21,935	834,287
Employee benefits	275,077	269,480	(5,597)	268,948
Purchased services	74,600	75,166	566	103,273
Supplies and materials	625,974	660,129	34,155	1,060,231
Other expenditures	4,910	3,357	(1,553)	46,195
Capital outlay	97,200	97,106	(94)	54,024
Total expenditures	1,807,772	1,857,184	49,412	2,366,958
Net change in fund balances	$ (278,160)	(215,990)	$ 62,170	191,828
Fund balances				
Beginning of year		706,740		514,912
End of year		$ 490,750		$ 706,740

INDEPENDENT SCHOOL DISTRICT NO. 200

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 844,181	$ 967,928
Receivables		
Current taxes	247,945	261,145
Delinquent taxes	6,928	6,723
Accounts and interest	16,160	15,705
Due from other governmental units	51,613	60,300
Prepaid items	3,316	3,280
Total assets	$ 1,170,143	$ 1,315,081
Liabilities		
Salaries payable	$ 145,357	$ 113,333
Accounts and contracts payable	14,672	5,848
Unearned revenue	106,173	72,886
Total liabilities	266,202	192,067
Deferred inflows of resources		
Property taxes levied for subsequent year	458,984	459,332
Unavailable revenue – delinquent taxes	3,527	4,729
Total deferred inflows of resources	462,511	464,061
Fund balances		
Nonspendable for prepaid items	3,316	3,280
Restricted for community education programs	249,612	404,475
Restricted for early childhood family education programs	108,505	154,747
Restricted for school readiness	44,267	63,084
Restricted for community service	35,730	33,367
Total fund balances	441,430	658,953
Total liabilities, deferred inflows of resources, and fund balances	$ 1,170,143	$ 1,315,081

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 458,272	$ 463,610	$ 5,338	$ 444,817
Investment earnings	16,000	1,088	(14,912)	18,876
Other – primarily tuition and fees	978,182	1,018,600	40,418	1,288,291
State sources	400,323	393,904	(6,419)	388,408
Federal sources	73,718	106,940	33,222	–
Total revenue	1,926,495	1,984,142	57,647	2,140,392
Expenditures				
Current				
Salaries	1,517,388	1,540,236	22,848	1,469,115
Employee benefits	588,913	567,802	(21,111)	598,612
Purchased services	118,960	98,096	(20,864)	233,467
Supplies and materials	74,576	78,516	3,940	78,101
Other expenditures	45,298	42,015	(3,283)	44,359
Capital outlay	501	–	(501)	1,389
Total expenditures	2,345,636	2,326,665	(18,971)	2,425,043
Excess (deficiency) of revenue over expenditures	(419,141)	(342,523)	76,618	(284,651)
Other financing sources				
Transfer in	–	125,000	125,000	140,563
Net change in fund balances	$ (419,141)	(217,523)	$ 201,618	(144,088)
Fund balances				
Beginning of year		658,953		803,041
End of year		$ 441,430		$ 658,953

INDEPENDENT SCHOOL DISTRICT NO. 200

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 14,528,590	$ 21,060,715
Receivables		
Accounts and interest	76,406	87,379
Total assets	$ 14,604,996	$ 21,148,094
Liabilities		
Accounts and contracts payable	$ 651,228	$ 473,743
Fund balances		
Restricted for building construction	13,953,768	20,674,351
Total liabilities and fund balances	$ 14,604,996	$ 21,148,094

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 210,272	$ 13,196	$ (197,076)	$ 656,823
Other	–	47,598	47,598	–
Total revenue	210,272	60,794	(149,478)	656,823
Expenditures				
Capital outlay				
Salaries	–	–	–	77,349
Employee benefits	–	–	–	37,873
Purchased services	2,254,195	242,123	(2,012,072)	666,956
Supplies and materials	668,431	159,394	(509,037)	475,650
Capital expenditures	5,084,084	6,379,860	1,295,776	15,660,719
Total expenditures	8,006,710	6,781,377	(1,225,333)	16,918,547
Net change in fund balances	$ (7,796,438)	(6,720,583)	$ 1,075,855	(16,261,724)
Fund balances				
Beginning of year		20,674,351		36,936,075
End of year		$ 13,953,768		$ 20,674,351

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and temporary investments	$ 3,073,735	$ 3,024,653
Cash and investments held by trustee	11,155,285	9,902,964
Receivables		
Current taxes	2,536,227	2,633,227
Delinquent taxes	67,250	66,673
Due from other governmental units	42,182	13,767
Total assets	$ 16,874,679	$ 15,641,284
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 4,492,198	$ 4,557,268
Unavailable revenue – delinquent taxes	34,246	47,084
Total deferred inflows of resources	4,526,444	4,604,352
Fund balances		
Restricted for qualified school construction bond payments	11,155,285	9,902,964
Restricted for debt service	1,192,950	1,133,968
Total fund balances	12,348,235	11,036,932
Total deferred inflows of resources and fund balances	$ 16,874,679	$ 15,641,284

INDEPENDENT SCHOOL DISTRICT NO. 200

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 4,530,841	$ 4,317,224	$ (213,617)	$ 4,374,084
Investment earnings	440,592	445,234	4,642	471,220
State sources	131,799	421,808	290,009	137,682
Total revenue	5,103,232	5,184,266	81,034	4,982,986
Expenditures				
Debt service				
Principal	3,195,000	3,195,000	–	3,055,000
Interest	675,088	675,088	–	814,488
Fiscal charges and other	2,875	2,875	–	2,875
Total expenditures	3,872,963	3,872,963	–	3,872,363
Net change in fund balances	$ 1,230,269	1,311,303	$ 81,034	1,110,623
Fund balances				
Beginning of year		11,036,932		9,926,309
End of year		$ 12,348,235		$ 11,036,932

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2021
(With Comparative Totals as of June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Assets				
Current assets				
Cash and temporary investments	$ 6,920,488	$ 1,026,738	$ 7,947,226	$ 7,033,665
Receivables				
Accounts and interest	5,000	448	5,448	17,217
Due from other funds	806	–	806	1,707
Total current assets	6,926,294	1,027,186	7,953,480	7,052,589
Liabilities				
Current liabilities				
Unearned revenue	865,358	71,230	936,588	937,062
Claims incurred, but not reported	670,393	15,281	685,674	517,952
Total current liabilities	1,535,751	86,511	1,622,262	1,455,014
Net position				
Unrestricted	$ 5,390,543	$ 940,675	$ 6,331,218	$ 5,597,575

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Operating revenue				
Charges for services				
Contributions from governmental funds	$ 8,769,903	$ 735,322	$ 9,505,225	$ 9,230,392
Operating expenses				
Health benefit claims	8,170,183	–	8,170,183	8,148,838
Dental benefit claims	–	609,945	609,945	501,024
Total operating expenses	8,170,183	609,945	8,780,128	8,649,862
Operating income	599,720	125,377	725,097	580,530
Nonoperating revenue				
Investment earnings	6,645	1,901	8,546	75,075
Change in net position	606,365	127,278	733,643	655,605
Net position				
Beginning of year	4,784,178	813,397	5,597,575	4,941,970
End of year	$ 5,390,543	$ 940,675	$ 6,331,218	$ 5,597,575

INDEPENDENT SCHOOL DISTRICT NO. 200

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals 2021	Totals 2020
Cash flows from operating activities				
Contributions from governmental funds	$ 8,777,799	$ 738,721	$ 9,516,520	$ 9,250,404
Payment for health claims	(7,997,209)	–	(7,997,209)	(7,905,280)
Payment for dental claims	–	(615,197)	(615,197)	(502,571)
Net cash flows from operating activities	780,590	123,524	904,114	842,553
Cash flows from noncapital financing activities				
Cash received from (paid to) other funds	901	–	901	1,465,288
Cash flows from investing activities				
Investment income received	6,645	1,901	8,546	75,075
Net change in cash and cash equivalents	788,136	125,425	913,561	2,382,916
Cash and cash equivalents				
Beginning of year	6,132,352	901,313	7,033,665	4,650,749
End of year	$ 6,920,488	$ 1,026,738	$ 7,947,226	$ 7,033,665
Reconciliation of operating income to net cash flows from operating activities				
Operating income	$ 599,720	$ 125,377	$ 725,097	$ 580,530
Adjustments to reconcile operating income to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	8,464	3,305	11,769	9,540
Prepaid items	–	–	–	188,566
Unearned revenue	(568)	94	(474)	10,472
Claims incurred, but not reported	172,974	(5,252)	167,722	53,445
Net cash flows from operating activities	$ 780,590	$ 123,524	$ 904,114	$ 842,553

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			General Revenues			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	General Grants and Aids	Other	Total
2012	$ 3,922,937	$ 10,268,099	$ 375,922	$ 15,789,051	$ 26,982,445	$ 771,111	$ 58,109,565
	7%	18%	1%	27%	46%	1%	100%
2013	3,856,759	10,215,627	428,743	16,159,269	26,932,243	821,086	58,413,727
	7%	17%	1%	28%	46%	1%	100%
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%

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
2012	$ 1,730,478	$ 1,298,390	$ 25,227,603	$ 366,967	$ 7,893,986	$ 2,828,048	$ 4,072,674
	3%	2%	46%	1%	14%	5%	7%
2013	1,845,607	1,457,467	25,504,409	363,312	8,119,773	3,109,616	4,378,574
	3%	3%	45%	1%	14%	5%	8%
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%

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Interest and Fiscal Charges	Total
$ 4,949,529	$ 109,331	$ 2,217,248	$ 2,436,126	$ 1,911,300	$ 55,041,680
9%	–	4%	5%	4%	100%
5,383,025	121,757	2,206,579	2,335,021	1,763,434	56,588,574
10%	–	4%	4%	3%	100%
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%

INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Changes in Fund Equity
Year Ended June 30, 2021

	Balance – June 30, 2020	Revenue	Expenses/ Expenditures	Other Financing Sources (Uses)
Governmental funds				
General Fund				
Nonspendable for prepaid items	$ 301,600	$ –	$ –	$ –
Restricted for student activities	131,566	90,085	64,471	–
Restricted for scholarships	214,277	132,820	118,450	–
Restricted for staff development	254,767	605,382	497,520	–
Restricted for operating capital	3,961,611	1,650,441	1,219,316	–
Restricted for learning and development	–	877,172	877,172	–
Restricted for area learning center	15,791	412,355	428,146	–
Restricted for gifted and talented	225,170	59,921	136,307	–
Restricted for basic skills	2,970	634,979	635,079	–
Restricted for achievement and integration	–	287,041	287,041	–
Restricted for safe schools levy	152,049	187,346	339,395	–
Restricted for long-term facilities maintenance	3,901,880	1,781,576	344,508	–
Restricted for Medical Assistance	141,934	223,095	309,066	–
Committed for separation/retirement benefits	309,795	146,564	125,185	–
Committed for technology	934,544	–	–	–
Assigned for subsequent year budget	480,678	–	–	–
Unassigned	13,894,381	50,455,431	49,356,418	(125,000)
Total General Fund	24,923,013	57,544,208	54,738,074	(125,000)
Capital Projects – Building Construction Fund				
Restricted for building construction	20,674,351	60,794	6,781,377	–
Debt Service Fund				
Restricted for qualified school construction bond payments	9,902,964	1,252,321	–	–
Restricted for debt service	1,133,968	3,931,945	3,872,963	–
Total Debt Service Fund	11,036,932	5,184,266	3,872,963	–
Nonmajor funds				
Food Service Special Revenue Fund				
Nonspendable for inventory	13,004	–	–	–
Nonspendable for prepaid items	3,398	–	–	–
Restricted for food service	690,338	1,641,194	1,857,184	–
Total Food Service Special Revenue Fund	706,740	1,641,194	1,857,184	–
Community Service Special Revenue Fund				
Nonspendable for prepaid items	3,280	–	–	–
Restricted for community education	404,475	968,315	1,248,142	125,000
Restricted for ECFE	154,747	269,122	315,364	–
Restricted for school readiness	63,084	492,045	510,862	–
Restricted for adult basic education	–	13,313	13,313	–
Restricted for community service	33,367	241,347	238,984	–
Total Community Service Special Revenue Fund	658,953	1,984,142	2,326,665	125,000
Total nonmajor funds	1,365,693	3,625,336	4,183,849	125,000
Total governmental funds	$ 57,999,989	$ 66,414,604	$ 69,576,263	$ –
Total internal service funds	$ 5,597,575	$ 9,513,771	$ 8,780,128	$ –
Total fiduciary funds	$ 3,984,510	$ 1,140,066	$ 220,416	$ –
Total all funds	$ 67,582,074	$ 77,068,441	$ 78,576,807	$ –

(1) Other changes represent the impact for the required adjustments made directly to or between equity balances.

Other Changes (1)	Balance – June 30, 2021 Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
$ (9,427)	$ 292,173	$ –	$ –	$ –	$ –	$ 292,173
–	–	157,180	–	–	–	157,180
–	–	228,647	–	–	–	228,647
–	–	362,629	–	–	–	362,629
–	–	4,392,736	–	–	–	4,392,736
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	148,784	–	–	–	148,784
–	–	2,870	–	–	–	2,870
–	–	–	–	–	–	–
–	–	–	–	–	–	–
–	–	5,338,948	–	–	–	5,338,948
–	–	55,963	–	–	–	55,963
–	–	–	331,174	–	–	331,174
–	–	–	934,544	–	–	934,544
165,424	–	–	–	646,102	–	646,102
(155,997)	–	–	–	–	14,712,397	14,712,397
–	292,173	10,687,757	1,265,718	646,102	14,712,397	27,604,147
–	–	13,953,768	–	–	–	13,953,768
–	–	11,155,285	–	–	–	11,155,285
–	–	1,192,950	–	–	–	1,192,950
–	–	12,348,235	–	–	–	12,348,235
18,915	31,919	–	–	–	–	31,919
8,153	11,551	–	–	–	–	11,551
(27,068)	–	447,280	–	–	–	447,280
–	43,470	447,280	–	–	–	490,750
36	3,316	–	–	–	–	3,316
(36)	–	249,612	–	–	–	249,612
–	–	108,505	–	–	–	108,505
–	–	44,267	–	–	–	44,267
–	–	–	–	–	–	–
–	–	35,730	–	–	–	35,730
–	3,316	438,114	–	–	–	441,430
–	46,786	885,394	–	–	–	932,180
$ –	$ 338,959	$ 37,875,154	$ 1,265,718	$ 646,102	$ 14,712,397	$ 54,838,330
$ –	$ –	$ –	$ –	$ –	$ 6,331,218	$ 6,331,218
$ –	$ –	$ 4,904,160	$ –	$ –	$ –	$ 4,904,160
$ –	$ 338,959	$ 42,779,314	$ 1,265,718	$ 646,102	$ 21,043,615	$ 66,073,708

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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
2012	$ 10,504,449	$ 33,963,601	$ 2,083,915	$ 1,704,053	$ 48,256,018
	22%	70%	4%	4%	100%
2013	10,582,664	34,452,780	1,784,438	1,756,240	48,576,122
	22%	70%	4%	4%	100%
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%

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
2012	$ 1,729,083	$ 1,270,784	$ 24,569,989	$ 366,280	$ 7,892,117
	3%	3%	49%	1%	16%
2013	1,844,212	1,433,845	24,518,726	362,625	8,117,904
	4%	3%	49%	1%	16%
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%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other Programs	Total
$ 3,004,578	$ 4,109,593	$ 6,722,805	$ 525,520	$ 50,190,749
6%	8%	13%	1%	100%
3,076,991	4,386,514	5,521,894	536,192	49,798,903
6%	9%	11%	1%	100%
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%

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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					
	2012	$ 10,626,122	$ 436,296	$ 5,150,568	$ 16,212,986
	2013	10,258,240	454,789	4,951,625	15,664,654
	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
Tax capacity rates					
	2012	7.444	1.405	16.586	25.435
	2013	6.433	1.472	16.027	23.932
	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
Market value rates					
	2012	0.28618	–	–	0.28618
	2013	0.29482	–	–	0.29482
	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

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
2012	$ 3,435,895	$ 25,617,500	$ (20,765)	$ (2,083,524)	$ 4,746,222
2013	3,763,358	24,458,851	(35,103)	(2,074,059)	4,521,252
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

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
$ 31,695,328	$ 2,515,779,954
30,634,299	2,397,722,755
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

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
2012	$ 14,040,163	$ 2,172,823	$ –	$ 16,212,986
2013	13,306,779	2,357,875	–	15,664,654
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

Note: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2021

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
30,168	0.20	–	–
7,843	0.05	–	–
13,034	0.08	–	–
19,255	0.11	–	–
58,096	0.33	–	–
129,077	0.73	–	–
–	–	9,560,426	54.47
$ 257,473		$ 9,560,426	

INDEPENDENT SCHOOL DISTRICT NO. 200

Students Served
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2012	45	319	1,959	2,335	4,658	5,412
2013	44	291	2,016	2,267	4,618	5,369
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	4,429	4,869
2018	74	257	1,908	2,141	4,379	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	78	228	1,763	2,117	4,186	4,609

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 2012 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2021	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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN No.		Federal Expenditures	
U.S. Department of Agriculture				
Passed through Minnesota Department of Education				
Child nutrition cluster				
School Breakfast Program	10.553		$ 278	
National School Lunch Program	10.555		7,682	
Summer Food Service Program for Children	10.559	$ 153,173		
COVID-19 Summer Food Service Program for Children	10.559	1,418,311		
Total ALN 10.559			1,571,484	
Total child nutrition cluster				$ 1,579,444
COVID-19 Pandemic EBT Administrative Costs	10.649			7,150
U.S. Department of Treasury				
Passed through Dakota County				
COVID-19 Coronavirus Relief Fund	21.019		146,706	
Passed through Goodhue County				
COVID-19 Coronavirus Relief Fund	21.019		1,754	
Passed through Washington County				
COVID-19 Coronavirus Relief Fund	21.019		16,416	
Passed through Minnesota Department of Education				
COVID-19 Coronavirus Relief Fund	21.019		1,080,491	
Total ALN 21.019				1,245,367
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			3,445
U.S. Department of Education				
Passed through Minnesota Department of Education				
Title I Grants to Local Educational Agencies	84.010			432,311
Special education cluster				
Special Education Grants to States	84.027		932,129	
Special Education Preschool Grants	84.173		27,183	
Total special education cluster				959,312
Special Education – Grants for Infants and Families	84.181			23,315
Supporting Effective Instruction State Grants	84.367			95,000
Education Stabilization Fund				
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C		5,096	
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		289,633	
Total ALN 84.425				294,729
Passed through Intermediate School District No. 917				
Career and Technical Education – Basic Grants to States	84.048			5,209
				$ 4,645,282

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 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 $18,482 transferred into Supporting Effective Instruction State Grants, ALN 84.367 from other Title programs.

Note 5: The District had $153,173 of noncash assistance included in the Summer Food Service Program for Children, ALN 10.559.

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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, 2021, 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 20, 2021.

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 may exist that have not been identified.

(continued)

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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 20, 2021

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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

We have audited Independent School District No. 200's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget's *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, 2021. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

(continued)

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OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

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 20, 2021

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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, 2021, 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 20, 2021.

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 and bidding, deposits and 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 20, 2021

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INDEPENDENT SCHOOL DISTRICT NO. 200

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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?

The U.S. Department of Treasury – COVID-19 Coronavirus Relief Fund	Unmodified
The U.S. Department of Education – COVID-19 Education Stabilization Fund	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
The U.S. Department of Treasury – COVID-19 Coronavirus Relief Fund	21.019
The U.S. Department of Education – COVID-19 Education Stabilization Fund	84.425

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, 2021

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 57,544,208	$ 57,544,208	$ –
Total expenditures		$ 54,738,074	$ 54,738,074	$ –
Nonspendable				
460	Nonspendable fund balance	$ 292,173	$ 292,173	$ –
Restricted				
401	Student activities	$ 157,180	$ 157,180	$ –
402	Scholarships	$ 228,647	$ 228,647	$ –
403	Staff development	$ 362,629	$ 362,629	$ –
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	$ 4,392,736	$ 4,392,736	$ –
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	$ 148,784	$ 148,784	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 2,870	$ 2,870	$ –
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	$ 5,338,948	$ 5,338,948	$ –
472	Medical Assistance	$ 55,963	$ 55,963	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ 331,174	$ 331,174	$ –
461	Committed fund balance	$ 934,544	$ 934,544	$ –
Assigned				
462	Assigned fund balance	$ 646,102	$ 646,102	$ –
Unassigned				
422	Unassigned fund balance	$ 14,712,397	$ 14,712,397	$ –
Food Service				
Total revenue		$ 1,641,194	$ 1,641,194	$ –
Total expenditures		$ 1,857,184	$ 1,857,184	$ –
Nonspendable				
460	Nonspendable fund balance	$ 43,470	$ 43,470	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 447,280	$ 447,280	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 1,984,142	$ 1,984,142	$ –
Total expenditures		$ 2,326,665	$ 2,326,665	$ –
Nonspendable				
460	Nonspendable fund balance	$ 3,316	$ 3,316	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 249,612	$ 249,612	$ –
432	ECFE	$ 108,505	$ 108,505	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 44,267	$ 44,267	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
473	PPP loans	$ –	$ –	$ –
474	EIDL loans	$ –	$ –	$ –
464	Restricted fund balance	$ 35,730	$ 35,730	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 200

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2021

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 60,794	$ 60,794	$ –
Total expenditures		$ 6,781,377	$ 6,781,378	$ (1)
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 13,953,768	$ 13,953,768	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 5,184,266	$ 5,184,265	$ 1
Total expenditures		$ 3,872,963	$ 3,872,963	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ 11,155,285	$ 11,155,285	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,192,950	$ 1,192,950	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ 1,796	$ 1,796	$ –
Total expenditures		$ 25,079	$ 25,080	$ (1)
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ 87,624	$ 87,624	$ –
Custodial Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 9,513,771	$ 9,513,771	$ –
Total expenditures		$ 8,780,128	$ 8,780,128	$ –
422	Net position	$ 6,331,218	$ 6,331,218	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 1,138,270	$ 1,138,270	$ –
Total expenditures		$ 195,337	$ 195,337	$ –
422	Net position	$ 4,816,536	$ 4,816,536	$ –
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, 2021

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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, 2021. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Legislative Summary
- 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 20, 2021

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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, 2021. 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 OPINION AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2021:

- We have issued an unmodified opinion on the District's basic financial statements.

- 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 that are 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.

OTHER OBSERVATIONS AND RECOMMENDATIONS

Uniform Guidance Written Controls and Micro-Purchase Threshold

Federal Uniform Guidance requires that nonfederal entities must have and use documented procurement procedures consistent with 2CFR § 200.317-320 for the acquisition of property or services required under a federal award or subaward. Effective August 31, 2020, the federal micro-purchase threshold, which is the threshold that allows for procurements without soliciting competitive price or rate quotations given certain conditions, was increased from $3,500 to $10,000 in the Federal Acquisition Regulations (FAR).

Effective November 12, 2020, the Uniform Guidance was also revised to allow nonfederal entities to establish a micro-purchase threshold higher than the $10,000 threshold established in the FAR under certain circumstances. The nonfederal entity may self-certify a micro-purchase threshold up to $50,000 if the requirements in 2CFR § 200.320(a)(1)(iv) are followed. Requirements include an ***annual*** self-certification and clear documentation of the justification to support the increase in the threshold. Acceptable reasons for justification must meet ***one*** of the following criteria:

- A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit,
- An annual internal institutional risk assessment to identify, mitigate, and manage financial risks, or,
- A higher threshold consistent with state law.

This flexibility would allow Minnesota local governments to increase and align their federal procurement procedures, specifically the micro-purchase threshold, with state law, which allows for procurements below $25,000 to be made without competitive price or rate quotations.

We recommend that the District review its current federal procurement policy. If the micro-purchase threshold in your currently adopted policy is below the allowable FAR limit of $10,000, you would need to make a one-time amendment to the policy to adopt the $10,000 FAR limit before using it. If you prefer to increase your federal micro-purchase threshold to $25,000 to align it with state law, in addition to amending your federal procurement policy, you would need to annually certify the higher threshold and the justification for using the higher threshold.

Post-Employment Benefits Trust Fund

The District has established and contributed to a fiduciary trust fund. The establishment of a trust fund is recommended as a financing tool in the Governmental Accounting Standards Board (GASB) standard on other post-employment benefit (OPEB) liabilities and was created by the District in anticipation of the requirement to implement this standard.

Legislation has provided districts with express authority in Minnesota law permitting the creation of these trust funds by school districts for OPEB obligations; however, this authority was not extended to pension obligations. We recommend that the District review the status of the District's trust funds with legal counsel to ensure the authority provided to school districts through legislation is consistent with the trust the District established prior to this express authority being granted.

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, 2021.

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 OPEB and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB 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 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 above 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. There were no 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 20, 2021.

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 supplements 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 supplemental 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.

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FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. A summary of legislative changes affecting school districts included later in this report gives an indication of how complicated the funding system is. This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

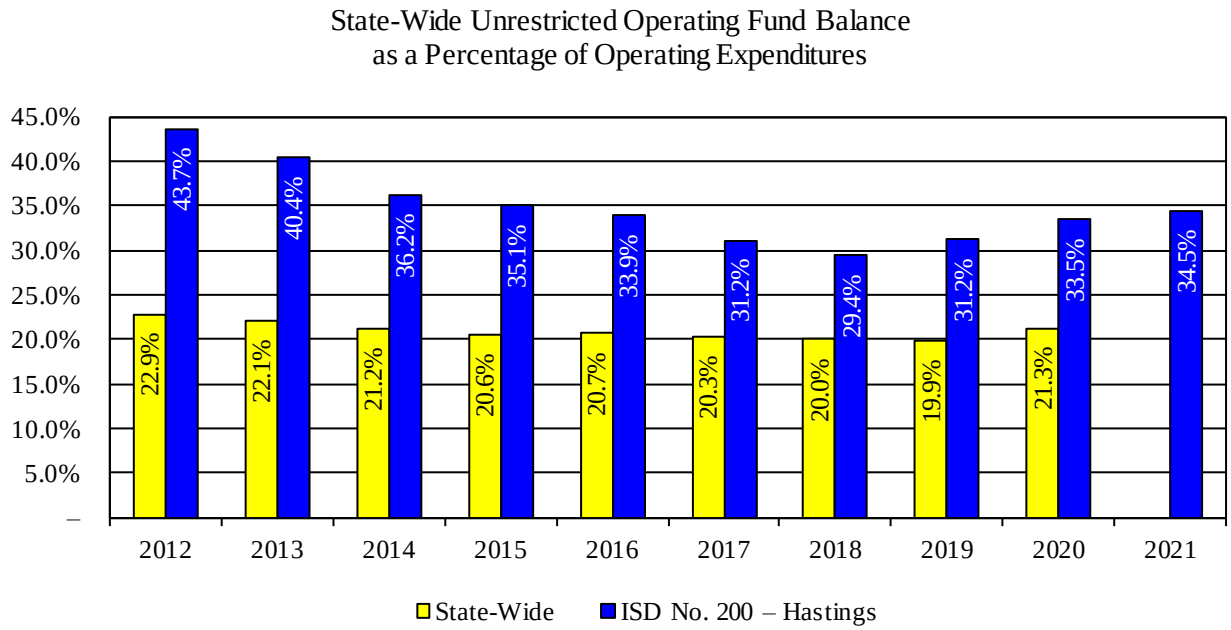
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled 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 2021 Legislature approved per pupil increases of $161 for fiscal 2022 and $135 for fiscal 2023. 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 2.0 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2012	$ 5,174	1.00 %
2013	$ 5,224	1.00 %
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 %

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 2021.

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 22.9 percent at the end of fiscal 2012 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 increased back up to 21.3 percent at the end of fiscal 2020, the highest level since 2014.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 34.5 percent at the end of the current year, as compared to 33.5 percent at June 30, 2020.

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		
	2019	2020	2019	2019	2019	2020	2021
General Fund							
Property taxes	$ 2,140	$ 2,345	$ 2,796	$ 3,100	$ 2,750	$ 2,932	$ 3,067
Other local sources	556	538	454	417	523	481	345
State	9,883	10,144	9,885	10,127	8,972	9,322	9,606
Federal	475	480	499	499	314	357	702
Total General Fund	13,054	13,507	13,634	14,143	12,559	13,092	13,720
Special revenue funds							
Food Service	559	554	556	539	535	588	391
Community Service	676	632	797	732	550	491	473
Debt Service Fund	1,229	1,322	1,287	1,385	1,172	1,144	1,236
Total revenue	$ 15,518	$ 16,015	$ 16,274	$ 16,799	$ 14,816	$ 15,315	$ 15,820
ADM served per MDE School District Profiles Report (current year estimated)					4,403	4,355	4,194

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.

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.

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 District earned $66,353,810 in the governmental funds reflected above in fiscal 2021, a decrease of $346,064 (0.5 percent) from the prior year. Total revenue per ADM served increased by $505 (3.3 percent) per student. The increase in the basic formula allowance, as discussed earlier, improved special education funding, along with additional property taxes with an increase in the approved levy, contributed to the change in General Fund sources. Federal sources in the General Fund also increased with coronavirus relief and education stabilization funds recognized for COVID-19 pandemic-related spending. Significant programing changes and distance learning with the COVID-19 pandemic contributed to the change in the Food Service Special Revenue Fund. The pandemic also limited program participation, resulting in a reduction in other local revenues in the Community Service Special Revenue Fund. The per capita Debt Service Fund spending increased, as anticipated in approved debt financing plans.

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		
	2019	2020	2019	2020	2019	2020	2021
General Fund							
Administration and district support	$ 1,065	$ 1,093	$ 1,078	$ 1,100	$ 1,009	$ 1,004	$ 1,198
Elementary and secondary regular instruction	5,787	5,881	6,112	6,231	5,657	5,826	6,012
Vocational education instruction	180	186	165	171	108	117	108
Special education instruction	2,380	2,481	2,505	2,626	2,207	2,299	2,377
Instructional support services	669	683	751	787	565	573	640
Pupil support services	1,178	1,203	1,282	1,316	1,199	1,305	1,387
Sites and buildings and other	960	952	907	910	1,039	1,060	1,215
Total General Fund – noncapital	12,219	12,479	12,800	13,141	11,784	12,184	12,937
General Fund capital expenditures	721	748	675	717	210	93	114
Total General Fund	12,940	13,227	13,475	13,858	11,994	12,277	13,051
Special revenue funds							
Food Service	561	556	556	548	526	544	443
Community Service	675	661	799	774	556	557	555
Debt Service Fund	1,313	1,360	1,308	1,379	876	889	923
Total expenditures	$ 15,489	$ 15,804	$ 16,138	$ 16,559	$ 13,952	$ 14,267	$ 14,972
ADM served per MDE School District Profiles Report (current year estimated)					4,403	4,355	4,194

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 been below the averages presented above in recent years.

The District spent $62,794,886 in the governmental funds reflected above in fiscal 2021, an increase of $663,949 (1.1 percent) from the prior year. On a per student basis, with declining enrollment, this represents an increase of $705 (4.9 percent). General Fund expenditures increased $774 per student, with increases in most program areas. The largest increases per student were mainly in administration and district support ($194 per student), elementary and secondary regular instruction ($186 per student), and sites, buildings, and other ($155). With fewer meals served with distance learning, spending per student was down for the Food Service Special Revenue Fund. Debt Service Fund expenditures increased by $34 per ADM, consistent with the revenue increase discussed on the previous page.

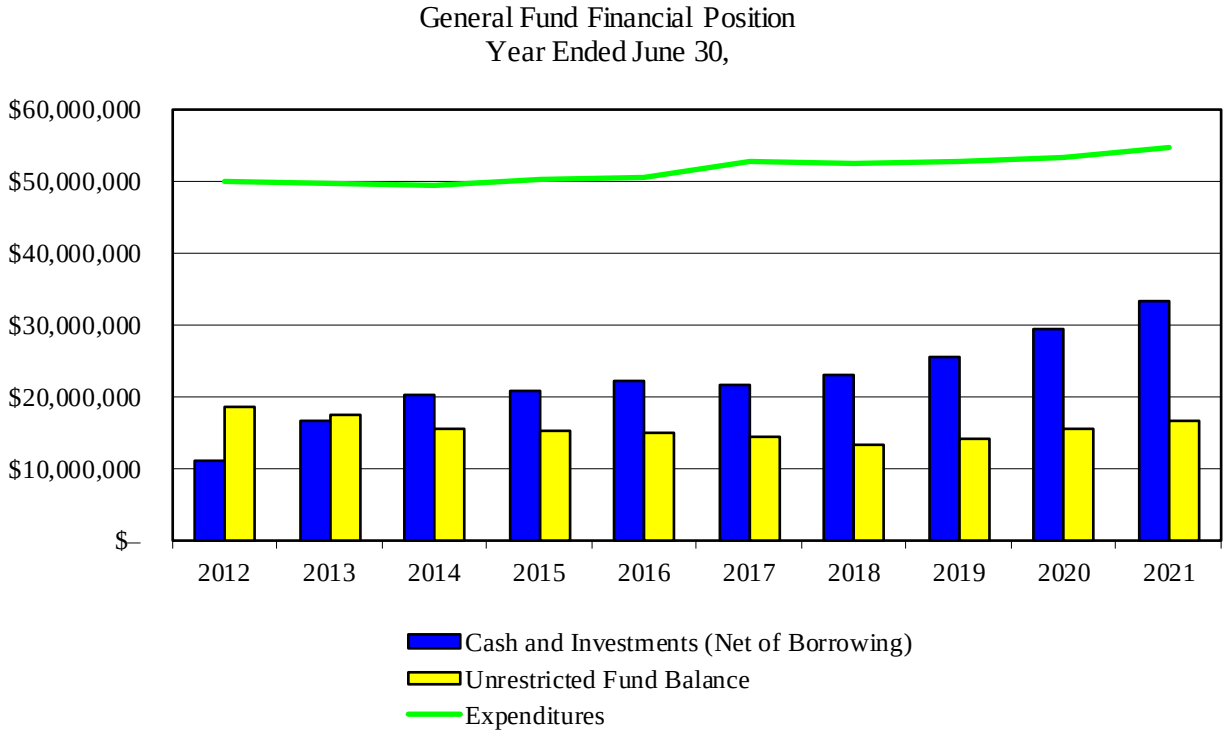
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in fiscal 2021; 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. Such challenges are expected to continue into the foreseeable future, as districts strive to provide a safe and effective learning experience for their students in this uncertain and unprecedented environment.

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 2021 with a General Fund cash balance of $33,359,711 (net of borrowing and interfund receivables and payables), an increase of $3,971,844 from the previous year. Unrestricted fund balance (consisting of any committed, assigned, and unassigned fund balances) at year-end totaled $16,624,217, an increase of $1,004,819.

Legislatively-approved changes in the metering of state aid payments to school districts and in the tax shift significantly impacted cash and investment balances in certain years presented in the above graph.

GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund balance for the past five years:

	June 30,				
	2017	2018	2019	2020	2021
Nonspendable fund balances	$ 303,863	$ 464,847	$ 494,984	$ 301,600	$ 292,173
Restricted fund balances (1)	3,779,191	4,855,651	6,446,999	9,002,015	10,687,757
Unrestricted fund balances					
Committed	1,658,828	1,362,953	1,205,417	1,244,339	1,265,718
Assigned	1,858,265	–	–	480,678	646,102
Unassigned	10,859,746	11,986,702	13,048,192	13,894,381	14,712,397
Total fund balances	$ 18,459,893	$ 18,670,153	$ 21,195,592	$ 24,923,013	$ 27,604,147
Unrestricted fund balances as a percentage of total expenditures	27.3%	25.4%	27.0%	29.2%	30.4%
Unassigned fund balances as a percentage of total expenditures	20.6%	22.8%	24.7%	26.0%	26.9%

(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.

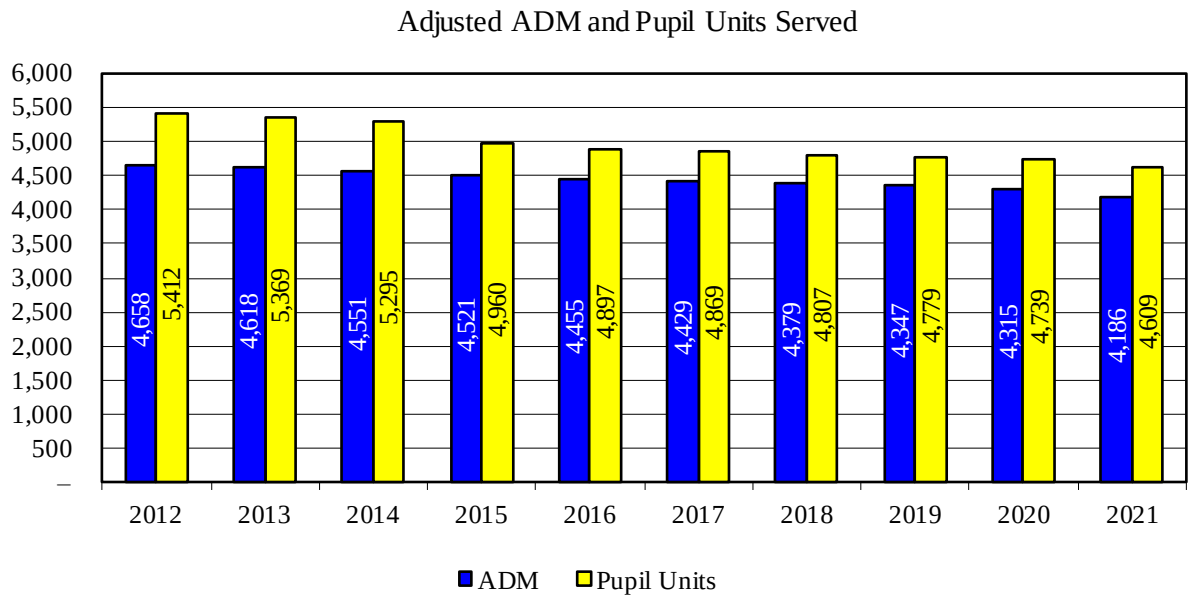
The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

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.

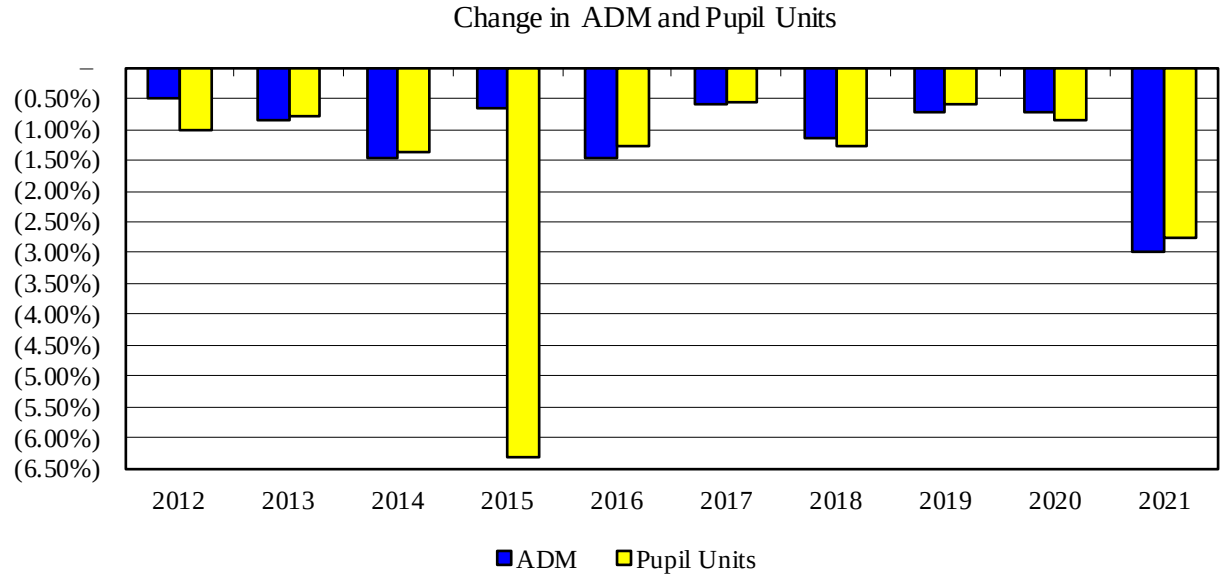
At June 30, 2021, unrestricted fund balances in the General Fund represented 30.4 percent of annual expenditures, or almost 16 weeks of operations assuming level spending throughout the year.

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:



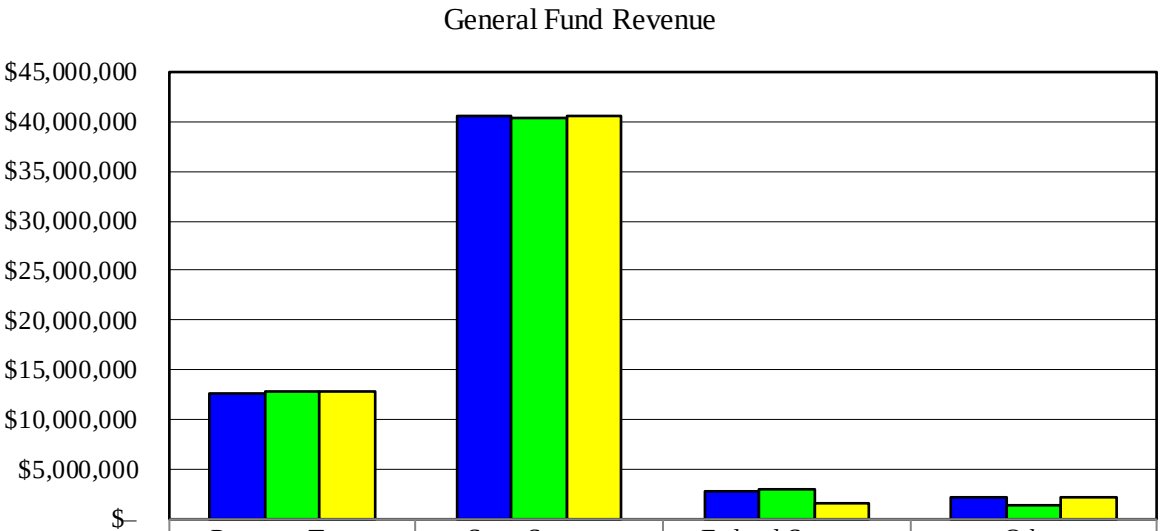
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

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 4,186 in 2021, a decrease of 129 ADM, or 3.0 percent, from the prior year. Like many districts, enrollment was down in the current year, due to the COVID-19 pandemic.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2021:



	Property Taxes	State Sources	Federal Sources	Other
Budget	$12,525,917	$40,532,352	$2,801,840	$2,166,266
Actual	$12,864,944	$40,287,634	$2,946,054	$1,445,576
Prior Year	$12,768,866	$40,598,962	$1,554,654	$2,095,228

Total General Fund revenues were $57,544,208 for the year ended June 30, 2021, which was $482,167 (0.8 percent) under the final budget and $526,498 (0.9 percent) more than the prior year.

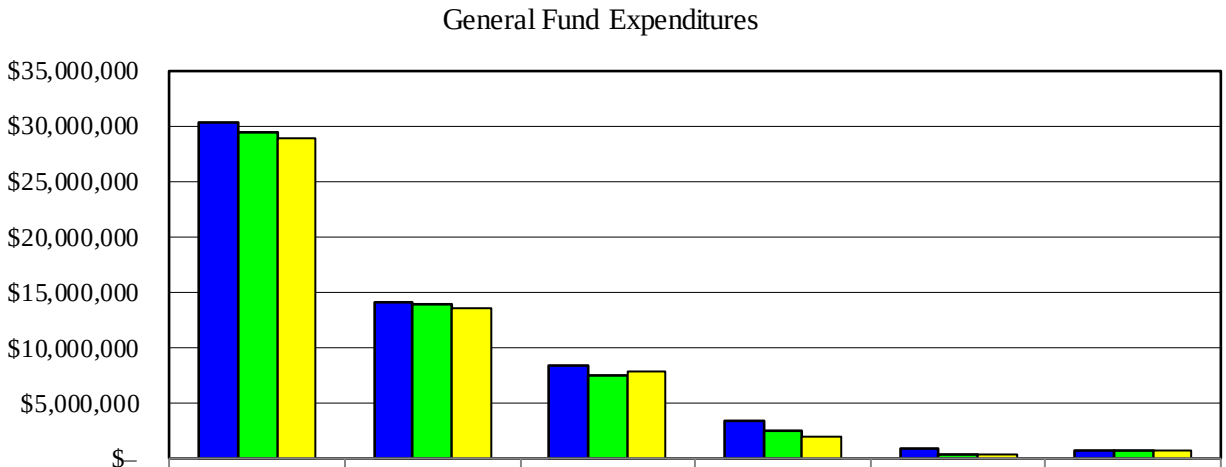
The variance to budget was primarily in other local sources, which were $720,690 under budget. Lost fees and charges, due to the COVID-19 pandemic, caused other sources to fall short of budget. Conservative budgeting for property taxes and federal sources partially offset the decrease in other sources.

The increase from the prior year was mainly in federal sources, which increased $1,391,400 from the prior year. This was a result of an increase in coronavirus relief and education stabilization funds recognized for COVID-19 pandemic-related spending, as previously discussed, with the per capita revenue tables.

The graph above reflects the concentration of state sources (70.0 percent) followed by property taxes (22.4 percent) recognized to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2021:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$30,385,489	$14,213,541	$8,363,941	$3,416,003	$959,242	$705,649
Actual	$29,504,316	$13,876,088	$7,618,115	$2,542,166	$478,413	$718,976
Prior Year	$28,977,166	$13,571,554	$7,831,880	$1,961,425	$403,834	$720,714

Total General Fund expenditures were $54,738,074 for the year ended June 30, 2021, which was $3,305,791 (5.7 percent) under the final budget, and $1,271,501 (2.4 percent) higher than the prior year.

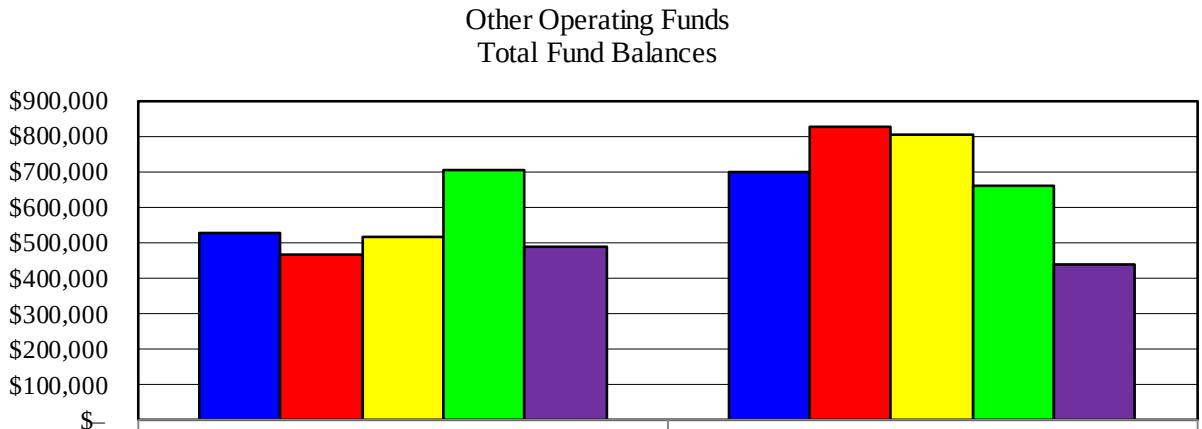
As presented in the graph above, expenditures were less than projected in nearly all categories and spread across district programs.

Salaries and employee benefits, which account for 79.3 percent of General Fund spending, were $831,684 (2.0 percent) over the prior year and $1,218,626 (2.7 percent) under budget. Programs with the largest under spending included elementary and secondary regular instruction, special education instruction, and sites and buildings.

Conservative budgeting, changes in learning models (distance, in-person, hybrid), and spending delays, due to the COVID-19 pandemic, contributed to the budget savings in purchased services ($745,826), supplies and materials ($873,837), and capital expenditures ($480,829).

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.



	Food Service Special Revenue	Community Service Special Revenue
2017	$526,008	$700,913
2018	$469,469	$828,142
2019	$514,912	$803,041
2020	$706,740	$658,953
2021	$490,750	$441,430

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2021 with a fund balance decrease of $215,990, compared to a budgeted decrease of $278,160. Actual revenues were above projected amounts by $111,582, and actual expenditures were more than budget by $49,412. Participation levels were difficult to anticipate with the changing learning models, along with programming changes allowed under the federal Summer Food Service Program for Children during the ongoing COVID-19 pandemic, contributing to the variances in revenues and expenditures compared to budget. The Food Service Special Revenue Fund had a year-end fund balance of $490,750, representing 26.4 percent of annual expenditures totaling $1,857,184.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2021 with a fund balance decrease of $217,523, compared to a budgeted spend down of $419,141. Actual revenues were more than projected amounts by $57,647, while actual expenditures were less than budget by $18,971. Conservative budgeting for program participation, which was significantly impacted by the COVID-19 pandemic, contributed to the revenue budget variance. The District approved a $125,000 transfer from the General Fund to help offset a portion of the lost revenues in the current year. The Community Service Special Revenue Fund had a year-end fund balance of $441,430, representing 19.0 percent of annual expenditures totaling $2,326,665.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds. This would include the accumulation of fund balance for future capital improvements and to provide a cushion in the event of a negative trend in operations.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $6,720,583, compared to a decrease of $7,796,438 anticipated in the budget. Capital outlay expenditures were less than budget, due to timing delays of project costs. At year-end, $13,953,768 of fund balance remains restricted for capital projects.

Debt Service Fund

Total fund balance in the Debt Service Fund increased by $1,311,303 in the current year, which was $81,034 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 $12,348,235 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,		
	2019	2020	2021
Operating revenue			
Charges for services	$ 8,951,421	$ 9,230,392	$ 9,505,225
Operating expenses			
Health benefit claims	7,657,239	8,148,838	8,170,183
Dental benefit claims	587,293	501,024	609,945
Total operating expenses	8,244,532	8,649,862	8,780,128
Operating income	706,889	580,530	725,097
Nonoperating revenue			
Investment earnings	98,640	75,075	8,546
Change in net position	805,529	655,605	733,643
Net position			
Beginning of year	4,136,441	4,941,970	5,597,575
End of year	$ 4,941,970	$ 5,597,575	$ 6,331,218

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 $4,816,536 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, 2021	June 30, 2020	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 54,838,330	$ 57,999,989	$ (3,161,659)
Total capital assets, net of depreciation	87,730,184	84,744,329	2,985,855
Bonds payable (including premium/discount)	(77,889,387)	(79,587,621)	1,698,234
Pension adjustments	(48,145,872)	(46,657,116)	(1,488,756)
OPEB adjustments	(4,280,100)	(4,610,035)	329,935
Other adjustments	4,694,724	3,701,745	992,979
Total net position – governmental activities	$ 16,947,879	$ 15,591,291	$ 1,356,588
Net position			
Net investment in capital assets	$ 23,581,307	$ 25,411,922	$ (1,830,615)
Restricted	23,780,384	21,165,089	2,615,295
Unrestricted	(30,413,812)	(30,985,720)	571,908
Total net position	$ 16,947,879	$ 15,591,291	$ 1,356,588

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 $1,356,588 during fiscal 2021. The District's net investment in capital assets decreased by $1,830,615. 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 over the prior year, with the largest increase in amounts restricted for capital asset acquisition and debt service. 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 improved financial position of the General Fund, as previously discussed, also contributed to the increase in unrestricted net position.

LEGISLATIVE SUMMARY

In a typical year, the primary focus of the 2021 Minnesota legislative session would have been the development of the state's fiscal year (FY) 2022–2023 biennial budget. However, given the significant events of the preceding year, including the COVID-19 pandemic and death of George Floyd while in police custody, the focus of the regular session shifted to legislation responding to the pressing issues that resulted from these events. The business of setting a biennial budget and passing an education finance bill were ultimately not addressed until a June special session.

There was positive news on the state's budget outlook entering the session. A May 2020 special pandemic budget projection had predicted the state would finish the FY 2020–2021 biennium with a $2.4 billion shortfall. By the regular budget and economic forecast in February 2021, the state's fiscal outlook had improved, projecting a positive budgetary variance of $940 million at the end of the biennium, reducing the threat of potential funding cuts to local government programs. The resulting education finance bill passed and signed by the Governor on June 30, 2021, included appropriation increases of approximately $554 billion for the FY 2022–2023 biennium, and $669 billion for the FY 2024–2025 biennium.

The following is a brief summary of specific legislative changes from the 2021 Legislature impacting Minnesota school districts in future years.

General Education Revenue – The Legislature approved annual increases of 2.45 percent and 2.00 percent to the basic general education formula allowance for the FY 2022–2023 biennium. The per pupil allowance will increase $161 to $6,728 for FY 2022, and another $135 to $6,863 for FY 2023.

English Learner Cross-Subsidy Aid – Approved annual appropriations of $2 million to provide English learner cross-subsidy aid for FY 2022 through FY 2025. This new funding will be allocated annually to school districts and charter schools based on their proportionate share of English learner and concentration revenue from the preceding fiscal year, and must be used and accounted for within the basic skills program.

Special Education Revenue – The Legislature had previously approved enhancements to special education funding designed to hold the state average cross-subsidy per pupil constant at the FY 2019 level of $82 per ADM for FY 2021, which included establishing a new component of the state special education funding formula, known as cross-subsidy reduction aid. Cross-subsidy reduction aid will equal a percentage of each district's "initial cross-subsidy" for the prior fiscal year, with the percentages set at 6.43 percent for 2021. Initial cross-subsidy is defined as the district's nonfederal special education costs, including transportation, less state special education aid after tuition adjustments and general education aid attributable to students receiving special education services outside of the regular classroom for at least 60.00 percent of the school day. The 2021 Legislature approved an additional appropriation of $10.425 million to fund a one-time increase to cross-subsidy for FY 2022, which is estimated to increase the percentage funded by 1.24 percent to a total of 7.67 percent. Charter schools are not eligible for cross-subsidy reduction aid.

Voluntary Pre-Kindergarten (VPK) and School Readiness Plus (SRP) – The Legislature approved continued funding for FY 2022 and FY 2023 to maintain 4,000 state-wide VPK and SRP seats set to expire after FY 2021. The Local Optional Revenue (LOR) second tier equalization factor was increased for FY 2023 only to offset the state-wide impact of levy changes for the VPK/SRP continuation, which should result in a levy increase for VPK/SRP districts and a levy decrease for most other districts.

Hiring Bonuses – Districts or schools are authorized to offer a hiring or retention bonus of $2,500– $5,000 to attract teachers who are American Indians or persons of color, or $4,000–$8,000 to meet staffing needs in shortage areas and to attract teachers who are American Indians or persons of color.

Sales Tax Exemption – A previous sales tax exemption for sales made by school-associated student groups for funding extracurricular student activities, that was eliminated by the 2019 omnibus education bill, was restored.

Staff Development – Teacher mentorship was added as an eligible use of general education aid restricted for staff development as part of a mandate for districts to develop teacher mentoring programs.

Lunch Shaming Prohibited – Students approved for free or reduced-price meal status must be served reimbursable meals irrespective of any outstanding individual student lunch account debt. Districts are required to post this policy.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of GASB standards expected to be implemented in the next few years. Due to the COVID-19 pandemic, the GASB has delayed the original implementation dates of these and other standards as described below.

GASB STATEMENT NO. 87, *LEASES*

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of the four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for fiscal years beginning after June 15, 2021.

GASB STATEMENT NO. 92, *OMNIBUS 2020*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intraentity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit OPEB plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for post-employment benefits

- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to post-employment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

The requirements of this statement are effective for fiscal years beginning after June 15, 2021. Earlier application is encouraged.

GASB STATEMENT NO. 96, *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB STATEMENT NO. 97, *CERTAIN COMPONENT UNIT CRITERIA, AND ACCOUNTING AND FINANCIAL REPORTING FOR INTERNAL REVENUE CODE SECTION 457 DEFERRED COMPENSATION PLANS—AN AMENDMENT OF GASB STATEMENT NO. 14 AND NO. 84, AND A SUPERSESSION OF GASB STATEMENT NO. 32*

The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this statement that (1) exempt primary governments that perform the duties that a government board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans, and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this statement.

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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

Dr. Robert McDowell
SUPERINTENDENT

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

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, 2020.

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

Dr. Robert McDowell
SUPERINTENDENT

November 24, 2021

Via US. Certified Mail
City of Hastings
Attn: City Administrator
101 Fourth Street East
Hastings, MN 55033

Re: Notice of Termination of Ramsey Street Lease

Dear Mr. Wietecha:

As you know, the City of Hastings ("City") and Independent School District No. 200 ("District") are parties to a lease agreement dated September 18, 2019 (the "Lease") relating to the premises located at 213 Ramsey Street, Hastings, MN 55033. According to Section 2.1 of the Lease, a party may terminate the Lease at any time by giving written notice to the other party at least one year prior to the intended date of termination. Pursuant to Section 2.1, this letter constitutes the District's written notice that it will terminate the Lease effective November 30, 2022.

Sincerely,

Dr. Robert McDowell
Superintendent

BOARD MEMBER HANDBOOK:

An Informational Guide for
Hastings Public Schools
Board of Education Members

1000 West 11th Street, Hastings, MN, 55033

http://www.hastings.k12.mn.us

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Hastings Public Schools 2021
LEADERSHIP DIRECTORY

Board Members

Kelsey Waits, Chair
Dave Pemble, Vice Chair
Stephanie Malm, Clerk
Brian Davis, Treasurer
Becky Beissel
Scott Gergen
Lisa Hedin

Executive Staff

Dr. Bob McDowell, *Superintendent*
Becky Garcia-Carrasco, Executive Assistant

Superintendent's Leadership Cabinet

Kari Gorr, Community Education Director
Rachel Larson, Learning Director
Megan Miller, Special Education Director
Cathy Moen, Human Resource Director
Cam Peterson, Building and Grounds Director
Jen Seubert, Finance Director
Missy Williams, Technology Director
Paul Bakker, Pinecrest Principal
Matt Esterby, McAuliffe Principal
Kyle Latch, Kennedy Principal
Steve Kovach, Middle School Principal
Mike Johnson, High School Principal

THE HISTORY OF HASTINGS PUBLIC SCHOOLS

Our History

In February 1866, the Minnesota legislature passed an act that allowed Hastings to establish an independent school district, provided that all children between the ages of five and twenty-one be admitted to schools for free. April 1866, the board of education for the school district of Hastings was organized. The newly formed board sought bids to construct two schoolhouses, Everett grade school in the First Ward and Cooper grade school in the Third Ward. August 13, 1866, the Board of Education authorized school terms of nine months.

Bryant school building was sold to the school board in 1867 for $6,000 and renamed Irving School. In 1870, Tilden school was built and named after Samuel Tilden, New York Governor and the Democratic candidate for president in the disputed election of 1876. In 1899, Irving School was replaced by Central school. Six decades of Hastings students went to classes in “Old Central” between 1899 and 1959. In 1954, the Hastings Middle/High school was built alongside Central school. Several additions to the building later, it became the Hastings Middle School until 1999. Many schools were built between 1959-1988, including the new Tilden and Cooper buildings, John F. Kennedy Elementary School, Pinecrest Elementary School, the current Middle School, and McAuliffe Elementary School.

Our newest addition was the 100-acre Hastings High School, which was completed in August of 2001. The new Hastings High School offered our students the ability to connect to the community with up-to-date facilities that enhance the learning environment. Also during this time, ISD #200 adopted a new logo...

On April 3, 2003, the Board of Education approved a proposal to close Cooper school, which resulted in over a million in budget reductions. In addition, Tilden became a Kindergarten site and eventually changed to the Community Education Center in 2011.

ISD # 200 Hastings Public Schools Today

The Hastings School District encompasses over 170 square miles and is, geographically, one of the largest school districts in the Twin Cities metropolitan area. The school system has a Kindergarten through grade twelve enrollment of approximately 4,300 students and a total district population of about 28,000 residents. Independent School District #200 serves Hampton, Hastings, Miesville, New Trier, and Vermillion, and portions of Denmark, Douglas, Hampton, Marshan, Nininger, Ravenna, and Vermillion townships. While most of the school district is located in Dakota County, parts of ISD #200 are in Washington and Goodhue Counties.

Mission *(our core purpose)*

We Care, We Empower, We Achieve. *Students are the heart of all we do.*

Our Vision *(what we intend to create)*

Hastings Public Schools is The Choice of Families for:

A Caring and Inclusive Culture for All

- Safe, accepting, and respectful schools where individual uniqueness, talents, and interests are nurtured
- One's voice is expressed, heard, and valued
- A united and resilient culture of family and community

That Empowers Students, Families, and Staff

- Opportunities and choices are accessible and diverse
- Community collaborations and connections are abundant, robust, and engaging
- Service and support to school and community is energized, recognized, and celebrated

Focused on Achievement and Engagement in All We Do

- All students and staff realize the depth and breadth of their passions and are supported academically, socially, and emotionally to achieve
- Learning and development as a whole person is energizing, empowering, engaging, and excelling for students and staff

Our Strategic Anchors (*Drivers of Our Continuous Improvement)*

- Engaged Learners-We will align the World's Best Workforce, TDE, departmental executive summaries, and school improvement plans, to guide instructional practices and learning outcomes. We will also work to develop the mindsets of adults in our system to raise levels of engagement of students, as well as personalization, and responsiveness to students
- Effective Operations-We will improve the effective management and alignment of human, financial, and physical resources
- Communication and Collaboration-We will expand and strengthen connections with our community and families, as a means to support the engagement of students in an equitable experience

Our Core Values *(what drives our words and actions)*

Student-Centered	Students at the heart of our words, actions, and decisions
Compassion and Respect	How we treat each other daily
Agility	Building capacity and skill to proactively respond to the signs of the times, the conditions, and the needs of oneself and others
Innovation	Constantly striving to improve, and to creatively address challenges and opportunities
Voice and Choice	Expressing one's experiences and pursue one's passions

Partnership	Seeking to connect, to engage, to leverage the assets and interests of others to improve our students, schools, and communities
Empathy	Aspiring to understand and share the feelings of another

COMMUNITY SUPPORT

Hastings Public Schools Foundation

The Hastings Public Schools Foundation (HPSF) was founded by our community to provide funds for innovative learning opportunities not available through current public school funding. "What If" grants given to educators by the Foundation invest in our students by allowing their teachers a chance to bring their ideas and dreams into reality.

Starting with the seemingly impossible goal of a one million dollar endowment, countless volunteers and donors worked together to make the HPSF a reality.

The first grants were delivered with trumpets and fanfare to the successful teachers in the fall of 2004.

We continue to stretch our goals of increasing the Foundation's funds so we can have an even bigger impact on education for generations to come. From planning a Garden Tour to creating a scholarship fund, Foundation supporters continue to help the Foundation grow by implementing their imaginative fundraising and partnership ideas.

Doffing Charitable Fund

The Ruth and George Doffing Charitable Fund was established after Ruth passed away at the age of 93. Each year, the Hastings School District is fortunate to apply for grants to support the academic mission of the schools and innovative ideas. In addition, the Doffing Fund also supports the District's Adopt-A-Classroom Program and provides scholarships for graduating seniors. In 2021, the Doffing Fund awarded over $109,000 to the school district.

United Way of Hastings

The United Way of Hasting is a long-time support of our school community. One of their strategic tennents is to support our community youth. Currently, UWH does this in two ways, first through the Helping Kids Succeed program, students are provided training in the WEB of supports and how to acknowledge "risk" and support one another. Second, the United Way partners with the District in bringing Community In the Schools Support to our buildings, which helps provide a portion of staffing to help students academically and socially at the high school.

Community Education Advisory Committee

The Community Education Advisory Council supports and promotes the philosophy and concept of Community Education. Members represent citizens and community members, school district employees and municipal representatives who advise the Community Education department staff in the planning, implementation and evaluation of departmental activities and programs. The Advisory Council ensures that the department remains in touch with the people and the Hastings and surrounding communities.

DISTRICT DEMOGRAPHICS

District Office
1000 West 11th Street
Hastings, MN 55033
(651) 480-7000

Tilden Community Center
(Early Learning Programming/Adult Basic Education/Family Education/Community Education)
310 River Street
Hastings, MN 55033
(651) 480-7680

Kennedy Elementary (K-4)
1175 Tyler Street,
Hastings, MN 55033
(651) 480-7220
Enrollment as of 10/1/20: 452

McAuliffe Elementary (K-4)
1601 West 12th Street,
Hastings, MN 55033
(651) 480-7390
Enrollment as of 10/1/20: 507

Pinecrest Elementary (K-4)
975 West 12th Street,
Hastings, MN 55033
(651) 457-9426
Enrollment as of 10/1/20: 458

Hastings Middle School (5-8)
1000 West 11th Street,
Hastings, MN 55033
(651) 480-7060
Enrollment as of 10/1/20: 1280

Hastings High School (9-12)
200 General Sieben Drive,
Hastings, MN 55033
(651)-480-7470
Enrollment as of
10/1/20: 1411 (ALC: 25)

BECOMING A SCHOOL BOARD MEMBER

Hastings Public Schools governed by seven Board members, elected at-large, representing all citizens within the boundaries.

Becoming a Board Member

Hastings Public Schools Board of Education members are elected officials. Elections are held in November of odd-numbered years. To avoid having all seven seats up for election simultaneously, the seats are balloted on alternating basis, with four spots being available one year, and the remaining three being available two years later. The process then repeats itself.

Eligibility Requirements *Source: Minnesota School Boards Association (MSBA)*

To run for a school Board seat, you must be:

- At least 21 years old;
- Eligible voter
- A District resident for at least 30 days prior to election/appointment;
- Not convicted of a felony;

Term of Office

Board members are elected to four year terms commencing on January 1 of the year following the November election, and ending on December 31 four years later. A member who has been appointed to fill the unfinished term of a member will need to run for election depending on when he/she was appointed. There is no limit on the number of consecutive terms a member can serve.

Filling Vacancies *Source: MN Statute 123B.09*

A vacancy on the Board shall occur when a member dies, resigns, or ceases to be a resident of Independent School District # 200. If a member of the Board of Education is unable to serve on the Board and attend its meetings for ninety (90) days or more because of illness or prolonged absence from the District, the Board may, at any regular or special meeting thereof, through resolution, declare a vacancy to exist. All vacancies will be filled according to Minnesota Statute.

The term of a member elected during a special election shall not exceed the term of the member they are replacing. Nor can the term of a Board of education member be lengthened by the member's resignation and subsequent selection by the Board.

Minnesota Statute states that once the board approves an appointment, the appointed board member cannot be seated until 30-days after the appointment.

STANDARDS FOR SCHOOL BOARD LEADERSHIP *Source: MSBA, 2017 and Dennis Cheesebrow, TeamWorks International*

School boards are most effective when members focus on the big picture: making policy, setting goals and engaging stakeholders, all with the ultimate goal of improving student achievement. When boards focus on administrative issues, school districts suffer. Divided boards lead to a divided community.

HPS Board members vote according to district interests as they interpret, while listening to, and seeking to understand the diverse individual and group interests on any issue or situation.

The HPS Board strives for excellence in governance, operates in partnership with the Superintendent who strives for excellence in management, and both partner for excellence in consultation with staff, students, families, and the public.

HPS may use terminology and structure as defined in policy, resolution and/or plan that differs slightly from sourced materials in the Handbook.

Standard 1: Conduct and Ethics

The school board, as a whole, provides leadership to the community on behalf of the school district by conducting its business in a fair, respectful, legal, and responsible manner.

An effective, high-performing school board strives to meet the following benchmarks:

A. Recognize the school board team consists of school board members and the superintendent and evaluates its performance at least annually.
B. Take full responsibility for its activity and behavior at and away from the school board table.
C. Encourage its members to express their individual opinions, respect others' opinions, and vote according to their convictions.
D. Speak with one voice after reaching a decision.
E. Spend time on board governance work rather than staff work — focuses on the ends not the means.
F. Provide for orientation and ongoing training for all school board members.
G. Follow established policies, including the chain-of-command, by directing people with concerns to the appropriate staff.
H. Set an example of respectful and civil leadership.

Standard 2: Vision

The school board, with community input, envisions the educational future of the community and then formulates the goals, defines the outcomes, and sets the course for the school district.

An effective, high-performing school board strives to meet the following benchmarks:

A. Use clear, focused, attainable, and measurable goals and outcomes to support gains in student achievement.

B. Develop a strategic plan, which includes well-crafted school district belief statements, mission statement, vision statement, goals, and objectives that enable the school board to evaluate school district performance.

C. Regularly monitor the strategic plan to evaluate progress toward goal achievement and school district success.

D. Ensure that the school district belief statements, mission statement, vision statement, goals, and objectives are reflected in school board policies, mirrored in the budget planning and implementation efforts, and supported district-wide.

E. Communicate the strategic plan and the progress to the community.

Standard 3: Structure

The school board, to achieve its vision, establishes organizational and physical structures for student and staff success.

An effective, high-performing school board strives to meet the following benchmarks:

A. Create organizational and physical structures based on equity in which all students and staff have the resources and supports to maximize achievement.

B. Advocate and provide for learning through rigorous curriculum, effective technology, and a safe and secure environment.

C. Select and employ one person — the superintendent — as the school district's chief executive officer to lead and manage the school district.

D. Hold the superintendent accountable for school district performance and compliance with written school board policy.

E. Delegate the authority to the superintendent to recommend and evaluate all school district staff within the standards established through written school board policies.

F. Accept ultimate responsibility for the care, management, fiscal oversight, and control of the district while understanding that the day-to-day operations will be conducted by the staff.

Standard 4: Accountability

The school board is accountable to the community for constantly monitoring the conditions affecting the school district as a whole.

An effective, high-performing school board strives to meet the following benchmarks:

A. Recognize the duty to itself and the community to determine whether the authority delegated to the superintendent is being used as intended.

B. Evaluate the superintendent's performance at least annually.

C. Use student achievement data and other indicators when available as the basis for assessing progress toward school district goals and compliance with school board policies and state and federal laws.

D. Recognize the distinction between "monitoring data" (data used by the school board to address accountability) and "management data" (data used by the staff for operations).

Standard 5: Advocacy and Communication

The school board advances its vision at the local, regional, state, and national levels.

An effective, high-performing school board strives to meet the following benchmarks:

A. Focus on community-wide concerns and values that best support equity and student achievement rather than being influenced by special interests.

B. Develop communication strategies to build trust between the school board and the superintendent, staff, students, and community.

C. Utilize a public relations strategy that supports the flow of information in/out of the district.

D. Engage and build relationships with both public and private stakeholders.

E. Advocate on local, state, and national levels.

In general, Board members are expected to follow a code of ethics that will guide their decision- making as it relates to Hastings Public Schools. MN Statute 123B.09 as well as the District's Code of Ethics Policy 209 states the following expectations, functions, and legal obligations for board members: *Source: ISD 200 Policy 209.*

Expectations of a School Board Member

1. Attend all school board meetings, including work sessions, committee meetings and board retreats.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

Functions of a School Board Member

1. Focus on education policy as much as possible.
2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

Legal Obligations of a School Board Member

1. Comply with all federal, state and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using a school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

Characteristics of Effective School Boards *Source: MSBA; Center for Public Education, 2019*

1. Effective school boards commit to a vision of high expectations for student achievement and quality instruction and define clear goals toward that vision
2. Effective school boards have strong-shared beliefs and values about what is possible for students and their ability to learn, and of the system and its ability to teach all children at high levels.
3. Effective school boards are accountable driven, spending less time on operational issues and more time focused on policies to improve student achievement.
4. Effective school boards have a collaborative relationship with staff and the community and establish a strong communications structure to inform and engage both internal and external stakeholders in setting and achieving district goals.
5. Effective boards are data savvy; they embrace and monitor data, even when the information is negative, and use it to drive continuous improvement.
6. Effective school boards align and sustain resources, such as professional development, to meet district goals.
7. Effective school boards lead as a united team with the superintendent, each from their respective roles, with strong collaboration and mutual trust.
8. Effective school boards take part in team development and training, sometimes with their superintendents, to build shared knowledge, values, and commitments for their improvement efforts.

Duties of School Board Members *Source: ISD 200 Policy 201*

The school board, among other duties, shall perform the following in accordance with applicable law:

1. provide by levy of tax, necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the school district
2. conduct the business of the schools and pay indebtedness and proper expenses;
3. employ/contract with necessary qualified teachers and discharge the same for cause;
4. provide services to promote the health of its pupils
5. provide school buildings and erect needed buildings;
6. purchase, sell, and exchange school district property and equipment as deemed necessary by the school board for school purposes;
7. provide for payment of claims against the school district, and prosecute and defend actions by or against the school district, in all proper cases;
8. employ and discharge necessary employees and contract for other services;
9. provide for transportation of pupils to and from school, as governed by statute; and
10. procure insurance against liability of the school district, its officers and employees.

The school board, at its discretion, may perform the following:

1. provide library facilities, public evening schools, adult and continuing education programs, summer school programs and intersession classes of flexible school year programs;
2. furnish school lunches for pupils and teachers on such terms as the school board determines;
3. enter into agreements with one or more other independent school districts to provide for agreed upon educational services;
4. lease rooms or buildings for school purposes;
5. authorize the use of school facilities for community purposes that will not interfere with their use for school purposes;
6. authorize co-curricular and extracurricular activities;
7. receive, for the benefit of the school district, bequests, donations, or gifts for any proper purpose; and
8. perform other acts as the school board shall deem to be reasonably necessary or required for the governance of the schools.

GOVERNANCE AND MANAGEMENT *Source: TeamWorks International*

While there is some degree of overlap in roles and accountabilities, it is more important to understand the difference between the groups, especially in terms of authority.

The Board has the Authority of Governance

No one else has it. The board has five primary responsibilities:

1. District governance and policy
2. Operational performance oversight and organizational direction
3. Board governance policy
4. Superintendent relations
5. Public engagement, community relations, and advocacy of public education

The Administration has the Authority of Management

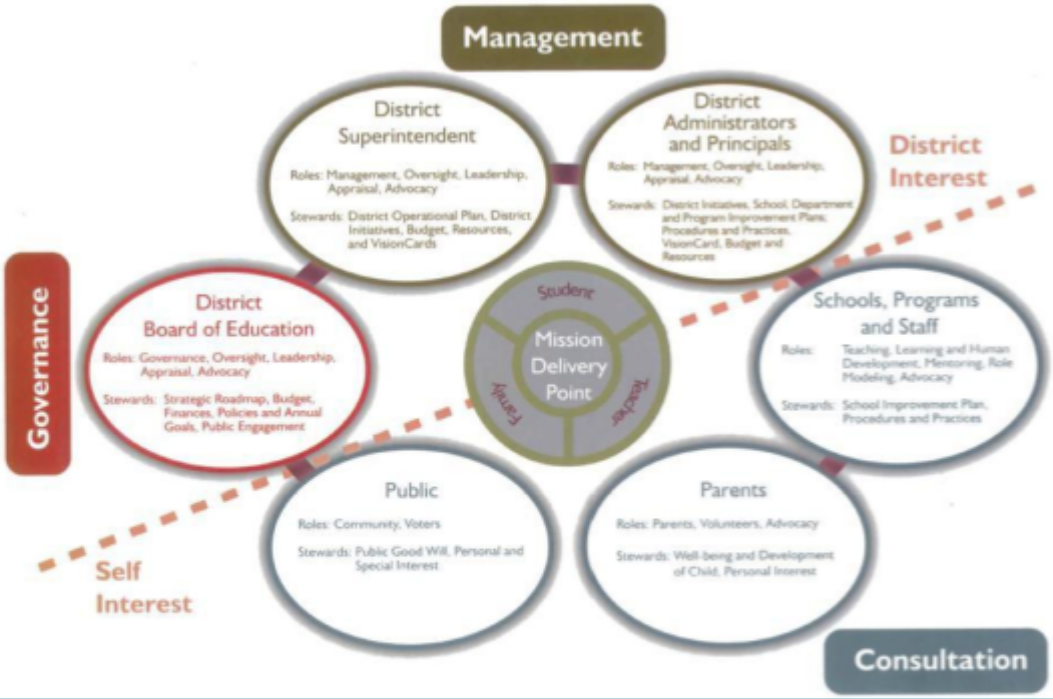
No one else has it. Administrators have six primary responsibilities:

1. Resource management: financial, human, and physical
2. Instructional leadership at the principal level
3. Performance management and professional development
4. Continuous improvement
5. Procedures and practices aligned with district policy
6. Staff, parent, and community relations

Staff, students, parents, and public have the Authority of Consultation

No one else has it. They have four primary responsibilities:

1. Voice of self and collective interest
2. Assessing risks and merits of various options as part of decision making processes and/or the daily operations of the district
3. Responsibly resist or oppose change
4. Provide input and feedback to management and governance



Application of Excellence in Governance in Real Life

Situation	Sound Governance Practice
What do I do if I get a phone call with concerns from a: a. staff member b. student c. parent	Check name, status, and phone number for contact Always seek to identify the situation or interest, but generally, do not agree or commit to personally resolve a. Redirect staff to supervisor, and notify superintendent's office Caution: do not get involved in employment / contractual issues b. Redirect student to principal and notify superintendent's office Caution: If a concern about safety is raised, follow district procedures c. Redirect parent to teacher / principal / administrator as appropriate and notify superintendent's office Caution: Don't attempt to deal with issues of groups, only the individual parent ● Overall: do not agree to confidentiality, or commit to limit your options of notification ● Be available for contact in future if redirecting does not address concern ● Be alert to "patterns" of like concerns, and if present, notify the superintendent's office ● If concern raises governance and/or political edge questions, contact Board Chair in addition to Superintendent's Office
What do I do if I get an email with concerns from a a. staff member b. student c. parent	● It is important to send an acknowledgement email to the person who emailed, thanking them for reaching out and then let them know that you forwarded their concern to the Superintendent's office ● After you respond to the author of the email and forwarded their concern to the Superintendent's office as stated above, additional engagement or seeking to understand the issue is not necessary. ● Do not cc or bc to any individual or group, nor "reply to all" ● Be alert to "patterns" of like concerns, and if present, notify the superintendent's office ● If concern raises governance and/or political edge questions, contact Board Chair in addition to Superintendent's Office

Situation	Sound Governance Practice
What do I do if I get a stopped out in public (school event, grocery store, etc.) by a concerned: a. staff member b. student c. parent	Check name, status, and get a phone number for contact Always seek to identify the situation or interest, but generally, do not agree or commit to personally resolve a. Redirect staff to supervisor, and notify superintendent's office Caution: do not get involved in employment / contractual issues b. Redirect student to principal and notify superintendent's office Caution: If a concern about safety is raised, follow district procedures c. Redirect parent to teacher / principal / administrator as appropriate and notify superintendent's office Caution: Don't attempt to deal with issues of groups, only the individual parent Overall ● Do not agree to confidentiality, or commit to limit your options of notification ● Be available for contact in future if redirecting does not address concern ● Be alert to "patterns" of like concerns, and if present, notify the superintendent's office ● If concern raises governance and/or political edge questions, contact Board Chair in addition to Superintendent's Office
As a board member, what do I do if I have a concern or complaint?	● Contact the Chair and /or the Superintendent directly, preferably in person, or by phone ● Don't engage is serial meetings with other board members ● Be clear as to if your concern is as a Board member, parent, etc., and be clear as to o your experience o what you think o what you feel o what you want ● Identify what in the concern is governance work, and what is management work ● Seek to increase your understanding, with an assumption of trust and competence for employees ● Don't represent other's or group's interest as your own ● Don't raise an issue as a surprise in work sessions or business meetings. Allow the Board Chair and Superintendent time to research and prepare for a board discussion, if warranted
What if I disagree with a report or presentation to the board?	1. Submit questions and concerns to Office of Superintendent as the Board protocol describes 2. Reflect on what is driving your concern or disagreement 3. If disagreement is in the details, request a meeting with Superintendent to discuss 4. Do not surprise administrators or the board in work sessions and business meetings 5. Praise publicly, confront privately

ELECTION AND ROLES OF OFFICERS *Source: Hastings Public Schools Policy 201 and 202.*

Election of Officers

The chair, vice chair, treasurer, and secretary-clerk of the Board are elected annually at the Organizational Meeting in January of each year. Prior to the Organizational Meeting, the sitting president, in consultation with the Board, will develop a slate of officers to present for approval at the January meeting. Once elected and sworn into office, the chair, vice chair, treasurer, and secretary-clerk will immediately assume their duties.

Roles of Board Officers

There are four official officers of the school Board: **Chair, Vice Chair, Treasurer, and Secretary-Clerk**. These positions are determined annually at the Organizational Meeting. It is important officers are elected to maintain the order of meeting proceedings. All board members maintain equal rights and equal voices.

Role of the Chair

1. Presides at all meetings of the school board, countersign all orders upon the treasurer for claims allowed by the school board, represent the school district in all actions and perform all duties a chair usually performs.

Role of the Vice-Chair

1. The vice-chair shall perform the duties of the chair in the event of the chair's temporary absence.

Role of the Secretary-Clerk

1. The clerk shall keep and maintain permanent records of the school board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law shall be recorded in a journal kept for that purpose. Public records maintained by the school district shall be available for inspection by members of the public during the regular business hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a school board meeting shall be approved or modified by the school board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting
2. Within three days after an election, the clerk shall notify all persons elected
3. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.
4. The clerk shall perform such duties of the chair in the event of the chair's and vice-chair's temporary absence.

Role of Treasurer

1. The treasurer shall work closely with the Director of Finance
2. The treasurer shall perform such duties of the chair in the event of the chair, vice-chair, and secretary-clerk's temporary absence.

BOARD MEETINGS

A quorum of members (defined as four or more of the seven members for regular meetings and committee-of-the-whole meetings) must be present for a board meeting to be official, and before any action can be taken by the Board. All meetings of the Board are considered public meetings, including committee meetings, and therefore shall be open to the public to attend.

At the Organizational Meeting (which is held no later than January 15 each year), the Board will set its meeting schedule for the upcoming year. Additional "special" meetings may be called, as needed, throughout the year. All meetings not previously approved during the Organizational Meeting are considered special meetings, and must be properly noticed to the public.

The chair presides over all meetings, and along with the vice chair and superintendent, sets the agenda for committee-of-the-whole and regular board meetings. Meetings are conducted in accordance with Robert's Rules of Order.

Attendance at Board Meetings

All Board members are expected to attend all meetings (including work sessions, committee meetings, and Board retreats). However, it is recognized that sometimes scheduling conflicts will occur. A member should notify the Board Chair and the Executive Assistant to the School Board 24 hours prior to the meeting whenever he/she is unable to attend a scheduled meeting.

Board members are paid $4,250 annually for their committee meetings, regular business meetings, and all liaison committee work. The only exception is the School Board Chair whose annual stipend is $4750.

Organizational Meeting

The Board is required to hold an organizational meeting no later than January 15 of each year. The primary purpose of this meeting is to elect members to serve as chair, vice chair, treasurer, and secretary-clerk. The Hastings School Board also uses this meeting to establish regular meeting dates for the year as well as a number of other business items.

Work Session

Work sessions are generally held on the second Wednesday of each month at 6:00 PM. The work session is used to provide orientation for board members on certain areas or programs of the district as well as provide time for discussion of items.

Regular Board Business Meeting

The school board conducts their business at the Regular Board Business Meeting which is typically held on the fourth Wednesday of each month beginning at 6:00 PM in the Media Center of Hastings Middle School.

Listening Session

Listening sessions are held prior to each regular board meeting from 5:45 to 6:00. This is an opportunity for the public to address the board. Listening sessions are guided by policy 206. At least two board members are required to be available at a listening session.

Board Retreat

The Board will hold 2 retreats annually (summer and fall) for strategic planning, district vision, and board evaluation work.

Board Training *Source: Hastings Public Schools Policy 212 and Minnesota School Boards Association (MSBA) School Board Workshop Series*

In recognition of the need for continuing in-service training and development for its members, school board policy 212 encourages the members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities. The Minnesota School Boards Association (MSBA) provides a workshop series that consists of the following four components:

Phase I: Learning to Lead – School Board Basics
Phase II: Leadership Foundations – School Finance and Management
Phase III: Building a High-Performance School Board Team
Phase IV: Representing your Community through Policy and Engagement

In addition, the superintendent will provide various opportunities throughout each calendar year for governance and management training.

Special Meeting

A meeting is labeled a “special meeting” if it is called after the meetings for the year have been established and approved at the Organizational Meeting in January.

For a special meeting, the school board will post written notice of the date, time, place, and purpose of the meeting. The school board’s actions at the special meeting are limited to those topics included in the notice. The notice will also be delivered, by standard or electronic mail, to each person who has filed a written request for notice of special meetings. The notice will be posted and mailed or delivered at least three days before the date of the meeting.

Emergency Meeting

An emergency meeting is a special meeting called because of circumstances that, in the judgment of the school board, require immediate consideration. If matters not directly related

to the emergency are discussed or acted upon, the minutes of the meeting must include a specific description of those matter.

Closed Session

Minnesota Statutes govern what constitutes a closed session. They are*: Labor negotiations strategy, Bureau of Mediation Services, preliminary consideration of charges, performance evaluations, attorney-client meeting, dismissal hearing, coaches' opportunity to respond to non-renewal, discuss certain non-public data, purchase and sale of property, and security matters.*

For specific examples of each of these areas, see school board policy 205 Open/Closed Meetings.

COMMITTEES *Source: Hastings Public Schools Policy 213*

There are numerous committees on which board members serve. Some of which are internal – operating solely within the confines of Hastings Public Schools and the Hastings Board of Education, and others which are governed by outside entities. It is important to note that all committees convened by the Board are subject to the Open Meetings Act of Minnesota, meaning they are open to the public to attend.

It is the responsibility of the Board Chair to assign members to serve on committees as well as a liaison to the various organizations and partnerships affiliated with the school district. This is generally done at the annual Organization Meeting in January, with some consultation with individual members to ensure that there is a correlation between member interest and abilities and the committees on which they are being asked to serve.

There are four main committees:

Community Engagement

This committee meets with the superintendent, community education director and community members to discuss partnerships, and ways to both engage the community within the school district and the school district out in the community.

Facilities

This committee meets with the superintendent and finance director to discuss various building and grounds items and/or planning projects for the District.

Finance

This committee meets with the superintendent and finance director to discuss key finance items and budget planning as well as discuss various building and grounds items and/or planning projects for the District.

Policy Committee

As stated previously, one of the primary responsibilities of a school board is to set policy. These policies dictate how a school district will operate and ensure the district operates within legal boundaries. The Board Policy Committee reviews policies and recommends them to the full board for review, discussion, and approval. This committee meets monthly to review policies

that arise either from legislative changes (due to changes in state or federal statutes), or from administrative changes (arising from district staff or board members). Once reviewed and approved by the Policy Committee, the policies are turned over to the Board who presents them to the community for “First Reading” by placing them on the regular business meeting agenda.

First Readings serve as an introduction of the policy, or changes to the policy, to district staff and the community. It is a way of providing notice that the Board is seeking to implement these rules and regulations. The public is afforded two school board meetings to review the proposed policy and to provide feedback.

At the second or third meeting the policy is listed on the agenda, the Board will take a vote on the new/revised policy. Successful passage makes the policy effective immediately, unless otherwise noted. The Policy Manual is maintained on the District's website.

LIAISONS/PARTNERSHIPS

Board members serve as liaisons to various organizations and partnerships affiliated with the school district. As stated above, it is the responsibility of the president to assign members both to serve on committees, and to serve as a liaison to the various organizations and partnerships affiliated with the school district. This is generally done at the annual Organization Meeting in January, with some consultation with individual members to ensure that there is a correlation between member interest and abilities and the committees on which they are being asked to serve.

Association of Metropolitan School Districts (AMSD)

Hastings Public Schools, along with 40 other K-12 school districts, is a member of the AMSD organization. The mission of AMSD is to advocate for metropolitan school districts and advance legislation that supports student achievement. AMSD is a strong voice for public education both at the Legislature and in the media, with a proactive agenda and a commitment to action. AMSD's primary task is to lobby at the state level for the needs of metropolitan school districts. However, AMSD's Board believes that its lobbying efforts are most effective when the organization plays a role in shaping the broader public debate on K-12 issues and advocates for policies that benefit the State as a whole.

Intermediate School District 917

Intermediate School District 917 provides service and support to nine south metro area school districts in the areas of special education, career and technical education, and alternative learning programming. The Intermediate School District 917 Board of Education is composed of a school board member from each of the nine-member school districts. School board members are appointed by each member district board to a three-year term.

MetroEcsu

Metro ECSU, a nonprofit educational cooperative, was established in 1976 by the Minnesota Legislature to provide cost-effective, high quality education services and programs to public schools/districts, private schools and nonprofits in the Twin Cities metro area. This organization is member-driven and governed by a Representative Assembly and an Executive Committee.

Minnesota School Boards Association (MSBA)

www.mnmsba.org

The Minnesota School Boards Association (MSBA) is a private, nonprofit organization that exists to support the work of the public school boards and public education.

The MSBA is a leading advocate for public education, supports, promotes, and strengthens the work of public school boards through professional development opportunities, policy development and maintenance, legislative guidance and information, and legal advice.

As mentioned in the school board training section of this handbook, the MSBA offers annually, a Leadership Conference in January and a Summer Seminar in August. However, the MSBA School Board Workshop Series (Phase I, II, III, and IV) is the most important set of workshops for school board members because it sets the foundation for their work. These sessions cover all aspects of school board service.

National School Boards Association (NSBA)

(www.nsba.org)

NSBA uses the power of its 90,000 local school board members to influence key federal legislative issues.

NSBA hosts an annual three-day conference each spring, choosing a different city each year. Sessions designed to educate and assist its member districts are held in the following areas: *Governance and Executive Leadership, Innovations in District Leadership, Legal and Legislative Advocacy, Professional and Personal Development, School Board/Superintendent Partnerships, Student Achievement and Accountability, and Technology + Learning Solutions.* In addition, there are typically several inspirational, motivational and educational keynote speakers.

POSITIONS THAT REPORT TO THE SCHOOL BOARD

There is only one position that reports to the School Board, the Superintendent of Schools.

Role of Superintendent

The Superintendent of Schools reports directly to the Board and holds all executive and administrative authority and responsibility for the effective operation of the school, excluding those areas of control which are required by statute to be exercised directly by the Board. The Superintendent acts as the district leader with the support of the district's administrators, who make up the district leadership team. The Superintendent may delegate specific powers or duties to assistants and subordinates, while maintaining final responsibility for any actions taken." The superintendent is also responsible for evaluating their leadership team.

Key functions and responsibilities of the superintendent

- Vision, Continuous Improvement, and Focus of District Work
    - Partner with the Board to design a Vision for high student achievement and readiness for life;
    - Responsible for the structure, practices, and outcomes in continuous improvement in all aspects of school and district functions, in alignment with the District Strategic Plan and Policy
    - Facilitate the process of identifying/executing the district's goals and objectives
- Communication and Collaboration
    - Interact effectively with the Board;
    - Establish effective internal and external communication systems
- Policies and Governance
    - Develop procedures that define how policy will be implemented;
    - Work with Policy Committee to draft policy for full board;
    - Recommend to the Board policies on all school system functions;
    - Implement Board policies;
    - Demonstrate leadership skills and professionalism
- Instruction
    - Lead the district in the development and implementation of a rigorous and relevant curriculum that leads to increased student achievement;
    - Set clear expectations for district-wide high-quality instruction and comprehensive assessment;
    - Provide full access and opportunity for all students;
    - Develop and maintains professional and personal skills and knowledge through professional development activities
- Resources
    - Recommend to the Board the employment and selection of the administrative, instructional, and support staff;
    - Assign, evaluates, and supports district staff;
    - Oversee and administers the procurement and use of district funds and facilities to maximize efficiency and minimize waste;
    - Identify and/or address specific district tasks or problems that emerge (such as the need for new facilities or levy campaigns).

EDUCATIONAL DEFINITIONS AND ACRONYMS

ABE	Adult Basic Education
ABI	Acquired Brain Injury
ABS	Adaptive Behavior Scale
ADA	Americans with Disabilities Act
ADD	Attention Deficit Disorder
ADHD	Attention Deficit Hyperactivity Disorder
ADM	Average Daily Membership
ADR	Alternative Dispute Resolution
ADSIS	Alternative Delivery of Specialized Instructional Services
AEM	Accessible Educational Material
AIDS	Acquired Immunodeficiency Syndrome
ALC	Area Learning Centers
APR	Annual Performance Report
ASD	Autism Spectrum Disorders
ASL	American Sign Language
AT	Assistive Technology
AYP	Adequate Yearly Progress
BOSA	Board of School Administrators
BOT	Board of Teaching
BVI	Blind/Visually Impaired

CAP	Corrective Action Plan
CEIS	Coordinated Early Intervening Services
CFR	Code of Federal Regulations
CIMP	Continuous Improvement Monitoring Process (See MNCIMP and MNCIMP:SR)
CLASS	Coordinating Learner for Academics and Social Success (A Federal Setting III academic support)
CMS	Centers for Medicare and Medicaid Services
CNS	Central Nervous System
COMS	Certified Orientation and Mobility Specialist
CP	Cerebral Palsy
CSH	Coordinated School Health
CSPR	Consolidated State Performance Report
CT	Computed Tomography
CTIC	Community Transition Interagency Committee
CVI	Cortical / Cerebral Visual Impairment
DAPE	Developmental Adaptive Physical Education
DB	Deaf-Blind
DCD	Developmental Cognitive Disabilities
DD	Developmental Delay
DHH	Deaf/Hard of Hearing
DHS	Department of Human Services
DIRS	Disciplinary Incident Reporting System
DLC	Disability Law Center

DOC	Department of Corrections
DSM	Diagnostic and Statistical Manual of Mental Disorders
EBD	Emotional and Behavioral Disorders
EC	Early Childhood
ECFE	Early Childhood Family Education
ECSE	Early Childhood Special Education (Birth-5)
ECSU	Education Cooperative Service Unit
EDGAR	Education Department General Administrative Regulations
EDRS	Electronic Data Reporting System
EEP	Emergency Evacuation Plan
EI	Early Intervention
EL	English Learner
ER	Evaluation Report
ESEA	Elementary Secondary Education Act
ESL	English as a Second Language
ESU	Education Service Unit
ESY	Extended School Year
F&R	Free and Reduced
FAE	Fetal Alcohol Effects
FAPE	Free Appropriate Public Education
FASD	Fetal Alcohol Spectrum Disorder
FBA	Functional Behavioral Assessment
Federal Setting	Refers to the percentage of time a student spends in special

	education:
Federal Setting I	0-21 percent in special education
Federal Setting II	21-60 percent in special education
Federal Setting III	60 percent or more in special education
Federal Setting IV	separate special education site
Federal Setting V	public hospital, day treatment, correctional facility, etc.
FERPA	Family Educational Rights to Privacy Act (The Buckley Amendment)
FFY	Federal Fiscal Year
FR	Federal Register
FTE	Full Time Equivalent
FY	Fiscal Year
GED	General Education Development
GLBTQ	Gay, lesbian, bisexual, transgender, questioning
HCJC	Hennepin County Juvenile Center
HIV	Human Immunodeficiency Virus
HQ	Highly Qualified
IASA	Improving Americas' Schools Act
ICC	Interagency Coordinating Council
IDEA	Individuals with Disabilities Education Act
IEE	Independent Educational Evaluation
IEIC	Interagency Early Intervention Committee

IEP	Individualized Education Program
IFCSP	Individual Family Community Support Plan
IFSP	Individualized Family Service Plan
IHE	Institution of Higher Education
IHP	Individual Health Plan
IIIP	Individual Interagency Intervention Plan
IQ	Intelligence Quotient
ISD	Independent School District
LD	Learning Disabilities
LEA	Local Educational Agency (e.g., school district, charter school, etc.)
LEP	Limited English Proficient
LPN	Licensed Practical Nurse
LRE	Least Restrictive Environment
LSTA	Library Services and Technology Act
MA	Medical Assistance
MAEF	Minnesota's Academic Excellence Foundation
MARSS	Minnesota Automated Reporting Student System
MCA	Minnesota Comprehensive Assessment
MCIS	Minnesota Career Information System
MDE	Minnesota Department of Education
MESPA	Minnesota Elementary School Principal's Association
MH	Mental Health
MHCP	Minnesota Health Care Programs

MMR	Multiple Measurements Rating
MnCIMP	Minnesota Continuous Improvement Monitoring Process
MnCIMP:SR	Minnesota Continuous Improvement Monitoring Process: Self Review
MnSEMS	Minnesota Special Education Mediation Service
MnSIC	Minnesota System of Interagency Coordination
MNTAFS	Minnesota Technical Assistance for Family Support
MOE	Maintenance of Effort
MRI	Magnetic Resonance Imaging
MS	Multiple Sclerosis
MSBA	Minnesota School Board Association
MSS	Minnesota Student Survey
MRI	Magnetic Resonance Imaging
MTC	Minneapolis Technical College
MTSS	Multi-Tiered Systems of Support
N&D	Neglected and Delinquent
NAD	National Association of the Deaf
NAEP	National Assessment of Education Progress
NCAA	National Collegiate Athletic Association
NIMAC	National Instructional Materials Access Center
NIMAS	National Instructional Materials Accessibility Standard
NP	Nurse Practitioner
O&M	Orientation and Mobility
OCD	Obsessive Compulsive Disorder

OCR	Office for Civil Rights (U.S. Department of Education)
OEO	Office of Economic Opportunity
OHD	Other Health Disabilities
OMB	Office of Management and Budget
OSEP	Office of Special Education Programs, U.S. Department of Education
OSERS	Office of Special Education and Rehabilitation Services, U.S. Department of Education
OT	Occupational Therapist or Therapy
P&A	Protection and Advocacy
PACER	Parent Advocacy Coalition for Educational Rights Center
Part C	Infants and Toddlers with Disabilities Program
PBIS	Positive Behavioral Interventions and Supports
PCA	Personal Care Attendant
PD	Physical Disability
PDD	Pervasive Developmental Disorders
PDD/NOS	Pervasive Developmental Disorders Not Otherwise Specified
PE	Physical Education
PFDA	Pupil Fair Dismissal Act
PI	Physically Impaired
PL	Public Law
PLAAFP	Present Levels of Academic Achievement and Functional Performance
PSEO	Postsecondary Enrollment Options
PT	Physical Therapy or Physical Therapist

PTA	Parents, Teachers and Students
PTI	Pathways to Employment
PTSD	Post Traumatic Stress Disorder
RDA	Results-Driven Accountability
RLIF	Regional Low Incidence Facilitator
RLIP	Regional Low Incidence Projects
RRC	Regional Resource Center
RtI	Response to Intervention
SAT	Scholastic Assessment Test
SDFS	Safe and Drug Free Schools
SDFSC	Safe and Drug Free Schools and Communities
SEA	State Educational Agency
SEAC	Special Education Advisory Council (local)
SEAP	Special Education Advisory Panel (state)
SEAU	Special Education Administrative Unit
Section 504	A federal law that protects a student with an impairment that substantially limits one or more major life activities, regardless of whether the student receives special education services.
SERVS	State Educational Record View and Submission
SIC	State Interagency Coordination Committee
SIMR	State-Identified Measurable Result
SL	Speech/Language
SLD	Specific Learning Disability
SLP	Speech Language Pathologist

SMI	Severely Multiply Impaired
SPDG	State Personnel Development Grant
SpEd or SPED	Special Education
SPP	State Performance Plan
SRBI	Scientific, Research-Based Intervention
SSA	Social Security Act; Social Security Administration
SSB	State Services for the Blind and Visually Handicapped
SSDI	Social Security Disability Income
SSI	Supplemental Security Income
SSIP	State Systemic Improvement Plan
STAR	Staff Automatic Reporting System
STD	Sexually Transmitted Diseases
SW	Social Worker
SW-PBIS	Schoolwide Positive Behavioral Interventions and Supports
TBI	Traumatic Brain Injury
TBVI	Teacher of the Blind and Visually Impaired
TDD	Telecommunication Devices for the Deaf
TEAE	Test of Emerging Academic English
TIES	Technology and Information Educational Services
TSES	Total Special Education System
TTY	Teletypewriter (Phone System for Deaf Individuals - see TDD)
UDL	Universal Design for Learning
UEB	Unified English Braille

UFARS	**Uniform Financial Accounting and Reporting System**
USC	**United States Code**
VI	**Visually Impaired**
VR	**Vocational Rehabilitation**
VSA	**Very Special Arts**
WIDA	**World-Class Instructional Design and Assessment**
WIOA	**Workforce Innovation and Opportunity Act**
WISC	**Wechsler Intelligence Scale for Children**
WSS	**Work Sampling System**

WORKS CITED

Eligibility Requirements for School Board Member, *Minnesota School Boards Association (MSBA)*

Hastings Public Schools 200 Series Policies

Standards for School Board Leadership, *Minnesota School Boards Association (MSBA)*

Governance and Management, *TeamWorks International*

Minnesota School Boards Association (MSBA) School Board Workshop Series

Future Meetings			
Date	**Time**	**Description**	**Location**
11/30/2021	5:00 PM - 6:00 PM	Policy Committee Meeting	District Office
11/30/2021	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office
12/01/2021	6:00 PM	School Board Work Session	HMS Media Center
12/08/2021	6:00 PM	Regular School Board Meeting	HMS Media Center
01/05/2022	6:00 PM	School Board Organizational Meeting	HMS Media Center
01/25/2022	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office
02/02/2022	6:00 - 8:00 PM	School Board Work Session - Board Governance	HMS Media Center
02/09/2022	6:00 - 8:00 PM	School Board Work Session - District Long Range Model/Strategic Planning	HMS Media Center
02/22/2022	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office
03/09/2022	6:00 PM - 7:00 PM	School Board Work Session	HMS Media Center
03/09/2022	7:00 - 9:00 PM	School Board Work Session - Board Governance	HMS Media Center
03/29/2022	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office
04/26/2022	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office
05/31/2022	6:00 PM - 7:00 PM	Community Engagement Committee Meeting	District Office